

**REPUBLIQUE DU
CAMEROUN**

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**REPUBLIC OF
CAMEROON**

Peace - Work - Fatherland

**NATIONAL SOLIDARITY FUND
FOR THE FIGHT AGAINST CORONAVIRUS AND ITS
ECONOMIC AND SOCIAL REPERCUSSIONS**

**IMPLEMENTATION REPORT
FOR THE 2020 FISCAL YEAR**

JULY 2021

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ACRONYMS AND ABBREVIATIONS

SAA	: Special Allocation Account
CONSUPE	: Supreme State Audit Office
SC	: Supreme Court
DGSN	: General Delegation for National Security
MINAT	: Ministry of Territorial Administration
MINADER	: Ministry of Agriculture and Rural Development
MINEE	: Ministry of Water Resources and Energy
MINEPAT	: Ministry of Economy, Planning and Regional Development
MINEPIA	: Ministry of Livestock, Fisheries and Animal Industries
MINIMDT	: Ministry of Mines, Industry and Technological Development
MINCOM	: Ministry of Communication
MINDDEVEL	: Ministry of Decentralization and Local Development
MINDEF	: Ministry of Defence
MINFOPRA	: Ministry of Public Service and Administrative Reform
MINJEC	: Ministry of Youth Affairs and Civic Education
MINPROFF	: Ministry of Women Empowerment and the Family
MINRESI	: Ministry of Scientific Research and Innovation
MINSANTE	: Minister of Public Health
MINEPAT	: Ministry of Economy, Planning and Regional Development
MINEDUB	: Ministry of Basic Education
MINEPIA	: Ministry of Livestock, Fisheries and Animal Industries
MINESUP	: Ministry of Higher Education
MINAS	: Ministry of Social Affairs
MINDCAF	: Ministry of State Property, Surveys and Land Tenure
MINESEC	: Ministry of Secondary Education
MINFI	: Ministry of Finance
MINMIDT	: Ministry of Mines, Industry and Technological Development
MINPMEESA	: Ministry of Small- and Medium-sized Enterprises, Social Economy and Handicrafts
MINT	: Ministry of Transport
MINTP	: Ministry of Public Works
MINCOMMERCE	: Ministry of Commerce
MINTOUL	: Ministry of Tourism and Leisure
MINTSS	: Ministry of Labour and Social Security
PME	: Small- and Medium-sized Enterprises

INTRODUCTION

The Coronavirus pandemic that started in Asia and spread to Europe finally reached Cameroon in March 2020.

In order to contain the spread of this pandemic and mitigate its disastrous consequences on the populations and the entire economic and social fabric, the Government adopted a medium-term strategy of resilience and socio-economic support over the 2020-22 period, in parallel with the social distancing measures equally taken.

This strategy includes five pillars, namely: (i) the health response to prevent the spread of the pandemic and take care of infected persons; (ii) mitigation of the economic and financial repercussions of the pandemic through support measures for the affected industries and sectors; (iii) the supply of essential products; (iv) research and innovation for the development of endogenous solutions to the crisis and (v) social resilience to mitigate the repercussions of the Covid-19 pandemic on vulnerable individuals and households.

To achieve these objectives, a Special Allocation Account entitled "Special National Solidarity Fund for the fight against the coronavirus and its economic and social repercussions" was created for its financing, better accounting monitoring and transparent management of these resources, in accordance with the rules of transparency as well as the budgetary procedures and controls provided for by the laws and regulations in force. The expenditures of the Covid-19 SAA are divided into four (04) programmes which are in line with the aforementioned strategy. These are (i) strengthening the health system, (ii) economic and financial resilience, (iii) strengthening research and innovation and (iv) social resilience and strategic supply.

This report, which is a response to a commitment made by the Government to ensure transparency in the management of funds allocated to the Covid-19 response, gives account of the financial execution resulting from the implementation of programmes, actions and activities of the Covid-19 SAA for the 2020 fiscal year. It has three main parts. (i) -The first presents the institutional and technical mechanism put in place to ensure the management of the fund. (ii) - The second deals with the budgetary execution of the various allocations granted to the various administrations involved. (iii) -The third presents the detailed situation by administration.

INSTITUTIONAL AND TECHNICAL MECHANISMS

In order to facilitate the accountability and auditability of public funds allocated to the response to the coronavirus, and in accordance with the requirements of the transparency and good governance code, the authorities have chosen not to create a specific public structure as has been the case in some countries, but to lead the response strategy through the ministerial departments involved within the framework of the current organisation of government work and the budgetary mechanisms provided for by the law. This steering has two dimensions: a strategic dimension and an operational dimension.

