

MINISTRY OF FINANCE

REPUBLIC OF CAMEROON
Peace – Work – Fatherland



00000220

CIRCULAR N° _____ /C/MINFI OF _____ 22 JUL 2020

Specifying the modalities of organization, operation and monitoring-evaluation of the Special National Solidarity Fund for the Fight against Coronavirus and its socio-economic consequences.



THE MINISTER OF FINANCE

TO

ALL:

- Heads of Sectoral Ministerial Departments;
- Project Owners and Delegated Project Owners;
- Covid-19 Focal Points ;
- Financial Controllers;
- Public Accountants.



The COVID-19 pandemic, a veritable global health crisis has not only recorded considerable loss in the number of lives but also puts to test the worldwide health systems, as well as impacted on the socio-economic, financial, cultural, environmental and political consequences on a large scale. The contraction of supply combined with that of world demand, in particular for services, mainly as a result of health containment measures adopted by many States around the world, essentially explain the major disruptions observed in trade and the evolution of stock market indices, with a drastic drop in the prices of raw materials, notably oil. The scale of the crisis has inexorably led to a recession in the global economy and the overexposure of marginalized and poor populations and low-income households.

This global movement has not spared our country whose socio-economic growth over the past three years has been seriously compromised. The growth forecasts were therefore revised downwards from 4% to -1.1%. The government was thus obliged to take a series of response measures not only to curb the spread of the disease and treat those infected, but also to provide assistance to most vulnerable businesses and social groups that are affected. It is in this context that the President of the Republic signed Ordinance N° 2020/001 of 03 June 2020 modifying and supplementing certain provisions of the law N° 2019/023 of 24 December 2019 relating to the finance law of the Republic of Cameroon for the 2020 financial year.

In view of the various constraints that this multidimensional crisis weighs on the State's own revenue, the Government, through the Budget Collection that the above-mentioned ordinance devotes, intends to conduct a counter-cyclical budgetary policy, focused on readjusting opening of votes, calls for donations and a sustainable debt policy. The objective thus pursued consists in creating the budgetary avenues necessary for the implementation of the measures contained in the strategy for responding to the pandemic of COVID-19, in parallel with the voluntarism measures of tax reductions aimed at supporting economic activity.

To do this, a Special Allocation Account (CAS) dedicated to the "**Special National Solidarity Fund for the Fight against Coronavirus and its socio-economic consequences**" referred to as CAS COVID-19 has been created by the President of the Republic, making it possible to contribute budgetary materiality. This Account has received a substantial budgetary envelope in the aforementioned ordinance. In addition, resources allocated to a Special Allocation Account, which are not used at the close of the financial year are automatically carried over to the following year.

Moreover, the functioning mechanism of CAS makes it possible to guarantee better monitoring of the use of the resources mobilized, in order to better meet with the requirements of transparency and accountability, in accordance with the laws and regulations in force. This approach also allows us to take into account the aspirations of our fellow citizens as well as the precious advice of our development partners who support us in the fight against this pandemic

The CAS COVID-19 records as revenue on the one hand, the collection from the general budget, other payments from natural and legal persons and on the other hand, loans allocated to the fight against COVID-19 as well as financial contributions from various donors in the form of donations, following the solicited funds procedure.

Regarding expenditure, the National Solidarity Fund for the fight against the Coronavirus is structured in four (04) new programs contained in the overall response strategy against COVID-19 developed by the Government. This include:

- strengthening of the health system;
- economic and financial resilience;
- reinforcement of research and innovation;
- social resilience and strategic supply.

The objectives of these new programs as well as the actions and activities that constitute them are set out in the overall concerted strategy developed by the Government for the fight against COVID-19.

This present circular specifies the management rules applicable to the said "Fund". It describes the organization, the operating procedures, the chain of execution of related expenditures, the financial reporting and the monitoring-evaluation mechanisms.



