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REPUBLIC OF CAMEROON
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Ministry of Economy, Planning and Regional
Development

2022 PIB



Keys To Smooth Execution

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FOREWORD



The 2022 Public Investment Budget is executed in a context marked by a number of elements: (i) the implementation of the economic, social and cultural development policy of the Nation, underpinned by the National Development Strategy 2020-2030 (NDS30); (ii) continuation of the implementation of actions contained in the updated Overall Public Finance Reform Plan, including the budget classification system; (iii) implementation of the new Economic and Financial Programme (EFP) concluded with the International Monetary Fund (IMF); (iv) and the strengthening of the decentralisation process with the effective operationalization of the regions.

The execution of the 2022 PIB is therefore expected to lead to the completion and commissioning of major first-generation projects, as well as the rehabilitation of existing infrastructure and the reconstruction of the regions affected by security crises. Achieving these objectives entails anticipating on the difficulties that are regularly encountered in the execution and follow-up of the execution of Public Investment Budget projects at the central government, at the devolved level and at the level of Local and Regional Authorities.

To address these difficulties, the Ministry of the Economy, Planning and Regional Development prepares a practical guide and makes it available for the stakeholders in the execution and follow-up of the execution of PIB projects. In this year's edition, this guide titled "2022 PIB: Keys To Smooth Execution" highlights public procurement procedures as well as those pertaining to the physical and financial execution of public investment projects, in a simplified manner. It also contributes to building the capacities of stakeholders in the execution of the Public Investment Budget.

This guide which stands out as an instructional tool for the users hinges on the laws and regulations in force in Cameroon in the area of public finance.

I therefore urge stakeholders in the execution of the PIB to make good use of this guide so that we all focus on the objective of overcoming the challenge of the optimal and quality execution of Public Investment Budget projects, lever of economic, social and cultural development of our Nation as advocated by the Head of State, His Excellency Paul BIYA.

ALAMINE OUSMANE MEY
Minister of the Economy, Planning
and Regional Development

ABBREVIATIONS AND ACRONYMS

ACRONYMS	DEFINITION
AB	Amended Budget
AFCON	African Cup of Nations
AFD	French Development Agency
AfDB	African Development Bank
APE	Public Administrative Establishment
ARMP	Public Contract Regulatory Agency
Auto. alloc.	Automatic allocation
BDEAC	Development Bank of Central African States
Bln	Billion
C2D	French Debt Relief Programme
CA	Commitment authorization
CAA	National Sinking Fund
CFAE	Counterpart Funds In Actual Expenditure
CFAF	African Financial Cooperation Franc
CHAN	African Nations Championships
CIG	Common Initiative Group
CONAC	National Anti-Corruption Commission
CONSUPE	Supreme State Audit
CPF	Counterpart funds
CPTCD	Counterpart funds in taxes and customs duties
D. P. O.	Delegated Project Owner
DD	Divisional Delegate
DGB	Directorate General of the Budget
DGCM	Directorate General of Contract Control
DGD	Overall Allocation for Decentralization
DGEPIP	Directorate General of the Economy and Public Investment Programming
DGMAS	Directorate General of Procurement and Service Contracts
DGMI	Directorate General of Infrastructure Contracts
DGT	Directorate General of the Treasury
DGTCFM	Directorate General of the Treasury, Financial and Monetary Cooperation
DPIP	Department of Public Investment Programming
DR	Regional Delegate
DR	Domestic resources
EIB	European Investment Bank
FEICOM	Special Council Support Fund for Mutual Assistance
FINEX	External funding
GESP	Growth and Employment Strategy Paper

ACRONYMS	DEFINITION
GM	General Manager
LRA	Local and Regional Authorities
MINADER	Ministry of Agriculture and Rural Development
MINAT	Ministry of Territorial Administration
MINDCAF	Ministry of State Property, Survey and Land Tenure
MINEE	Ministry of Water Resources and Energy
MINEPAT	Ministry of the Economy, Planning and Regional Development
MINEPIA	Ministry of Livestock, Fisheries and Animal Industries
MINFI	Ministry of Finance
MINHDU	Ministry of Housing and Urban Development
MINMAP	Ministry of Public Contracts
MINPOSTEL	Ministry of Posts and Telecommunications
MINSANTE	Ministry of Public Health
MINTP	Ministry of Public Works
NGO	Non-Governmental Organisation
ODR	Ordinary domestic resources
ODR*	Ordinary domestic resources excluding CF
ODR**	Ordinary domestic resources excluding CF and Assigned Resources
P. O.	Project Owner
PA	Payment Appropriations
PAEPYS	Project to Supply Potable Water to the City of Yaounde and its Environs
PIB	Public Investment Budget
PLANUT	Three-Year Emergency Plan for Growth Acceleration
PMU	Project Management Unit
PNDP	National Community-Driven Development Programme
PROBMIS	Programme Budget Management Integrated System
PTSJ	Special Youth Three-Year Plan
RIB	Bank Account Identifier Code
SDR	Special Domestic Resources
SPM	Prime Minister's Office
TB	Tender Board
TBA	Timing-based delegation
TCC	Debt confirmation bond
TDs	Tender documents
TR	Assigned Resources
VAT	Value Added Tax
WB	World Bank
UGP	Unité de Gestion du Projet

INTRODUCTION

The 2022 Public Investment Budget stands at CFA F 1,555.3 billion in Commitment Authorisations and CFA F 1,479.0 billion in Payment Appropriations (CP). These resources have increased by CFA F 148.8 billion in CA and CFA F 127.0 billion in PA in real terms as compared to 2021. Driven mainly by the infrastructure sector, with a ratio of 63.5%, this budget reflects the Government's constant desire to boost the socio-economic development of our country, in accordance with the National Development Strategy 2020-2030.

To ensure the optimal implementation of all PIB projects, MINEPAT produces a simplified guide which presents the procedures and defines the role of each stakeholder in the execution of the PIB. For the 2022 financial year, this Guide titled: "2022 PIB: Keys to Smooth Execution" is divided into five chapters, namely:

- **Chapter one: Contextual Aspects and Reference Framework for the Smooth Execution of the 2022 PIB;**
- **Chapter two: Main Stakeholders in the Execution of PIB Projects;**
- **Chapter three: Main Procedures for the Execution of PIB Projects;**

- **Chapter four: Follow-up of the Execution of PIB Projects.**

- **Chapter five: Some practical information sheets on certain procedures of the execution of the PIB.**

The first chapter presents elements that underpin the preparation of the 2022 State budget and key elements indispensable for the smooth execution of the PIB.

The second chapter highlights the stakeholders in the contractual process as well as those involved in the physical and financial execution with an emphasis on their respective roles.

The third chapter highlights the difference between ordinary/normal procedures and derogatory/exceptional procedures for the execution of PIB projects.

The fourth chapter presents the follow-up of the execution of PIB projects, with emphasis on the bodies, procedures and tools for feedback of information.

The fifth chapter provides insights into some of the procedures for the execution of PIB projects.

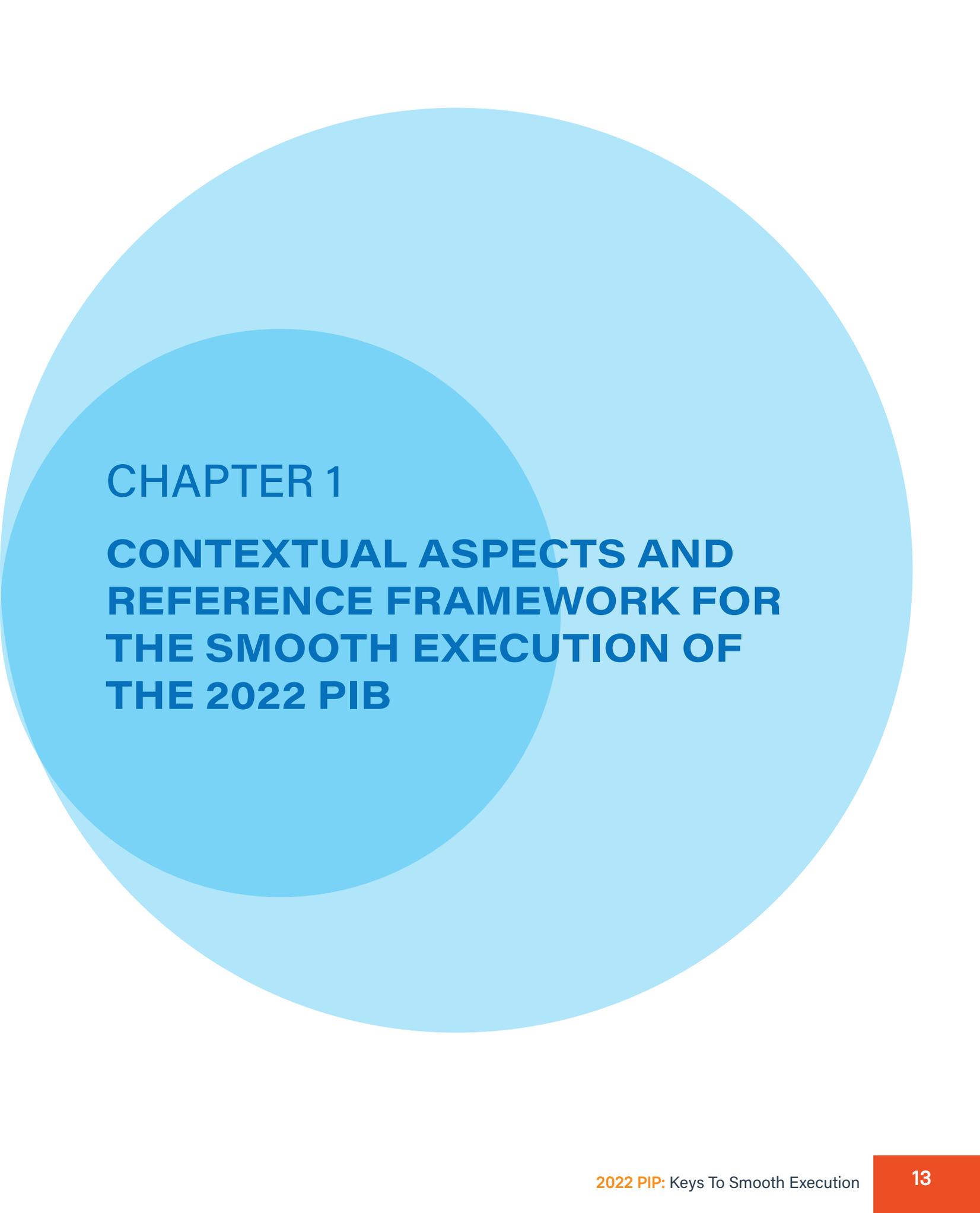


GLOSSARY

TERMS	DEFINITION
Commitment authorization	Maximum amount of expenditure that can be committed in a fiscal year and whose payment may be extended to several years where necessary.
	The consumption of commitment authorisations is materialized by the legal commitment which is the notification of the legal decision that binds the State. It materializes the obligation of the State which produces an expenditure (any decision giving rise to a commitment and not the date of delivery).
Contracting Authority	Natural person authorized to carry out the contractual process and sign the contracts pertaining thereto. He/she is the Project Owner or the Delegated Project Owner.
Amending agreement	Contractual instrument that amends certain terms of the core contract to adjust it to events that occur after its signing.
Payment Appropriations	Expenditure ceiling that can be paid during a financial year in order to cover commitments made under commitment authorizations.
PA normally accounts for the annual tranche of the CA	Les dépenses d'investissement correspondent à l'acquisition d'immobilisations destinées à rester durablement dans le patrimoine de l'État (immeuble, système d'information, la plupart des matériels roulants, etc.) ou à des opérations destinées à prolonger la durée de vie d'un bien. Il existe 2 catégories : les immobilisations corporelles et incorporelles. Elles sont comptabilisées sur le titre de la nomenclature par nature.
Capital expenditure	It corresponds to the acquisition of assets meant to last durably in the State property (buildings, information system, most of cars and vehicles, etc.) or to operations meant to extend the lifespan of an asset. There are 2 categories: tangible and intangible assets: tangible and intangible assets. They are recorded under the expenditure classification bond by nature.
Commitment	Instrument whereby the Authorising Officer creates or issues against the State or a public entity, an obligation from which will result a charge. It is made within the limits of the budgetary authorizations and remains subordinated to the endorsement of the Finance Controller in accordance with the laws and regulations.
Accounting commitment	Financial commitment of the State vis-à-vis a supplier or a service provider and materialized by the publication of the debt instrument whose validity is subject to the satisfaction of the service rendered.

TERMS	DEFINITION
Legal commitment	It is materialized by the signing of the contract (procurement, conventions, mission warrants, decisions, etc.) whose commitment authorization constitutes the budget support.
Fungibility	Fungibility allows each vote holder to freely use the appropriations available to implement actions of the programme efficiently and optimally, subject to the sustainability of management options over time and compliance with the parliamentary authorisation granted. This flexibility relates to the destination and nature of the expenditure: appropriations allocated to a programme are broken down by action and by type of expenditure only for indicative purposes (subject to the distinction between expenditure on personnel and other expenditure).
Major project	Project whose capital cost is at least superior to 1% of the annual budgetary expenditure and features among the ten (10) most important projects of each of the large five administrative entities in terms of their capital expenditure.
Liquidation	Budgetary operation which consists in verifying the effectiveness of the debt and determining the amount of the expenditure. It can only be carried out on the basis of securities and documents providing proof of the rights acquired by the creditors. This stage presupposes that the goods or services have been delivered in whole or in part in accordance with the order or contract awarded and that the invoice or payment certificate has been received.
Project Owner	The Project Owner is a Head of a ministry or a person ranking as such, Head of the Executive Board of a Local and Regional Authority, general manager and manager of a public establishment representing the administration benefiting from the services outlined in the contract.
Delegated Project Owner	Person acting as representative of the Project Owner and performing some of the duties of the latter. It can be Governors of Regions and SDOs, Heads of Cameroon's diplomatic mission abroad authorized to sign contracts funded under appropriations assigned by a Project Owner, and a Manager of a Project benefiting from external funding where applicable.

TERMS	DEFINITION
Maturation of projects	Process whereby a project proposal is developed on the basis of appropriate studies so that the needs for its execution are expressed as accurately as possible. It consists in preparing all the elements which enables every administrative, technical, financial, socio-economic and environmental aspects related to the projects to be taken into account.
Payment order	Administrative decision whereby the authorizing officer orders the public accountant to pay the debt, in accordance with the results of the liquidation. This administrative decision can take the form of an order or payment mandate whose characteristics are spelled out by a decision of the minister in charge of Finance. The validation of the expenditure liquidated or ordered for payment by the authorizing officers is made by the relevant Financial Controller.
Payment	Decision whereby the State or any other public entity settles its debt. No payment can be made without the financial endorsement of the set of expenditure in relation to commitment and payment order. The designated public accountant is the sole official responsible for the settlement of payment orders and warrants after the required control.
Direct Labour	Process whereby the State institution decides to carry out the works itself by using its own material resources and staff. The project owner is also the supervisor. He deals directly with the suppliers and bears all the economic and financial risks on his own budget.
Programme	Coherent set of actions within the ambit of a ministry and has specific objectives, defined in terms of general interest goals as well as expected results.
Public Investment Project	Project which is financed by the State (or its divisions) and whose proceeds are meant for the general interest.
Transfer of appropriations	Operations which can change the distribution of appropriations between programmes of distinct ministries insofar as the use of appropriations thus transferred for a given purpose corresponds to actions of the initial programme. These transfers can go along with amendments in the distribution of the authorized uses between the ministries concerned. They are materialized by a Decree.
Re-allocation of appropriations	Transaction that changes the distribution of appropriations among the programmes within a ministry. The accrued amount of appropriations, in the same year, that have been subjected to transfer shall not exceed 2 per cent of appropriations under the finance law of the year for each programme concerned.



CHAPTER 1

CONTEXTUAL ASPECTS AND REFERENCE FRAMEWORK FOR THE SMOOTH EXECUTION OF THE 2022 PIB

Familiarity with the contextual elements that guided the preparation of the Public Investment Budget and the regulation pertaining to the execution of PIB projects is a prerequisite for the smooth execution of these projects. These elements are contained in Circular No.001 of 30 August 2021 pertaining to the preparation of the 2022 State budget. This chapter presents the contextual elements, the 2022 PIB and the reference framework for its smooth execution.

1.1. CONTEXTUAL ASPECTS OF THE 2022 PIB

1.1.1. Macro-economic Context

1.1.1.1. At the international level

According to the IMF's projections, the global economy is expected to increase by 4.9%, in 2022 and 3.8 % in Sub-Saharan Africa. Meanwhile, BEAC is projecting a 3.3% growth in the CEMAC zone in 2022.

However, it should be highlighted that this recovery in global economy is occurring against a backdrop of certain uncertainties: the resurgence of the pandemic which impedes on the full resumption of economic activities notably with long disruptions in the global supply chains and inflation-based tensions in many countries. Similarly, restrictions on mobility are still having a toll on global economic activities.

With regard to global prices, inflation is projected at 2.4% in 2022. As concerns oil prices specifically, the price per barrel is expected to stand at 64.5 dollars in the course of the 2022 financial year.

1.1.1.2. At the national level

From the macroeconomic perspective, growth is projected at 4.2% based on the following assumptions: (i) relative control of the pandemic, thanks to vaccination campaigns and continuation of the measures taken for the care of patients; (ii) positive effects of the organisation of AFCON; (iii) mitigation of security problems.

With regard to prices, inflation is projected at 2% in 2022 against 2.4% in 2021 below the 3% threshold of CEMAC. Continuation of measures taken by the Government to control prices on the one hand, and improvement of local supply in consumer products as well as streamlining of the domestic market on the other hand should work towards the achievement of this objective.

1.1.2. Assumptions of the Overall Budget Framework

Pursuant to the NDS30 options, the 2022 State budget was prepared on the basis of the following assumptions:

- Real GDP growth rate of 4.2%;
- GDP deflator of 1.7%;
- overall budget deficit (including grants) accounting for 2.0% GDP;
- current account deficit (including public transfers) accounting for 3.5% GDP;
- overall budget deficit of 2% of GDP.

1.1.3. Priorities of the 2022 PIB

In accordance with the NDS 30 options, the priorities of the 2022 PIB will be amongst others:

- completion and commissioning of major first-generation projects;
- enhancement of social cohesion and the process of decentralisation;
- implementation of the import/substitution policy required to strengthen economic resilience;
- enhancement of the disarmament, by demobilisation and reintegration process;
- operationalisation of the reconstruction plans of the Regions affected by the crises, in particular the North-West, South-West and Far-North Regions;
- organisation of the African Cups of Nations (AFCON);
- continuation of the implementation of the Universal Health Care Coverage (CSU);
- continuation and enhancement of the fight against security threats with the aim of addressing the security challenges the country is facing on a sustainable basis.

1.2. PRESENTATION OF THE 2022 PIB

1.2.1. Trends in the General Budget of the State

The general budget of the 2022 financial year

is set at the sum of CFA F 5,599.7 billion in Payment Appropriations (PA) and capped at 5,670.9 billion in Commitment Authorization (CA), representing an increase in PA of 7.0% as compared to the 2021 financial year.

Table 1: Distribution of the PIB in Payment Appropriation per Source of Funding from 2016 to 2022 (in billion CFA F)

Sources of Funding	Amended Finance Law 2021	2022 Finance Law	Absolute change between 2021 and 2022	Relative change between 2021 and 2022 (in %)	Weight in relation to the general 2021 budget 2021 (in %)	Weight in relation to the general 2022 budget 2021 (in %)
PIB	1 352,0	1 479,0	127,0	9,4	25,8	26,4
Recurrent expenditure	2 490,6	2 645,4	154,8	6,2	47,6	47,3
Debt	1 392,6	1 475,3	82,7	5,9	26,6	26,3
TOTAL	5 235,2	5 599,7	364,5	7,0	100,0	100,0

Source : MINEPAT/DPIP

The 2022 Public Investment Budget (PIB) stands at 1,555.3 billion in CA and CFA F 1,479.0 billion in PA. These resources which account for 26.4% of the general budget of the State have increased by CFA F 148.8 billion in CA and CFA F 127.0 billion in PA as compared to 2021.

1.1.1. Presentation of the PIB per Source of Funding

The 2022 PIB has increased by CFA F 127.0 billion in absolute terms that is 9.4% in relative terms, as compared to the 2021 FY. Domestic

resources account for 63.8% of this increase as they have risen by CFA F 81.0 billion representing 13.1% in relative terms. External resources have also increased as compared to the financial year 2021 (+6.3 %).

The increase of domestic resources was mainly reflected in the counterpart of the State within the framework of the implementation of co-funded projects (+53.2%) and the resources allocated to youth-based projects under the Special Youth Three-Year Plan (+333%).

Table 2: Distribution of the PIB in Payment Appropriation per Source of Funding from 2016 to 2022 (in billion CFA F)

Sources of Funding	2017 FY	2018 FY	2019 FY	2020 FY	2021 FY	2022 FY	Change between 2021 and 2022 (%)
Domestic resources	961,9	695,5	703	570,3	618,2	699,2	13,1
AFCON	33,3	23,5	26,7	18,6	12,3	18,7	52,0
PLANUT	35	37	40	28,1	35,0	35,0	0,0
PTSJ	893,6	635	636,3	523,6	570,9	645,5	13,1
SDR* (C2D+support to the budget)	30	110	72	50	44,0	10,0	-77,3
CF/(RD+TCD)	260	-	39	47,4	57,3	69,0	20,4
ODR (others)	25	10	10	6,1	3,0	4,0	33,3
Rehabilitation/Shares	198,7	141,2	113,9	80,3	89,6	136,2	52,0
External resources	379,9	373,8	401,4	339,8	377,0	426,3	13,1
Overall PIB	625	596	775	684	733,8	779,8	6,3
BIP global	1 586,9	1 291,5	1 478,0	1 254,3	1 352,0	1 479,0	9,4

Source : MINEPAT/DPIP

1.2.3. Presentation of the PIB Per Sector

Expenditure on the 2022 PIB is mainly earmarked for the infrastructure sector (63.5%), with the main objective being the completion of ongoing projects in this sector. This situation observed over several years reflects the Government's desire to boost growth and transform Cameroon's socio-economic landscape in the medium and long term.

The Production and Trade sector also accounts for nearly 10% of the 2022 PIB, that is CFA F 147.8 billion. These figures have risen to 15.6% as compared to the year 2021. The purpose being to assist in the efforts made for the Fund meant for the implementation of the Plan for support to the production of consumer goods (import-substitution policy).

The infrastructure and production sectors account for 73% of the overall allocation of the PIB, which is consistent with NDS30 that targets the structural transformation of Cameroon's economy.

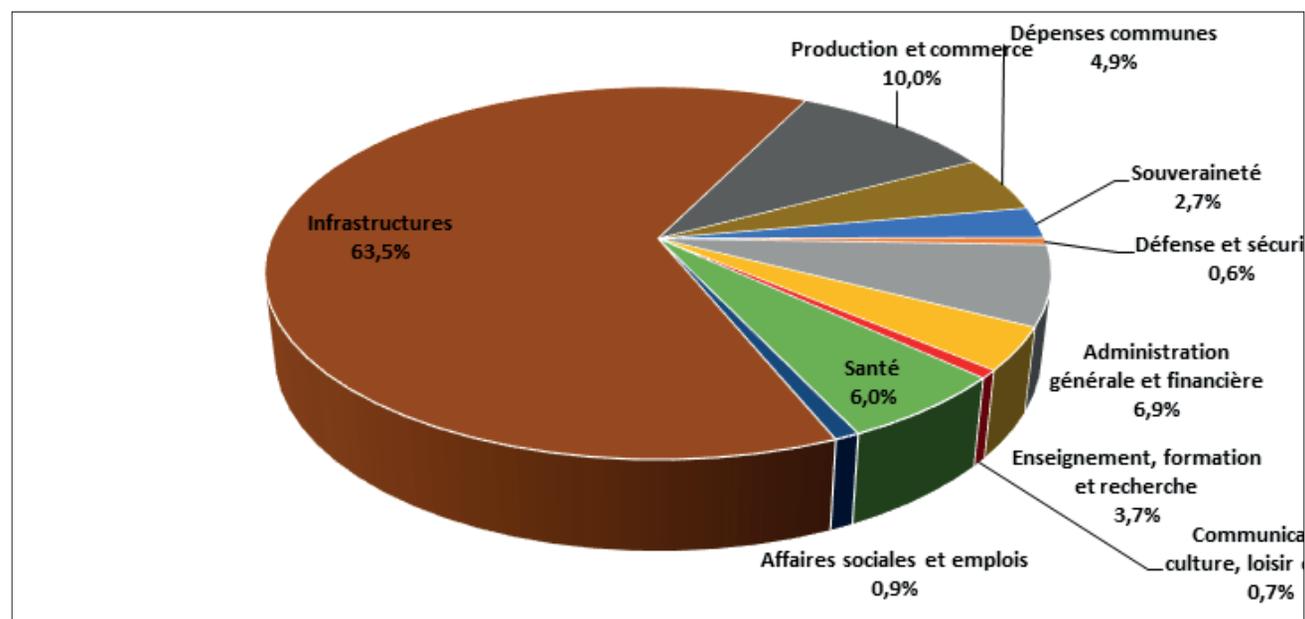
The health sector remains at the core of Government's concerns with nearly 6% of the 2022 PIB that is CFA F 89.3 billion. Health care expenditure for the 2022 FY have risen by 6.8% as compared to 2021 and mainly seek the continuation of the overall response strategy against COVID 19 and continuation of the implementation of the Universal Health Care Coverage (CSU) through the strengthening of the technical wherewithal of health care facilities. It should be pointed out that this allocation does not include the CFA F 100 billion provided for under the COVID 19 Programme.