At the strategic level, the Prime Minister, Head of Government, ensures the coordination of the response under the authority of the President of the Republic. This is reflected in the holding of weekly cabinet meetings devoted to Covid-19 with the heads of the ministerial departments involved for the monitoring and implementation of the actions defined and in case of need to readjust the strategy's requirements. In addition, he decides, through the distribution decrees, on the allocation of resources to the budgetary heads benefiting from the Covid-19 SAA funds.

At the operational level, action plans are drawn up and implemented by the heads of ministerial departments and institutions that benefit from the resources of the Covid-19 fund, who are required to produce a quarterly activity report. The Minister of Finance, the principal authorising officer of the Covid-19 SAA, ensures the control of eligibility, regularity and payment of expenditure. He also prepares the implementation report on Covid-19-related expenditure at the end of the budgetary year.

The mechanism put in place by the government consisted of (i) an amending budget and the opening of a special allocation account, (ii) the signing of the decree on the allocation of the Special National Solidarity Fund for the fight against the Coronavirus and its economic and social repercussions, (iii) the development of specific management rules applicable to the said Fund, and (iv) the development of the infrastructural and technical mechanism for the management of the Covid-19 SAA.

I.1. Amending budget and opening of a Special Allocation Account (Covid-19 SAA)

In order to take into account the negative effects of the pandemic on the State budget, notably the drastic drop in self-generated revenue, the integration of additional budgetary support

mobilised by the international community to support Cameroon in its efforts to fight the pandemic, the Government has drawn up a joint budgetary document revising the initial Finance Law of 2020, materialised by Ordinance No. 2020/001 of 3 June 2020 amending and supplementing certain provisions of Law No. 2019/023 of 24 December 2019, to lay down the Finance Law of the Republic of Cameroon for the financial year 2020. The main innovation of this ordinance is the mobilisation of an envelope of 180 billion, for the fight against the Coronavirus and its economic and social repercussions, housed in a Special Allocation Account (Covid-19 SAA).

This resulted in the following changes: (i) the general budget went from CFAF 4,951.7 billion to CFAF 4,409 billion, i.e. a decrease of CFAF 542.7 billion; (ii) the SAA budget went from 43.7 billion to 223.7 billion, i.e. an increase in absolute value of 180 billion, dedicated to funding the Government's actions in favour of the fight against the coronavirus and its economic and social impact, which are placed in the "Special National Solidarity Fund for the Fight against the Coronavirus and its economic and social repercussions".

The revenues of Covid-19 SAA come from the general budget to the tune of 137 billion and from the Support Funds of 43 billion. The funds are made up of contributions from partners (CFAF 2 billion from the EU, CFAF 6.5 billion from AFD, CFAF 22 billion from the World Bank, CFAF 9 billion from the Global Partnership for Education) and from individuals and legal entities (CFAF 3.5 billion).

Expenditure is carried by four new programmes as follows: programme 971 strengthening the health system (58.7 billion); programme 972 economic and financial resilience (98.7 billion); programme 974 strengthening research and innovation (8.1 billion); programme 975 social resilience and strategic supplies (14.5 billion). Pending the clarification of the needs of the administrations involved in the implementation of the Global Plan of Response against Covid-19 at the time of the preparation of the aforementioned ordinance and taking into account the urgency that was linked to the setting up of the related budget, allocations (inter-ministerial programmes) were set up within the said SAA, without these being a priori distributed between the ministries.

It should also be noted that in the context of its special provisions, the ordinance lifted the ceiling of 10% on payments from the general budget to a SAA, as well as the payment of personnel expenses through a SAA, as set out in the law on the financial regime of the State of 11 July 2018.

I.2. Distribution of the Special National Solidarity Fund for the fight against the Coronavirus and its economic and social consequences

The ordinance on the joint budget created the Special Allocation Account, capped it and divided its envelope among four programmes. But this ordinance did not distribute the allocations among the different administrations involved.

In order to operationalize this ordinance, the Minister of Finance organised special budget conferences for the administrations involved in the implementation of the government's strategy to respond to the coronavirus and its repercussions, with a view to identifying their proposals for budgeted activities that would enable the objectives of the programmes to be achieved, as presented in table 1 below.

Table 1: Presentation of objectives by programmes and actions

PROGRAMMES/ACTIONS	OBJECTIVES
PROGRAMME 971: STRENGTHENING THE HEALTH SYSTEM	PREVENTING THE SPREAD OF THE COVID-19 PANDEMIC AND TREATING THOSE INFECTED
Active case finding	Identify all Covid-19 positive cases, symptomatic or not, from the population.
Management of confirmed cases	To ensure hospital and therapeutic management of persons tested positive for Covid-19
Social control	Reduce the risk of community contamination by Covid-19.
PROGRAMME 972: ECONOMIC AND FINANCIAL RESILIENCE	MITIGATING THE ECONOMIC AND FINANCIAL IMPACT OF THE COVID-19 HEALTH CRISIS ON BUSINESSES
Reduction of food dependency	Acquire inputs for food and pastoral agricultural production, including products that can reduce food dependency
Continued clearance of domestic debt	Strengthening the liquidity of companies
Clearance of the stock of VAT credits	Strengthening the liquidity of enterprises
Establishment of an economic recovery fund for the productive sector	Promote private investment in the productive sector
Coordination and audit	Coordinate activities and audit the management of CAS Covid-19 expenditure 19

