

REPUBLIQUE DU CAMEROUN

Paix – Travail - Patrie

MINISTERE DES FINANCES



REPUBLIC OF CAMEROON

Peace – Work - Fatherland

MINISTRY OF FINANCE

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Relating to electronic data exchange between the structures of the Ministry of Finance.

The Minister of Finance

TO

- The Secretary General of the Ministry of Finance;
- The Inspectors General of the Ministry of Finance;
- The Director General of Budget;
- The Director General of Customs;
- The Director General of Taxation;
- The Director General of the Treasury, Financial and Monetary Cooperation;
- The Director of Standardization and Stores-Accounting;
- The Director of Financial Resources;
- The Director of Human Resources;
- The Head of the Forecasting Division;
- The Head of the Information Systems Division.

Subject: Data exchange between structures of the Ministry of Finance.

The various CEMAC countries have embarked on a major movement to reform the management of public finances, with a view to aligning with international standards.

Consecrated by the Directives of the CEMAC harmonized framework of public finances of 19 December 2019 and the law on the fiscal regime of the State and other public entities, the said reform concerns in particular the budgetary component through the advent

of the programme budget, and the accounting component, materialized by the introduction of accruals accounting similar to business accounting.

Much more deeply, the reform marks a point of honour on transparency in public management, improving the quality and sincerity of budgetary, accounting and financial information of public entities.

This triple quality requirement calls for the development of an appropriate budgetary and accounting information system capable of providing regular, faithful and sincere information on the execution of the budget, the keeping and production of public accounts as well as the changes in the assets and financial situation of public entities.

This circular, which relates to the interconnection of the business applications of the various structures involved in the process of carrying out budgetary and accounting operations, aims to guarantee the integrity and security of the data exchanged between the various structures.

The objective being to eradicate manual interventions in data exchanges by establishing systematic sharing and pooling of the latter.

The specific context of the exchanges

The PPBM chain (Planning, Programming, Budgeting, Monitoring - evaluation) is monitored at the Ministry of Finance by several ad hoc structures ensuring various related missions. Each structure to accomplish its mission needs information from other structures to ensure consistency and accuracy in summary statements.

In addition, the said structures are required to produce the information necessary for: (i) the elaboration of management control data and other public finance management tools, (ii) the preparation of information to be made public for effective collaboration between the State and its economic and social partners, (iii) the transmission to external control institutions (Jurisdiction of Accounts and Parliament), in the regulatory forms and deadlines, of information for which the State is accountable, in particular that required for the 'examination of finance and settlement bills.

Electronic data exchanges are based on the principle of single data entry in the source system. These are transmitted between the parties electronically in order to guarantee the consistency of the reports produced by them.

Upon analysis of the various annexes to the settlement law, the inconsistency observed is due to the lack of computerized data exchange.

The legal basis of the exchanges

Within the framework of improvement of the governance of Public Finances, Law No. 2018/011 of 11 July 2018 on the code of transparency and good governance in the management of Public Finances provides in its article 24: "***The consolidated financial indebtedness of all public administrations is also published***". In the same vein, law No. 2018/012 of 11 July 2018 on the Fiscal Regime of the State and other public entities provides in its article 92 paragraph 2: "***... are made mandatory from 1 January 2022, the provisions concerning the themes of the management of external financing, budgeting for uses, cost analysis accounting, pooling of control and asset accounting***".

These provisions establish the switch to the accruals accounting system, which calls as a prerequisite, in the absence of an integrated public finance management software package, the interconnection of the specific applications of the various structures of the Ministry of Finance involved in the management system of public finances.

The objectives to be achieved

The overall objective of the interfacing is to allow the automatic exchange of data between the structures of MINFI with a view to facilitating traceability and ensuring the consistency of the information exchanged.

Specifically, this type of exchange must play a dual role: the significant reconciliation between the information contained in the physical files and the electronic data on the one hand and the considerable acceleration of the processing of the financial transactions concerned on the other hand. It thus ensures the timely availability of reliable and verifiable information necessary for controlling budget execution and improving the effectiveness of internal and external controls.

The actors concerned

The main actors of the Ministry of Finance concerned by data exchanges are the following structures:

- The Directorate General of Budget (DGB);
- The Directorate General of Customs (DGD);
- The Directorate General of Taxation (DGT);
- The Directorate General of the Treasury, Financial and Monetary Cooperation (DGTFMC);
- The Department of Standardization and Stores-Accounting (DSSA);
- The Department of Financial Resources (DRFI);
- The Department of Human Resources (DHR);
- The Division of Forecasting (DF);

The terms of the exchanges.