Table 3: Distribution of the PIB in Payment Appropriation per Sector (in billion CFA F)

SECTORS	2017 FY	2018 FY	2019 FY	2020 FY	2021 FY	2022 FY	Change between 2021 and 2022 (%)
Sovereignty	24,1	24,2	31,9	26,6	32,0	39,8	24,4
Defence and security	22	6	26,1	19,9	9,0	9,5	5,6
General and financial administration	70,4	49,8	95,1	84,0	87,9	102,4	16,5
Education, training and research	74,1	68,5	71,9	51,7	51,7	54,6	5,6
Communication, culture, leisure and sports	5,1	5,8	5,6	11,1	9,8	10,4	6,1
Health	135,1	91	103,6	80,7	83,6	89,3	6,8
Social affairs and employment	11,6	11,6	11,9	10,3	10,3	13,0	26,2
Infrastructure	1 001,1	784,7	850,3	800,8	871,7	939,9	7,8
Production and trade	145,6	102,7	105,6	92,1	127,8	147,8	15,6
Common costs	97,9	147,2	176	77,2	68,2	72,3	6,0
TOTAL	1 587,0	1 291,5	1 478,0	1 254,3	1 352,0	1 479,0	9,4

Source : MINEPAT/DPIP

Graph 1: Percentage weight of sectors in the 2022 PIB



Source : MINEPAT/DPIP

1.1.1. Trends in the Resources Transferred to Local and Regional Authorities

The volume of the resources of the 2022 PIB transferred to LRAs has moved to CFA F 102.0 billion in 2021 to CFA F 112.3 billion in 2022, representing an increase of 10.1% as compared to 2021. Also, an

additional allocation of CFA F 4 billion was fairly distributed to the 14 City Councils.

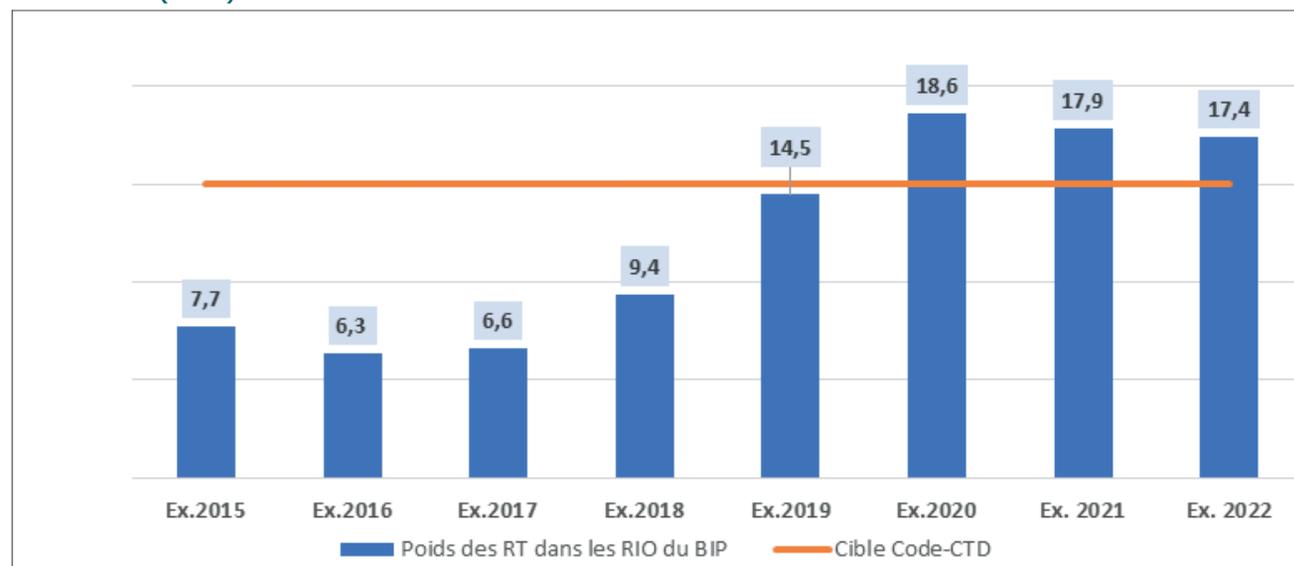
The resources of the 2022 PIB transferred to LRAs account for 17.4% of ordinary domestic resources (ODR). These resources will improve significantly with the full and effective exercise of the powers conferred to the Regions.

Table 4: Trends in the resources transferred from the PIB in Payment Appropriations from 2015 to 2022 (in billion CFA F)

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Ordinary Domestic Re-sources (ODR) of the PIB	893,6	635	636,3	523,6	570,9	645,5
Relative change of the ODR (%)	-2,7	-28,9	0,2	-17,7	9,0	13,1
Assigned resources (AR) of the PIB	58,9	59,6	92	97,6	102	112,3
Relative change of TR (%)	1,4	1,2	54,4	6,1	4,5	10,1
Weight of TR in the ORD of the PIB	6,6	9,4	14,5	18,6	17,9	17,4

Source : MINEPAT/DPPPP

Chart 2: Trends in the weight of resources assigned in ordinary domestic resources over the period 2015-2022 (in %)



Source : MINEPAT/DPPPP

1.3. REFERENCE FRAMEWORK FOR THE SMOOTH EXECUTION OF THE 2022 PIB

1.3.1. Some Legal References

There are a number of instruments that regulate the execution and follow-up of the execution of the State budget. These include amongst others:

Laws:

- Law No.2018/011 of 11 July 2018 to lay down Cameroon Code of Transparency and Good Governance in Public Finance Management;
- Law No.2018/012 of 11 July 2018 to lay down the Financial Regime of the State and other Public Entities;
- Law No. 2019/0024 of 24 December 2019 to lay down the General Code of Local and Regional Authorities;
- Law No.2021/018 of 17 December 2021 to lay down the Finance Law of the Republic of Cameroon for the 2022 financial year

Regulations:

- Decree No. 2018/366 of 20 June 2018 to lay down the Public Contracts Code;
- Decree No.2019/281 of 31 May 2019 to fix the Budgetary Calendar of the State;
- Decree No.2019/320 of 19 June 2019 to specify the Terms and Conditions for the Implementation of some Provisions of the Laws of 2017/010 and 2017/011 of 12 July 2017 to lay Down the General Rules and Regulations Governing Public Establishments and Public Corporations;
- Decree No.2020/375 of 7 July 2020 to lay down the General Public Accounting Regulations;
- Decree No. 2013/7987/PM of 13 September 2013 to Set up, Organise and Regulate the Functioning of Committees for the Follow-up of the Physical and Financial Execution of Public Investment;
- Decree No.218/0002/PM of 5 January 2018 to lay down the Terms and Conditions for On-line Procurement Procedures in Cameroon;
- Decree No.2018/4992/PM of 21 June 2018 to lay down the Rules Governing the Process of Maturation of Public Investment Projects;
- Decree No.2019/3187/PM of 9 September 2019 to lay down the General Framework for the Presentation of the Budget Classification System of the State;
- Decree No.2021/7341/PM of 13 October 2021 to lay down the Rules Governing the Setting up, Organisation and Regulation of the Functioning of Development Programmes and Projects;
- Circular No.003/CAB/PM of 18 April 2008 bearing on the Rules Governing the Award, Execution and Control of Public Contracts;
- Circular No.001 of 31 August 2021 bearing on the Preparation of the 2022 State Budget;
- Circular No.001/MINEPAT of 23 January 2018 to amend Circular No.050/MINEPAT of 24 September 2009 pertaining to the reactivation of Internal Committees for the Management of the PPBS System concerning Public Investments, in order to strengthen the mechanisms for the follow-up of the execution of the PIB through the monthly consultation frameworks.
- Joint MINEPAT-MINFI Circular on the execution of counterpart funds;
- Circular No.00003672/C/MINFI/SG/DGB/DCOB of 23 May 2019 to specify the Duties of Financial Controllers in the light of the Provisions of Circular No.002 C/MINFI of 19 June 2018 to amend and supplement some Provisions of Circular No.001/C/MINFI of 2 January 2018 bearing on Instructions pertaining to the Execution of Finance Laws, Follow-up and Control of the execution of the State Budget and other Public Entities for the 2018 financial year;
- Joint Circular-Letter No.00007497/LC/MINDDEVEL/MINFI of 11 November 2020 bearing on the preparation of budgets of Local and Regional Authorities for the 2021 financial years;
- Circular No 00000456/C/MINFI of 30 dec 2021 on instructions relating to the Execution of Finance Laws, Follow-up and Control of the Execution of the State and Public Entities' Budget for the 2022 financial year;
- Order No.212/A/MINMAP of 28 September 2021 to regulate the Functioning of the Internal Structures of Public Contracts Administrative Management;

1.3.2. KEY REFERENCE POINTS TO THE SMOOTH EXECUTION OF THE 2022 PIB

Operations	Deadlines
Preparation of commitment plans by the principal Authorizing Officers	20 January 2022
Launch of contract award operations	31 January 2022
Submission of finalized contract programming logbooks to MINEPAT, MINFI, and to the Public Contract Regulatory Agency (ARMP)	31 January 2022
Deposit of specimen signature and service numbers of Delegated Authorizing Officers	31 January 2022
Validation of expenditure records of counterpart funds	31 January 2022
Submission of the list of Coordinators/Managers of co-funded projects	31 January 2022
Close of accounting operations for the 2021 financial year (except in exceptional cases)	31 January 2022
Validation of expenditure accounting records of investment transfers granted to Public Establishments and Corporations and other bodies	31 January 2022
Organisation of carry-over conferences	28 February 2022
Submission of studies, specifications and construction plans to delegated project owners and their local representatives by ministers	28 February 2022
Provision of current expenditure (salary, housing, water, electricity, etc.) under the Counterpart Funds in actual expenditure	28 February 2022
Change of the nature or destination of a project financed by the General Decentralization Allocation	31 March 2022
Signing of all planned contracts	30 April 2022
End of endorsement on draft contracts by Financial Controllers, except for multi-year contracts and supply contracts whose delivery deadlines do not exceed one (1) month.	15 October 2022
End of commitments on the 2022 budget (except in exceptional cases)	30 November 2022
End of payment orders on the 2022 budget (except in exceptional cases)	31 December 2022

1.3.3. Quelques délais règlementaires

Operations	Deadlines
Contractual phase	
Forwarding of the Programming Logbook to MINMAP (article 59 (4))	10 opening days as from the date of adoption of the draft JDP
submission of candidatures, as from the date of publication of the Call for Expressions of Interest;	at least 15 (fifteen) working days and no later than 21 (twenty one) days for national invitations to tender at least 21 (twenty one) working days and no later than 30 (thirty) days for international invitations to tender
Publication of tender notices (AAO) by ARMP (art 88)	No later than 24 hours
Validity of the bid bond (art 90. 5)	exceeds that of bids by 30 (thirty) days.
Beginning of the bid opening session (art.91.5)	no later than 1 (one) hour after the time limit for the reception of bids.
Deadline for the production or replacement of an administrative document that was missing or not compliant at the bid opening session except the bond (art.92.9)	48 hours (forty eight)
Deadline for the assessment of bids by Assessment Sub-Committees (art.94)	- 10 (ten) working days; - 15 (fifteen) working days when bids are opened in two phases. - 21 (twenty one) working days for complex and large-scope projects
Deadline for the reply of the Chairperson/Tender Board to clarification requests (art. 95.6)	no later than 7 (seven) working days
Proposals for the award of contracts by the Tender Board to the Project Owner after the opening of bids (Art 18 -1)	At most 21 working days
Proposals for the award of contracts by the Tender Board to the Project Owner after the opening of bids (Art 18-2)	At most 10 working days
Proposals for the award of contracts by the Tender Board to the Project Owner after the opening of bids in the event of bid opening in two phases (Art 18 -2)	At most 30 working days

Operations	Deadlines
Pre-qualification of services of the same nature following a special invitation to tender or a series of invitations to tender (Art 76-2)	At most 6 months
Issuance of opinions by the Central Contract Control Board as from the date it is contacted by the Project Owner or by the Dele-gated Project Owner (Art 40 -2)	At most 10 working days
Notification of the favourable opinion of the Central Contract Control Board (Art 41-1) as from the date of closing of delibera-tions	At most 48 hours
Notification of the unfavourable or favourable opinion along with the reserves of the Central Contract Control Board (Art 41-1) as from the date of the close of deliberations	At most 72 hours
Submission of applications as from the date of publication of the notice for expressions of interest for national invitations to ten-der(Art 77 -1)	Between 15 and 21 working days
Submission of applications as from the date of publication of the notice for expressions of interest for international invitations to tender (Art 77 -1)	Between 21 and 30 wor-king days
Submission of applications as from the date of publication of the notice for expressions of interest for urgent national invitations to tender (Art 77 -2)	10 working days
Submission of applications as from the date of publication of the notice for ex-pressions of interest for urgent international invita-tions to tender (Art 77 -2)	15 working days
Submission of bids by bidders as from the publication of the na-tional invita-tion to tender in the Public Contract Log Book of the body in charge of public contract regulation for national invita-tions to tender (Art 89-1) (normal)	between 25 and 50 working days, 20 days in the event of an ur-gent case
Submission of bids by bidders as from the publication of the inter-national invi-tation to tender in the Public Contract Log Book of the body in charge of public contract regulation for international invitations to tender (Art 89 -2)	90 working days
Production and replacement of missing or non compliant docu-ment of the administrative file during the bid opening session.	At most 48 hours
Submission of an assessment report to the Tender Board by the Assessment Sub -Committee	At most 7 working days
Decision of the award of contract by the Delegated Project Owner as from the signing (Art 101-1)	At most 72 hours
Subscription to the contract or jobbing order by the successful bidder as from the notification of its award (Art 101-4)	At most 15 working days

Operations	Deadlines
Signing of the contract by the Project Owner or the Delegated Project Owner as from the date of subscription by the successful bidder of the draft contract (Art 107 -1)	At most 5 working days
Notification of the contract by the Project Owner or the Delegated Project Owner to the contractor after signing (Art 107-2)	At most 5 working days
Issuance of the service order to commence work as from the notification of the contract to the contractor by the Project Owner or the Delegated Project Owner	15 calendar days
Submission, exploitation, conservation and archiving of the documents generated within the framework of the award, execution and control of contracts to MINMAP, to the organisation in charge of the Regulation for conservation and archiving, as from their signing (Art 47-2)	At most 72 hours
Financial execution	
From the legal commitment to the accounting commitment except for substantiate rejection	10 days
From the legal commitment to liquidation except for substantiate rejection	14 days
From liquidation to payment order except for substantiate rejection	03 days
From payment order to accounting coverage except for substantiate rejection	14 days
Processing of files in the Financial Control and Accounting Services except for substantiate rejection	72 hours
Payment of services at the Public Treasury except for substantiate rejection	90 days

1.3.4. Some Recent Provisions relating to the Contractual Process and Physical and Financial Execution of PIB Projects

1.3.4.1. CONTRACTUAL PROCESS OF PROJECTS

The regulatory framework relating to public procurement was enhanced by the signing of

several Regulations over the past three financial years. These include:

● **Order No.401/A/MINMAP/CAB of 21 October 2019 to fix the Thresholds for Resorting to Private Project Supervision and the Conditions for Carrying out Public Project Supervision;**

Private supervision is compulsory for services whose amount is superior or equal to the following thresholds:

- Works: CFA F 250,000,000;
- Supplies: CFAF 500,000,000.

or intellectual service contracts pertaining to studies and audits, supervision is ensured by a follow-up and technical acceptance board which comprises internal and external members of the services of the Project Owner or Delegated Project Owner as specified in the Special Administrative Specifications of the contract.

The total cost of the material and human resources mobilised as part of public supervision does not exceed 5% of the amount of services of the project including taxes.

The total amount of allowances allocated to staff members for public supervision does not exceed 40% of the total amount of supervision.

An advance corresponding to 20% of the total cost of public supervision is made available for the project supervisor prior to the notification of the service order to commence work.

The costs associated with the performance of public supervision are borne by the budget of the Project Owner or the Delegated Project Owner.

● **Order No.402/A/MINMAP/CAB of 21 October 2019 to set the Nature and Thresholds of Contracts Reserved for Craftsmen, Small and Medium Enterprises, Grass-roots Community Organizations and Civil Society Organizations and the Terms and Conditions for their Application.**

The thresholds of contracts reserved are set as follows:

- Category 1 (Very small enterprises and craftsmen): CFA F 15,000,000;
- Category 2 (grass-roots community organisations, civil society organisations): CFA F 30,000,000;
- Category 3 (Small and Medium-sized Enterprises): CFAF 50,000,000.

In his/her contract award plan, the Project Owner or the Delegated Project Owner has to specify the contracts that are reserved, along with their corresponding award categories.

● Order No.413/A/PR/MINMAP of 8 December 2020 to organize and regulate the functioning of the Committee charged with examining appeals resulting from public contracts;

The Committee charged with examining appeals resulting from public contracts is responsible for:

- Receiving and examining appeals lodged by any candidate or bidder who considers himself/herself having been prejudiced in the contract award procedure;
- Examining the appeals of any sub-contractor of the Administration who considers himself/herself prejudiced in the performance of his/her Contract;
- Formulating to the Public Contracts Authority of proposals for measures aimed at possibly sanctioning the procedures or stakeholders held liable, in accordance with the provisions of Articles 188 to 195 of the Public Contracts Code.

As soon as an appeal is received, the Chairperson of the Committee forwards it to the Body in charge of public contracts regulation within 24 hours.

The Body in charge of public contracts regulation has a period of 7 (seven) calendar days as from the date of referral to issue their technical opinion to the Committee.

The technical opinion of the Body in charge of the Regulation of Public Contracts is sent to the Committee together with the documentary package relating to the procedure for awarding the contract in question which was used to examine the appeal. These include according to the step of the procedure:

- The tender documents of the bidders' files;
- Minutes of opening and award sessions;
- decision and communiqué awarding the contract and its possible amended clauses and any other documents deemed necessary.

The documentary package attached to the technical notice of the Body in charge of the Regulation of Public Contracts for appeals relating to the performance of contracts includes amongst others:

- The contract and its possible amended clauses;
- service orders notified to the subcontractor, the final design or execution programme and any other document deemed necessary.

The Committee has a period of 7 (seven) calendar days from receipt from the Body in charge of Public Contracts Regulation to send its proposal to the Public Contracts Authority.

The Public Contract Authority has a period of 7(seven) calendar days to notify its decision to the complainant, with a copy to the Project Owner or Delegated Project Owner, to the Chairperson of the Tender Board concerned, to the Committee and to the Body in charge of Public Contracts Regulation.

Where the Public Contract Authority does not approve a decision formulated by the Committee, it shall return the file to the Committee within 5(five) calendar days for re-examination together with its observations

In the event of persistent disagreement between the Public Contracts Authority and the Committee, the Committee's proposal shall serve as assent.

● **Circular-letter No.000010/LC/MINMAP/CAB of 22 September 2020 to specify payment documents of subcontractors of the Administration to be submitted for endorsement by the Ministry of Public Contracts prior to payment;**

The final payment certificate is produced by the Contractor and signed by each party involved, except the Ministry in charge of Public Contracts, and sent to the Accountant in charge of payment for work contracts.

The final invoice produced and signed by each party involved is submitted for the endorsement of the Ministry in charge of Public Contracts before being sent to the Accountant in charge of payment for supply contracts with partial and successive deliveries.

The final payment document produced and signed by each party involved is submitted for the endorsement of the Ministry in charge of Public Contracts before being sent to the Accountant in charge of payment for supply contracts with partial and successive deliveries Contracts.

● **Draft Circular No 00000456/C/MINFI of 30 december 2021**

In accordance with the provisions of articles 47 (2) and 48 (2) of the Public Contracts Code as well as articles 19 and 20 of Decree No.2018/255 to lay down the Rules Applicable to Public Corporations' Contracts, any document produced within the framework of the award and performance of contracts shall be forwarded to MINMAP and ARMP for use and consolidation of the public contracts system to ensure its organisation, surveillance and smooth functioning.

The competent services of MINMAP, MINEPAT and ARMP ensure the strict application of the schedule of the award and execution of public contracts related thereto by the administrations to avoid the under-consumption of budget allocations earmarked for this expenditure. To this end, the Project Owners and Delegated Project Owners award and perform their contracts in strict compliance with the schedule in the programming logbook.

For the purposes of monitoring and control of public contract award and execution, and for a better optimisation of budget execution, Programming Conferences that lead to the validation of draft Contracts Plans and Programming Logbooks are organised by the Ministry in charge of Public Contracts.

In the event of adjustments or where new projects are introduced, Contract Award Plans and the Programming Logbook are updated as and whenever necessary by the PO/DPO in conjunction with MINMAP. Public Establishments and LRAs send their validated Contract Award Plans and the Programming Logbook, as well as any updates to MINMAP and ARMP.

The operating budgets of Tender Boards are executed as follows:

- For Internal Tender Boards, the Chairperson is the Delegated Authorizing Officer accredited by the principal Authorizing Officer on the lines concerned;
- For the Regional and Divisional Tender Boards, the Governors and SDOs are respectively the delegated Authorising Officers on the specific lines of the budgets of Regions and Divisions;
- For the Central Control Boards, the Chairpersons are the delegated Authorising Officers and are accredited by the Minister in charge of Public Contracts on the lines concerned.

- Authorizing Officers and Delegated Authorizing Officers shall refrain from:
- signing a contract or jobbing order of which they are notified by the Public Contract Authority of the suspension of the related contractual procedure;
- authorizing the payment of additional services in the absence of the corresponding amended agreement.

● **Decree No.2021/7341/PM of 13 October 2021 to lay down the Rules Governing the Setting up, Organisation and Regulation of the Functioning of Development Programmes and Projects.**

Programmes and projects are governed by the provisions of the Public Contracts Code except otherwise specified.

A Special Tender Board is set up, as and whenever necessary, with each Programme or Project; it serves as a support body charged with ensuring respect of the principles of open access to public procurement, fair treatment of candidates, transparency in the process, as well as efficiency and integrity.

● **Order No.212/A/MINMAP of 28 September 2021 to organise the Functioning of Internal Structures of Public Contracts Administrative Management (SIGAMP)**

SIGAMP are placed under Project Owners and Delegated Project Owners for assistance in the discharge of their duties, notably at the following stages:

- maturation of projects;
- preparation of contracts award plans and their follow-up;
- preparation of draft bidding documents, in conjunction with the technical services of the Project Owner or the Delegated Project Owner;
- reception of bids;
- finalisation of draft contracts and additional clauses before subscription;
- preparation of project presentation notes;
- archiving of documents;
- forwarding of the documents produced during the award and execution of public contracts;
- drafting of quarterly, bi-annual and annual reports on the award and performance of public contracts.

Each SIGAMP is composed of at least 3 (three) units, including:

- a unit in charge of invitations to tender;
- a unit in charge of contracts;
- a unit in charge of archiving and statistics.

1.3.4.2. Execution and Follow-up of the Execution of Projects

1.3.4.2.1. Execution of projects

● Draft Circular No 00000456/C/MINFI of 30 december 2021

Correction of material errors

Any material errors detected in the expenditure authorisations are corrected at the regional and divisional levels within a special consultation framework involving the Governor of the Region or the competent SDO, bringing together the local officials of the MINFI, MINEPAT and MINMAP, the competent State Engineer and the Delegated Project Owner. Minutes signed by all stakeholders are drafted and sent for information to MINEPAT and MINFI.

Any modification of the project logbook requiring the creation of a new task is subject to the prior agreement of MINEPAT.

Execution of counterpart funds

Expenditure on counterpart funds appropriations in actual expenditure committed, liquidated and ordered is submitted to the CAA for payment under the Basket Fund.

Counterpart funds other than taxes and customs duties are assigned to the Basket Fund of the counterpart funds held at BEAC.

MINEPAT has a period of 15 days as from the date they are contacted to rule on the validation of expenditure accounting records of counterpart funds submitted for the modification of the allocations related thereto.

Execution of Appropriations on Subsidies and Investment Transfers

Investment subsidies to corporations (public or private) and to other private entities are committed by Decision, for their benefit and transferred to their bank accounts as from the beginning of the financial year.

The mobilization of investment transfers to public Establishments and Public Corporations and other bodies starts with the organization of conferences on the mobilisation of investment grants during the month of January by MINEPAT in conjunction with MINFI and MINMAP. During these conferences, activities and the list of the types of expenditure validated by the joint teams will determine the category of operations to be committed on the basis of the presentation of interim invoices and those that can be executed under the normal procedure.