PROGRAMMES/ACTIONS	OBJECTIVES
PROGRAMME 973: STRENGTHENING RESEARCH AND INNOVATION	ENCOURAGE THE LOCAL DEVELOPMENT OF INNOVATIVE SOLUTIONS THAT CAN HELP IN THE FIGHT AGAINST THE CORONAVIRUS
Development of research and production of essential pharmaceutical products	-Develop research and local production of basic pharmaceutical products (compresses, painkillers, antibiotics)
Strengthening the production of improved seeds and better supervision of producers of staple crops (rice, wheat, maize, etc.) or substitute products (cassava, potatoes, etc.)	-Strengthen the collaboration between naturopaths and health care personnel for the development and certification of traditional products
PROGRAMME 974: SOCIAL RESILIENCE	MITIGATING THE SOCIAL IMPACT OF CORONAVIRUS DISEASE
Development of the distance education/training system	To provide distance education/training for exam students, primary and secondary school students and higher education students.
Distribution of educational tools and materials in rural areas taking advantage of decentralisation	Distribute educational tools and materials in rural areas, taking advantage of decentralisation
Development of learning tools and remote control of virtual work platforms	Develop learning tools, remote control and virtual work platforms
Establishment of a monitoring system to ensure the availability of stocks of basic consumer goods	Establish a monitoring system to ensure the availability of stocks of everyday commodities
Extension of the social safety net programme, with a focus on hot spots	Guarantee a minimum of resources to the poor social strata
Support for socially vulnerable people (elderly and street children)	Establish a solidarity fund to support street children and the elderly
Establishment of a more effective mechanism for incentives and local production of staple goods	Encourage large-scale local production of products and small items for everyday consumption

At the end of these special Covid-19 SAA budget conferences, requests for 228 billion above the 180 billion ceiling were identified. Also, taking into account the specific allocations of resources of some donors, arbitrations were made and formalised in a draft allocation decree to enable the respect of this ceiling, the field of eligibility of the Fund's expenditures and the allocation intentions of donors.

The results of these conferences fed the distribution decree N°2020/3221/PM of 22 July 2020, signed by the Prime Minister Head of Government.

Indeed, the law of 11 July 2018 on the Financial Regime of the State and other public entities authorises the Prime Minister, Head of Government, to modify by way of Decree the initial distribution of credits from chapter to chapter and incidentally within the same chapter. It is within this framework that, the Covid-19 SAA being a budgetary chapter, the Prime Minister, Head of Government, proceeded in the above-mentioned decree to the following adjustments:

- Reallocation of CFAF 58.7 billion from programme 971 "Strengthening the health system" as follows (i) CFAF 45.6 billion for MINSANTE; (ii) CFAF 13.1 billion for the other administrations involved in social regulation with a view to strengthening awareness and monitoring compliance with barrier measures; namely MINAT, MINDDEVEL, MINCOM, MINJEC, MINT, DGSN and MINDEF (GENDARMERIE);
- Increase in the allocation for programme 974 'Social Resilience' from CFAF 14.5 billion to CFAF 41.5 billion in line with the importance and sensitivity of the needs of MINEDUB, MINESEC and MINESUP related to the organisation of examinations and competitions, as well as preparations for the start of the 2020-2021 school year. This increase also takes into account the World Bank's requirement to allocate an additional CFAF 16 billion to the 'social nets' project;

All these adjustments have resulted in the modification of the structure of the budget of the SAA in operation and investment as follows:

- Increase in the investment allocation from CFAF 30 billion to 47.6 billion due to the greater need for investment;
- Reduction of operating credits from CFAF 150 billion to CFAF 132.4 billion.