1. ORGANIZATION AND FUNCTIONING OF THE "SPECIAL NATIONAL SOLIDARITY FUND FOR THE FIGHT AGAINST CORONAVIRUS AND ITS SOCIO-ECONOMIC CONSEQUENCES"

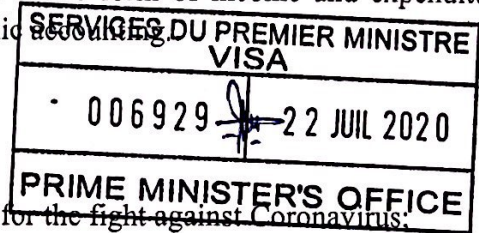
1.1. Article twenty-sixth (bis) of Ordinance n°2020/001 of 03 June 2020 and in its, creates the Special Allocation Account entitled: **"Special National Solidarity Fund for the fight against the Coronavirus and its socio-economic consequences "**

1.2. The purpose of this Account is to cover the needs linked to the fight against the Coronavirus pandemic in Cameroon, as well as those relating to State intervention in the context of the mitigating socio-economic and financial consequences of this pandemic; alongside social regulation measures taken by the Government.

1.3. This Account is presented in assets and liabilities in the form of income and expenditure, recorded and accounted for, according to the rules of public accounting.

1.4. The sources of the funds are constituted by:

- collection from the general budget;
- non-tax collections by natural or legal persons for the fight against Coronavirus;
- contributions from technical and financial partners in the form of donations or loans;



1.5. The provisions of article 47 (2), paragraph 2 of the law of 11 July 2018 on the Financial Regime of the State and other Public Entities, concerning the capping at 10% of the payments of the general budget for the benefit of a Special Allocation Account, does not apply to the Special National Solidarity Fund for the fight against Coronavirus. In other words, these payments can go beyond the limit prescribed by the law.

1.6. The expenses covered by CAS COVID-19 must contribute to the attainment of the objectives set out in the global response plan against this pandemic. This include:

- health expenditure linked to the fight against COVID-19 pandemic, particularly those which relates to the identification of infected cases, taking care of the sick persons as well as administrative measures for social regulation;
- State financial assistance to companies operating in the sectors of activity affected by the health crisis, among other things, the pursuit of the clearance of domestic debt, the clearance of the stock of VAT credits;
- the acquisition of inputs for farming, livestock and pastoral production, especially products likely to reduce food dependency;
- expenses linked to the funding of research and innovation in the fight against the COVID-19, more specifically the development of research and local production of essential pharmaceutical products;
- expenditure made in favor of vulnerable persons affected by the COVID-19 health crisis, namely: the establishment of a solidarity fund in support of street children, extension to all regions and other target groups of the social safety nets program, the development of distance learning, the distribution of educational tools and supports in rural areas.

1.7. The provisions of article 45 of the law on the financial Regime of the State and other Public Entities which provide for the prohibition of imputing directly to a special account the expenditure

of salaries, wages, allowances and allowances of any kind to staff, does not apply to CAS COVID-19.

1.8. The amounts of the commitment authorizations and payment appropriations from the Special Allocation Account are distributed according to the activities related to the programs selected in the national strategy for the fight against the Coronavirus and its socio-economic impacts.

1.9. The resources collected and the expenses executed under CAS COVID-19 are subject to a distribution order defined by decree of the Prime Minister.

2. DESCRIPTION OF THE EXPENDITURE EXECUTION CHAIN IN THE SPECIAL NATIONAL SOLIDARITY FUND FOR THE FIGHT AGAINST CORONAVIRUS AND ITS SOCIO-ECONOMIC CONSEQUENCES.

2.1. The stakeholders of the CAS COVID-19 management chain are: the Minister in charge of Finance, the departmental Heads of the Sectoral Ministries, the CAS COVID-19 Focal Points from the various Ministerial Departments, the competent Financial Controller based in the Ministry of Finance and the Specialized Paymaster attached to the Special National Solidarity Fund for the fight against Coronavirus based at the Central Accounting Agency of the Treasury to facilitate payment operations.

2.2. The Minister in charge of Finance is the Principal vote holder of the Special National Solidarity Fund for the fight against the Coronavirus in revenue and expenditure. As such, the Minister in charge of Finance shall centralize all revenues and authorize all expenditures of the said Account.