Expenditure on the appropriations of investment transfers to be committed on the basis of the presentation of intermediate payment certificates as well as those that can not be executed through the normal procedure are notified to the Minister in charge of Public Investments/Authorising Officer with a copy to the beneficiary public Body or Public Establishment at the end of the conferences on the mobilisation of investment transfers.

For expenditure executed in the form of a provisional commitment, the resources are made available to the Body or Public Establishment receiving the subsidy gradually on the basis of the schedule of implementation of the activities validated at the conferences for the mobilisation of investment subsidies.

Execution through Direct Labour

Any execution of works through direct labour at the initiative of the Project Owner subsequently leading to the provision of funds requires the prior approval of the Minister in charge of Public Contracts. These works are carried out in accordance with the imprest procedure, or by any other means provided for by the regulations in force in the area.

Prices for work done through direct labour must be in accordance with those in the price list. Where they do not appear in the price list, they are subject to prior approval by the Ministry in charge of trade.

Execution of appropriations transferred to LRAs

Expenditure related to the implementation of decentralisation is executed in accordance with the provisions of Law No.2019/024 of 24 December 2019 on the General Code of LRAs and Decree No.2009/248 of 5 August 2009 to lay down the conditions for evaluation and distribution of the general allocation for decentralisation.

The change of the locality benefiting from a project under the powers transferred to LRAs must be done at local level, within a consultation framework bringing together the competent administrative authority of the area, the executive officer of the LRA concerned, local representatives of MINEPAT, MINFI and MINMAP, the competent State Engineer and the administration that has transferred powers. A copy of the minutes of the said consultation framework must be sent to MINEPAT through its local representative. An amending agreement shall be signed to adjust the change of locality where applicable.

Expenditure corresponding to the exercise of the powers transferred is executed in accordance with the following provisions:

- inclusion in the ministries' budgets;
- information of the Executives of LRAs benefiting from these appropriations by the Ministry transferring the powers;
- automatic allocations of appropriations to LRAs;
- assignment of the expenditure transferred to the corresponding treasury stations;
- respect of the State budget classification system in force.

Any request for the change of the nature of a project funded by the General Decentralization Allocation occurring in the course of the financial year shall be subject to the favourable opinion of the representative of the territorially relevant ministry in charge of LRAs. This opinion focuses on the proof of the shortcomings of the initial project, existence of elements of maturity of the new project, authorisation of amendment of the deliberating body and the existence of an implementation schedule.

The amendment of the nature or destination of a project funded by the General Decentralization Allocation must imperatively be made within the first three months of the financial year.

Material errors are errors in entries bearing on the locality where the project is executed, the title of the project, the quantity to achieve and the accounting station. These errors can occur on spending authorisations of projects managed by LRAs.

Errors on expenditure authorisations are ascertained and corrected at the local level within a consultation framework bringing together the following stakeholders:

- the territorially competent SDO;
- the Divisional Representative of the sector administration concerned;
- the competent State Engineer;
- the Divisional Delegate of the Ministry in charge of investment;
- the Divisional Delegate of MINMAP;
- the Divisional Delegate of MINDDEVEL;
- the Divisional Financial Controller.

Execution of expenditure on appropriations carried over

Conferences on carried over appropriations are jointly organised by MINFI and MINEPAT no later than 28 February 2022 in a bid to close expenditure of the 2021 financial year which appropriations have to be carried over to the 2022 budget. As a prelude to these conferences, the administrations must collect expenditure documents on the carried-over appropriations concerning their structures at the central and devolved level as well as LRAs.

Conferences on carried over appropriations end with a report of MINFI which includes the list of expenditure eligible for carry-over operations, jointly adopted by MINFI and MINEPAT. This report leads to a Decree of the Prime Minister, Head of Government which sets the distribution of carried-over appropriations per administrations and authorises the transfer of appropriations from the carry-over Head to the Heads of the administrations concerned, no later than 31 March 2022. This Decree increases payment appropriations of administrations in the programmes or allocations concerned without altering the budget balance authorised for the current year.

1.3.4.2.2. Follow-up of the Execution of Projects

● **Circular No 00000456/C/MINFI of 30 december 2021 on instructions relating to the Execution of Finance Laws, Follow-up and Control of the Execution of the State and Public Entities' Budget for the 2022 financial year .**

Follow-up of the Execution of Projects bearing on Subsidies and Investment Transfers

Copies of all decisions of disbursement of investment transfers and investment subsidies, along with the detailed logbook of funded operations and related expenditure accounting records must be sent to the Minister in charge of public investments otherwise they shall be null.

Any entity benefiting from transfers or investment subsidies must submit a report on the physical and financial execution of the subsidy or transfer to MINEPAT, MINFI and MINMAP no later than 15 (fifteen) days after the end of each quarter. This report shall highlight the progress status of the contract award process, the level of commitments, the level of payment orders and payments and the state of physical execution.

Follow-up of the Execution of appropriations transferred to LRAs

For better assistance and enhancement of the performance of LRAs, their budgetary financial and accounting activities shall be followed up on a regular basis by the specialised services of MINFI, MINDDEVEL and MINEPAT each in their sphere of competence.

Follow-up of the Execution of Co-funded Projects

Each co-funded project can, where necessary be followed up by a steering committee bringing together the administrations involved in the realisation of the said project.

MINEPAT organises a review of the regulation of calls for funds and disbursements of external funding (FINEX) on a quarterly basis, in conjunction with MINFI and CAA. This review seeks to assess the level of calls for funds made and effective disbursements in relation to the ceiling of disbursements set by the Finance Law.

Programme and project managers, funding bodies and subcontractors of the administration, each in their sphere, are bound to inform the ministers in charge of the economy and finance as well as project owners of any disbursement made under a project funded with external resources where they intervene.

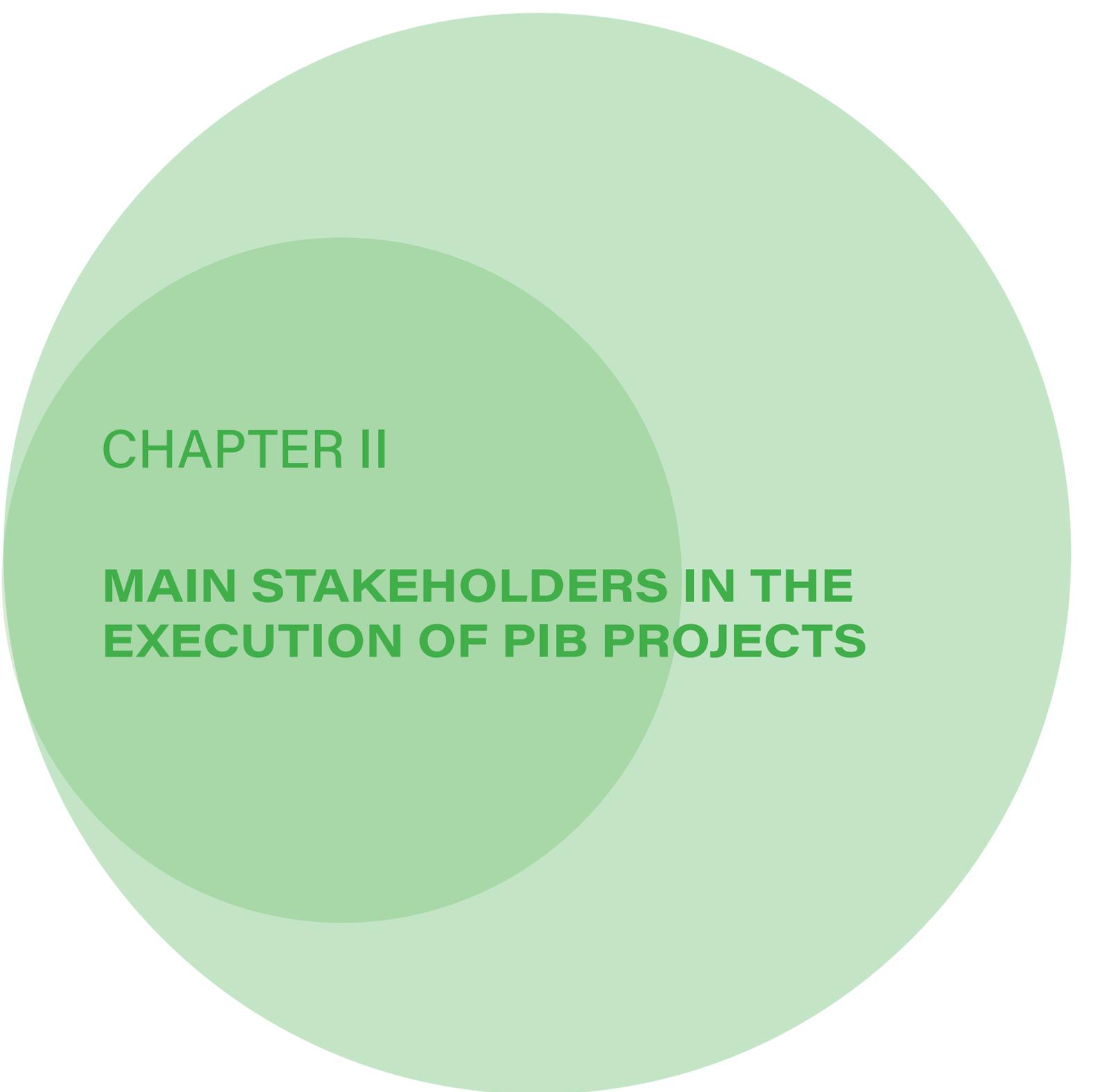
Programmes and project managers submit a quarterly report on the physical and financial execution of the said project to MINEPAT and MINMAP. The report shall clearly differentiate external resources and counterpart funds and highlight the progress status of contract award procedures, the level of commitments, the level of payment orders, the level of payments and the state of execution of physical units.

CAA and CAOEN-FED submit data on calls for funds and disbursements (loans and grants) on a monthly basis to MINEPAT (DGEPIP) for consolidation, and to MINFI (DGTCFM and DP) for information and consideration in the State financial operations chart.

Data on calls for funds and disbursements consolidated by MINEPAT (DGEPIP) are forwarded to MINFI (DGB and DGTCFM) on a monthly basis for budgetary coverage, accounting and production of national accounting balance.

● **Decree No.2021/7341/PM of 13 October 2021 to lay down the Rules Governing the Setting up, Organisation and Regulation of the Functioning of Development Programmes and Projects.**

<p>Follow-up and evaluation of Project Management Units and Trust Management Units attached to the technical services of Project Owners are done through a performance contract.</p>
<p>The performance contract lays emphasis on the following elements:</p> <ul style="list-style-type: none"> - the context and strategies of implementation of the programme or project; - short, medium and long term objectives; - the results expected for the duration of the performance contract; - performance indicators of the Project Management Unit; - the initial performance of indicators observed during the preparation of the performance contract defined on a set period covering the execution of the Programme or Project; - the target of each indicator, expected at the end of the Programme or Project; - the method of evaluation of each defined indicator; - the various sanctions applicable as well as the terms and conditions for termination.
<p>The performance contract is jointly signed by the Coordinator of the PMU, the supervisory Minister and the Minister in charge of investments.</p> <p>A copy of each performance contract is forwarded to the Prime Minister’s Office, to the Minister in charge of Finance where necessary, and to the Technical and Financial Partners involved.</p>
<p>The Minister in charge of public investments designates the focal points who assist the technical services of supervisory ministries in the preparation of performance contracts of programmes and projects.</p>
<p>Programmes and Projects are assessed for a baseline period based on the indicators retained in their performance contracts.</p> <p>This assessment is based on a composite indicator calculated on the basis of the three main groups of indicators below:</p> <ul style="list-style-type: none"> - results indicators; - indicators of conduct of the PMU; - indicators of progress on the execution of the Programme or Project.
<p>The performance of PMU is assessed twice every year.</p> <p>The first assessment holds at least 6 (six) months after the kick off of the implementation of the Programme or Project.</p> <p>For Programmes and Projects in progress, an ex ante assessment is carried out before the signing of the performance contract.</p>
<p>At the end of each evaluation, failure to achieve at least 70% of the expected results gives rise to sanctions against the Coordinator, his or her deputy, if any, and other PMU or Programme managers.</p> <p>These sanctions have an impact on the indexation of allowances or salaries, to the results or the performance obtained after the assessment.</p> <p>After 3 (three) unsatisfactory assessments, the performance of the Management Unit of the Programme or Project is considered defaulting and the contracts of the appointed or designated managers of the Management Units are terminated as of right at the behest of the supervisory Minister.</p>



CHAPTER II

MAIN STAKEHOLDERS IN THE EXECUTION OF PIB PROJECTS

This chapter presents the missions of stakeholders in the chain of execution of PIB projects and their respective roles in the different phases of execution of these projects.

2.1. STAKEHOLDERS AND THEIR MISSIONS IN THE CHAIN OF EXECUTION OF PIB PROJECTS

2.1.1. Stakeholders in the Contracting Process

2.1.1.1. Project Owner and Delegated Project Owner (PO/DPO)

The Project Owner is a Head of a ministry or a person ranking as such, Head of the Executive Board of a local and regional authority, general manager/manager of a public establishment representing the administration benefiting from the services outlined in the contract.

Person acting as representative of the Project Owner and performing some of the duties of the latter. Apart from Regional or Divisional Delegates of public administrations, and public establishments beneficiaries of services, Delegated Project Owners are Heads of Cameroon's diplomatic missions abroad, managers of Provision Purchase Centres for grouped orders and centralized purchase, as well as Project Unit Heads benefiting from external financing. The Project Owner is in charge of the conduct of contractual procedures for projects within his/her administration. To this end, he/she is responsible for:

- Conducting preliminary studies, and ensuring the maturation of projects that have to be included in the budget, in conjunction with the administrations concerned;
- Preparing the draft contract award and performance plan;
- Ensuring the availability of funding;
- Preparing tender documents;
- Launching consultations;
- Awarding contracts;

- Signing and notifying contracts;
- Terminating public contracts;
- Forwarding periodic reports and documents on the award and performance of contracts to the Ministry in charge of public contracts and the body charged with regulating public;
- spelling out the administrative and technical conditions for the execution of the project concerned;
- receiving of bids;

2.1.1.2. Internal Structure of administrative management of Public Contracts (SIGAMP)

Article 8 of the Contract Code stipulates that the internal structures for the administrative management of public contracts are placed at the disposal of the project owners and delegated project owners for assistance in the execution of their duties, particularly at the stage of:

- the maturation of projects;
 - the drafting of contracting plans and their follow-up;
 - The drawing up the draft consultation documents in conjunction with the technical services of the project owner or the relevant delegated project owner;
 - The reception of bids;
 - The finalisation of the draft contracts and amendments before subscription;
- the preparation of project presentation notes;
- The archiving of documents;
 - The transmission of documents generated during the award and execution of public contracts;
 - drafting quarterly, half-yearly and annual reports on the awarding and execution of contracts.

The Order No 212/A/MINMAP of 28 September 2021 organising the functioning of the Internal Structures of Administrative Management of

Public Contracts provides in its article 12 that the internal services in charge of administrative questions related to Public Contracts with the POs or DPOs, take the place of the Internal Structures of Administrative Management of Public Contracts.

2.1.1.3. Tender Boards (CPM)

Tender Boards are technical support bodies placed under Project Owners, Delegated Project Owners, Governors of Regions and SDOs for the award of public contracts whose amount is at least equal to CFA F five million. They are set up by the Authority in charge of Public Contracts. These Boards are responsible for:

- Examining and giving a technical opinion on draft tender files and quotation requests prepared by Project Owners and Delegated Project Owners;
- Examining and adopting the rating grids

where applicable before the opening of bids;

- Opening bids;
- Constituting bid analysis sub-committees;
- Preparing, where applicable, files to be submitted for Central Control Contract Boards' opinion;
- Making contract award proposals to Project Owners or Delegated Project Owners;
- Examining and giving a technical opinion on draft amending agreements and on draft contracts awarded according to the mutual agreement procedure.

The provisions of the Decree to Lay down the Public Contracts Code identify 4 (four) types of boards in accordance with the table below.

Table 5 : Description of the role and duties of Contract Control Tender Boards

Tender Board	Area of Competence
Internal Tender boards	Placed under Project Owners
Regional Tender boards	Placed under Governors of Region for contracts falling under assigned appropriations at regional level
Divisional Tender boards	Placed under SDOs for contracts falling under assigned appropriations at divisional level and for contracts of Local and Regional Authorities that do not have a Tender Board.
Special Tender Boards	Placed under some Project Unit Heads/Managers and Heads of Diplomatic Mission of Cameroon abroad.

2.1.1.1. Contracting authority

The Contracting Authority is a natural person authorized to carry out the contractual process and sign the contracts pertaining thereto. It can be Project Owners, Governors of Regions and SDOs, Heads of Cameroon's diplomatic mission abroad authorized to sign contracts funded under appropriations assigned by a Project Owner, and a Manager of a Project benefiting from external funding where applicable.

2.1.1.2. Tenderer

The tenderer is a natural or legal person applying for a public contract with a view to being awarded a contract. This application takes the form of several operations, in particular:

- The consultation of the tender notice/Invitation to submit an expression of interest
- acquisition of the TDs;
- preparation and submission of the bid;
- Subscription in case of award of a draft contract.

2.1.2. Stakeholders of the Control tender boards

2.1.2.1. Central Control Tender Boards (CCCM)

Central Contract Control Boards are techni-

cal bodies placed under the Minister in charge of Public Contracts to ensure the pre audit of public contract award procedures that fall within their remit initiated by Project Owners or Delegated Project Owners. However, they can be set up by the Authority in charge of Public Contracts placed under Governors of Regions (Article 24 of the Decree laying down the Public Contracts Code). Central Contracts Control Boards are contacted by Project Owners or Delegated Project Owners depending on the nature of expenditure and give an opinion on:

- Tender documents prepared by Project Owners or Delegated Project Owners examined by Tender Boards;
- The contracts award procedure;
- the award proposals of the Tender Boards validated by the Project Owners or the Delegated Project Owners;
- Draft contracts awarded according to the mutual agreement procedure within their ambit and draft amending agreements where applicable.
-

N.B.: Article 26 of the decree on the Public Contracts Code distinguishes five (05) types of Central Control Tender Boards. The table below presents these Boards according to their domain and their ambit.

Table 6: Domain and ambit of the role and duties of Central Contract Control Tender Boards

Central Control Tender Boards	Area of intervention	Ambit
Central Road Works Contract Control Board	<ul style="list-style-type: none"> • New road works, as well as rehabilitation and maintenance; • Road and utility works as well as associated studies and supervision; • Construction works on standard engineering structures as well as associated studies and supervision; • Supply of furniture and ancillary facilities directly or indirectly associated with the said works; 	<p>Consultations whereby the cumulative amount of lots is equal or above CFA F 5 (five) billion, as well as contracts awarded according to the mutual agreement procedure under the same threshold.</p>
Contract Control Tender Boards of other infrastructure	<ul style="list-style-type: none"> • Construction of special engineering facilities (airports, ports, via-ducts, railways infrastructure, embankments, dams, transmission and storage systems, as well as associated studies and supervision); • Construction of water supply and electrification systems and telecommunications networks as well as associated studies and supervision; • Supply of furniture and ancillary facilities directly or indirectly associated with the said works; 	<p>Consultations whereby the cumulative amount of lots is equal or above CFA F 1 (one) billion, as well as contracts awarded according to the mutual agreement procedure under the same threshold.</p>
Central Contracts Control Board of Buildings and Public Amenities	<ul style="list-style-type: none"> • Construction or rehabilitation of building as well as associated studies and supervision; • Development of public areas, gardens, sports and recreational grounds, as well as associated studies and supervision; • Maintenance work; • Supply of furniture and ancillary facilities directly or indirectly associated with the said works; 	<p>Consultations whereby the cumulative amount of lots is equal or above CFA F five (500) million as well as contracts awarded according to the negotiated contract procedure under the same threshold.</p>

<p>Central Contracts Control Board of General Supplies</p>	<ul style="list-style-type: none"> • Supply of office equipment; • Supply of books, school, teaching and instructional materials; • Supply of consumable materials, health and biomedical equipment; • Farm inputs and commodities; • Supply of electronic and electric equipment; • Supply and maintenance of cars and machines; • Other supplies that do not fall within the ambit of Tender Boards. 	<p>CFA F (250) million, as well as contracts awarded according to the mutual agreement procedure under the same threshold.</p>
<p>Central Contracts Control Board of service and intellectual services</p>	<ul style="list-style-type: none"> • Studies, audits, consultations, surveys; • Consultancy, institutional reforms, management, engineering services, control, training, financial and insurance services; • Studies and supervision other than those falling under the ambit of the other Boards; • Determination of hard ware options and development of software and packaged software; • Any other intellectual service. 	<p>Consultations whereby the cumulative amount of lots is equal or above (one hundred) million, as well as contracts awarded according to the mutual agreement procedure under the same threshold.</p>

2.1.2.2. Independent Observer

According to Article 42 of the Code of Public Contracts, the Independent Observer is a natural or legal person recruited through a call for tenders by the body in charge of regulating public contracts in order to ensure compliance with the regulations, the rules of transparency and the principles of fairness in the public procurement process.

He attends the meetings of the tender boards, as well as the work of the sub-committees for the analysis of tenders for contracts relating to calls for tenders for which the cumulative amount of the lots is greater than or equal to fifty (50) million CFA francs, in order to :

- assess the process by pointing out, at each stage, failures to comply with the regulations, the rules of transparency and the principles of equity;
- report practices contrary to good governance in the public procurement process, particularly in cases of influence peddling, conflict of interest or insider trading.

2.1.2.3. The body responsible for the external control of the physical execution of contracts

In accordance with Article 47 of the Code of Public Contracts, the external control of the execution of public contracts is exercised by the Ministry in charge of public contracts.

In this respect, the Ministry in charge of Public Contract:

- verifies the effectiveness and quality of services rendered and delivered through spot checks;
- verifies, after the signing of the contract, its adequacy with the tender documents, the award decision and the offer of the selected subcontractor;
- verifies a posteriori, on the basis of all the statements of payment certificates whose copy it receives, the adequacy between the services invoiced, the payments made and the services provided;
- informs the Head of Service, the Contract

Engineer and/or the Project Manager of any shortcomings observed in the performance of the contracts;

- attends, as an observer, to the receipts and technical acceptance of services;
- receives a copy of the provisional payment certificates and approves the final payment certificates for works contracts or the last invoice for other types of service;
- contributes to the data bank on public contracts;
- reports, where appropriate, to the body responsible for regulating public procurement, the shortcomings of public contracts requiring capacity building;
- prepares semi-annual reports and annual reports on the general situation of the execution of public contracts;

To this end, MINMAP receives from the POs/ DPOs all the documentation generated in the context of the award and execution of public contracts.

2.1.3. Stakeholders of the physical and financial execution

Stakeholders of the physical and financial execution of projects funded by PIB can be divided in two groups:

- Stakeholders of the physical execution
- Stakeholders of the financial execution

2.1.3.1. Stakeholders of the physical execution

2.1.3.1.1. Subcontractor of the administration

The subcontractor is any natural person or corporate body party to the contract and charged with performing the tasks outlined in the contract.

2.1.3.1.2. Service Head of Contracts

The Contract Service Head is a natural person accredited by the Project Owner or the Delegated Project Owner for general administrative, financial and technical assistance at the phases of design, preparation, execution and acceptance of services outlined in the contract. Regional and Divisional Delegates of public

administrations serve as Service Head of Contracts for which they are Delegated Project Owners. The head of the service is responsible for the general direction of the execution of the services. He/she decides on all technical and financial provisions and represents the Project Owner or the Delegated Project Owner in all the relevant litigation settlement courts.

2.1.3.1.3. Contract Engineer

The contract engineer is a natural person or public legal entity accredited by the Project Owner or the Delegated Project Owner for the follow-up and technical and financial control of the performance of the contract. To this end, he is responsible for:

- Approving the draft design and the various amendments proposed by the sub-contractor or by the Prime Contractor where applicable;
- Initialling the payment certificates of the services rendered;
- Checking and jointly signing attachments with the sub-contractor;
- Ensuring the implementation of the various guarantees in the execution phase as well as for the life span of the project.

The role of contract engineer is performed by the State Engineers (technical services) as shown in the following table, in the framework of the contracts financed by the PIB.

Table 7 :Contract engineers according to the competence of technical services

Services techniques	Domaine d'intervention
Ministry of Housing and Urban Development	<ul style="list-style-type: none"> • urban works on construction, renovation, restoration, rehabilitation of urban networks and various utility services; • architectural design of public buildings and administrative property
Ministry of Public Works	<ul style="list-style-type: none"> • new constructions; • works and road projects; • acquisition of civil engineering machines (MATGENIE); • technical design pertaining to the above-mentioned operations; • works on airports, ports and railways;
Ministry of Posts and Telecommunications	<ul style="list-style-type: none"> • telecommunications works; • design related to telecommunication works. .
IT Division or Unit of the relevant government service	Acquisition of computer equipment

Ministry of State Property, Surveys and Land Tenure	<ul style="list-style-type: none"> • land expertise; • survey-related work of maintenance, renovation and rehabilitation of public buildings and administrative property; • Acquisition of vehicles; • design of such operations.
Ministry of Water Resources and Energy	<ul style="list-style-type: none"> • electricity supply, sanitation, water supply scheme, acquisition of generators; • design of such operations.
Ministry of Agriculture and Rural Development	<ul style="list-style-type: none"> • plant protection products; • rural micro-infrastructure; • rural engineering work.
Ministry of Livestock, Fisheries and Animal Industries	produits vétérinaires
Ministry of Public Health - Ministry of Forestry and Wild-life - Ministry of the Environment, Nature Protection and Sustain-able Development	<ul style="list-style-type: none"> • supply of medication, reagents and consumables • acquisition of special medical equipment • Specific projects pertaining to reforestation or that fall within their respective areas of intervention

2.1.3.1.4. Project Supervisor

The project supervisor is a natural person or public or Private Corporation tasked by the Project Owner or Delegated Project Owner to guarantee their interests at the stages of design, preparation, conduct of the execution and acceptance of services under the contract.