In the end, the various adjustments made within Chapter 99 were made in strict compliance with the ceiling of CFAF 180 billion set in the Presidential Order and reflected in Decree No. 2020/3221/PM of 22 July 2020 of the Prime Minister, Head of Government, distributing the ceilings by programme and by chapter as follows

Table 2: Distribution of CAS COVID resources by programme and budget chapter

PROGRAMMES/CHAPTERS	ALLOCATION (in THOUSANDS)
PROGRAMME 971 : STRENGTHENING THE HEALTH SYSTEM	58 700 000
Ministry of Public Health	45 630 000
Supreme Court	400 000
General Delegation for National Security	3 000 000
Ministry of Territorial Administration	1 400 000
Ministry of Communication	420 000
Ministry of Decentralisation and Local Development	2 500 000
Ministry of Defence	3 600 000
Ministry of Youth and Civic Education	750 000

PROGRAMMES/CHAPTERS	ALLOCATION (in THOUSANDS)
Ministry of Transport	1 000 000
PROGRAMME 972 : ECONOMIC AND FINANCIAL RESILIENCE	73 700 000
Ministry of Finance	400 000
Supreme Court	600 000
Ministry of Agriculture and Rural Development	6 000 000
Ministry of Economy, Planning and Land Management	10 000 000
Ministry of Tourism and Leisure	1 700 000
Ministry of Livestock, Fisheries and Animal Industries	2 000 000
Ministry of Mines, Industry and Technological Development	1 000 000
Ministry of Small and Medium Enterprises, Social Economy and Handicrafts	2 000 000
Domestic public debt and VAT credit reimbursement	50 000 000
PROGRAMME 974 : STRENGTHENING RESEARCH AND INNOVATION	6 100 000
Ministry of Scientific Research and Innovation	6 100 000
PROGRAMME 975 : SOCIAL RESILIENCE	41 500 000
Ministry of Higher Education	6 000 000
Ministry of Secondary Education	7 000 000
Ministry of Basic Education	6 500 000
Ministry of Commerce	1 000 000
Ministry for the Empowerment of Women and the Family	1 500 000
Ministry of Labour and Social Security	1000 000
Ministry of Social Affairs	2 500 000
Ministry of the Economy, Planning and Regional Development	16 000 000
Total	180 000 000

The resources in the form of budgetary appropriations broken down by programmes, actions and activities are distributed by administration as follows:

Table 3: Distribution of CAS COVID resources by programme and budget chapter

BUDGET CHAPTERS	ALLOCATION (IN THOUSANDS)
Ministry of Public Health	45 630 000
Supreme Court	1 000 000
General Delegation for National Security	3 000 000

BUDGET CHAPTERS	ALLOCATION (IN THOUSANDS)
Ministry of Territorial Administration	1 400 000
Ministry of Communication	420 000
Ministry of Decentralisation and Local Development	2 500 000
Ministry of Defence	3 600 000
Ministry of Youth and Civic Education	750 000
Ministry of Transport	1 000 000
Ministry of Finance	400 000
Ministry of Agriculture and Rural Development	6 000 000
Ministry of Economy, Planning and Territorial Development	26 000 000
Ministry of Tourism and Leisure	1 700 000
Ministry of Livestock, Fisheries and Animal Industries	2 000 000
Ministry of Mines, Industry and Technological Development	1 000 000
Ministry of Small and Medium Enterprises, Social Economy and Handicrafts	2 000 000
Ministry of Scientific Research and Innovation	6 100 000
Ministry of Higher Education	6 000 000
Ministry of Secondary Education	7 000 000
Ministry of Basic Education	6 500 000
Ministry of Commerce	1 000 000
Ministry for the Empowerment of Women and the Family	1 500 000
Ministry of Labour and Social Security	1000 000
Ministry of Social Affairs	2 500 000
Domestic public debt and VAT credit reimbursement	50 000 000
Total	180 000 000

I.3. Adjustment of the specific management rules applicable to CAS Covid-19

The organization and functioning modalities, as well as the expenditure execution process related to the Covid-19, the financial reporting and the monitoring-evaluation mechanisms of the Covid-19 SAA are defined in the circular n°00000220/MINFI of 22 July 2020 signed by the Minister of Finance.

This circular, which complements circular n°00008349/C/MINFI of 30 December 2019 on instructions relating to the execution of the Finance Laws, monitoring and control of the execution of the State budget and public entities for the 2020 financial year, identifies the various actors (sector ministries, subject accountants, designated focal points, the Financial Controller of the streamlined circuit and the Specialised Paymaster of Covid-19 SAA), their missions, as well as the specific procedures allowed in the processing of files. However, ordinary law still applies.

Indeed, the above-mentioned circular on the execution of the State budget, as well as its procedural manual and all the texts that govern public finance management remain in force except for the specific points specified in the Covid-19 SAA circular. This principle is moreover specified in point 2.9 of this supplementary circular which stipulates that Covid-19 SAA expenditure will be executed according to the procedures defined in the practical sheets in the annexes without prejudice to the procedures defined in the annex to the CIREX for the execution of general budget expenditure.