2.3. The departmental Heads of the Sectoral Ministries directly involved in the fight against COVID-19 are in charge of the implementation of activities funded by the CAS COVID-19. As such, they designate:

- the CAS COVID-19 focal points of their administration, within the framework of the implementation of the activities selected in the various programs of the Fund. The Focal points are responsible for the technical preparation of the files which are based on the requests of the Departmental Sectoral Ministries, addressed to the Minister in charge of Finance, the vote holder of the said Fund;
- the agent in charge of CAS COVID-19 stores Accounting operations, under the authority of the Head of Departmental Sectoral Ministries, records the operations carried out within the framework of the Special National Solidarity Fund for the fight against Coronavirus and its economic and social consequences. The designation of the aforementioned agent is notified to the Minister in charge of Finance.

2.4. The competent Financial Controller under the Ministry of Finance ensures the regularity of expenditures of CAS COVID-19.

To this end, the competent Financial Controller shall affix:



- he affixes the prior budgetary visa on the projects of administrative purchase orders, jobbing orders, contracts, decisions, conventions or any other act financed from the resources of CAS COVID-19;
- he ensures conformity control on the expenditure file and forward it to the Specialized Paymaster for payment, with the mention "good for payment".

2.5. The Specialized Paymaster attached to the Special Allocation Account of COVID-19 is a public accountant appointed by an order of the Minister of Finance. He is personally and financially responsible for the management of his post, the custody and the management of the funds and wealth under his care.

2.6. The expenses of the funds are committed by the Principal vote holder, within the framework of the simplified budgetary chain at the Ministry of Finance, following requests made by the Sectoral Ministers.

2.7. These expenses are paid by the Specialized Paymaster attached to the Fund in a special account domiciled in BEAC. The operating modalities of this account shall be defined by an agreement between BEAC and the Ministry of Finance.

2.8. In relation of payment of expenditure on externally funded projects dedicated to the fight against the Coronavirus pandemic; and whose operations do not go through normal chain of the Treasury, the Autonomous Sinking Fund (CAA) shall play the role of Public Accountant. As such, it carries out the documentary checks necessary for payment.

2.9. Expenses executed in the CAS COVID-19 are subject to the procedures as defined on the annexed practical sheets, without prejudice to those contained in the reference manual for the execution of the State budget and other Public Entities.

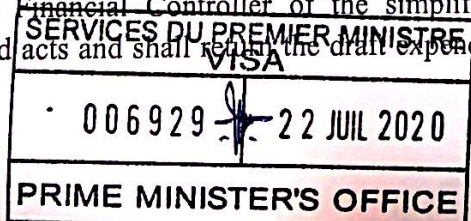
2.10. The requests of the Sectoral Ministries Departments addressed to the Minister in charge of Finance shall concern only the expenses eligible in the activities attached to the selected programs and the credits allocated in accordance with the distribution decree of the Prime Minister, Head of Government.

2.11. These requests, which take the form of a letter addressed to the Minister in charge of Finance, must be accompanied by draft acts (administrative purchase order, jobbing orders, contracts, terms of reference and expense report, etc.) which are based on envisaged expenses.

2.12. In order to ensure compliance with the principle of the specialty of votes defined by the decree on the budgetary nomenclature, the expenses of the Fund are detailed by programs, actions, activities and economic nature, in the distribution decree of the Prime Minister, Head of Government.

2.13. Requests forwarded to the Minister of Finance are examined within 72 hours of reception, with respect to the distribution decree which constitutes the basis for the eligibility of expenditure.

2.14. In the case of the normal procedure (administrative purchase orders, jobbing-order, contracts, etc.), the Financial Controller of the simplified chain shall affix the budgetary visa on the conformed acts and shall refer the draft expenditure to the Sectoral Ministries Departments, who



shall sign the deeds of the expenses and records them according to the regulations in force by the service provider and returns them to the Minister in charge of Finance for the printing of the Certificate of Commitment. After receiving the services rendered, he shall proceed to the legal liquidation and forward the entire expenditure file to the Minister in charge of Finance for payment (commitment, technical liquidation, payment authorization and payment).