He/she is in charge of the conduct and permanent control of the performance of the assignment. To that end, he shall:

- assists the Project Owner in awarding works or supply contracts, where applicable;
- ensures compliance with the clauses of the works or supply contract by its holder;
- ensures the quality control of the services provided and proceeds or
- not to the pre-acceptance of the parts of the work carried out;

- Checking the quantity to be taken as attachment and approves payment certificates ;
- chairs meetings in the absence of the Head of Service and the Engineer;
- writes or ensures the writing of periodic inspection reports;
- Forwarding a copy of the final report of his services to the Project Owner, the Ministry in charge of public contracts and the body charged with regulating public contracts;
- The project supervisor carries out his mission under the supervision of the Contract engineer.
- Private supervision is compulsory for services whose amount is superior or equal to the following thresholds:
 - Works: CFA F 250 million;
 - Supplies: CFA F 500 million.

However, for administrations with appropriate

technical capacities, or whose organic texts cover studies or technical controls, the Authority in charge of public contracts may, upon reasoned request of the PO grant according to the above thresholds in accordance with the provisions of Order N°401/A/MINMAP/CAB of 21 October 2019 setting the thresholds for recourse to private project management and the procedures for exercising public project management.

2.1.3.1.5. Acceptance Board /Follow-up and Technical Committee

The services rendered as part of public contracts are systematically subject to the acceptance by a board whose composition is specified in the Special Administrative Specifications of the contract and as per the conditions set by the General Administrative Specifications for works, supplies, services and intellectual services.

For works and supply contracts, the acceptance committee is competent for partial, provisional and/or final acceptance

For study and audit contracts, acceptance is carried out by a Monitoring and Technical Acceptance Committee.

The acceptance committee for works contracts or monitoring and technical acceptance contracts verifies, where applicable, compliance certificates as well as the pre-acceptance

report before declaring the acceptance of works or technical validation of studies.

Operations related to the acceptance or follow-up and technical validation should end up with the signing forthwith of the acceptance report indicating if acceptance has been declared or not, as well as reservations to be addressed if applicable together with time frames before acceptance is declared.

To be valid, the delivery note must be signed by at least two thirds (2/3) of the members including the Chairperson.

The MINMAP representative, as an observer, does not sign the acceptance report.

2.1.3.2. Stakeholders of the financial execution

2.1.3.2.1. Authorizing officer

The Authorizing Officer is any person authorized, on behalf of the State to prescribe the execution of revenue and expenditure included in the State budget. As concerns expenditure, he/she comes in the stage of commitment, liquidation and payment order. Talking of expenditure, in accordance with Article 66 of the State's financial regime, there are three categories of authorizing officers as mentioned below: i) principal authorizing officers; ii) secondary authorizing officers, and iii) delegated authorizing officers. The table below describes the types of authorizing officers together with their duties.

Table 8: Categories of Authorizing Officers

Types of Authorizing Officers		Duties
Principal Authorizing Officers	<ul style="list-style-type: none"> Ministers or officials ranking as such; High level authorities of constitutional bodies; General Managers of Public Establishment; Heads of municipal executive boards. 	The principal authorizing officer is responsible for the attainment of the objectives of the programmes within the ambit of his structure. He is accountable to the Government and Parliament for the implementation of programmes and performance achieved. To this end, the principal authorizing officer is compelled to produce an Annual Administrative Statement that outlines his management decisions and an Annual Performance Report that highlights the results achieved from the execution of programmes under his responsibility.
Secondary Authorizing Officers	<ul style="list-style-type: none"> Governors; SDOs; Presidents of courts; Regional Delegates; Divisional Delegates; Etc. 	The secondary authorizing officer is the official in charge of a devolved service of the State who is granted expenditure authorizations from a principal authorizing officer
Ordonnateurs délégués	Secrétaires Généraux ; Directeurs Généraux des administrations centrales ; Directeurs des administrations centrales ; etc.	Ce sont des responsables désignés par les ordonnateurs principaux ou secondaires pour des matières expressément définies. Cette délégation prend la forme d'un acte administratif de l'ordonnateur principal ou secondaire, appelé accréditation.

For the sake of follow-up, Principal authorizing officers are compelled to submit to MINEPAT and MINMAP, a quarterly report on physical and financial execution of projects under their responsibility, which shall clearly differentiate external resources from counter-part funds and indicate:

- the progress status of the award of public contracts;
- the level of commitments and payment orders;
- the level of payments;
- the status of execution of physical units
- Similarly, for smooth financial programming, Principal Authorizing Officers are compelled to produce, no later than 20 January 2022, a commitment plan to endow themselves with a forward-looking plan of execution of commitments on the one hand, and to match commitment with the treasury plan, on the other hand. These commitment plans shall be consolidated no

later than 15 February of the ongoing financial year to make available a commitment plan of budget expenditure at central level which highlights monthly forward-looking trends of commitments per State institution. The commitment plan is based on the Contract Award Plan (CAP) and the Annual Work Plans (AWPs).

2.1.1.1.1. The Public accountant

In accordance with the provisions of article 71 of the Law No.2018/012 of 11 July 2018 to lay down the financial regime of the State and other public entities, the Public accountant appointed and placed under the Principal/ Secondary Authorizing Officer is responsible for:

- Collecting, safekeeping and handling funds and securities;
- Keeping the accounts of the Administration concerned;
- Paying the State's expenditure which falls

- under his/her sole responsibility;
- Checking the validity of the claims and the full payment character. Otherwise, he/she can not make payments;
- Collecting public revenue and taking the steps necessary to collect the revenue orders regularly established.

2.1.1.1.2. Imprest fund accountants and ad hoc cashiers

a) The imprest fund accountant

The imprest fund accountant is a public agent designated by MINFI during the creation or the reopening of an imprest fund. He is in charge of the collection and payment operations for the public accountant. He settles the expenditure authorized by the vote holder against presentation of adequate and regular supporting documents required for his bookkeeping. In this respect, he produces accounts on a quarterly basis or at the end of the operations where necessary. These accounts are included in the entries of the designated public accountant of the station

b) The ad hoc cashier

The ad hoc cashier is a public agent designated by the principal authorizing officer within the framework of the execution of the expenditure by disbursement of fund. He/she is responsible, on behalf of the public accountant, for the settlement of expenditure against adequate and regular supporting documents based on expenditure accounting records.

2.1.1.1.3. The Minister of Finances (MINFI)

According to Decree No.2013/066 of 28 February 2013 organising the Ministry of Finance, MINFI is responsible for drawing up and implementing the Government's budget and financial policy. In addition, according to the provisions of Law No 2018/012 of 11 July 2018 relating to fiscal regime of the State and other public entities, the MINFI

- sets the dates for the closure of commitments and authorisations on the State Budget (Article 62);
- signs the orders of transfer of appropriations (article 38).
- If the cash flow situation or prospects require so, MINFI may, during the financial year :
- temporarily suspend the use of some appropriations, by instruction given to the financial controller, a copy of which is sent to the authorising officer;
- cancel certain appropriations by order, a copy of which is immediately sent to Parliament.

2.1.1.1.4. The Ministry of the Economy, Planning and Regional Development (MINEPAT)

As per Decree No. 2008/220 of 4 July 2008 organising the Ministry of the Economy, Planning and Regional Development, MINEPAT is charged with preparing and implementing the economic and regional development policy of the nation. As concerns the execution of the PIB, MINEPAT is basically responsible for:

- Contributing to the launching of the execution of the State budget, notably the PIB component;
- ensuring the quality of the expenditure to be committed in accordance with the project logbook. In this regard, any amendment in the project logbook (material errors on authorizations of expenditure, transfer of investment appropriations, change of nature of expenditure, creation of new tasks, ...) needs to be reported to MINEPAT for prior approval;
- following up and monitoring the execution of the PIB, all sources of funding included.

2.1.1.1.5. National Sinking Fund (CAA)

The CAA was set up by Decree No.85/1176 of 28 August 1985 and reorganised by Decree 2019/033 of 24 January 2019. It has as missions to contribute, in conjunction with the State institutions and bodies concerned, to

the implementation of the debt policy, funding of projects and programmes as well as management of capital markets. To this end, it shall be responsible amongst others for:

- Ensuring management of public loans funds of the State, public bodies, parastatals and corresponding institutions according to the funding conventions relating thereto;
- Managing counterpart funds and the ratio of funds that the Treasury can confer it on the deposits of its corresponding institutions or on any other resource according to the conditions set by mutual agreement;
- Ensuring the prerogative of the disbursements of external funding and counterpart funds, according to Government's programming in the Finance Law;
- Optimizing the resources mobilized for the payment of projects and programmes considered a priority by the Government.

In addition, under the Economic and Financial Programme concluded with the IMF on 26 June 2017, the CAA makes calls for funds on the basis of data validated by the Committee on the Reconciliation of FINEX Data set up in MINEPAT of which it is member, by ensuring that the call for funds limit is compatible with the limit of disbursement set in the Finance Law.

2.1.2. Cross-cutting stakeholders

2.1.2.1. Review Committee in charge of the Examination of Appeals

The Committee for the Examination of Appeals resulting from Public Contracts is responsible for :

- receiving and examining appeals lodged by any candidate or tenderer who considers himself or herself to be aggrieved in the procedure for awarding a contract;
- examining the appeals of any Subcontractor of the administration who considers himself to have been wronged in the performance of his Contract;
- formulating proposals to the Public Contracts Authority for measures to sanction the procedures or actors involved, in accordance

with the provisions of Articles 188 to 195 of the Public Contract Code.

2.1.2.2. Authority in charge of public contracts

In accordance with the provisions of Articles 50 of Decree No. 2018/366 of 20 June 2018 to lay down the Public Contracts Code, the authority in charge of Public Contracts is the Minister in charge of Public Contracts. It organises and ensures the proper functioning of the public contracts system.

To this end, he is responsible for:

- signs the texts implementing the Code of Public Contracts;
- imposes sanctions on perpetrators of malpractice and disputes arising from public procurement, as well as on disagreements between civil servants;
- has the power to authorise exceptional procedures.

The Authority in charge of public procurement can, if necessary, refer to itself to sanction a procedure.

2.1.2.3. Technical and financial partners (TFP)

Technical and Financial Partners are international organisations or foreign States that support the State in the implementation of development projects or programmes in the form of a technical and/or financial contribution. In this capacity, as donors, they work permanently with the Autonomous Sinking Fund from which they receive calls for funds, and in case of validation, they proceed to the disbursement of resources.

Technical and Financial Partners can get involved in the contracting process by issuing No Objection Notices on draft TDs and/or draft contracts within the framework of jointly financed projects. In any case, the stages of the contracting process of a project requiring the intervention of a Technical and Financial Partner is included in the Financing Agreement.

2.1.2.4. Financial Controller

In accordance with the provisions of article 70 of the Law No.2018/012 of 11 July 2018 to lay down the financial regime of the State and other public entities, the Financial Controller appointed and placed under the Principal or Secondary Authorizing Officer is responsible for:

- Conducting preaudits through the prior endorsement of budget operations, pro-posals of expenditure instruments submitted by the Minister or his/her delegated authorizing officers according to the conditions set by the minister in charge of finance. The endorsement can only be overruled on the written authorization of the Minister in charge of Finance. In this case, the responsibility of the Minister in charge of Finance supersedes that of the Financial Controller;
- Ensuring, for the Minister in charge of Finance, the pooling of budget operations of the authorizing officers under whom they are placed;
- Giving an opinion on the genuineness and sustainability of expenditure commitment plans.

Financial Controllers come in the contractual process through the endorsement of draft contracts/amending agreement to be covered by the budgets of the institution under which they are placed. This endorsement guarantees the availability of appropriations for the payment of related services.

The Financial Controller has 72 hours to endorse the draft contract or issue a substantiate

rejection. Thus, any contract which is not endorsed cannot be signed by the Contracting Authority.

2.1.2.5. The body in charge of the regulation

According to the provisions of of Article 48 of the Decree to lay down the Public Contracts Code, the regulation of the public contracts system falls under the body in charge of the regulation of public contracts whose missions are currently ensured by the ARMP. These missions consist amongst others in:

- Giving opinions to the Authority in charge of public contracts for the definition and improvement of policies in this domain;
- Ensuring the application of principles of good governance, notably through the introduction of preventive means to fight against ill practices in public contracts;
- Ensuring the sound implementation of the rules by all stakeholders through opinions and recommendations;
- Proposing reforms in the domain of public contracts to the Authority in charge of public contracts;
- Devising training policies and strategies in public contracts and developing a professional and institutional framework in this field, based on the needs expressed by the Ministry in charge of Public Contracts;
- editing and publishing the Project logbook;
- proposing sanctions for procedures to the Authority in charge of public contracts

2.2. INTERACTIONS OF STAKEHOLDERS IN THE PROJECT EXECUTION CHAIN

The implementation of a public investment project takes place in four phases, namely:

- The programming of the related contract;
- the Contracting process of the related contract;
- The physical execution of the said project;
- The financial execution of the related expenditure;

This section presents the role of each stakeholder in the project execution chain according to the phases mentioned above.

2.1.1. Phase 1: contract programming

During this phase, three (03) stakeholders are involved: The project owners/delegated project owners (PO/DPO), the body in charge of re-

gulating public contracts (ARMP) and the Ministry in charge of public contracts.

The table below summarises the roles of these different actors.

Participants	Role
Project Owner/ a Delegated Project owner	Programmes the contracts in relation with the MINMAP
Body in charge of the regulation of Public Contracts	Publishes programming logbooks of contracts received from the POs
Ministry in charge of Public Contracts	<ul style="list-style-type: none"> • Assisting Project Owners in the programming of contracts and update of contract programming logbooks; • Organising contract programming days in the beginning of each financial year, in conjunction with the ministries and administrations concerned; • Preparing and publishing the contracts programming logbook before the beginning of the financial year, in order to facilitate the kick-off of contractual procedures as from the moment the PIB goes operational;

Phase 2 : la passation du marché

Au cours de cette phase, les intervenants ci-après sont impliqués : les Maîtres d’Ouvrage/ Maîtres d’Ouvrage Délégué (MO/MOD), les Commissions de Passation des Marchés (CPM), l’Observateur Indépendant (pour les marchés), la Commission Centrale de Passation des Mar-

chés Publics, les Partenaires Techniques et Financiers, le Contrôleur Financier, le Soumissionnaire, l’Autorité chargée des Marchés Publics, l’Organisme chargé de la régulation des Marchés Publics (ARMP), le Comité d’Examen des Recours, le Ministère en charge des Marchés Publics.

Le tableau ci-dessous récapitule le rôle de ces différents intervenants.

Participants	Role
Tenderers	submits a tender in accordance with the conditions set out in the tender documents
Project Owner/ a Delegated Project owner	<p>Conducts preliminary studies, and the maturation of projects that have to be included in the budget, in conjunction with the administrations concerned;</p> <ul style="list-style-type: none"> • Prepares draft contract award and performance plan; • Ensuring the availability of funding; • Prepare files, launch consultations; • awards, signs, notifies and cancels contracts; • transmits the documents relating to the award and execution of contracts to MINMAP and ARMP
Public Tender Boards	<ul style="list-style-type: none"> • Constitutes bid analysis sub-committees; • Preparing, where applicable, files to be submitted for Central Control Contract Boards’ opinion; • Making contract award proposals to Project Owners or Delegated Project Owners; • Examining and giving a technical opinion on draft amending agreements and on draft contracts awarded according to the mutual agreement procedure.
Central Control Tender Boards;	Examining Draft contracts awarded according to the mutual agreement procedure within their ambit and draft amending agreements where applicable.
Technical and financial partners (TFP)	Issues no-objection notices for contracts relating to jointly financed projects.
Financial controller	Budgetary endorsement of draft contracts/amending agreements
Ministry in charge of Public Contracts	Participates in the work of the Tender Boards through its representative.

Participants	Role
<p>Authority in charge of Public Contracts</p>	<ul style="list-style-type: none"> • Arbitrating disputes between the various stakeholders in the public contract award process and ruling on the litigations resulting from public contracts; • Imposing sanctions on perpetrators of ill practices; • Authorizing derogatory procedures (mutual agreement, direct labour, etc.); • authorising the cancellation of Tender documents for open tenders; • authorises the cancellation of the decision to award non-notified contracts;
<p>Body in charge of the regulation of Public Contracts</p>	<ul style="list-style-type: none"> • Giving opinions to the Authority in charge of public contracts for improvement of policies as concerns regulation; • regulates the contract award system by applying the principles of good governance • Ensuring the sound implementation of the rules by all stakeholders through opinions and recommendations; • recruits independent observers through calls for tenders.

Phase 3: Physical execution

During this phase, nine (09) stakeholders are involved: the Project Owners/Delegated Project Owners (POs/DPOs), the Administration Subcontractor, the Service Head of Contracts, the Contract Engineer, the project supervisor,

the Acceptance Commission/Technical Monitoring and Acceptance Commission, the Authority in charge of public contracts, The body in charge of the regulation(ARMP), the Ministry in charge of public contracts.

The table below summarises the roles of these different actors.

Participants	Role
Project Owner/ a Delegated Project owner	<ul style="list-style-type: none"> Supervises the execution of the services and settles the accounts; Signs the service orders, if necessary; presides over the commission for the acceptance/ monitoring of the technical acceptance of services
Subcontractor of the administration	<p>performs services provided for in the contract</p> <p>performs services provided for in the contract</p> <p>During this phase, nine (09) stakeholders are involved: the Project Owners/Delegated Project Owners (POs/ DPOs), the Tender boards, the Central Tender boards, the Technical and Financial Partners, the Financial Controller, the Tenderer, the Public Procurement Authority, the Body in charge of regulating public procurement (ARMP)</p>
Head of service of the contract	<ul style="list-style-type: none"> Ensures the administrative, financial and technical management of the Contract at the stages of definition, preparation, execution and acceptance of the services covered by the Contract Signs and notifies the service orders, if necessary;
Contract Engineer	<ul style="list-style-type: none"> Approving the draft design and the various amendments proposed by the subcontractor or by the Prime Contractor where applicable; Initiating the payment certificates of the services rendered; Checking and jointly signing attachments with the subcontractor; Signs and notifies the service orders, if necessary; Ensure the implementation of the various guarantees.

Participants	Role
Project Supervisor	<ul style="list-style-type: none"> Controlling and ensuring the quality of services delivered and does proceed or not to the preacceptance of part of the structures realised; Checking the quantity to be taken as attachment and approves payment certificates;
Acceptance Board /Follow-up and Technical Committee	Accept the deliverables
Authority in charge of Public Contracts	Imposing sanctions on perpetrators of ill practices
Body in charge of the regulation of Public Contracts	regulates the contract implementation system by applying the principles of good governance to all actors
Ministry in charge of Public Contracts	<ul style="list-style-type: none"> Ensures the external control of the execution of public contracts verifies the effectiveness and quality of services rendered and delivered through spot checks approves the general and final account or the last invoice attends, as an observer, the technical acceptance committees.

Phase 4: Financial execution

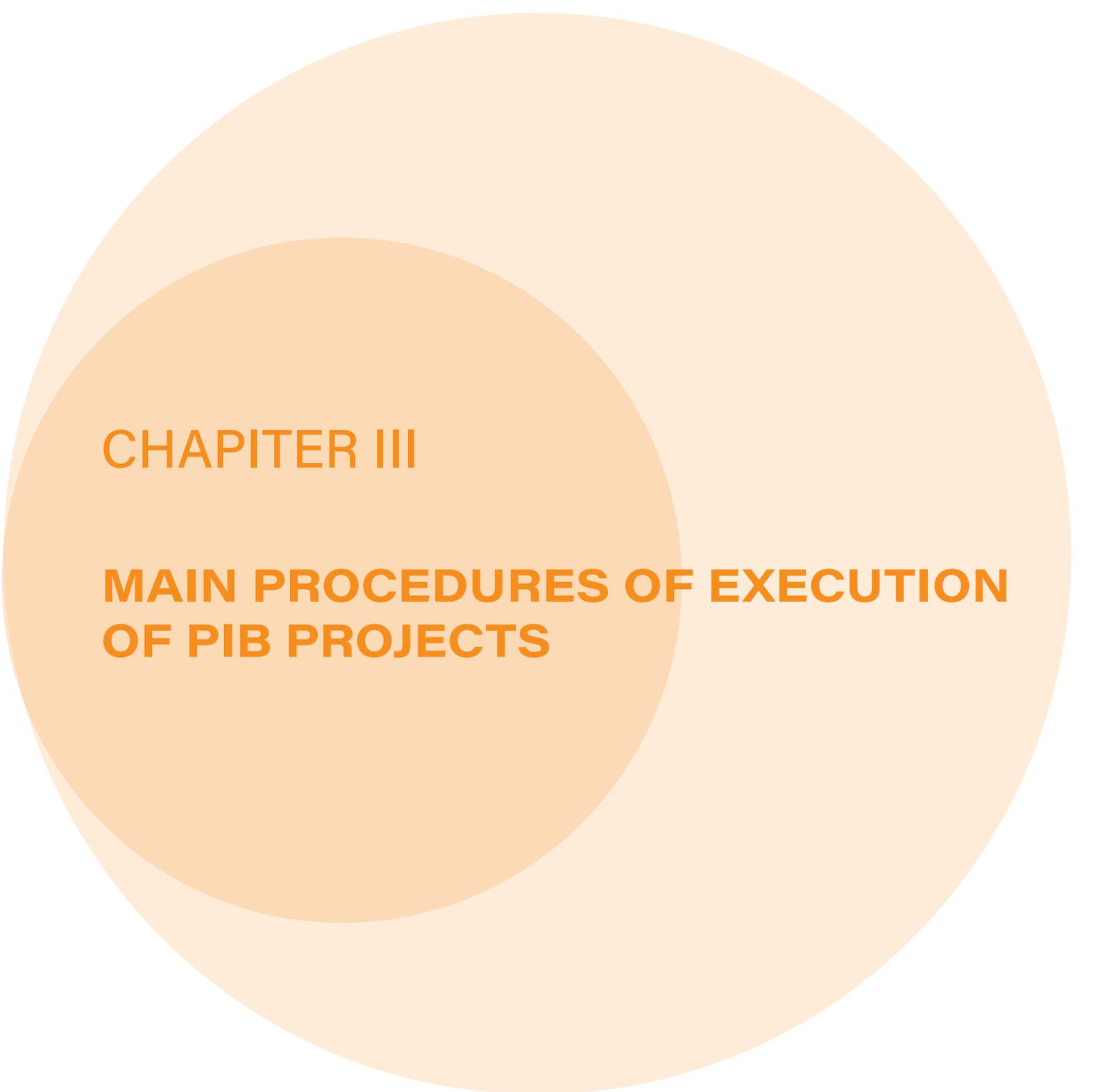
During this phase, seven (07) stakeholders are involved: the Autonomous Sinking Fund, the Technical and Financial Partners, the Authori-

zing Officer, the Public Accountant, the Imprest Accountant, the Ad Hoc Accountant, the Financial Controller.

The table below summarises the roles of these different actors.

Participants	Role
Authorizing officer	Commits, liquidates and orders expenses
Autonomous Sinking Fund	<ul style="list-style-type: none"> makes calls for funds for payment requests for jointly financed projects transmits a monthly situation of disbursements and pending calls for funds to MINEPAT and the Minister of Finance; carries out prior checks of the expenditure's due and payable package and sends the payment order to BEAC for payment of expenses under the CPF
Technical and financial partners (TFP)	receive calls for funds, and in case of validation, they proceed to the disbursement of resources
Public accountant	pays the State's expenditure

Participants	Role
Imprest fund accountant	settles the expenditure authorized by the vote holder against presentation of adequate and regular supporting documents required for his bookkeeping
Ad Hoc Accountant	settles expenditure against sufficient and regular supporting documents and produces an employment account on the basis of a statement of expenditure
Financial controller	<ul style="list-style-type: none"> • Conducting pre-audits through the prior endorsement of budget operations, proposals of expenditure instruments submitted by the Minister or his/her delegated authorizing officers • validates the budgetary operations carried out by the authorising officer by affixing the «validated expenditure» visa • Giving an opinion on the genuineness and sustainability of expenditure commitment plans



CHAPTER III

MAIN PROCEDURES OF EXECUTION OF PIB PROJECTS

The implementation of a PIB project goes through the contracting and physical-financial execution stages. These stages can be carried out according to ordinary or derogatory procedures after obtaining the necessary authorisations.