In a simplified manner, the procedure for the execution of Covid-19 SAA expenditure is as follows:

- The files of payment requests are introduced by the heads of ministerial departments who transmit to MINFI the bundle of expenditures related to the implementation of their respective activities retained in the Decree of distribution of the Prime Minister, Head of Government;
- The payment requests thus submitted to MINFI are examined by the sector staff of the Budget Preparation Division who guarantee the eligibility of these requests in relation to their conformity with the distribution decree. The files deemed eligible give rise to the establishment of a certificate of eligibility from the PROBMIS Covid-19 SAA application, and transmitted to the Financial Controller of the streamlined circuit set up at the DGB;
- The function of the Financial Controller of the streamlined circuit is carried out directly by the Head of the Division of Budgetary Control, Audit and Quality of Expenditure (DCOB), who carries out the regularity control of Covid-19 SAA expenditure files;
- For compliant files, the Financial Controller of the streamlined circuit prepares the budgetary commitments which he submits for signature to the Director General of Budget, authorising officer by delegation for Covid-19 SAA operations;

- At the end of this process, the expenditure package is forwarded to the Specialised Paymaster who carries out the necessary checks before making the payment.

However, before the setting up of Covid-19 SAA on 3 June 2020, the government resorted to the mechanism of cash advances to cover operations that took place between the outbreak of the crisis and the operationalization of Covid-19 SAA. The complementary circular No.00000220/MINFI of 22 July 2020 relating to the execution of Covid-19 SAA provides in its point 2.19 for the budgetary regularisation of all expenses made in cash advances.

I.4. Development of the PROBMIS computer system CAS Covid-19

The government is committed to guaranteeing the transparency and accountability of the funds mobilised by the public authorities as part of the response strategy to Covid-19. To this end, the ordinance of 3 July provided for the production and regular publication of reports on the execution of SAA operations, as well as the carrying out and sharing of the results of an independent external audit on the management of these resources.

On the strength of this commitment, the Ministry of Finance has set up a dedicated system to guarantee budgetary and accounting traceability and rigorous monitoring of all the management events linked to Covid-19 SAA, by undertaking the development, as an extension of the PROBMIS application (the software package currently used for drawing up and executing the State budget), of a module that should make it possible to retrace the execution operations of the CAS budget thus set up.

This software package PROBMIS Covid-19 SAA (Programme Budget Management Information System - Special Appropriation Accounts), in accordance with the provisions of the Public Finance Reform of the State of Cameroon and the directives of the CEMAC, integrates the principle of accrued revenue and expenditure, as well as the reinforcement of the security by the dematerialization of the pre-printed supports and the electronic archiving. This software package respects international standards in terms of transparency, traceability, fluidity and sincerity. In addition, it brings more security, because it also makes it possible to dematerialize the pre-printed physical supports, sources of frauds and falsifications.

To date, the PROBMIS Covid-19 SAA software package is operational and helps process CAS Covid-19 expenditure from commitment to payment.

II. BUDGETARY IMPLEMENTATION OF CAS Covid-19

The implementation of the Covid-19 SAA budget took place in a context of economic and social crisis resulting from the immediate consequences of the occurrence of the pandemic.

In terms of health, after the first five months marked by a decline in the number of contaminations and an overall satisfactory level of remission of infected persons, we witnessed at the end of the year the appearance of a new, more contagious and deadly strain.

On a strictly budgetary level, the insufficient repayment of the support expected from certain development partners, resulting in the coverage of most of the expenses of Covid-19 SAA by resources from the general budget. This section presents information on the implementation of Covid-19 SAA operations in terms of revenue and expenditure.

II.1. CAS Covid-19 revenues

For the 2020 financial year, Cameroon benefited from significant financial support necessary for the response to the health and economic crisis. The consequent resources were, among others, allocated to the financing of Covid-19 SAA in terms of payments from the general budget, loans allocated to the fight against Covid-19, contributions from various international donors, as well as from individuals and legal entities in the form of contribution funds and donations in kind. The table below summarises the implementation of revenues by source of funding.

Table 3: Implementation of Covid-19 SAA revenue by source of funding

HEADING	FORECAST (*)	IMPLEMENTATION	
		AMOUNT (*)	RATE
Deduction from the General Budget (including budgetary support)	137,00	153,30	111,51%
Assistance funds	43,00	8,59	19,98%
World Bank	22,00	0,00	0,00%
European Union	2,00	0,00	0,00%
French Development Agency	6,50	5,29	81,38%
Global Partnership for Education	9,00	0,00	0,00%
Others (natural and legal persons)	3,50	3,30	94,29%
TOTAL	180,00	161,89	89,93%

(*) In billions

At the end of the 2020 financial year, out of a total of 180 billion expected, 161.89 billion were actually mobilised, i.e. an implementation rate of 89.93%. It is worth noting that the

contribution of the competition funds was lower than expected (only 8.59 billion out of the 43 billion expected); it is also worth noting the substantial contribution of natural and legal persons in the amount of CFAF 3.3 billion out of the 3.5 billion expected in the CAS Covid-19.