A technical manual will be prepared by the Division of Information Systems in relation to the computer structures of other administrations on the basis of the needs expressed by the trade. It must define the frequency, structure, format and content of the information to be exchanged between the various structures.

Modalities of updating the technical manual

The technical manual is updated when necessary.

The validation of this manual is made by the Minister of Finance in December of each year for the following year.

The data to be exchanged

Without being exhaustive, this data concerns in particular:

STRUCTURES	DATA
Directorate General of Budget	<p>Budgetary commitments, public expenditure authorizations, taxes and duties on State personnel, provisions and counterpart funds of ministries, level of budget lines of administrations, salary situation of each State employee, pay and pension of State agents, elements of remuneration, elements of remuneration of State employees, liquidations, payment orders, imprest accounts for payment orders, outstanding amounts, imprest accounts for outstanding payments, payment appropriations (allocations), confirmations cancellation, transfer of appropriations, State officials, commitment authorizations, payments made by taxpayers in form of their taxes, duties and taxes, budgetary year, cancellations of payment orders, transfers of appropriations</p> <p>New BNS: Sections (budgetary heads), programmes, actions, type of service, locations, order number, divisions, groups, classes, titles, articles, paragraphs, headings.</p>

STRUCTURES	DATA
	Former BNS: Heads, programmes, actions, articles, sections, economic nature.
Directorate General of Customs	Customs duties owed by the State, payment of customs duties owed by the State, customs clearance (main, penalties), payment receipts, customs declarants, customs offices, customs allowances, customs duty reductions, moratoriums , exemptions, cancellations, auctions, compensation, imports, exports, customs litigation.
Directorate General of Taxation	Taxpayers, issues and collection (tax notice, AMR, tax clearance certificate (TCC)), remains to be collected (AMR contested or not), accounting (tax notice / AMR / RELEASE), management incidents (tax relief, tax cancellations, write-offs, tax compensation), registration of legal commitments, unpaid taxes owed by the State.
Directorate General of the Treasury, Financial and Monetary Cooperation	Financial cover of budgetary liquidations, rejected liquidations, Transfers, payments to be made to the benefit of taxpayers by transfer or by cash, payments made for the benefit of the State and other public entities by cash/by order/transfer, receipts, quota share reserved for RLAs, revenue assigned to RLAs, subsidies and support granted to PEs and other organizations, treasury stations, treasury accounts, expenses, payments, cancellation requests, uncovered cash advances, treasury mandates, banking repositories, revenue collected (customs, taxes and others) by taxpayer and by type of tax, detailed data per day on transfers from taxpayers, detailed data per day on the repatriation of funds from economic operators, nomenclature of accounts, detailed data per day on bank transfers from economic operators, data from the JSO (Journal of Sundry Operations), data from the balance of accounts, situation of each State supplier, outstanding money to be collected, outstanding money to be paid.
Department of Standardization and Stores-Accounting	Nomenclature of stores accounts, Detailed situation of the movable and immovable assets of the State, RLAs and other public entities in quantity and value, Consolidated inventories of government assets by sector of activity in accordance with the BNS, asset record.

STRUCTURES	DATA
Division of Forecasts	Financial Operations of the Central Administration (TFOS), Financial Operations of the General Administration (extended TFOS), Balances of Payments, Global External Position (GEP), balance of payments, macroeconomic framing.

To be more efficient, the exchange must be automated. Thus, the interfacing of computer applications must allow access to the data concerned.

An operational platform will be set up which will use the data that will come from the various applications that the technical manual will identify. A copy of each file exchanged will be placed on a server of **the Division of Information Systems (DIS)** to feed the decision-making database and serve as a source of data for:

- the Table of Financial Operations of the State (TFOS);
- commitment plans;
- contracts award plans;
- steering tools for budgetary regulation and cash management;
- accounts (budgetary, general, stores, and cost analysis);
- management of information put at the disposal of the public (ensure the regularity of publications by controlling quality).

The production and consumption of data are the responsibility of each structure while the provision and security are the responsibility of the Division of Information Systems.

Authorizations to access information

The necessary authorizations to access the data are granted respectively to the following structures: DGB, DGC, DGT, DGTFMC, DSSA, DF, DRFI, DHR and DIS.

I attach utmost importance to the scrupulous respect and effective application of the prescriptions contained in this circular letter. / -

Yaoundé, on **28 AVR 2021**



Louis Paul MOTAZE