3.1. CONTRACTS AWARDS PROCEDURES

3.1.1. Procedures for the Award of public contracts by invitation to tender

The award of a public contract is subject to its programming. To this end, the Ministry in charge of Public Contracts organises programming conferences for all the contracts to be awarded during the year N by 31 December of the year N-1 at the latest. The award of a public contract in ordinary procedure goes by the following stages:

- the preparation of the tender documents by the PO/DPO
- examination and adoption of the tender documents by the Tender Board;
- the Launching of the tender documents by the PO/DPO
- the Reception of the tenderer by the PO/DPO.
- The opening and the adoption of the tender documents by the Tender Board;
- award of the contract by the PO/DPO on the proposal of the Tender Board;
- subscription of the draft contract by the successful tenderer
- Budgetary endorsement by the Financial Controller
- Signing and notifying contracts by the PO/DPO.

The above mentioned stages must be followed in accordance with the rules and regulations in force, in keeping with the principles of transparency, sound competition and celerity.

3.1.1.1. Adoption of Tender files

The tender documents prepared by the competent services of the Project Owner/ Delegated Project Owner are forwarded to the relevant Tender Board for assessment and adoption and/or to the Central Contract Control Board for opinion.

3.1.1.2. Launching consultations

After adoption of consultation files, the Project Owner/Delegated Project Owner proceeds to the launching of consultation by publication in the Public Contracts Logbook and other authorized press organs.

3.1.1.3. Assessment of bids

The assessment of bids as part of public contracts is done by the competent tender board (s).

3.1.1.4. Award of contracts

After the assessment of bids, the competent tender board makes a proposal for the award of the contract to the Contracting Authority. If there is no reserve after the award proposal, the Contracting Authority can sign a decision for the award and a communiqué for the award.

3.1.1.5. Budgetary endorsement of draft contracts/amending agreements

The budgetary endorsement on a draft contract/amending agreement is a legal instrument whereby the Financial Controller placed under the principal/secondary authorizing officer testifies to the availability of appropriations programmed for the execution of a project under the contract/amending agreement.

It is effective through an electronic visa materialized by the affixing of a stamp on all the pages (on both side) of the draft contract/amending agreement.

The budgetary endorsement on a draft con-

tract/amending agreement must be effective before its signing by the Project Owner/Contracting Authority.

The deadline for the budgetary endorsement on a draft contract/amending agreement in the Financial Control Services is 72 hours except in case of substantiate rejection.

The following package accompanies any draft contract/amendment sent to the Financial Controller by the project owner/Contracting Authority for budget endorsement:

- The invitation to tender or authorization for a mutual agreement where necessary;
- The communiqué and award decision;
- the extract from the project logbook mentioning the planned expenditure or the modification of it authorised by MINEPAT;
- Funding agreement for the projects covered by State contingency funds;
- Debt clearance certificate;
- The bank identification details (Bank account identifier code) not older than three months;
- The opinion at the stage of award, of the Central Contracts Control Board of MINMAP according to the threshold or the opinion following the review of the draft contract by mutual agreement;
- Copy of the certificate of non-exclusion from public procurement;
- stamped certificate of registration ;
- The notice of no-objection of the donor body for co-funded projects;
- Minutes of the review of the draft contract/amended agreement by the competent Board.

3.1.1.6. Signing and notification of contracts

The Project Owner or the Delegated Project Owner has a period of 5 (five) working days for the signing of the contract as from the date of subscription by the successful bidder. He notifies contract to the successful bidder within 5 (five) working days following the date of signing and forward a copy to MINMAP and ARMP. The subcontractor shall register with-in

30 calendar days. After this period, he shall be liable to the penalties provided for in the General Code of Taxation.

3.1.2. Derogatory procedures for the award of public contracts: Mutual Agreement

Decree No. 2018/366 of 20 June 2018 to Institute the Public Contracts Code under article 108 defines a contract by mutual agreement as a contract that is awarded without a tender notice, after a special authorization by the authority in charge of Public Contracts (MINMAP). Thus, in accordance with the provisions of Article 109 of the said code, a contract by mutual agreement procedure can only apply in the following instances:

a for certain requirements that can only be met by a service that requires the use of a patent, a process, know-how, licence or exclusive rights held by a single contractor, a single service provider or a single supplier;

b for urgent replacement of defaulting contractors or service providers;

c works, supplies or services and intellectual services contracts which can not stand the deadlines of the normal tender procedures by virtue of imperative grounds of emergency due to unforeseen circumstances;

d for supplies, services or works in addition to those covered by a first contract performed by the same contractor, provided that the initial contract was awarded in accordance with the tendering procedure and that the resulting additional contract covers only supplies, services or works not included in the initial contract but made necessary by an unforeseen and external circumstance. The steps in the mutual agreement procedure are summed up in the graph below:

PO/CA	Sends a substantiate request to the Authority charged with Public Contracts (MINMAP) after the maturation of the project
PO/DPO	Consent or rejection by the Authority charged with Public Contracts (MINMAP)
PO/CA	<ul style="list-style-type: none"> • The PO or DPO initiates the direct tendering process with at least 3(three) companies except in cases (a) and (d) above, for which only one enterprise is proposed. • In the event of consent, the PO/CA consults without any obligation for advertisement, at least 3 (three) enterprises and forward to the competent Tender Board for assessment and award pro-posal. <p>The PO or DPO forwards tender documents and bids to the relevant Tender Board.</p>
PO/CA	After the award proposal or after receiving the award proposal, the contract is awarded by the PO/contracting authority and co-signed by the successful bidder

3.2. SPECIAL PROCEDURES FOR THE PHYSICAL AND FINANCIAL EXECUTION OF PIB PROJECTS

3.2.1. Ordinary procedures of the physical and financial performance of services

3.2.1.1. Ordinary physical execution procedure

The physical execution of the services starts after the contracting phase. This takes place in accordance with the contractual provisions in the following three main stages:

- Notification of service orders to commence work;
- execution of services;
- Production of invoices/payment certificates;
- Acceptation of service provided

a. Notification of service orders to commence work

This service order is the starting point for the calculation of the performance period and,

consequently, of any penalties for delay. This service order is the starting point for the calculation of the performance period and, consequently, of any penalties for delay.

b. execution of services

After notification of the service order for the start of the services, the co-contractor performs the services in accordance with the provisions of the contract:

- Special administrative specifications;
- the special technical specifications for works contracts;
- the terms of reference for intellectual service contracts;
- the technical specifications for supply contracts;
- A unit prices list/invoice is issued when the service is partially or fully performed under a contract.

c. Production of payment certificates/invoices

A payment certificate/invoice is issued when the service is partially or fully performed un-

der a contract. This must be accompanied by the expenditure package consisting of the following documents:

- The duly registered jobbing order or the contract duly signed by the competent authority and the contractor;
- The original copy of the registration receipt for the first payment certificate/invoice and copies of other payment certificates;
- The commitment voucher or purchase order as the case may be;
- The certificate of commitment;
- The copy of the guarantee certificate of at least 6 (six) months for the equipment requiring maintenance;
- The issuance bulletin or a notice of taxation;
- The provisional payment certificate stamped in 4 (four) copies and liquidated by the Authorizing Officer, the final invoice or the final payment certificate stamped in four copies bearing the endorsement of MINMAP and liquidated by the Authorizing Officer as the case may be;
- The acceptance report signed by 2/3 (two thirds) of the designated members;
- The delivery slip signed by the supplier and the Authorizing Officer or the delivery slip or certificate of service signed by the service provider and the Authorizing Officer, or the attachments signed by the members designated in accordance with the contractual provisions where necessary;
- The debt bond liquidated by the Authorizing Officer;
- The certificate of bank identification details (Bank account identifier code) not older than three months;
- The stamped valid certificate of non-indebtedness;
- The payment ordinance or any other document serving as such.

N.B: For contracts and jobbing orders covered by State contingency funds, apart from the above-mentioned documents, the set of documents shall include a letter of commitment of the authorizing officer of the said appropria-

tions whereby he/she undertakes to finance the services concerned.

c. Provisional and final acceptance where applicable

Services provided under a contract must be accepted by a designated committee. Services with a guarantee are subject to two acceptances, namely:

- The provisional acceptance comes in when the services of the contract are delivered;
- The final acceptance is pronounced at the end of the guarantee period.

3.2.1.2. Ordinary financial execution procedure

It concerns the coverage of an expense generated at the end of the execution of all or part of a project) It includes commitment, liquidation, authorisation and payment.

a. Commitment

The commitment of an expenditure consists, for the accredited authorizing officer in creating and recording against the Public Treasury an obligation from which a charge will result. It is done within the limits of the budgetary authorisations.

The commitment phase begins with the expenditure initiative after which the obligation to pay will arise. In practice, an expenditure commitment is created when an order or contract is awarded. The commitment of an expenditure implies that goods will be delivered or services rendered and that an invoice will have to be paid later. It is materialised with the production of the commitment certificate.

b. Liquidation

Its purpose is to check the effectiveness of a debt and fix the amount of expenditure. It can only be made upon presentation of bonds and the documents providing proof of the rights acquired by the creditors. This stage presupposes that the goods or services have been delivered in whole or in part in accordance with the or-

der or contract awarded and that the invoice or payment certificate has been received. For this purpose, the Authorising Officer is financially and administratively responsible for verifying, by means of supporting documents, that the invoice corresponds to the service rendered. As concerns supplies, services and works, the bonds or supporting documents include originals of contracts, expenditure records, invoices or payment certificates delineating the deliveries, services or works carried out, minutes of acceptance and certificates of service rendered signed by the officials of the relevant technical services or by the designated authorizing officers.

The final invoices or final payment certificates corresponding to the supplies and services delivered are liquidated by the Authorizing Officer who then proceeds with the payment order of the expenditure.

c. Payment order

Administrative decision whereby the authorizing officer orders the public accountant to pay the debt, in accordance with the results of the liquidation. This administrative decision can take the form of an order or payment mandate whose characteristics are spelled out by a decision of the minister in charge of Finance. The validation of expenditure liquidated and scheduled by the Authorising Officers shall be carried out by the competent Financial Controller. At this juncture, the budgetary control of the expenditure made by the Financial Controller is materialized by the stamp "validated expenditure" on the expenditure claim form. Once validated, the files are submitted by the financial controller via slip to the attached accounting station for the next step of the procedure.

D.) Payment

Payment is the act by which the State or any other public entity discharges its debt. No payment shall be made without prior financial ap-

proval of the bundles of expenditure in terms of commitment and scheduling. The public accountant to whom a payment order is assigned shall be solely responsible for the payment of ordinances and mandates, after the planned have been carried out.

3.2.2. Special procedure for the physical and financial performance of services

3.2.2.1. Exceptional procedure for the physical performance of services: direct labour

Process whereby the State institution decides to carry out the works itself by using its own material resources and staff. The project owner is also the supervisor. He deals directly with the suppliers and bears all the economic and financial risks on his own budget.

Are eligible for the execution of works under state supervision: operations of construction, reconstruction, demolition, repair, and renovation of any building or facility including site preparation, earthworks, installation of equipment or materials, decoration and finishings, as well as the related studies and control if the amount of these services does not exceed the volume of works.

There are two categories of state control mode: (i) Total state control at the initiative of the Project Owner, non-regulated by the Public Contracts Code;

(ii) Corporate control mode made up of:

- Total state control after a duly noticed default of the subcontractor of the State institution where the cancellation of the contract was not declared. In this case, the execution of the remaining part of the work is done at the cost and risk of the said subcontractor;
- Partial state control of part of the work. It is prescribed in the contract of the subcontracting enterprise. The amount should not exceed 2% of the amount including VAT of the contract. In this case, the said works are carried out at the behest and under the responsibility of the Pro-

ject Owner at the expense of the subcontractor. Any execution of works through direct labour at the initiative of the Project Owner subsequently leading to the provision of funds requires the prior approval of the Minister in charge of Public Contracts. It is done according to the imprest fund procedure.

As concerns the execution under state control mode of the operations of the road fund maintenance window, the provision of funds to the Authorizing Officers is made through a bank account funded by funds derived from the special account of the road fund open at BEAC.

3.2.2.2. Exceptional procedure for the financial performance of services: imprest account

Execution of the imprest account procedure is based on the urgent character of the expenditure to be made. It mitigates the principle of separation of the Authorizing Officer and the accountant. The imprest fund is executed through cash balance. It is perceived as the volume of funds (advance) made available to a vote holder for the execution of expenditure in a given period. An imprest fund can therefore be a quarterly bi-annual or annual cash balance.

The instrument that creates or reopens imprest funds specifies the purpose, nature of expenditure to be executed, as well as the annual volume and amount of the cash balance authorized.

Imprest funds are categorized according to their purpose or beneficiary. There are four (4) types of imprest funds notably:

- Sovereignty imprest funds earmarked for the representation and domestic charges of members of government and officials ranking as such;
- Ordinary imprest funds dedicated to the execution of operating service expenditure;
- Special imprest fund dedicated to the execu-

tion of any other expenditure on the express authorisation of the Minister of Finance;

- Timing-based imprest funds open for the conduct of activities expressly limited in time (seminar-workshops, execution through direct labour, etc.).

The imprest fund procedure follows some preliminary requirements. These prerequisites differ according to whether one is in central and decentralised services or in other public entities.

In central and devolved services

The request for the opening or creation of an imprest fund is made by the sector ministry, the authorizing officer or the vote holder and then forwarded via the Financial Controller, either send directly to the Directorate General of the Budget; signing of the instrument bearing on the creation/re-opening of imprest accounts and the instrument appointing officials (vote holders, imprest fund accountant, store-accountant) by the competent authority (Minister of Finance for central services, Governor of the Region for devolved services).

In LRAs and P.E

- The authorizing officer contacts the deliberative body to obtain authorization for the creation or reopening of an imprest fund.
- As concerns the opening of an imprest fund in the case of works through direct labour:
 - After contacting the authority in charge of public contracts (MINMAP) for the authorization of execution of works under state control mode, the authorizing officer forwards the file to MINFI along with MINMAP notice for the creation or opening of an imprest fund.
 - On the basis of instruments creating or reopening and appointing officials, the establishment of an imprest fund is materialized by:

- (i) the signing by the competent authority of the instruments (Decree and Decision) creating or reopening the imprest account and appointing the persons in charge of the imprest account (vote holders, imprest fund accountant, store-accountant);
 - (ii) the reservation of the appropriation;
 - (iii) the budgetary commitment;
 - (iv) the issuing of the disbursement mandate by the authorising officer. Upon presentation of the said disbursement mandate accompanied by the entire commitment documents, the first cash reserve is released by the public accountant in favour of the manager;
 - (v) execution of expenditure on the imprest account by the imprest fund accountant;
 - (vi) after the execution of the expenditure by the imprest fund accountant, forwarding of the supporting documents, together with the budget commitment request (relating to the next cash balance requested) to the competent financial control or to the DGB (Sub-Directorate of Financial Control) for clearance;
- Issuance where applicable, of the settlement report followed by liquidation and payment order of the expenditure pertaining to the previous cash balance;
 - Issuance of the payment order relating to the previous cash balance;
 - Issuance of the cash collection warrant relating to the cash balance solicited ((by the competent Finance Controller);
- (vii) Submission of the commitment file (+) the clearance report (+) the payment order pertaining to the previous cash balance (+) disbursement mandate relating to the next cash balance requested to the designated public;
 - (viii) Coverage of the expenditure (previous cash balance) by the designated public accountant to the tune of the duly justified quota and repayment (retention) of the unjustified balance where applicable;

(ix) Release of the new cash balance to the imprest fund accountant by the public accountant;

Once the operations on expenditure are completed, the imprest fund is closed by the competent authority (DGB in central administrations and CF in PE and LRAs) based on the minutes.

NB : The authorization for the opening of imprest funds takes the form of an administrative instrument (in central administration) or a decision/resolution (in PE and LRAs).

3.3. SPECIAL PROCEDURES FOR THE EXECUTION OF PIB PROJECTS

3.3.1. Procedure for the execution of expenditure on External Financing (FINEX)

External funding is executed according to the terms of conventions and pursuant to each donor's procedures. External funding is executed out of the ordinary budget channel. The bulk of these resources goes through the National Sinking Fund.

The National Sinking Fund plays the role of public accountant with regard to payment of expenditure under external resources or domestic resources (counterpart funds). To this end, it only checks the supporting documents required to issue payment orders.

Ministers should send the list of all duly designated project coordinators/managers to MINEPAT and MINMAP as from January 2021. As persons in charge of pooling project data, Project coordinators/managers should initiate project execution expenditure and report on their progress status. They shall forward a monthly report on the physical and financial

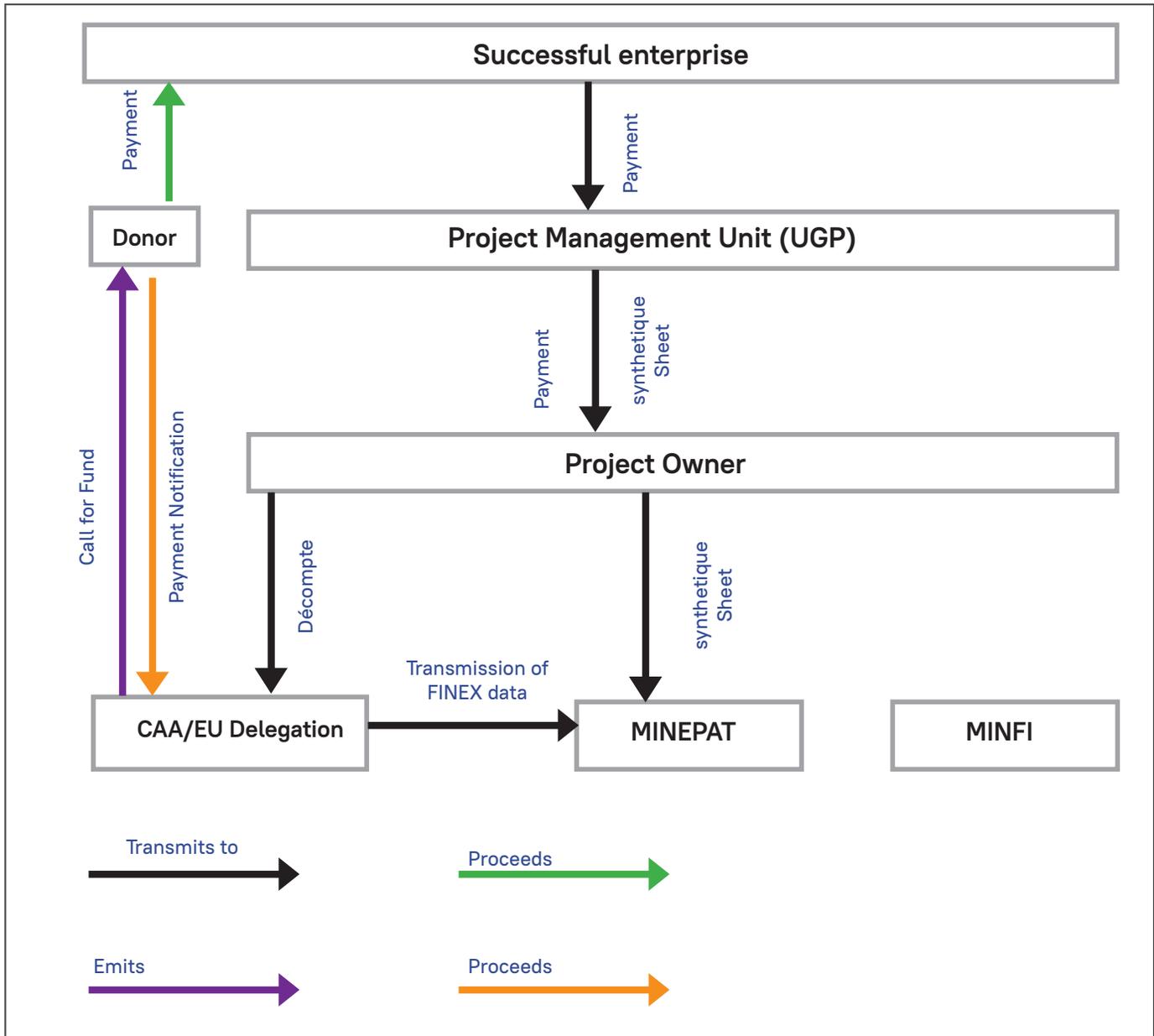
execution of the said projects to MINEPAT and MINMAP. This report shall clearly differentiate between external resources and counterpart funds notably by mentioning:

- the progress status of the award of public contracts;
- the level of commitments;
- the level of payment orders;
- the level of payments;
- the status of execution of physical units.

Call for funds are made by the National Sinking Fund on the basis of data validated during the work of the quarterly review on the regulation of calls for funds and disbursements of external financing. Indeed, the procedure of coverage of payment certificates on external funding is henceforth delineated as follows:

1. The Project Management Unit prepares a payment certificate based on the service provided and submits it to the supervisory administration together with a summary sheet;
2. the project owner sends the payment certificate received together with the expenditure package due to the CAA;
3. the Project Owner transmits a summary sheet for monitoring and regulating disbursements, which is attached to the expenditure package;
4. the CAA issues the call for funds when the expenditure package is regular;
5. the donor makes the disbursement to the account of the successful project/company.

Figure 3 : Procedure of the execution of appropriations that fall under external funding



3.1.1. Procedure of execution of counterpart funds

The execution of CF appropriations follows the one-year-budget rule, and the deadlines prescribed by the Circular (deadline for commitment and payment order of appropriations). Any mobilisation of counterpart funds is subject, in addition to the existence of the relevant

financing agreement, to the effective implementation of the project, corresponding to the satisfaction of the needs actually expressed.

i. Modalities of the mobilisation of counterpart funds in real expenditure

The mobilisation of the CPF starts with the

organisation, by MINEPAT (DGEPIP, DGCOOP), in collaboration with MINFI and MINMAP, of CPF disbursement conferences. During these conferences, the validated expenditure statement is transmitted to the projects' supervisory authorities. It makes a difference between expenditure on counterpart funds to be committed subject to the presentation of payment certificates and other categories of expenditure carried out according to the provisional commitment procedure.

The said conferences shall decide, for each project :

- the tables of conventional commitments of the parties
- the amount of disbursements expected from the Technical and Financial Partners (TFPs)
- the amount of the allocation and the memorandum of expenditure of the counterpart funds in actual expenditure;
- the timetable for the implementation of activities for the project and the appropriation commitment plan;
- the state of maturity of the operations to be carried out;
- the chain of expected results (deliverables, effects and impacts);
- the programming of the equipment to be imported and the works to be carried out which will require the issuance of certificates of assumption of responsibility for customs duties and taxes;

- the operations of the counterpart funds in actual expenditure which will be carried out by releasing funds to the Basket Fund of the counterpart funds housed at the BEAC.

The resources made available to the projects must first comply with the normal procedures for public expenditure, including:

- Commitment;
- Liquidation ;
- payment order.

Commitments of expenditure relating to counterpart funds are inclusive of taxes.

For certain current expenses (salary, accommodation, water, electricity, telephone, internet, etc.) falling under the CF in the RD, the payment is made on a provisional basis by the ministries in charge of the projects, as soon as they receive the statement of expenses validated by MINEPAT.

For works, supply, study and audit contracts, the decision to make the CF available in the RD is mandated by the project supervisory ministries, after presentation of the payment certificates/invoices by the PMU before the date on which commitments are stopped.

These resources may be subject to foreclosure in the event of non-consumption after the commitment deadline.

The financial execution of expenditure on counterpart funds in actual expenditure is divided into three (03) major stages:

the mandates of counterpart funds:

Accounting for mobilised counterpart funds

Payment of counterpart fund expenditure through the Basket Fund

- **the mandates of counterpart funds:**

The project management unit sends copies of the elements justifying the payment of the counterpart funds to the supervisory administration (authorising officer) and, in cooperation with the financial controller, signs the resource mobilisation decision, commits, settles and authorises the funds, then sends the file to MINFI (DGTCFM) for acceptance and deposit in the buffer account.

- **Accounting for mobilised counterpart funds**

After validation of the accounting entry, MINFI (DGTCFM) records the orders in the CPF buffer account and then sends the list of accounting entries, for information, to MINEPAT and the CAA for budgetary and accounting coverage of payment requests.

- **Payment of counterpart fund expenditure through the Basket Fund**

The payment of expenses from the Basket Fund is made through the following steps:

- The CAA credits the project's sub-account once the accounting has been taken over;
- The PMU transmits the payment order to BEAC;
- the project's sub-account will be debited once the payment request has been validated;
- The CAA transmits the payment order to BEAC;
- BEAC carries out the bank transfer to the beneficiary's account;
- the CAA transmits to MINEPAT and MINFI (DGTCFM) the list of payments made.

i. Procedure of mobilization of CF in taxes and customs duties

Only taxes and customs duties borne by the

State under a contract or a jobbing order funded by external resources duly liquidated by the taxation or customs departments shall be directly absorbed. The following are excluded:

- taxes and customs duties owed by the successful tenderer or the Jobbing-order;
- taxes and customs duties resulting from a contract or jobbing-order, financed by the State's counterpart in actual expenditure; indirect costs associated with the project, notably costs associated with the acquisition of passenger vehicles, accommodation, consulting fees and related costs, as well as administrative and managerial expenses.