II.1.1 Deduction from the general budget

Payments of resources from the general budget to the Covid-19 SAA were provided for in the ordinance at a level of 137 billion, i.e. 76.11% of the CAS's overall allocation. They were mobilised to the tune of CFAF 153.3 billion, i.e. a surplus of CFAF 15.3 billion compared to the forecasts. This mobilisation, which was higher than expected, compensates for the shortfall in the funds for assistance heading, as presented above.

II.1.2 Assistance funds

The funds provided for in the Covid-19 SAA at 43 billion, were made up of loans (World Bank 22 billion), and grants (EU 2 billion, AFD 6.5 billion, Global Partnership for Education 9 billion, Others 3.5 billion). At the end of the year, only 8.6 billion was received, of which 5.3 billion came from AFD and 3.3 billion from payments by individuals and legal entities, including the 500 million from BDEAC. The table below lists these contributors.

Table 4: list of contributions by natural and legal persons to the Covid-19 fund

DONORS	AMOUNT (IN CFAF)
Individual contribution (Yannick Edouard NODE)	6 560
Individual contribution (LEBENG ELLA Anne)	20 000
Individual contribution (YANMENI WAYOU Alain)	20 000
Individual contribution (ESSOMBA EBENGUE Jackson, paid to the Treasury)	20 000
Individual contribution (NZEUKOU TAKOUGANG)	25 000
Individual contribution (MVEGNE KAMENI Stéphane)	25 000
Individual contribution (MOGHOMAYE Claude)	25 000
Individual contribution (unidentified contributor)	25 000
Individual contribution (unidentified contributor)	50 000
Individual contribution by cheque n° 9615863 (Unidentified contributor)	50 000
Individual contribution (MPOCKO)	50 000
Individual contribution (Martin Wilfried ZE)	54 727
Individual contribution (GATCHO NGOUZE Modeste)	91 000
Cash payment from an unidentified contributor	100 000

DONORS	AMOUNT (IN CFAF)
Contribution from the Cameroonian Volet Federation	100 000
Individual contribution (unidentified contributor)	100 000
BEJANGA Waah Margaret	150 000
Individual contribution (unidentified contributor)	150 000
Individual contribution (NDE SAMBONE Hubert)	200 000
Individual contribution (KOULLA SINATA)	250 000
Individual contribution (unidentified contributor)	250 000
Contribution Study Maitre EVIEN	300 000
Individual contribution (Jean de Dieu Momo)	500 000
Individual contribution (unidentified contributor)	500 000
Individual contribution (Patrick KUM BONG Akwa)	500 000
Islamic Union of Cameroon	500 000
Contribution from CRELICAM	600 000
Individual contribution (unidentified contributor)	1 000 000
Individual contribution (Dieudonné EVOU MEKOU)	1 000 000
Individual contribution (KOOH II Charles)	1 000 000
Individual contribution (NKEN Robert)	1 000 000
Individual contribution (unidentified contributor)	1 000 000
Contribution from the Senators of the Littoral Region	2 000 000
Individual contribution (Unidentified contributor)	2 113 860
National Shippers' Council of Cameroon	3 000 000
National Port Authority	3 500 000
Elections Cameroon (ELECAM)	5 000 000
Permanent Secretariat of the Pink Card	5 000 000
MAHIMA Company	5 000 000
Cash payment no. 410224 (contributor not identified)	5 000 000
Contribution from the Elites of the Department of KADEY	6 000 000
Contribution from Members of the Government (Cash payment)	6 000 000
Contribution from the Director General and Staff of FEICOM	6 770 000
Unidentified contributor (direct payment to the bank)	7 115 000
OK Foods Company	10 000 000
MTN Foundation	10 000 000
Hydrocarbons Price Stabilisation Fund	10 000 000

DONORS	AMOUNT (IN CFAF)
SONAM	10 000 000
Voluntary contribution from CSPH staff	10 000 000
Contribution of the Elites of the Department of Haute Sanaga	10 815 000
Contribution from the permanent delegation of the CPDM for Mefou and Akono	11 460 000
Ciments de l'Afrique (CIMAF)	15 000 000
Nobru Group	20 000 000
Contribution from CPDM elites, militants and sympathisers in Mfoundi	20 000 000
Express Union SA	25 000 000
Société Camerounaise de Dépôt Pétrolier	30 000 000
Société Fokou Fobert	30 000 000
Société Commerciale de Banque (SCB) Cameroon	40 000 000
OLAM Cameroon SA	50 000 000
SOCFIN (SOCAPALM)	50 000 000
TELCAR Cocoa Ltd	50 000 000
SAHAM Assurance/SAHAM Live Insurance	50 000 000
Banque Atlantique	75 000 000
Société Prometal	100 000 000
Groupe Baba Danpoulo	100 000 000
Contribution of the Senate	100 000 000
Contribution of the deputies	100 000 000
Contribution from BICEC	100 000 000
Association of Insurance Companies of Cameroon	127 000 000
Société Camerounaise de Raffinage Maya et Cie	150 000 000
UBA Group	150 000 000
Alliances constructions	150 000 000
Contribution from Members of the Government	154 600 000
Association of Savings and Credit Professionals of Cameroon (APECCAM)	200 000 000
Senator Ngouchingue Sylvestre	250 000 000
Contribution SNH	500 000 000
HUAWEI	100 000 000
BDEAC	500 000 000
TOTAL	3 375 036 147

In addition to these financial contributions, donations in kind were also recorded. The table below lists these contributions by donor, as well as the nature of the donations received.