2.15. In the case of the simplified procedure, the Head of the competent Ministerial Departments shall forward to the Minister of Finance the draft terms of reference and the expenditure statement for the activity to be carried out. After examination, the Minister in charge of Finance shall draw up the decision to make funds available and proceeds to the payment of the expense. Once the service has been carried out, the Head of the competent Ministries Departments shall forward the statement of account accompanied by the supporting documents of expenditure to the Minister in charge of Finance for clearance.

2.16. The disbursement of funds is reserved for the types of expenditure which cannot be carried out in the normal procedure. The amount of these disbursements shall not exceed 30% of the funds allocated.

2.17. The processing of executed expenditure of the "Fund" shall be treated with urgency. To this end, the actors involved in the management of the said Funds must endeavor to respect the deadlines below:

- from legal commitment to accounting commitment: ten (10) days;
- from the accounting commitment to the liquidation: fourteen (14) days;
- from liquidation to payment authorization: three (03) days;
- from payment authorization to taking charge into account: fourteen (14) days.

2.18. The targeted budgetary expenditure within the framework of the partnership between Cameroon and the international partners is executed according to the modalities provided for by the various conventions signed to that effect. In the event where the agreement presents specific specifications, the expenses made in accordance with the latter, are subject to adjustment on the basis of a decision of the Minister in charge of Finance.

2.19. All expenditures executed prior to the signing of the order and falling within the framework of the response to the pandemic of the COVID-19 shall be subject to adjusting commitment, according to the procedures and the rules which govern the functioning of CAS COVID-19.

2.20. All financial accounts created for the fight against the COVID-19 pandemic before the signing of the above-mentioned Order shall be closed and the procedures relating thereto, shall comply with the provisions of this circular.

3. REPORTING AND MONITORING-EVALUATION OF THE SPECIAL SOLIDARITY FUND FOR THE FIGHT AGAINST THE CORONAVIRUS AND ITS SOCIO-ECONOMIC CONSEQUENCES.

3.1. The Head of the competent Ministerial Departments shall responsible for the financial operations carried out within the framework of CAS COVID-19.



- at the end of each quarter, a report on the implementation of CAS COVID-19 activities, as well as the evaluation of the effects of each action taken and the impact of the program on the fight against the pandemic;
- at the end of the financial year, an administrative and material management account shall be forwarded to the Minister in charge of Finance.

3.2. The Autonomous Sinking Fund (CAA), playing the role of Public Accountant in matters of expenditure on external resources shall forward to MINEPAT and copy MINFI, 15 days after the end of the month, the situation of actual disbursements of external financing on projects dedicated to the fight against the pandemic, while distinguishing payments made to the benefit of the United Nations Agencies with other payments.

3.3. The Specialized Paymaster attached to the CAS COVID-19 is personally responsible for his financial and accounting operations. At the end of each month, he shall forward, after validation, the accounting data to the ACCT for integration into the consolidated national balance for the month.

3.4. In his capacity as Chief Accountant, the Specialized Paymaster attached to the CAS COVID-19 shall produce an annual Management Account and shall forward it to the Chambers of Accounts of the Supreme Court, no later than May 31 of the following year, for auditing.

3.5. The Minister in charge of Finance shall produce for each quarter, a consolidated report based on the activity reports forwarded by the Heads of the competent Ministerial Departments. He shall produce and publish a semi-annual report on expenses related to the fight against Coronavirus, thirty (30) days following the end of the semester.

3.6. At the end of the financial year, the credit balance of the CAS COVID-19 shall be carried over to the following year.

3.7. At the close of the Special Allocation Account, the resources will be transferred to the general budget and the credit balance to the single treasury account, with respect to the modalities earmarked by the Finance Law.

3.8. With regard to the completion of externally funded projects dedicated to the CAS COVID-19, the provisions of the financing agreement shall be applied.

3.9. The resources of CAS COVID-19 are public funds. As such, they shall be subjected to Administrative, Parliamentary and Jurisdictional controls.