Taxes and duties that fall within the taxation administration are withheld by the project manager and remitted to the Public Treasury. Taxes and duties that are normally due by the successful bidder include:

- registration duties;
- Tax on revenue and special tax on added value applicable to fuels and indirect expenditures. Since 1st January 2019, funding agreements are signed all taxes included.

Public contracts benefiting from the funding conventions concluded before 31 December 2018 continue to benefit from the VAT coverage in accordance with the former provisions of articles 115 and seq. of the General Tax Code.

The execution of CF appropriations follows the one-year-budget rule, and the deadlines prescribed by the Circular (deadline for commitment and payment order of appropriations). Applications for the issuance of certificates of coverage are addressed by the Project Owner or the supervisory ministry and in no circumstances by the Heads of the project management units. These applications must include the following documents:

- **For customs duties:**

- the provisional import declaration issued by the Société Générale de Surveillance (SGS);

A request formulated by the PO/supervisory Minister and addressed to the Minister of the Economy, Planning and Regional Development;

- the bill of lading;
- the copy of the contract that required import; the funding convention, the customs duties clearance voucher (BLD in French)
- the provisional list of the equipment to be imported (this list is a prerequisite for any application for coverage). It is jointly signed by the Project Owner, the Directorate General of Customs and MINEPAT);
- the last quarterly report on the physical and financial execution of the project

- **For taxes:**

- an application written by the Project Owner or the supervisory minister addressed to the Minister of Finance;
- a copy of the contract or the Jobbing order;
- the funding convention;
- the original of the interim invoice or final invoice;
- the taxes and duties bulletin.

As part of jointly funded projects, successful bidders may unduly paid taxes and customs duties associated with the implementation of the said projects. To be entitled to the refund of their duties, such bidders must submit the following documents to the Ministry of Finance:

- **For customs duties:**

- an application written by the Project Owner or the supervisory minister;
 - an import declaration issued by SGS;
 - the customs clearance form; } the receipt for payment of customs duties and taxes;
 - an attestation issued by the Directorate General of Customs, certifying the amount of taxes and customs duties unduly levied;
 - the last quarterly report on physical and financial execution of the project.
- For taxes:
 - an application written by the Project Owner

or the supervisory minister;

- a copy of the contract or the jobbing order;
- a tax certificate certifying the amount of taxes unduly levied, validated by the Directorate General of Taxation and the related payment receipt.

3.1.1. Procedure for re-commitment of committed expenditure not scheduled for payment in the financial year ended

Types of expenditure eligible in this category include expenditure made in the course of the 2021 financial year but not scheduled for payment at 31 December 2020.

Expenditure executed in this respect lead to a new commitment made as a priority under the appropriations of the 2022 financial year of each administration concerned. In case appropriations are not available in the 2022 budget of the administration concerned, the said administration must programme (budget) these appropriations as a priority under its 2023 PIB. Documents to be submitted for a new commitment include:

- contract, jobbing order or purchase order duly registered;
- minutes of provisional or final reception;
- Debt confirmation bond or proof of prior budgetary endorsement of the relevant Finance Controller;
- Certificate of non-payment order signed by the Authorizing Officer;
- Attestation of no-payment signed by the Head of the assigned treasury station;
- fiscal file of the successful company

The file is thus forwarded to the main competent authorizing officer for commitment. In this regard, the expenditure is assigned to a budget line that is compatible with the economic nature of the envisaged expenditure. Settlement of this expenditure shall take into account penalties for delays.

3.1.2. Procedures for the carrying over of appropriations

Payment appropriations available on a programme at the end of the year may be carried over to the same programme or allocation, up to the limit of the commitment authorisations actually used but not yet paid. For the 2022 financial year, carryovers are intended to cover committed expenditure not yet authorised in the 2021 financial year and to ensure the proper implementation of the projects concerned. The modalities for the mobilisations of appropriations carryovers are:

- the transmission of files by the authorising officer to the Carry over Conference, which produces the list of eligible files;
- the transmission of the conference report and the draft decree by the Minister of Finance to the Prime Minister. This report evaluates and justifies the revenues that will permit the financing of the carryover without deteriorating the budget balance;
- the notification of the Decree of the Prime Minister, Head of Government, transferring appropriations to the beneficiary administrations;
- the commitment, liquidation and payment order of the expenditure by the authorising officers concerned, in accordance with the Decree of the Prime Minister, Head of Government.

Expenditure eligible for carry over may not exceed the year N- 2 at the risk of falling into debt. The documents to be provided for the commitment of expenditure under carry over appropriations are:

- The Decree of the Prime Minister, Head of Government;
- The Report of the Minister of Finance;
- The Forwarding slip of the expenditure file by the authorising officer (minutes of final acceptance; payment order ...);
- The Certificate of non-payment order signed by the authorizing officer;
- Attestation of no-payment signed by the Head

- of the assigned treasury station;
- The company's tax file for the past financial year.

3.1.3. Procedures for the execution of special domestic resources "C2D"

Expenditure is committed in advance on «C2D» stamped books by the beneficiary ministries (Project Owners) of C2D funds, at the beginning of the financial year. It is made in accordance with the classical procedure for public expenditure. Once the debt confirmation instrument is published, which corresponds to the securing of appropriations, photocopies or duplicates are sent to the Technical Support Secretariat dedicated to the execution of the C2D (Stade C2D) for the preparation of transfer orders under the double signature of AFD and MINFI for the additional amount of the programme accounts from BEAC at the request of Authorizing Officers (Project Owners). The bilateral C2D account at BEAC is consequently debited against the appropriation of the programme accounts specified at the level of Paying Bodies.

Originals of the package of the budgetary commitment on their part are returned to the ministry of Finance where a notice of appropriation covered by the Paymaster General's Office is issued after the various processing steps.

In continuation of the procedure, the Project Owner, Authorizing Officer forwards the package of documents or list of expenditure to the Paying Body (National Sinking Fund or Public Treasury as the case may be) for payment. Special domestic resources basically include resources of the French Debt Relief Programme (C2D). Because of their availability and carry-over, derogations are granted for C2D expenditure during the budget commitment and execution procedures:

- Exemptions from precautionary freeze;

- Exemptions from quarterly quotas;
- Non-suspension of the budgetary endorsement for contracts and jobbing orders;
- Non-taxability (invoicing and payment) of VAT for foreign service providers not fiscally domiciled in Cameroon

Besides, the Parties have agreed on the need to include the stages of the notices of no objection of the French partner represented by the AFD in the course of execution.

As concerns the award of contracts, it is the national regulation (Contract Codes) that is still applied. However, the AFD Guidelines for Contract Award are also taken into account.

3.1.4. Monitoring execution of subsidies and public investment transfers

The mobilisation of investment transfers begins with the organisation in January by MINEPAT (DGE-PIP), in collaboration with MINFI and MINMAP, of budgeting conferences for investment transfers. During these conferences, the memorandum of expenditure validated by the joint teams will determine, according to their nature, the operations that must be committed on the basis of the presentation of accounts and those that cannot be executed according to the normal procedure.

For the purposes of monitoring and control of physical achievements, copies of all decisions to release investment transfers and subsidies, the detailed logbook of the operations financed, as well as the related expenditure memoranda, must be sent to the Minister in charge of public investments, under penalty of being declared void.

Any beneficiary of an investment transfer or subsidy is required to send to MINEPAT, MINFI and MINMAP, no later than fifteen (15) days after the end of each quarter, a physical-financial execution report on the subsidy.

This report shall indicate, in particular, the progress of procurement procedures, the level of commitments, the level of payment orders and payments, and the state of physical execution.

For operations eligible for the commitment category on the basis of the submission of payment certificates, the procedure applicable is as follows:

- On the basis of the list of types of expenditure validated by the Minister of the Economy, Planning and Regional Development, the beneficiary body or public institution proceeds with the contracting process and liquidation of the expenditure;
- the generated payment certificates are transmitted to the Minister in charge/authorising officer of appropriations to justify the availability of resources to the financial account of the Organisation/beneficiary;
- the charging after validation of the expenditure package.

For expenditure that cannot be executed under the normal procedure, the resources are progressively made available to the beneficiary organisation or public institution on the basis of the execution calendar of activities validated during the investment grant mobilisation conferences. For types of expenditure other than those mentioned above, commitments are made on a provisional basis.

For expenditure executed under the normal provisional commitment, the resources are progressively made available to the beneficiary organisation or public institution on the basis of the execution calendar of activities validated during the investment grant mobilisation conferences.

Body	Role
MINEPAT	- Organise conferences ; -Transmits the validated expenditure memoranda to the technical supervisory Minister; - Ensures the follow-up and control of physical achievements
MINFI	-Participates in conferences; - Mobilises, where appropriate, resources for the benefit of the beneficiary structures; - Pays for the expenses incurred on the basis of the payment certificates generated.
MINMAP	- Participates in conferences; - Control the physical execution rate %:
Supervisory ministries	Takes a decision and mandates the grant to the beneficiary for certain categories of expenditure.
Financial controller	-Controls the regularity of expenditure as well as of agreements and contracts; -Gives prior approval to draft contracts or order letters by 15 October of the current year at the latest, as well as to payment certificates.
Public accountants	Procède au paiement moyennant les vérifications d'usage.
Beneficiary organisation of the subsidy	On the basis of the validated expenditure statement, it proceeds with the contracting process and liquidation of the expenditure. the generated payment certificates are transmitted to the Minister in charge/authorising officer of appropriations for the availability of resources to the financial account of the Organisation/beneficiary opened at the Public Treasury or in a commercial bank, as the case may be.

3.3.7. Procedure for the execution of the Special Youth Three-Year Plan (PTSJ)

Since the 2020 financial year, projects to be covered for the Special Youth Three-year Plan included in the Budget of MINJEC. As a result, a distinction is made between activities in-tended for the financing of youth projects and activities related to the effective implementation of the PTSJ. With regard to activities re-lating to the financing of youth projects :

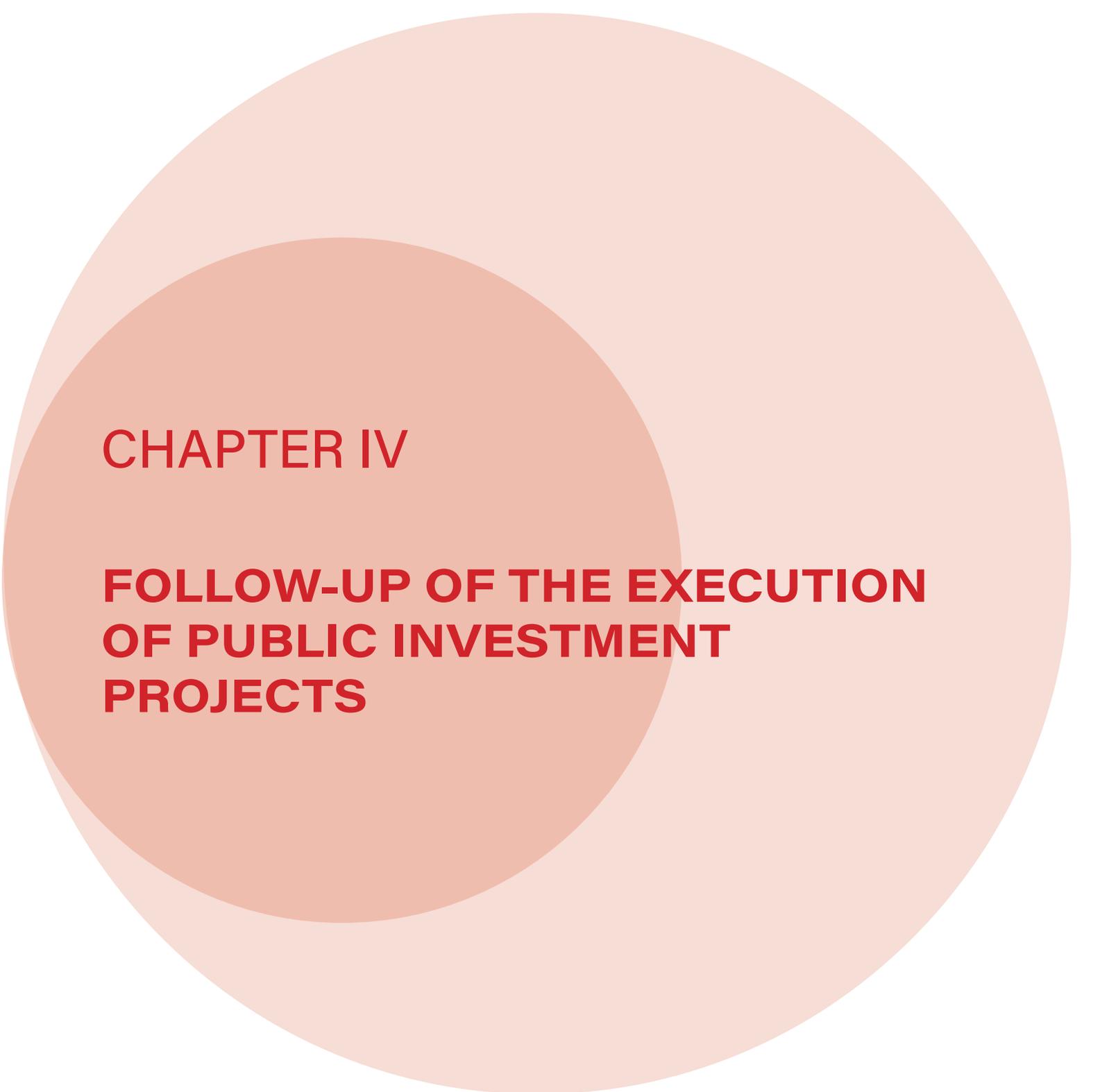
- the related credits are mandated by MINJEC through a decision, to the benefit of the CAA;
- The CAA transmits the transfer order to BEAC;
- BEAC carries out the bank transfer, with a view to feeding the accounts of the Micro-finance Establishments, with which the accounts of the young beneficiaries of the PTSJ are opened.

With regard to other activities, coverage shall be done as per the normal procedure executed of payment certificates.

3.1.1. Procedure for the execution of the Three-Year Emergency Plan for Growth Acceleration (PLANUT)

Within the framework of the implementation of PLANUT, a Follow up Committee for the implementation of PLANUT has been set up within the Prime Minister's Office. The awarding of contracts related to the implementation of PLANUT is done at the level of the Special Tender board to the said Committee.

As and when the services are carried out, the successful companies produce the payment certificates/invoices that they transmit to the project owners. The package of expenditure thus constituted is forwarded to the Coordinator of the Technical Secretariat of the Follow up Committee for the implementation of PLANUT. After verification, the Coordinator of the said committee returns the package to the Project Owner for further processing. The commitments of the expenses related to the implementation of the PLANUT are made on the basis of the service delivered, for the benefit the company which carries out the services.



CHAPTER IV

FOLLOW-UP OF THE EXECUTION OF PUBLIC INVESTMENT PROJECTS

Follow-up is a regular process of systematic collection, analysis, use and communication of information relating to the execution of a public intervention.

In Cameroon, the follow-up of the physical and financial execution of public investment is based on:

- Decree No. 2013/7987/PM of 13 September 2013 to set up, organise and regulate the functioning of Committees for the Follow-up of the Physical and Financial Execution of Public Investment;
- Circular No. 003/PM of 6 July 2015 on Management Audit as part of the preparation and execution of the State budget;
- Circular No. 0001/MINEPAT of 23 January

4.1. PROCEDURE FOR THE FOLLOW-UP THE PHYSICAL AND FINANCIAL EXECUTION OF PUBLIC INVESTMENTS PROJECTS

The follow-up of the physical and financial execution of public investment projects proceeds according to the following operational approach:

- data collection;
- data processing and analysis;
- production and dissemination of reports;
- archiving of reports.

4.1.1. Data collection

The data collection stage involves providing information on the contracting and physical and financial execution of public investment projects at defined intervals.

The collection of data on the financial execution of projects is based on the management information systems for budgetary and accounting procedures (PROBMIS, CADREC,

2018, amending Circular No. 050/MINEPAT of 24 September 2009 relating to the reinstatement of internal PPBS system management committees for public investment, in view of enhancing the PIB execution follow-up mechanism through monthly consultation frameworks;

- Circular Letter No. 001/MINEPAT-MINATD of 10 January 2017 pertaining to the strengthening of Mechanisms for the follow-up and control of the execution of the Public Investment monthly consultation frameworks;

This part describes the procedure, bodies and tools for following up the physical and financial execution of public investment projects.

SDRMS). Whereas data on the physical implementation of projects is essentially based on data collection operations on the project execution sites through the contractual supervision engineers and the other actors in the project execution data feedback process.

4.1.2. Data processing and analysis

Data processing consists of ensuring the consistency and quality of the data collected. Analysis on its part involves comparing the results of the processing with the targets while highlighting the following elements:

- respect for deadlines;
- compliance of deliverables with the contract;
- bottlenecks to the smooth execution of projects;
- potential risks of disruption to the physical and financial execution of all projects.

4.1.3. Production and dissemination of reports

Information derived from the data analysis is used to produce a consolidated report to be va-

validated and disseminated by the public investment project implementation follow-up bodies set up.

4.1.4. Archiving of reports

The archiving of physical and financial execution reports is carried out by the structure responsible for their production. Thus, each administrative unit sets up its own system for archiving these reports. Thus, The data generated from the automated tools (PROBMIS, CADRE, CSDRMS...) are immediately stored there.

4.2. BODIES OF THE PUBLIC INVESTMENT PROJECT FOLLOW-UP

The physical and financial follow-up of public investment projects is carried out according to a system which includes administrative follow-up and participatory follow-up. Administrative follow-up is when the follow-up bodies are exclusively made up of officials from the public administration. In contrast, when the composition of these bodies is broadened to include members of parliament, local elected officials, representatives of the civil society and village communities, this is referred to as participatory follow-up.

These bodies are designed to:

- inform the population of all public investment projects
- internalise and ensure compliance with project logs by vote holders
- ensure compliance with the public procurement programming log
- collect observations on the quality and effective execution of projects carried out during the current or previous financial year
- ensure the effectiveness of physical execution and, if necessary, obtain justification for any discrepancies between forecasts and actuals

- contribute to the preparation of the administrations performance reports by filling in the performance statements relating to jurisdictional projects
- compile data on the execution of public investment with a view to drawing up State budget evaluation reports
- assess the level of satisfaction of the needs of project beneficiaries
- improve the information of the Civil Society on the level of execution of projects

4.2.1. Bodies of administrative follow-up

These are:

- management dialogues at the programmes and ministerial levels were set up in accordance with Circular No. 003/PM of 6 July 2015 on Management Auditing as part of the preparation and execution of the state budget. Relating meetings are generally held at the end of each quarter to assess the implementation of activities and investment projects included in each programme/budget head, under the dual aspect of performance in achieving the results associated with the objectives of the APD and the quality of budget;
- quarterly review of the PIB execution which is instituted at the beginning of each budget year by the MINFI circular on the execution, monitoring and control of the State Budget execution. At the end of each quarter, the review consists of an evaluation of the execution of all projects included in the PIB of each administration, regardless of the source of funding and the mode of execution;
- the quarterly review of the regulation of calls for funds and disbursements of external funding is instituted at the beginning of each financial year by the MINFI circular on the execution, monitoring and control of the execution of the State Budget. This review aims at eva-

luating the level of calls for funds and actual disbursements in relation to the disbursement ceiling defined in the finance law;

- consultation frameworks at the level of central administrations which are instituted by Circular No. 001/MINEPAT of 23 January 2018 amending Circular No. 050/MINEPAT of 24 September 2009 relating to the reactivation of the Planning-Programming-Budgeting-Monitoring-Evaluation (PPBS) system for the strengthening of Mechanisms for the Follow-up of the PIB through monthly consultation. These consultations concern only central vote holding projects and allow for the evaluation of the physical and financial execution of public investment projects, the identification of possible obstacles to the sound execution of projects and the proposal of corrective measures;

- monthly consultation frameworks at the devolved level, led by the Regional Governors and Senior Divisional Officers, which were created by the Joint Circular Letter No. 001/MINEPAT-MINATD of 10 January 2017 pertaining to the Strengthening of Mechanisms for the follow-up and Control of the execution of the Public Investment Budget through monthly consultation frameworks. These consultations concern only deconcentrated vote holding projects and those involving resources transferred to the local authorities and allow for the evaluation of the physical and financial execution of public investment projects, the identification of possible obstacles to the sound execution of projects and the proposal of corrective measures.

Table 9: Bodies of administrative follow-up of PIB projects

Instances du dispositif de suivi administratif de niveau décentralisé	périodicité	Nature des crédits	Acteurs	Contenu Des Livrables	Destinataires Livrables
<p>Executive dialogue at the level of each programme</p>	<p>Quarterly.</p>	<p>Appropriations under central vote holding</p> <ul style="list-style-type: none"> - Investment subsidies; - External funding - Counterpart funds - Special domestic resources (C2D, TYSYP, PLANUT,;) - Other appropriations under central vote holding. <p>Assigned appropriations</p> <ul style="list-style-type: none"> - automatic allocation of appropriations to the devolved services of the State (AA) - Timing-based allocation of appropriations to the devolved services of the State (TA) - Resources transferred to Local and Regional Authorities (TR) <p>Appropriations assigned abroad (diplomatic representations), where necessary</p>	<p>Chairperson of sessions: Programme managers</p> <p>Members:</p> <ul style="list-style-type: none"> - The Management Auditor; - Action Managers; - Designated public accountant; - Representatives of public establishments (where necessary) 	<p>information relating to the conduct of programmes from the double perspective of performance in the achievement of results associated with the objectives of the programme and the quality of budget execution (performance indicators identified)</p>	<p>The head of the Administration</p>
<p>Ministerial executive dialogue</p>	<p>Quarterly</p>	<p>Appropriations under central vote holding</p> <ul style="list-style-type: none"> - Investment subsidies - External funding - Counterpart funds - Special domestic resources (C2D, TYSYP, PLANUT,...) - Other appropriations under central vote holding. <p>Assigned appropriations</p> <ul style="list-style-type: none"> - automatic allocation of appropriations to the devolved services of the State (AA) - Timing-based allocation of appropriations to the devolved services of the State (TA) - Resources transferred to Local and Regional Authorities (TR) <p>Appropriations assigned abroad (diplomatic representations), where necessary</p>	<p>Chairperson of sessions: The Minister</p> <p>Members:</p> <ul style="list-style-type: none"> - The Management Auditing Coordinator - Programme Managers - Managers of Public Establishments - Director of Financial Affairs of the Ministry of Director of General Affairs - Financial Controller (where applicable) - Designated public accountant (where applicable) 	<p>Information relating to the conduct of programmes from the double perspective of performance in the achievement of results associated with the objectives of the programme and the quality of budget execution (performance indicators identified)</p>	<ul style="list-style-type: none"> - MINEPAT - MINFI

Instances du dispositif de suivi administratif de niveau décentralisé	périodicité	Nature des crédits	Acteurs	Contenu Des Livrables	Destinataires des Livrables
<p>Consultation framework in central administrations</p>	<p>Monthly (first week of each month)</p>	<p>Appropriations under central vote holding</p> <ul style="list-style-type: none"> - Investment subsidies - External funding - Counterpart funds - Special domestic resources (CZD, TYSVP, PLANUT,...) - Other appropriations under central vote holding <p>Assigned appropriations</p> <ul style="list-style-type: none"> - Automatic allocation of appropriations to the devolved services of the State (AA) - Timing-based allocation of appropriations to the devolved services of the State (TA) - Resources transferred to Local and Regional Authorities (TR) <p>Appropriations assigned abroad (diplomatic representations), where necessary</p>	<p>Chairperson of sessions: The Secretary General of the State institution</p> <p>Members:</p> <ul style="list-style-type: none"> - Programme Managers - Officials in charge of budget issues and contracts - Financial Controller - Management Auditors - Representatives of projects funded with external resources and supervised bodies - MINEPAT, MINFI and MINMAP sector focal points 	<p>State of implementation of recommendations</p> <p>Status of the contractual process of projects</p> <p>Status of physical and financial execution</p> <p>Projects facing difficulties and proposed solutions</p> <p>Main problems identified in PIB execution</p> <p>Action measures envisaged to clear out obstacles</p>	<p>The Administration's official</p> <ul style="list-style-type: none"> -MINEPAT - MINFI - MINMAP

Instances du dispositif de suivi administratif de niveau décentralisé	périodicité	Nature des crédits	Acteurs	Contenu Des Livrables	Destinataires des Livrables
<p>Review of the execution of public investments</p>	<p>Quarterly (second week following the end of each quarter of the year)</p>	<p>Appropriations under central vote holding</p> <ul style="list-style-type: none"> - Investment subsidies - External funding - Counterpart funds - Special domestic resources (C2D, TYSYP, PLANUT, ...); - Other appropriations under central vote holding. <p>Assigned appropriations</p> <ul style="list-style-type: none"> - Automatic allocation of appropriations to the devolved services of the State (AA) - Timing-based allocation of appropriations to the devolved services of the State (TA) - Resources transferred to Local and Regional Authorities (TR) <p>Appropriations assigned abroad (diplomatic representations), where necessary</p>	<ul style="list-style-type: none"> - MINEPAT - MINFI - MINMAP - Officials of sector administrations - Managers of externally funded projects; - APE Managers 	<p>State of implementation of recommendations</p> <ul style="list-style-type: none"> - Status of the contractual process of projects - Status of physical and financial execution - Main problems identified in PIB execution - Action measures envisaged to clear out obstacles 	<ul style="list-style-type: none"> - SPM - MINEPAT - MINFI - MINMAP

4.2.2. Bodies of participatory follow-up

The bodies of the participatory follow-up are enshrined in Decree No. 2013/7987/PM of 13 September 2013 to set up, organise and regulate the Functioning of Committees for the Follow-up of the Physical and Financial Execution of Public Investment.