Table 5: list of contributions in kind from natural and legal persons to the Covid-19 fund

DONORS	DESCRIPTION OF THE CONTRIBUTION
Accent media	30 one-litre bottles of bleach, 5 thermo-flashes, 60 surgical masks, 1,500 FFP2 masks, 500 medical gloves, 1,500 medical caps
Addax Petroleum	225,000 protective masks, 75,000 medical gloves, 50,000 boxes of 14 x 100 mg hydroxychloroquine tablets, 50,000 boxes of 12 x 250 mg azithromycin tablets
Afriland Frist Bank	100,000 surgical gloves, 40,000 surgical masks, 1,000 KN 95 masks, 4,000 coveralls, 100 thermo-infrared
Ambassade de Chine	5,000 KN 65 masks, 22,000 surgical masks, 2,500 protective suits, 2,000 pairs of goggles, 5,600 thermo-flashes, 30 contact thermometers, 11,000 pairs of surgical gloves, 10,000 pairs of disposable surgical shoe covers, 48 covid 19 test kits, 1,000 protective goggles
Bolloré Transport and Logistics	5,000 surgical masks, 1,000 coveralls, 42 surface disinfectant sprayers, 450 boxes of 100 surgical gloves, 6,000 5-litre cans of bleach, 2,000 washable masks, 200 5-litre cans of disinfectant gel
Clinton Health Access Initiative (CHAI)	5,500 Covid 19 tests: Gene Xperts cartridge, 14,500 Abbott closed platform screening tests
CMA CGM	80,000 surgical masks
Consellers du Commerce Extérieur de France	16,000 serological rapid screening tests
Dangote	15,000 surgical masks and FFP3, 5,800 overalls, 10,000 overshoes, 1,000 goggles, 4,000 litres of hydroalcoholic gel, 3,260 bottles of bleach, 100 backpack sprayers, 1,440 packets of nutritional supplements, 90,000 medical gloves, 1,200 thermo flash
ENEO	25 sets of five pulse oximeters, 5 boaray 3000D intensive care respirators, 5 multiparametric ECG-SPO2-PI-ICG-PNI-FREQ-IMPRIMANTE resuscitation monitors, 50 pump-engine sprays for disinfection of public places
Enko Capital	18,000 surgical masks, 6,000 protective masks for medical use, 300 thermometers, frontal infrared, 04 respirators and 30,000 pairs of latex medical gloves, directly distributed to two health facilities in Yaoundé and Douala by the donor
Fondation Jack Ma	177,141 filter masks, 11,879 FFP2 masks, 4,759 single visors, 34,348 screening kits, 28,800 viral transport media, 28,912 extraction kits, 7,743 protective suits, 3,800 protective visors, 16 respirators, 76 thermoflashes, 29,285 medical gloves, 184 eyeglasses
Fondation Orange	10 oxygen extractors, 10 multiparameter monitors, 10 pulse oximeters, 10 surgical aspirators, 10 electrocardiographs, 2,000 protective visors, 31,500 ENS 4683 masks, 11,500 N95 filtering masks, 32,000 vinyl gloves, 2,000 gowns, 200 EN 60601-1 forehead thermometers
GIC Sainte-Cécile d'Okoth	Moringa-based nutritional supplement
Good Neighbours	80,000 surgical masks