3.10. The controls of physical realization on the one hand is by the project owners and delegated project owners concerned and on the other hand by the competent technical services of MINMAP, MINEPAT and MINFI.

3.11. The Chambers of Accounts shall ensure an independent audit on the use of the resources of the CAS COVID-19 and the said reports shall be published and presented to the Senate and the National Assembly. This report is also forwarded to the Government at the behest of the Minister of Finance.



3.12. In the exercise of this audit mission, the Chamber of Accounts may, under its authority and responsibility, link external audit firms to partners.

3.13. All the reports produced by the administrations intervening within the framework of the Special Allocation Account (Heads of competent Ministerial Department, Minister in charge of Finance, Chamber of Accounts, etc.), shall be published in the official media and on the websites of the different administrations.

3.14. The responsible Regime linked to the management of the CAS COVID-19 funds is that defined in articles 87 to 91 of the law on the financial regime of the State and Other Public Entities.

For purpose of fluidity and transparency, the discipline and professionalism of all the concerned stakeholders are highly recommended and appear to be of utmost necessity for the success of the implementation of CAS COVID-19 and the global response strategy against Coronavirus pandemic prescribed by the Head of State.

I attach utmost importance to the scrupulous respect of the instructions contained in this present circular. /-



Yaounde, the 22 JUL 2020


THE MINISTER OF FINANCE




Louis Paul MOTAZE

ANNEX : PRACTICAL SHEETS

SERVICES DU PREMIER MINISTRE VISA
006929 - 22 JUL 2020
PRIME MINISTER'S OFFICE

Sheet N° 1	PUBLIC CONTRACTS AND JOBBING ORDERS OF THE NATIONAL SOLIDARITY SPECIAL FUND FOR THE FIGHT AGAINST COVID-19 AND ITS SOCIO-ECONOMIC CONSEQUENCES	
Definition and legal reference:	<p>Public Contracts: It is a written contract awarded in accordance with the provisions of the public contract code, by which an entrepreneur, a supplier or a service provider undertakes towards the State, a CTD or an EP, either to carry out works, or to supply goods and services for an amount greater than or equal to 50,000,000 FCFA.</p> <p>Jobbing Orders: It is Public contract whose amount is at least equal to 5,000,000 FCFA and less than 50,000,000 FCFA.</p> <p>Legal roots The procedure for public contracts and jobbing orders are governed by a certain number of texts, namely:</p> <ul style="list-style-type: none"> - Law No. 2018/012 of July 11, 2018 on the financial regime of the State and other public entities; - Ordinance N° 2020/001 of June 03, 2020; - Decree n° 2018/366 of 20 June 2018 on public contract code; - the PM distribution decree; - the MINCOMMERCE Order fixing the official price lists; - any other relevant text in force on the subject. 	
Stakeholders and execution modalities:	<p>Stakeholders:</p> <ul style="list-style-type: none"> - the Minister in charge of Finance; - Procurement commissions at the Sectoral Ministries Departments; - the contracting authority (Heads of competent Ministerial Department); - the Financial Controller of the simplified chain; - the Specialized Paymaster of CAS-COVID19; - Control Engineers. <p>Execution Modalities</p> <ul style="list-style-type: none"> - Signing of the distribution decree by the PM - Request of needs by focal points of Sectoral Ministries Departments; - Referral to the Minister in charge of Finance by letter accompanied by draft acts (jobbing order or contract) which are based on forecasted expenses; - Examination of the jobbing orders or contract by the financial controller of the simplified chain, on the basis of the PM distribution decree; - Affixing the "BUDGET VISA" in the event of compliance and return of the project to the Sectoral Ministerial Departments for signature and registration; - Reception of services and legal settlement of expenditure by Head of competent Ministerial Department; - Transmission to the Minister in charge of Finance the final expenditure file for commitment, technical liquidation, payment authorization and settlement of the expenditure. 	