These bodies, which include the administration, civil society, local elected officials and project beneficiaries, are:

- the Council Technical Committee, chaired by the relevant Head of the Municipal or Regional

Executive, meets at the end of each quarter;

- the Divisional Committee, chaired by a member of parliament (MP or Senator), meets at the end of each quarter;
- the Regional Committee, chaired by a member of parliament (MP or Senator), meets after each semester;
- the National Committee, presided over by the Chairperson of the Finance and Budget Committee of the National Assembly, organised at the end of each semester.

Bodies of the participatory follow-up	Frequency	Nature of appropriations	Stakeholders	Content of deliverables	Recipients of deliverables
Council Technical Committee on the follow-up of the Public Investments Physical and Financial Execution	Quarterly (first week following the end of each quarter of the year	<ul style="list-style-type: none"> - Assigned appropriations - Automatic allocation of appropriations to the devolved services of the State (AA) - Timing-based allocation of appropriations to the devolved services of the State (TA) - Resources transferred to Local and Regional Authorities (TR) - Self-generated resources of the Council - Other resources (PNPD, FEICOM, ...) 	<p>Chairperson of the meetings: the Mayor or his/her representative</p> <p>Secretary: Council Secretary General</p> <p>Members:</p> <ul style="list-style-type: none"> - DO's representative - DD/MINEPAT representative - DD/MINMAP representative - Head of the Divisional Unit for Public Contract Control at DD/MINMAP - Municipal treasurer - Representative of the council technical staff designated by the Mayor of the Council - Engineers involved in the execution and in the management of council projects 	<ul style="list-style-type: none"> -Review of the implementation of recommendations -Status of the contractual process of projects -State of physical and financial execution of the PIB in the Council -State of execution of purchase orders -State of execution of major projects -State of some projects facing specific difficulties - Summary of difficulties and general recommendations 	<ul style="list-style-type: none"> - Divisional Committee on the Follow-up of Public Investment Physical and Financial Execution -MINEPAT central services (including advanced copy in its electronic version)
Divisional Committee on the follow-up of the Public Investments Physical and Financial Execution	Quarterly (second week following the end of each quarter of the year)	<ul style="list-style-type: none"> - Assigned appropriations - Automatic allocation of appropriations to the devolved services of the State (AA) - Timing-based allocation of appropriations to the devolved services of the State (TA) - Resources transferred to Local and Regional Authorities (TR) - Self-generated resources of the LRAs - Other LRAs resources (PNPD, FEICOM, ...) 	<p>Chairperson of the sessions: a member of the parliament</p> <p>Vice-Chair of sessions: a representative of the civil society</p> <p>Secretary: the Divisional Delegate of the Ministry in charge of public investments</p> <p>Members:</p> <ul style="list-style-type: none"> - Representative of the Senior Divisional Office - Divisional Delegate of the Ministry of Public Contracts - Head of the Divisional Unit for Public Contract Control at the Divisional Delegation for Public Contracts 	<ul style="list-style-type: none"> -Review of the implementation of recommendations -Status of the contractual process of projects -State of physical and financial execution of the PIB in the Division - State of execution of purchase orders - State of execution of major projects 	<ul style="list-style-type: none"> -Regional Committee on the Follow-up of Public Investment Physical and Financial Execution -MINEPAT central services (including advanced copy in its electronic version)

Bodies of the participatory follow-up	Frequency	Nature of appropriations	Stakeholders	Content of deliverables	Recipients of deliverables
			<ul style="list-style-type: none"> - Divisional Finance Controller - Two (2) civil society representatives - Three (3) locally elected officials - Traditional rulers of villages beneficiaries of the projects; - Officials of government departments and bodies concerned - Local representative of the ARMP Regional Branch - Chairperson of the Divisional Tender Boards 	<ul style="list-style-type: none"> - State of some projects facing specific difficulties - Summary of difficulties and general recommendations 	
<p>Regional Committee on the follow-up of the Public Investments Physical and Financial Execution</p>	<p>Biannual (third week following the end of each quarter of the year)</p>	<ul style="list-style-type: none"> - Assigned appropriations - Automatic allocation of appropriations to the devolved services of the State (AA) - Timing-based allocation of appropriations to the devolved services of the State (TA) - Resources transferred to Local and Regional Authorities (TR) - Self-generated resources of the Council - Other resources (PNDP, FEICOM, ...) 	<p>Chairperson of the sessions: a member of the parliament</p> <p>Vice-Chair of sessions: a representative of the civil society</p> <p>Secretary: the Regional Delegate of the Ministry in charge of public investments</p> <p>Members:</p> <ul style="list-style-type: none"> - a representative of the Governor's Office - the Regional Delegate of Public Contracts - The Head of the Regional Unit for Public Contract Control at DD/MINMAP; - Regional finance controller - Two (2) civil society representatives - two (2) Members of Parliament - two (02) Mayors - two (02) representatives of village communities beneficiaries of the projects; - Officials of government departments and bodies concerned - National managers of co-funded projects - The manager of the ARMP Regional Branch - Chairpersons of the Regional and internal Tender Boards 	<ul style="list-style-type: none"> -Review of the implementation of recommendations -Status of the contractual process of projects -State of physical and financial execution of the PIB in the Region - State of execution of purchase orders -State of execution of major projects - State of some projects facing specific difficulties - Summary of difficulties and general recommendations 	<ul style="list-style-type: none"> - SPM -CONSUPE -MINMAP -MINEPAT (including advanced copy in its electronic version) -CONAC

Bodies of the participatory follow-up	Frequency	Nature of appropriations	Stakeholders	Content of deliverables	Recipients of deliverables
<p>National Committee on the follow-up of the Public Investments Physical and Financial Execution</p>	<p>Biannual (fourth week following the end of each quarter of the year)</p>	<p>Appropriations under central vote holding</p> <ul style="list-style-type: none"> - Investment subsidies - External funding - Counterpart funds - Special domestic resources (C2D, TYSYP, PLANUT, ...) - Other appropriations under central vote holding <p>Assigned appropriations</p> <p>Automatic allocation of appropriations to the devolved services of the State (AA)</p> <ul style="list-style-type: none"> - Timing-based allocation of appropriations to the devolved services of the State (TA) - Resources transferred to Local and Regional Authorities (TR) - Self-generated resources of the Council; - Other resources of the council (PNDDP, FEICOM, ...) <p>Appropriations assigned abroad (diplomatic representations), where necessary</p>	<p>Chairperson of the sessions: Chair of the Finance and Budget Committee of the National Assembly</p> <p>Vice-Chair of sessions: a representative of the civil society</p> <p>Rapporteur: The Director General of the Economy and Public investment programming of the Ministry in Charge of public investments</p> <p>Members:</p> <ul style="list-style-type: none"> - A representative of the Ministry of Territorial Administration and Decentralisation - The Director General of Budget at MINFI - The Director General of Public Contracts Control in MINMAP - The Director General of the Public Contract Regulatory Agency - Chairpersons (MPs/Senators) and Vice-Chairs (Civil Society) of Regional Committees - One Mayor per Region, member of the Regional Committee - A representative of village communities per Region, member of the Regional Committee - Representatives of government departments and bodies concerned - National managers of co-funded projects - Chairpersons of Central and Ministerial Tender Boards 	<ul style="list-style-type: none"> - Review of the implementation of recommendations - Status of the contractual process of projects - State of physical and financial execution of the PIB per Region/Division - State of execution of purchase orders - State of execution of major projects - State of some projects facing specific difficulties - Summary of difficulties and general recommendations 	<ul style="list-style-type: none"> - SPM - CONSUPE - MINMAP - MINEPAT (including advanced copy in its electronic version) - CONAC

Bodies of the participatory follow-up	Frequency	Nature of appropriations	Stakeholders	Content of deliverables	Recipients of deliverables
Council Technical Committee on the follow-up of the Public Investments Physical and Financial Execution	Quarterly (first week following the end of each quarter of the year)	<ul style="list-style-type: none"> - Assigned appropriations Automatic allocation of appropriations to the devolved services of the State (AA) - Timing-based allocation of appropriations to the devolved services of the State (TA) - Resources transferred to Local and Regional Authorities (TR) - Self-generated resources of the Council - Other resources (PNDP, FEICOM, ...) 	<p>Chairperson of the meetings: the Mayor or his/her representative</p> <p>Secretary: Council Secretary General</p> <p>Members:</p> <ul style="list-style-type: none"> - DO's representative - DD/MINEPAT representative - DD/MINMAP representative - Head of the Divisional Unit for Public Contract Control at DD/MINMAP - Municipal treasurer - Representative of the council technical staff designated by the Mayor of the Council - Engineers involved in the execution and in the management of council projects 	<ul style="list-style-type: none"> -Review of the implementation of recommendations -Status of the contractual process of projects -State of physical and financial execution of the PIB in the Council - State of execution of purchase orders - State of execution of major projects - State of some projects facing specific difficulties - Summary of difficulties and general recommendations 	<ul style="list-style-type: none"> - Divisional Committee on the Follow-up of Public Investment Physical and Financial Execution -MINEPAT central services (including advanced copy in its electronic version)
	Quarterly (second week following the end of each quarter of the year)	<ul style="list-style-type: none"> - Assigned appropriations Automatic allocation of appropriations to the devolved services of the State (AA) - Timing-based allocation of appropriations to the devolved services of the State (TA) - Resources transferred to Local and Regional Authorities (TR) - Self-generated resources of the LRAs - Other LRAs resources (PNDP, FEICOM, ...) 	<p>Chairperson of the sessions: a member of the parliament</p> <p>Vice-Chair of sessions: a representative of the civil society</p> <p>Secretary: the Divisional Delegate of the Ministry in charge of public investments</p> <p>Members:</p> <ul style="list-style-type: none"> - Representative of the Senior Divisional Office - Divisional Delegate of the Ministry of Public Contracts - Head of the Divisional Unit for Public Contract Control at the Divisional Delegation for Public Contracts 	<ul style="list-style-type: none"> -Review of the implementation of recommendations -Status of the contractual process of projects -State of physical and financial execution of the PIB in the Division - State of execution of purchase orders - State of execution of major projects 	<ul style="list-style-type: none"> -Regional Committee on the Follow-up of Public Investment Physical and Financial Execution -MINEPAT central services (including advanced copy in its electronic version)

4.3. FOLLOW-UP TOOLS OF THE EXECUTION OF PUBLIC INVESTMENT PROJECTS

Three categories of tools are used to monitor the physical and financial execution of public investment projects. These are:

- data collection tools;
- data processing and analysis tools;
- reporting tools.

4.3.1. Data collection tools

Data collection is carried out using two types of tools for reporting on the physical and financial execution of public investment projects. Namely:

- automated collection tools;
- non-automated tools.

4.3.1.1. Automated collection tools

This concerns applications for managing the State Budget and Treasury:

PROBMIS, CADRE, CSDRMS. Besides, MINEPAT provides sector administrations and MINEPAT's devolved services with automated dashboards in EXCEL format, for collecting and pooling data.

4.3.1.2. Non-automated tools for collecting information

They include the following sheets:

- information sheets on the execution of jointly funded projects;
- feedback sheets on the execution of projects

covered by investment subsidies

- data collection sheets for the collection of information on the execution of projects under delegated funds and transferred resources.

4.3.2. Data processing and analysis tools

Data processing and analysis tools can be classified into two groups:

- tools for controlling the consistency and quality of data;
- tools for synthesising information;

4.3.2.1. Data consistency and quality control tools

These are computer programmes developed on the basis of previously defined procedures to ensure the quality and reliability of the data collected.

4.3.2.2. Synthesising tools

These are the indicator sheets for assessing the contracting and physical and financial execution of projects. For each indicator, they provide information on:

- the definition of the indicator;
- its unit of measurement;
- its calculation methodology;
- the source of data for its evaluation;
- the administrative unit in charge of its evaluation;
- the target expected at the end of each assessment period.

Tableau 10 : Main indicators of the follow-up of the execution of public investment projects

Phase	Indicateurs
Contractual phase	Rate of launching of Invitations to Tender
	Rate of contract award
	Rate of signing of contracts
Physical and financial execution	Rate of physical execution of PA of projects (annual objective base)
	Rate of physical execution of CA of projects (from the kick-off of the project)
	Commitment rate of appropriations
	Rate of liquidation of appropriations
	Rate of payment orders
	Rate of acceptance of contracts

Box 1: Methodology for the calculation of the contracting rates

The calculation of procurement rates requires a good knowledge of the number of contracts to be awarded. However, there is a difference between the number of projects to be executed and the number of contracts to be awarded.

$$\% \text{ de lancement des Appels d'Offres} = \frac{\text{Nombre d'Appels d'Offres lancés}}{\text{Nombre de marchés programmés}} \times 100$$

$$\% \text{ d'attribution des marchés} = \frac{\text{Nombre de marchés attribués}}{\text{Nombre de marchés programmés}} \times 100$$

$$\% \text{ de signature des marchés} = \frac{\text{Nombre de marchés signés}}{\text{Nombre de marchés programmés}} \times 100$$

$$\% \text{ de réception des marchés} = \frac{\text{Nombre de marchés réceptionnés}}{\text{Nombre de marchés programmés}} \times 100$$

N.B. : The calculation of procurement rates requires a good knowledge of the number of contracts to be awarded. However, there is a difference between the number of projects to be executed and the number of contracts to be awarded.

e.g.: A road asphaltting project with works estimated at CFAF 300,000,000 requires a management team during its execution.

This is a project (asphaltting of the road) which gives rise to two contracts (a contract for the company in charge of the works and a contract for the company awarded the project management).

Figure on the calculation of the different contracting rates

Number of projects identified	Number of contracts	Launch		Award		Contract signing		Service commencement		Acceptance of services	
		Number of projects launched (c)	% launched (c/a)	Number of contracts awarded (e)	% awarded (e/a)	Number of contracts signed and notified (h)	% of contracts signed and notified (h/a)	Number of DSOs notified (j)	% of DSOs notified (j/a)	Number of contracts accepted (l)	% acceptance (l/a)
1047	1052	913	86.79%	791	75.19%	550	52.28%	492	46.77%	53	5.04%

Box 2: Methodology for the calculation of the physical and financial execution rates

a. Calculation of the financial execution rate

✓ **Rate of legal commitment**

$$\% Eng AE = \frac{Engagement AE}{Dotation AE} \times 100$$

Commitment CA= amount of the contract signed

Allocation PA= budgetary entry in CA

✓ **Rate of accounting commitment**

$$\% Eng CP = \frac{Engagement CP}{Dotation CP} \times 100$$

Commitment PA= amount of payment certificates/invoices committed PA

allocation= budget entry in PA

✓ **Liquidation rate**

$$\% Liq CP = \frac{Liquidation CP}{Dotation CP} \times 100$$

Liquidation PA= amount of payment certificates/invoices committed PA

allocation= budget entry in PA

These various financial execution rates can be calculated for both the project and for a budget head or a local administration (Region and Council). For a budget head or local administration with N projects, the financial execution rates are as follows:

$$\% EngAE = \frac{EngagementAE_1 + EngagementAE_2 + \dots + EngagementAE_N}{DotationAE_1 + DotationAE_2 + \dots + DotationAE_N} \times 100$$

$$\% Eng CP = \frac{EngagementCP_1 + EngagementCP_2 + \dots + EngagementCP_N}{DotationCP_1 + DotationCP_2 + \dots + DotationCP_N} \times 100$$

$$\% Liq CP = \frac{LiquidationCP_1 + LiquidationCP_2 + \dots + LiquidationCP_N}{DotationCP_1 + DotationCP_2 + \dots + DotationCP_N} \times 100$$

b. Calculation of the physical execution rate

Since the introduction of the budget-programme, two types of physical execution rate can be calculated for each project: the PA physical execution rate and the overall physical execution rate.

The PA physical execution rate is the physical execution rate corresponding to the annual tranche of the commitment authorisation whereas the overall physical execution rate is the physical execution rate since its kick off.

The assessment of the physical execution of the PIB is based on the use of physical units. Since all orders are made on the basis of physical units, it is sufficient to note in absolute terms the number of physical units completed compared with those ordered during the course of a year (PA physical execution) or during the overall implementation period of the project (CA physical execution).

For a given Council, the rate of physical execution of the PIB is obtained by adding up the percentages per project, weighted by the financial weight of the project in the distribution of the Council's allocations.

For a given Division, the PIB physical execution rate is obtained by adding up the physical execution of each Council and the projects under divisional vote holding, weighted by the financial weight of the Council and projects under divisional management in the distribution of the PIB's allocations in the Division.

Box (continued): Methodology for the calculation of the physical and financial execution rates

For a given Region, the PIB physical execution rate is obtained by adding up the physical execution of each Division and regionally managed projects, weighted by the financial weight of the Division and projects under regional vote holding in the distribution of the allocations of the PIB of the Region.

For a given administration (budget head), the PIB physical execution rate is obtained by adding up the physical execution of each Region and the projects under central vote holding, weighted by the financial weight of the Council and projects under central vote holding in the distribution of the PIB's allocations of the administration (budget head).

For the overall PIB, the physical execution rate is obtained by adding up the percentages per head, weighted by the financial weight of the budget head in the distribution of the PIB allocations.

If for a budget head or a local government (Council or Region) with projects included in the PIB, **the physical execution rate () of the annual tranche of the** projects of this Head of administration is given by the following formula:

$$\%TRP^{CP} = \frac{Q_1^{CP} \times P_1^{CP} + Q_2^{CP} \times P_2^{CP} + \dots + Q_N^{CP} \times P_N^{CP}}{Q_1^{CP} + Q_2^{CP} + \dots + Q_N^{CP}}$$

Where

Q_i^{CP} is the financial weight of the project in the breakdown of the PIB (or PA allocation of the project) in the budget Head or local government;

P_i^{CP} Is the percentage (%) of physical execution of the annual tranche relating to the PA of the project;

$Q_1 + Q_2 + \dots + Q_N$ Is the overall CA allocation of the budget head or local government;

Physical execution rate (in %) of N projects of the budget head or of local government

If for a budget head or local administration (Council or Region) with N projects included in the PIB, **the cumulative physical execution rate ()** of projects under this head or local government is given by the following formula:

$$\%TRP^{AE} = \frac{Q_1^{AE} \times P_1^{AE} + Q_2^{AE} \times P_2^{AE} + \dots + Q_N^{AE} \times P_N^{AE}}{Q_1^{AE} + Q_2^{AE} + \dots + Q_N^{AE}}$$

Q_i^{AE} Is the financial weight of the project in the breakdown of the PIB (or PA allocation of the project) in the budget head

or local government; P_i^{AE} is the percentage (%) of the cumulative physical execution of the project since kick-off;

$Q_1^{AE} + Q_2^{AE} + \dots + Q_N^{AE}$ Is the overall CA allocation of the budget head or local government;

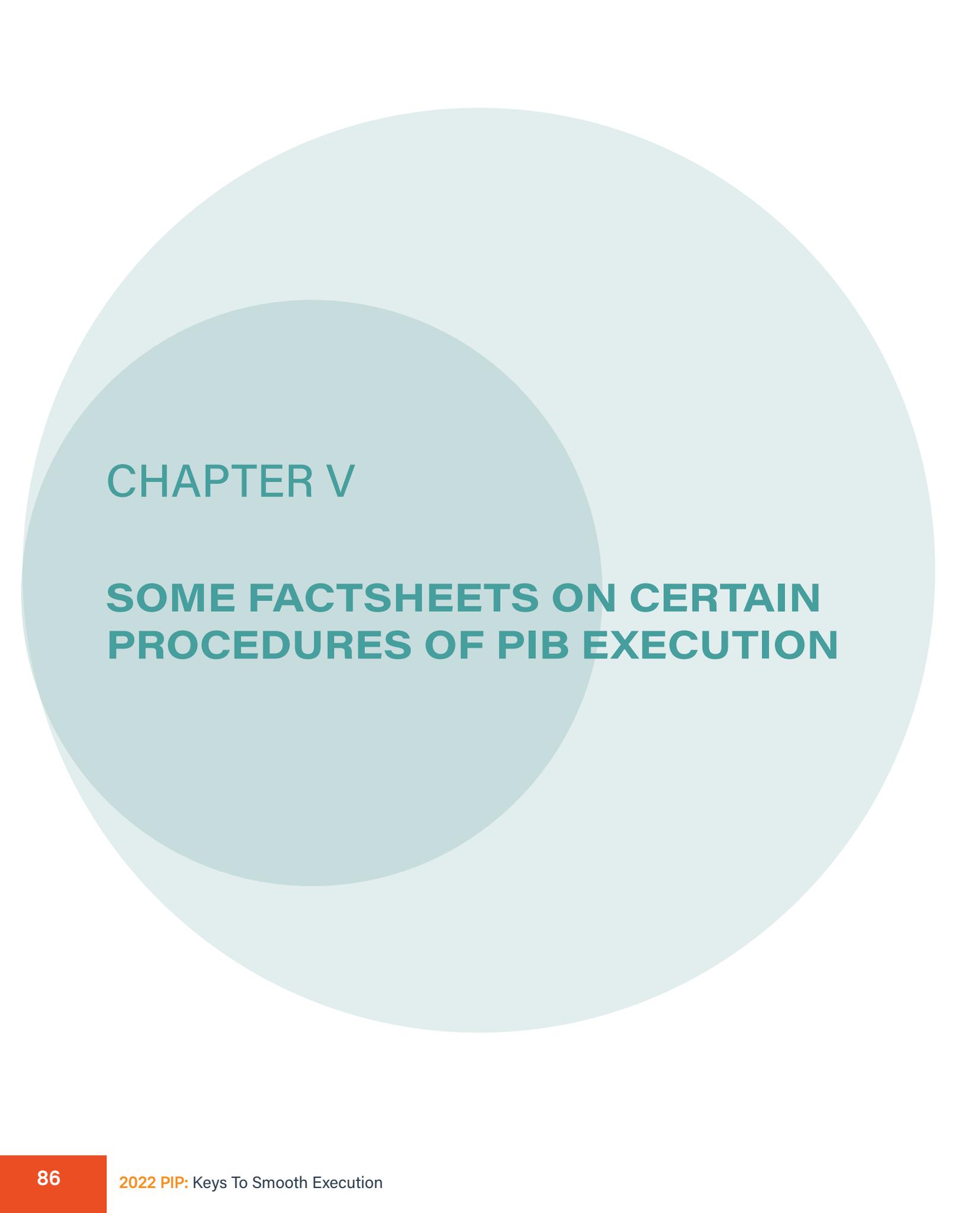
Physical execution rate (in %) of N projects of the budget head or of local government.

For the overall PIB, the physical execution rate is obtained by adding up the percentages of physical achievements of each budget head, weighted by the financial weight of the budget head in the distribution of the PIB allocations.

4.3.3. Reporting tools

The reporting tools are reference systems for preparing reports on the follow-up of the execution of public investment projects, notably, reference systems for preparing the following reports:

- Quarterly review of PIB execution;
- monthly consultation frameworks for the smooth execution of the PIB;
- participatory committees on the follow-up of the execution of public investment projects



CHAPTER V

SOME FACTSHEETS ON CERTAIN PROCEDURES OF PIB EXECUTION

Factsheet No01	Signing of a contract (Contract or jobbing order)
Legal alignment	<ul style="list-style-type: none"> • Law No. 2018/012 of 11 July 2018 to lay down the State Financial Regime and other public entities';; • Decree No. 2018/366 of 20 June 2018 to lay down the Public Contracts Code; • Sheet No.DBS-I of the Reference Manual for the execution of the State Budget and those of other Public Entities.

STEP 1

- referral to the relevant tender board by the Project Owner;
- review of the tender documents;

STEP 2

- launch, opening and assessment of bids.

STEP 3

- Proposal for the award of the contract to an enterprise by the relevant Tender Board;
- Signing of a decision and an award announcement..

STEP 4

- Subscription of the proposed contract by the enterprise and submission of the project to the Financial Controller placed with the Authorising Officer.

STEP 5

- Affixing of the budget endorsement by the competent Financial Controller then submission of the proposed contract to the Contracting Authority.

STEP 6

- Signing by the Contracting Authority and notification of the contract to the successful bidder.

Factsheet No02	Signing of an amendment clause
<p>Legal alignment</p>	<ul style="list-style-type: none"> • Law No. 2018/012 of 11 July 2018 to lay down the State Financial Regime and other public entities; • Decree No. 2018/366 of 20 June 2018 to lay down the Public Contracts Code; • Sheet No.DBS-I of the Reference Manual for the execution of the State Budget and those of other Public Entities.