<p>Supports/justification documents produced:</p>	<p>The expenditure file is composed of:</p> <ul style="list-style-type: none"> - the request of the Contracting Authority; - the service provider's tax file; - the tax notice; - the bank identification statement (RIB); - the certified copy of the certificate of non-exclusion from public procurement (CNE); - the award notice from the Procurement Commission or the authorization of special contracts by the President of the Republic; - the donor's non-objection notices for jointly funded projects; - The jobbing order or the contract regularly signed by the competent authority and a duly registered service provider; - the original receipt of the registration for the first installment payment and the photocopies for the other installments; - the commitment voucher; - the certificate of commitment; - a copy of the guarantee certificate of at least six months for the equipment whose maintenance is needed; - the stamped draft installment in four copies, liquidated by the vote holder; and the final invoice or the final installment stamped in four copies, liquidated by the vote holder, as the case may be; - the reception report signed by all the designated members; - the delivery note signed by the supplier and the vote holder or the delivery note or the attestation of service rendered signed by the service provider and the vote holder, or the enclosures signed by the members designated in accordance with the contractual provisions, if applicable; - the liquidated debt instrument; - the bank domiciliation certificate (RIB) dated not more than three months; - the payment order or any document thereof. <p>After all the various steps listed above, the expenditure file thus constituted, is forwarded to the Specialized Paymaster of the Fund for payment.</p>
<p>Deadlines:</p>	<ul style="list-style-type: none"> - examination of the eligibility of expenditures: seventy two (72) hours; - from legal commitment to accounting commitment: ten (10) days; - from the accounting commitment to the liquidation: fourteen (14) days; - from liquidation to payment authorization: three (03) days; - from payment authorization to taking charge into account: fourteen (14) days. <div data-bbox="938 1310 1316 1523" style="border: 1px solid black; padding: 5px; width: fit-content; margin-left: auto;"> <p>SERVICES DU PREMIER MINISTRE VISA 006929 - 22 JUL 2020 PRIME MINISTER'S OFFICE</p> </div>

**ADMINISTRATIVE PURCHASE ORDER (BCA) OF THE NATIONAL SOLIDARITY SPECIAL FUND
FOR THE FIGHT AGAINST COVID-19 AND ITS SOCIO-ECONOMIC IMPACT**

Definition and legal reference:

The administrative purchase order procedure is an operation to acquire goods and services for an amount less than five million (5,000,000) F.CFA.

Legal roots

The BCA procedure is governed by a certain number of texts, namely:

- Law No. 2018/012 of July 11, 2018 on the financial regime of the State and other public entities;
- Ordinance N° 2020/001 of 03 June 2020;
- Decree n° 2018/366 of 20 June 2018 on public contact code;
- the PM distribution decree;
- the MINCOMMERCE Order fixing the official price lists;
- any other relevant text in force on the subject.

Stakeholders and execution modalities:**Stakeholders**

- the Minister in charge of Finance;
- vote holder (Head of competent Ministerial Department);
- the Financial Controller of the simplified chain;
- the specialized Paymaster attached to CAS-COVID19;
- focal points of CAS-COVID19;
- the stores accountant.

**Execution Modalities**

- the request of needs by the focal points and centralized by the vote holder (Head of competent Ministerial Department);
- the collection of proposed prices in the form of pro forma invoice;
- the establishment by the vote holder of the Administrative Purchase Order in (03) three copies;
- the signing of the BCA by the vote holder and the service provider;
- referral to the Minister in charge of finance by the Sector Minister through a letter accompanied by the BCA;
- the CF of the simplified chain shall examine and process the request on the basis of the PM distribution decree;
- the issuance of the corresponding commitment voucher;
- the establishment of the certificate of commitment;
- the issuance of debt securities;
- the registration of the Administrative Purchase Order;

	<ul style="list-style-type: none"> - reception of the services and legal liquidation of the expenditure by the Heads of competent Ministerial Department; - the transmission to the Minister in charge of Finance of the final expenditure file for commitment, technical liquidation, payment authorization and settlement of the expenditure.
Supports/justification documents produced:	<p>The expenditure file is composed of :</p> <ul style="list-style-type: none"> - the request of the vote holder to the Minister in charge of finance; - a statement of needs; - the service provider's tax file; - the tax notice; - an original of the certificate of non-exclusion from public procurement; - the administrative purchase order signed by the vote holder and the supplier, duly registered and accompanied by the tax registration receipt; - the pro-forma invoice, regularly signed by the service provider and validated by the vote holder; - the commitment voucher; - a copy of the guarantee certificate of at least six months for the equipment whose maintenance is needed; - the final invoice stamped in four copies, liquidated by the Vote Holder; - the reception report signed by all the designated members; - the delivery form signed by the supplier and the Vote Holder or the service certificate provided if applicable; - the liquidated debt instrument; - a certificate of commitment; - the bank domiciliation certificate (RIB) dated not more than three months; - the payment order or any document thereof. <p>The expenditure file thus constituted is transmitted to the Specialized Paymaster with the Fund for payment.</p>
Deadlines	<ul style="list-style-type: none"> - examination of the eligibility of expenditures: seventy two (72) hours; - from legal commitment to accounting commitment: ten (10) days; - from the accounting commitment to the liquidation: fourteen (14) days; - from liquidation to payment authorization: three (03) days; - from payment authorization to taking charge into account: fourteen (14) days. <div data-bbox="970 1254 1369 1456" style="border: 2px solid black; padding: 5px; margin-top: 20px;"> <p>SERVICES DU PREMIER MINISTRE VISA - 006929 - 22 JUL 2020 PRIME MINISTER'S OFFICE</p> </div>

Definition and legal reference:

This is a procedure deviating from the normal procedure, which consists of making funds available on the basis of a statement of expenditure, for the performance of a well-defined task or activity.

Legal roots

The procedure for making funds available is governed by a certain number of texts, namely:

- Law No. 2018/012 of July 11, 2018 on the financial regime of the State and other public entities;
- Ordinance N ° 2020/001 of June 03, 2020;
- Decree n ° 2018/366 of 20 June 2018 on the public contract Code;
- the PM distribution decree;
- the MINCOMMERCE Order fixing the official price lists;
- Order No. 025 / CAB / PM of February 05, 2019 fixing the amount of sessional allowances paid during Committees and group works of Inter-ministerial and Ministerial;
- Order No. 402A / MINMAP / CAB of October 21, 2019 setting the nature and the thresholds of contracts reserved for handicrafts, small and medium-sized enterprises, grassroots community organizations and civil society organizations and the procedures for their application;
- any other text in force on the subject.

Stakeholders and execution modalities:


Stakeholders

- the Head of competent Ministerial Department;;
- the Minister in charge of Finance
- the Financial Controller of the simplified chain;
- the Specialized Paymaster of CAS-COVID19
- Formally designated ad hoc cashier;

Execution modalities

- The Head of competent Ministerial Department forwards a request to the Minister in charge of Finance. This request is accompanied by the draft terms of reference and a statement of expenditure for the activity to be carried out, as well as the act of designation, the copy of the CNI and the pay slip of the cashier;
- the CF of the simplified chain shall examine the request on the basis of the distribution decree, as well as the documents provided;
- the competent services of MINFI shall prepare the decision to disburse the funds and submit for signature of MINFI, after approval by the CF of the simplified chain;
- the files shall be forwarded to the Specialized Paymaster of CAS-COVID 19 for Payment;
- the Head of competent Ministerial Department transmits the statement of account accompanied by the original supporting documents of the expenditure to the Minister in charge of Finance for clearance.



Supports/justification documents produced:	<p>The expenditure file is composed of :</p> <ul style="list-style-type: none"> - the request of the Sector Minister to the Minister in charge of Finance; - the Decision signed by the competent authority accompanied by the terms of reference and the statement of expenditure; - the pay slip of the cashier; - the commitment voucher; - the certificate of commitment; - the liquidated debt instrument; - the payment order or any document thereof
Deadlines:	<ul style="list-style-type: none"> - examination of the eligibility of expenditures: seventy two (72) hours; - from legal commitment to accounting commitment: ten (10) days; - from the accounting commitment to the liquidation: fourteen (14) days; - from liquidation to payment authorization: three (03) days; - from payment authorization to taking charge into account: fourteen (14) days. <div style="text-align: center; margin-top: 20px;">  <p>SERVICES DU PREMIER MINISTRE VISA 006929 - 22 JUL 2020 PRIME MINISTER'S OFFICE</p> </div>