STEP 1

- referral to the relevant tender board by the Project Owner;
- Review and adoption of the draft amendment clause by the relevant Tender Board

STEP 2

Subscription of the draft amendment clause by the enterprise and submission of the project to the Financial Controller placed with the Authorising Officer

STEP 3

Affixing of the budget endorsement by the competent Financial Controller then submission of the draft amendment clause to the Contracting Authority

STEP 4

Signing by the Contracting Authority and notification of the amendment clause to the successful bidder.

Factsheet No03	Cancellation of a capital expenditure authorisation
<p>Legal alignment</p>	<ul style="list-style-type: none"> • Law No. 2018/012 of 11 July 2018 to lay down the State Financial Regime and other public entities’;; • Decree No. 2013/066 of 28 February 2013 to organise the Ministry of Finance; • Decree No. 2008/220 of 4 July 20018 to organise the Ministry of the Economy, Planning and Regional Development; • Decree No.2013/159 of 15 May 2013 to lay down the Special Regime for Public Finance Administrative Control; • Decree No.2020/375 of 7 July 2020 to lay down the General Public Accounting Regulations • Decree No.2019/281 of 31 May 2019 to fix the Budgetary Calendar of the State

STEP 1

The Vote holder (Chief Executive/LRA, Delegate, Principal, etc.) informs the Minister/Authorising Officer of the budget Head to which the appropriation relates, with an attachment of the original copy of the Expenditure Authorisation.

STEP 2

In the event of a favourable opinion, the Minister/Authorising Officer of the Budget Head to which the appropriation is attached shall refer to the Minister in charge of Public Investments, to request his authorisation pursuant to point 160 of the Circular relating to the Execution of Finance Laws, Monitoring and Control of the Execution of the 2021 Budget.

STEP 3

In the event of a favourable opinion, the Minister in charge of public investment for-wards the original copy of the expenditure authorisation to the Minister in charge of Finance to the attention of the DGB for cancellation.

Factsheet No04	Execution of a capital expenditure falling under the resources transferred to LRAs
<p>Legal alignment</p>	<ul style="list-style-type: none"> • Law No. 2018/012 of 11 July 2018 to lay down the State Financial Regime and other public entities’; • Law No. 2019/024 of 24 December 2019 to lay down the General Code of Local and Regional Authorities • Decree No. 2018/366 of 20 June 2018 to lay down the Public Contracts Code • Decree No.2009/248 of 5 August 2009 to lay down the conditions for the assessment and distribution of the General Decentralisation Fund; • Sheet No.DI-8 of the Reference Manual for the execution of the State Budget and those of other Public Entities.

STEP 1

- The mayor proceeds with the award of the contract according to the procedure described in sheet 1;

Contract award

- The award is conducted at the level of the internal procurement board of the LRA if it is functional, otherwise it is conducted at the level of the Divisional Board for the councils or the Regional Board for the Regions.

STEP 2

Physical and financial execution

- Notification of service order to commence works to the subcontractor
- Follow-up/evaluation of works
- Production of payment certificates along with prior endorsements (Project Owner, Contract Engineer, Contract Service Head, Sub-contractor)
- Commitment, liquidation and payment order, by the Chief Executive of the LRA/Authorising Officer, on the basis of payment certificates
- Forwarding of the package of expenditure including the enterprise’s tax file to the assigned treasury station for verification and coverage
- Payment of the contractor

Factsheet No05	Payment of expenditures on appropriations carried-over
<p>Legal alignment</p>	<ul style="list-style-type: none"> • Law No. 2018/012 of 11 July 2018 to lay down the State Financial Regime and other public entities (41); • Decree No. 2018/366 of 20 June 2018 to lay down the Public Contracts Code • Decree No.2013/160 of 15 May 2013 to lay down the Special Regime for Public Finance Administrative Control; • Decree No.2020/375 of 7 July 2020 to lay down the General Public Accounting Regulations • Sheet DBS- 7 of the Reference Manual for the execution of the State Budget and of other Public Entities;

STEP 1

For expenditure eligible for appropriations carry-over, the **Project Owner who generated the said expenditure shall collect the following documents:** final acceptance report, payment order, certificate of non-payment signed by the Authorising Officer, certificate of non-payment signed by the assigned head of the accounting station and the company's tax file for the past financial year.

STEP 2

Forwarding of the complete package referred to above to the Minister in charge of Finance for examination at the carry-over conference organised by MINFI

STEP 3

- **In the event of a favourable** opinion, the expenditure is taken into account when preparing the report of the Minister of Finance at the end of the carry-over conference;
- Preparation of the **draft Decree by MINFI and forwarding to the Prime Minister, Head of Government, for signing**

STEP 4

Signing of the Decree by the Prime Minister, Head of Government and notification of carry-over packages to the administrations

STEP 5

Commitment, validation and payment mandate of expenditure, by decision, by the authorising officers concerned, under the technical supervision of the competent financial controllers.

STEP 6

Payment of the subcontractor by the public accountant

Factsheet No06	Restructuring of appropriations within a programme of a budget head.
<p>Legal alignment</p>	<ul style="list-style-type: none"> • Law No. 2018/012 of 11 July 2018 to lay down the State Financial Regime and other public entities (32); • Decree No. 2013/066 of 28 February 2013 to organise the Ministry of Finance; • Decree No. 2008/220 of 4 July 20018 to organise the Ministry of the Economy, Planning and Regional Development.

STEP 1

The programme manager requires the approval of the Minister/Authorising Officer

STEP 2

In case of approval, the Minister/Authorising Officer shall seek the authorisation of the Minister in charge of public investments (MINEPAT) as provided for in point 160 of the Circular relating to the Execution of Finance Laws, Monitoring and Control of the Execution of the 2021 Budget

STEP 3

MINEPAT notifies the Minister/Authorising Officer of their approval. MINEPAT instructs his IT services to create new tasks in case the reallocation involves tasks to be credited that did not yet exist.

STEP 4

- The Budget Department of the Minister/Authorising Officer prepares the amendment/restructuring order and forwards it to the Financial Controller for endorsement.
- This order must mention the initial title/task and the new destination of the appropriations.
- The correspondence shall be presented with the prior approvals of the Authorising Officer and MINEPAT

STEP 5

Budget endorsement by the relevant Financial Controller and transmission of the file to the Minister/Authorising Officer for signature and further procedure.

STEP 6

Implementation of the restructuring by the Minister's/Authorising Officer's budget department.

Factsheet No07	Transfer of appropriations between programmes of a budget head
<p>Legal alignment</p>	<ul style="list-style-type: none"> • Law No. 2018/012 of 11 July 2018 to lay down the State Financial Regime and other public entities (38); • Decree No. 2013/066 of 28 February 2013 to organise the Ministry of Finance; • Decree No. 2008/220 of 4 July 2008 to organise the Ministry of the Economy, Planning and Regional Development;

STEP 1

The Minister/Authorising Officer requests **the authorisation of the Minister in charge of public investments (MINEPAT)** Pursuant to point 160 the Circular relating to the Execution of Finance Laws, Monitoring and Control of the Execution of the 2021 Budget.

STEP 2

- MINEPAT notifies the Minister/Authorising Officer of its approval and also addresses the Minister in charge of finance for further action;

STEP 3

- The Directorate-General for the Budget of the Ministry in charge of finance initiates the transfer order and forwards it to the competent Financial Controller for budget endorsement.
- Such order must mention the initial title/task and the new destination of the appropriations.
- This is coupled with the authorisation of MINEPAT.

STEP 4

After the budget endorsement, the Financial Controller returns the file to the Minister in charge of finance for signature and further procedure.

STEP 5

After signing the transfer order, the Minister in charge of finance forwards the file to his services in the Directorate General of the Budget for execution.

Factsheet No08	Changing the codification of a project's economic nature
<p>Legal alignment</p>	<ul style="list-style-type: none"> • Law No. 2018/012 of 11 July 2018 to lay down the State Financial Regime and other public entities (38); • Decree No. 2013/066 of 28 February 2013 to organise the Ministry of Finance; • Decree No. 2008/220 of 4 July 2008 to organise the Ministry of the Economy, Planning and Regional Development;

STEP 1

If the project concerned by the change in the codification of the economic nature is a project under deconcentrated vote holding or funded by resources transferred to the LRAs, the related expenditure authorisation must first be cancelled (See Factsheet 1).

STEP 2

The change in the codification of the economic nature of the project will be done by a reallocation of appropriations within the Programme where the project is budgeted, between the old task and a new task to be created on an account with the correct economic nature (See Factsheet 5).

STEP 3

If the project concerned by the modified codification of the economic nature is a de-centralised vote holding project or funded from resources transferred to the LRAs, a new expenditure authorisation by delegation / ad-hoc transfer must be made available to the secondary authorising officer or the LRA's Chief Executive (see Factsheet 9).

Factsheet No09	Provision of an expenditure authorisation by delegation/timing-based transfer of appropriations
Legal alignment	<ul style="list-style-type: none"> • Law No. 2018/012 of 11 July 2018 to lay down the State Financial Regime and other public entities (38); • Decree No. 2013/066 of 28 February 2013 to organise the Ministry of Finance; • Decree No.2013/159 of 15 May 2013 to lay down the Special Regime for Public Finance Administrative Control; • Decree No.2020/375 of 7 July 2020 to lay down the General Public Accounting Regulations • Decree No.2019/281 of 31 May 2019 to fix the Budgetary Calendar of the State; • Sheet No.DBS-I of the Reference Manual for the execution of the State Budget and those of other Public Entities.

STEP 1

The Minister/Authorising Officer of the budget head agrees to the timing-based delegation/transfer of funds and forwards the file to his/her budget services.

STEP 2

The budget services of the Minister/Authorising Officer prepare the draft decision to authorise expenditure by delegation/timing-based transfer and forward it to the Financial Controller attached to the Minister/Authorising Officer of the relevant Head for budget endorsement.

STEP 3

- The Financial Controller attached to the Minister/Authorising Officer of the budget head which is funding the services to be provided by the delegation/timing-based transfer applies the budgetary endorsement to the draft decision of the delegation/timing-based transfer.
- The Financial Controller attached to the Minister/Authorising Officer of the budget head which is funding the services returns the draft decision to the Minister/Authorising Officer for signature.

STEP 4

The Minister/Authorising Officer signs the decision, commits and issues the expenditure authorisation jointly with the Financial Controller.

Factsheet No10	Execution of Counterpart Fund Expenditure in Actual Expenditure
<p>Legal alignment</p>	<ul style="list-style-type: none"> • Law No. 2018/012 of 11 July 2018 to lay down the State Financial Regime and other public entities (41 • Decree No. 2018/366 of 20 June 2018 to lay down the Public Contracts Code • Sheet DBS- 7 of the Reference Manual for the execution of the State Budget and of other Public Entities;

STEP 1

Mandate

- For expenditure to be executed according to the provisional commitment procedure, the project management unit transmits the supporting elements for the payment order to the supervisory administration, which proceeds to the commitment in accordance with the validated expenditure statement.
- For expenditure to be executed according to the procedure of prior presentation of partial or final invoices, the PMU proceeds to the contracting of the operations to be carried out and transmits the partial or final invoices to the supervisory administration in accordance with the validated expenditure statement
 - the Minister signs the decision of the amount corresponding to the expenses presented by the PMU for the benefit of the Basket Funds, in compliance with the expenditure statement, then proceeds to the commitment, the liquidation and the order of payment and the file is transmitted to the Treasury for the accounting treatment.

STEP 2

Accounting treatment

- Accounting treatment
- The Treasury «liquidates» the expenditure that has been authorised by making a deduction at source of the taxes and then records this authorisation in the buffer account Counterpart Fund 470573TT.
- The Treasury transmits the statement of payments made and recorded in the buffer account to the CAA for payment.

STEP 3

Payment

- The CAA provides funds to the sub-accounts of the projects which are beneficiaries of the payments in the listing it has received
- The PMU submits to the CAA the complete expenditure package justifying the payment of an expenditure in line with the credit balance of its sub-account. Once this bundle is validated, the CAA debits the sub-account of the project concerned for the amount to be paid
- After checking the balance of the Basket Fund, the CAA issues a payment order on the Basket Fund housed at the BEAC
- after verification of the payment order submitted, BEAC transfers cash, cheques or letters of credit directly to the beneficiary's account or to the account made available for payment by these methods.

Factsheet No11	Execution of projects under the Debt Reduction-Development Contract (C2D)
<p>Legal alignment</p>	<ul style="list-style-type: none"> • Law No. 2018/012 of 11 July 2018 to lay down the State Financial Regime and other public entities (41 • Decree No. 2018/366 of 20 June 2018 to lay down the Public Contracts Code • Sheet DBS- 7 of the Reference Manual for the execution of the State Budget and of other Public Entities;

STEP 1

- The recipient administrations sign decisions to authorise C2D appropriations at the start of the financial year.

- These authorisations are made on "C2D" stamped notebooks following the simplified procedure for public expenditure.

STEP 2

- Photocopies or duplicates of the debt confirmation vouchers issued are sent to the C2D Technical Support Secretariat (STADE C2D) for the preparation of transfer orders bearing the dual signature of the French Development Agency (AFD) and the Ministry of Finance (MINFI), for subsequent replenishments of the pro-programme accounts from the BEAC, at the request of the Authorising Officers (Project Owners).

- The C2D bilateral account at the BEAC is therefore charged for the credit of the programme accounts indicated at the level of the Paying Agencies.

STEP 3

The originals of the budgetary commitment package are returned to the Ministry of Finance where, after various processing operations, a credit note is issued and taken over by the Central Treasury.

STEP 4

The Contracting Authority, Authorising Officer, will send the documents or the list of expenses to the Paying Agency (Autonomous Sinking Fund or Public Treasury, as the case may be) for payment.

Factsheet No12	Execution of expenditure using the imprest account procedure
Legal alignment	<ul style="list-style-type: none"> • Law No. 2018/012 of 11 July 2018 to lay down the State Financial Regime and other public entities (41); • Decree No. 2018/366 of 20 June 2018 to lay down the Public Contracts Code • Sheet DBS- 7 of the Reference Manual for the execution of the State Budget and of other Public Entities;

STEP 1

Request for the opening or creation of the imprest account addressed to the Minister of Finance by the sector Minister, the authorising officer or the credit manager. In the case of works to be carried out under an imprest account, the request for opening is sent after obtaining MINMAP's prior approval.

STEP 2

- Signing of the Order creating/reopening the imprest account and the Decision appointing officials (credit manager, imprest account manager, stock accountant) by the Minister of Finance.
- Reservation of credits by MINFI, accounting commitment by the authorising officer and issue of the disbursement mandate by the financial controller.

STEP 3

- Disbursement of cash by the public accountant to the imprest account manager, upon presentation of the disbursement mandate along with the entire commitment package
- Execution of the imprest expenditure by the imprest account manager and transmission of the supporting documents, together with the request for commitment of the next cash balance, if applicable, to the relevant financial controller for clearance.

STEP 4

- Clearance by the relevant Financial Controller, where applicable, of the clearance report followed by the liquidation and authorisation of the expenditure relating to the previous cash receipt;
- Issuance of the payment order relating to the previous cash receipt and the collection order relating to the next cash receipt requested, where applicable;
- Transmission to the assigning accountant by the imprest account manager of the commitment file; of the clearance report; of the payment order relating to the previous cash balance and of the collection order relating to the next cash balance requested, if applicable

STEP 5

- Coverage of the expenditure relating to the previous cash balance by the assigning accounting officer up to the duly justified amount and repayment (retention) of the unjustified balance, if any;
- Release of the new cash balance, if any, to the imprest account manager by the assigning accountant

STEP 6

- Steps 3, 4 and 5 may be repeated within the limit of the number of cash balances defined at the time of the opening/reopening of the imprest account, before the date when the commitments are closed.
- Closing of the imprest account by signing a closing report, duly signed by the credit manager, the imprest account manager and the team designated for this purpose.

Factsheet No13	Execution of expenditure under investment subsidies.
Legal alignment	<ul style="list-style-type: none"> • Law No. 2018/012 of 11 July 2018 to lay down the State Financial Regime and other public entities (41); • Decree No. 2018/366 of 20 June 2018 to lay down the Public Contracts Code • Sheet DBS- 7 of the Reference Manual for the execution of the State Budget and of other Public Entities;

STEP 1

- Organisation during the month of January, by MINEPAT, in collaboration with MINFI and MINMAP, of investment subsidies advocacy conferences.
 - During these conferences, activities and the list of types of expenditure validated by the joint teams will determine the category of operations to be committed on the basis of the submission of partial invoices and those that cannot be executed according to the normal procedure.

STEP 2

- The recipient organisation shall ensure that the subsidy is included in its budget and shall proceed, in accordance with the validated expenditure statement, to the contracting of the projects eligible for the category of commitment upon submission of the partial invoices.
 - The recipient organisation proceeds to the preliminary liquidation of the partial invoices before transmission to the supervisory administration.

STEP 3

Copies of the generated invoices are transmitted to the supervisory ministry/authorising officer, with a view to making the resources available to the recipient organisation's financial account.

STEP 4

The Minister signs the decision to raise the corresponding amount in accordance with the statement of expenditure and then proceeds to the payment of the funds following the simplified procedure for public expenditure

STEP 5

The subsidy recipient organisation covers the costs.

Factsheet No14	External funding
<p>Legal alignment</p>	<ul style="list-style-type: none"> • Law No. 2018/012 of 11 July 2018 to lay down the State Financial Regime and other public entities (41); • Decree No. 2018/366 of 20 June 2018 to lay down the Public Contracts Code; • Order of MINCOMMERCE to fix the market price list; • Order No. 025/CAB/PM of 05 February 2019 to set the amount of sessions allowances paid during deliberations of inter-ministerial and ministerial committees and work groups; • Order No. 402A/MINMAP/CAB of 21 October 2019 establishing the nature and thresholds of contracts dedicated to handicrafts, small and medium-sized enterprises, grassroots community organisations and civil society organisations and the conditions for their application; • Sheet DBS- 7 of the Reference Manual for the execution of the State Budget and of other Public Entities;

STEP 1

- Following the President of the Republic's signature of the empowering decree, the Minister in charge of Financial Cooperation signs the Funding Agreement with the donor.

Prerequisite

- The estimated budgetary allocations are included in the budget head of the sector administration benefiting from the financing.
- The project management unit proceeds with the contracting in accordance with the Agreement.

STEP 2

The Project Management Unit prepares a partial invoice based on the service rendered and transmits it to the supervisory administration, together with the following elements of the expenditure package

- summary sheet;
- validation report of the call for funds;
- Agreement;
- tax file of the successful bidder.

STEP 3

The invoices generated within the framework of the execution of projects with external funding are sent, at the request of the project owner, to CAA for payment (call for funds), along with the complete expenditure package. The said calls for funds are executed by the CAA within the limits of the ceilings authorised by the finance law.

STEP 4

the donor transfers the requested funds to the account of the successful project/enterprise

Factsheet No15	Establishing development programmes and projects
<p>Legal alignment</p>	<ul style="list-style-type: none"> • Law No. 2018/012 of 11 July 2018 to lay down the State Financial Regime and other public entities; • Decree No. 2018/9387/CAB/PM of 30 November 2018 setting the terms and conditions for the creation, organisation and operation of inter-ministerial and ministerial committees and work groups, amended and supplemented by Decree No. 2020/0998/CAB/PM of 12 March 2020; • Decree No. 2021/7341/PM of 13 October 2021 to lay down the rules governing the creation, organisation and operation of development programmes and projects; • Order No. 025/CAB/PM of 05 February 2019 to set the amount of sessions allowances paid during deliberations of inter-ministerial and ministerial committees and work groups; • Sheet DBS- 9 of the Reference Manual for the execution of the State Budget and of other Public Entities;

STEP 1

The administration and the Ministry in charge of public investments are responsible for:

- collecting the demands of the population at the grassroots level or identifying needs, as well as registering the government's investment projects in the database in accordance with the NDS30 guidelines;
- carrying out studies on the volume of the mission and its complexity, which justifies its implementation outside the traditional services of the sector-based public administrations;
- identifying the Technical and Financial Partners, where necessary;
- signing a set of specifications, instruments or a funding agreement;
- implementing the specifications, if applicable, the instrument or the agreement

STEP 2

The Ministry in charge of the Programme/Project submits a request to the Prime Minister, Head of Government, with a favourable opinion from the Minister in charge of Public Investments.

STEP 3

Setting up of Programmes:

- by Decree or Order of the PM depending on the significant importance of the entity;
- by Decree, if any, of the Sector Minister of the entity after authorisation by the PM;
- by Decision of the deliberative bodies of other public entities after approval from the technical and financial supervisory authorities;
- the creation instrument specifies the development programme/project management bodies (Steering Committee and Project Management Unit).

STEP 4

- Designation for a three (03) year mandate of the COPIL members by the administrations and organisations to which they belong;
- Appointment, as the case may be, of the Coordinator or the Director and his Deputy, if any, by Decree or Order of the competent authority upon proposal of the administration to which they belong for a three-year term;

The PMU Coordinator or Director and his/her Deputy can be appointed upon file review or following a call for applications, depending on the skills required to achieve the objectives of the programme/project.

Factsheet No16	Performance follow-up and evaluation of development programmes and projects
<p>Legal alignment</p>	<ul style="list-style-type: none"> • Law No. 2018/012 of 11 July 2018 to lay down the State Financial Regime and other public entities; • Decree No. 2018/9387/CAB/PM of 30 November 2018 setting the terms and conditions for the creation, organisation and operation of inter-ministerial and ministerial committees and work groups, amended and supplemented by Decree No. 2020/0998/CAB/PM of 12 March 2020; • Decree No. 2021/7341/PM of 13 October 2021 to lay down the rules governing the creation, organisation and operation of development programmes and projects; • Order No. 025/CAB/PM of 05 February 2019 to set the amount of sessions allowances paid during deliberations of inter-ministerial and ministerial committees and work groups; • Sheet DBS- 9 of the Reference Manual for the execution of the State Budget and of other Public Entities;

STEP 1

- Signing of performance contracts for new public investment programmes and projects, between the Government of Cameroon (represented by the supervising or attached Minister and the Minister in charge of Public Investments) and the Coordinator of the Programme/Project Management Unit
- For existing and ongoing programmes/projects, an ex-ante evaluation is carried out before the signing of performance contracts

STEP 2

The monitoring and control of public investment programmes and projects is done at three levels, namely:

- **Technical monitoring and control of implementation**, carried out either by the PMU in conjunction with the Steering Committee, or by the relevant Ministry in conjunction with the Ministry in charge of public investment and the State engineers;
- **Administrative monitoring and control of implementation**, carried out either by its PMU in liaison with the Steering Committee, or by the relevant Ministry together with the Ministry in charge of public investments and all State structures and bodies charged with the follow-up and control of the execution of public investment programmes and projects;
- **Financial monitoring and control of implementation**, carried out either by its PMU in collaboration with the Steering Committee, or by the relevant Ministry together with the Minister in charge of Finance and all State structures and bodies in charge of the follow-up and control of the execution of public investment Programmes and Projects;

STEP 3

- performance review is carried out every six months as part of the sovereign missions of the Public Investment Budget Control Brigades of the Ministry in charge of public investments as well as the Division of Budgetary Operations Control and Quality of Expenditure of the Ministry in charge of finance or the attributes of the general inspectorates of the Ministry to which the Programme or Project is attached and the specialised audit services of the Ministry of Supreme State Audit.

- Performance review of public investment programmes and projects is carried out through a combined indicator calculated from all three (03) main groups of indicators below:
 - Results indicators;
 - Indicators of the conduct of the PMU;
 - Indicators for reporting on the execution of the Programme and Project

Factsheet No17	Execution of an expenditure (MINEPAT fundraising letter) under funding from Head 94
<p>Legal alignment</p>	<ul style="list-style-type: none"> • Law No. 2018/012 of 11 July 2018 to lay down the State Financial Regime and other public entities (41); • Decree No. 2018/366 of 20 June 2018 to lay down the Public Contracts Code • Finance Law for the year • Circular on the execution of the budget for the financial year • Any other applicable instrument.

STEP 1

The Minister in charge of public investments may, after referral from a Minister or a public entity manager, proceed to the financing of the execution of a project of a given budget head, through an accord evidenced by a funding letter. The terms of the aforementioned letter request the beneficiary Contracting Authority to award the contracts and submit the partial invoices to MINEPAT for payment.

STEP 2

- The beneficiary administration or Contracting Authority/Delegated Contracting Authority, undertakes the contracting procedure until the award of the proposed Contract/Jobbing Order;
- The proposed Contract/Jobbing Order prepared together with the required package is transmitted to MINEPAT in the form of a slip for prior budgetary endorsement.

NB: MINEPAT is designated as the authority responsible for the liquidation and payment order of the expenditure in the contract proposal.

STEP 3

The approved proposed contract/jobbing order is returned to the contracting authority for signing the contract.

STEP 4

The Contractor is notified by the Owner/Contracting Authority and contracts are handed over to him for registration.

STEP 5

- performance of the services and production of the partial invoices by the successful contractor;
- The generated partial invoices, duly liquidated on the reverse side by the Owner/Contracting Authority, together with the expenditure's due and payable form, are transmitted to MINEPAT in its capacity as authorising officer, for commitment, liquidation and payment order, and then transmitted to the central treasury office for payment.

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