Definition and legal reference:

The Debt Reduction and Development Contract (C2D) is a bilateral agreement between Cameroon and France which allows the debt of certain countries to be converted. Concretely, once a heavily indebted poor country has signed a C2D with France, the latter continues to honor its debt, its repayment schedule and, at each maturity, France reverses a fortnight to the country concerned, in a specific account domiciled at BEAC, the equal amount in the form of a Grant. This constitutes C2D revenue, which is then used to finance programs selected by common agreement and that fall under government priorities (DSCE for Cameroon). A tripartite agreement between the State of Cameroon, the French Republic and BEAC has been signed for this purpose. As part of the fight against Coronavirus, part of this grant will be used to cover certain expenses previously identified and validated.

Legal roots

- the Finance Law;
- Ordinance N ° 2020/001 of 03 June 2020;
- the PM distribution decree;
- C2D CCM 1667 01 agreement between the states Cameroonian and France (AFD);
- any other relevant text in force on the subject.

Stakeholders and execution modalities:

Stakeholders

- the Minister in charge of Finance;
- the Head of competent Ministerial Department ;
- BEAC (domiciliation of the C2D bilateral account);
- the Financial Controller of the simplified chain;
- the Specialized Paymaster of CAS-COVID 19;
- AFD (issuance of ANOs);
- STADE C2D (Coordination and facilitation of the execution).



Execution Modalities

The expenditure executed with AFD financing follows the same chain as all the other expenditure of the fund and in accordance with conventional procedures for public expenditure. However, certain specificities should be noted:

- The requests of the Head of competent Ministerial Department are also accompanied by the AFD's non objection opinion, on an individual expense or alternatively a list of

	<p>eligible expenses;</p> <ul style="list-style-type: none"> - Expenditure on AFD funding is committed in stamped purchase order booklets marked "C2D" by MINFI as part of the simplified chain; <p>Special internal resources mainly consist of resources from Debt Reduction and Development Contracts (C2D). Due to their available and reportable nature, exemptions are granted for expenditure on C2D funds during the budget commitment and actual execution procedures as follow:</p> <ul style="list-style-type: none"> - Exemption from precautionary blockages; - Exemption from quarterly quotas; - Non suspension of the budgetary visa for the contracts and jobbing Orders. <p>Furthermore, the Parties agreed on the need to insert, during the course of the execution, stages of the Non-Objection Notice from the French Partner, represented by AFD. Regarding the procurement, it is still the national regulation (Code of Contracts) which is practiced. However, the AFD Procurement Directive for the award of contracts are also taken into account.</p> <p>In accordance with the C2D CCM 1667 01 agreement, expenditure on AFD funding shall correspond essentially to subsidies to specialized operators in the health main, namely non-governmental organizations (NGOs) and / or United Nations agencies. The amount of the grant is paid in one or more installments, according to the provisions of the grant agreements. The use of grant resources gives rise to the production of a financial report / statement of account by the recipient.</p> <p>Certified copies of transfer orders and payment orders are forwarded to STADE-C2D and AFD; with a view to the disbursement of budget support funds which are used for refinancing.</p> <p>This ABS shall be distinguished from the Funds mobilized elsewhere within the framework of the 3rd C2D (CCM convention 1577 01).</p>
<p>Supports/justification documents produced and Deadlines:</p>	<p>The expenditure file is composed of:</p> <ul style="list-style-type: none"> - then on-objection view of AFD; - Request of the Head of competent Ministerial Department to MINFI; - All the other conventional expenditure file. <p>Deadline According to the provisions of the allocation agreements.</p> <div data-bbox="869 1265 1236 1433" style="border: 1px solid black; padding: 5px; margin-left: auto;"> <p>SERVICES DU PREMIER MINISTRE VISA</p> <p>006929 - 22 JUL 2020</p> <p>PRIME MINISTER'S OFFICE</p> </div>