DONORS	DESCRIPTION OF THE CONTRIBUTION
Gouvernement Chinois (premier lot)	2,000 N95 masks, 10,000 surgical masks, 2,000 coveralls, 500 infrared thermometers, 2,000 goggles, 10,000 pairs of sterile gloves and 10,000 pairs of overshoes
Gouvernement Chinois (deuxième lot)	10,032 molecular biology screening kits, 20,000 surgical masks, 15,000 overalls, 15,000 pairs of goggles, 15,000 pairs of disposable gloves, 3,000 pairs of disposable overshoes
Gouvernement Chinois (troisième lot)	50 respirators, 5 cartons of biosensure detection kits, 10 cartons of sample storage reagent, 1 carton of sample release reagent, 10,000 swabs, 03 cartons of 0.2 ml STIP tubes
Gouvernement Coréen	98,400 FFP2 filter masks, and 24,425 rapid antigen tests
Groupe Interprofessionnels du secteur de la pharmaceutique (GIPCAM)	108 cartons of hygiene products (20 cartons of masks, 30 cartons of liquid soap, 28 cartons of bleach in 1 litre bottles, 5 cartons of hydroalcoholic gel, 20 cartons of tissues)
Health Access Initiative Foundation	200 complete kits of personal protective equipment (overalls, gloves, medical gowns, protective glasses, overshoes)
Hôtel Hilton	200 meals for staff mobilised in the response, 100 boxes of soap, 100 50 kg bags of rice
Huawei	10,000 protective masks, a video surveillance system, an intelligent diagnostic solution for COVID using medical imaging
Korean International Cooperation Agency (KOICA)	860 suits, 3,945 surgical masks, 2,000 visors, 2,100 fabric masks
Laboratoire National vétérinaire	400 suits
Laboratoire Tabrad SPRL	50,000 chloroquine phosphate tablets at 161mg, i.e. 100mg chloroquine base tablet
ONG Alima	15 oximeters
ORCA (Groupe)	4,000 25kg bags of rice
Organisation Mondiale de la Santé	10,000 medical gloves, 1,200 gowns, 500 FFP2 masks, 70,000 surgical masks, 900 protective visors, 200 goggles, 183 concentrators, 200 body bags, 6,000 swabs
OXYLINE France	67 CPAP respirators
Royaume du Maroc	421,950 masks, 400 litres of hydroalcoholic gel, 31,386 protective visors, 38,400 medical gowns, 3,960 gowns
Sanofi	3,400 boxes of hydroxychloroquine (plaquenil)
Société Azur	110 cartons of soap, 5 hand washing devices
Société Générale du Cameroun	4,000 2-litre bottles of Hydroalcoholic Gel
Société Italtélo	A medical tent with 15 beds
Société Mahima	17,000 filter masks
Société Nestlé	2,000 cartons of foodstuffs (1,000 cartons of NIDO fortified in 10x26g packs; 275 cartons of NIDO choco in 16x10x35g packs, 270 cartons of Maggi cube fort in 10x4g SP packs, 280 cartons of Nescafé classic in 40x2g packs)
Tika (Agence Turque de Coopération)	500 FFP2 masks, 10,000 surgical masks, 250 overalls, 5,000 galoshes, 200 boxes of medical gloves, 250 household gloves, 15 thermo flashes, 300 bottles of 500ml hydro alcoholic gel

DONORS	DESCRIPTION OF THE CONTRIBUTION
UNICEF	5,680 gowns, 6,950 overalls, 2,450 FFP2 masks, 157 packs of 50 surgical masks, 3 laptops, 15 oxygen concentrators
Weihai International Economic & Technical Cooperative Co., Ltd	20,000 surgical masks and 100 thermo flashes
ZTE	25,000 surgical masks

Box 1: Status of budget support for the fight against the coronavirus

Within the framework of the fight against the coronavirus pandemic and its health and social repercussions, several international financial institutions and development partners including the IMF, the World Bank, BDEAC and the European Union have activated instruments aimed at helping countries cope with the negative consequences of the pandemic on their economies.

With regard to Cameroon, the country has benefited from CFAF 222.4 billion from the IMF paid in two (02) respective tranches of CFAF 135.6 billion in May 2020 and CFAF 86.78 billion in October 2020, under the Rapid Credit Facility. On the other hand, the contributions expected from the World Bank (CFAF 22 billion), BDEAC (CFAF 15 billion), the Global Partnership for Education (CFAF 9 billion) and the European Union (CFAF 2 billion) have still not been received. However, BDEAC has granted a donation of CFAF 500 million.

II.2. Expenditure implementation

Expenditure under Covid-19 SAA consists of current expenditure, capital expenditure and repayments of domestic debt in the form of arrears and repayments of VAT credits. The table below gives the main breakdowns.

Table 6: Breakdown of expenditure authorized by mass of funds

HEADING	FORECAST (*)	IMPLEMENTATION	
		AMOUNT (*)	RATE
Current expenditure	81,9	96,7	118,1%
Goods and services	52,1	73,0	140,1%
Transfers and subsidies	29,8	23,6	79,5%
Capital expenditure	48,0	15,2	31,7%
Domestic debt	50,0	50,0	100,0%
Capital repayment	25,0	25,0	100,0%
Repayment of VAT credits	25,0	25,0	100,0%
TOTAL	180,0	161,9	89,9%

At the end of the 2020 financial year, the total expenditure ordered by mass in the Covid-19 SAA amounts to 161.9 billion, out of a provision of 180 billion, i.e. an execution rate of 89.9%.

The analysis of this table reveals some observations:

- Actual current expenditure amounted to 96.7 billion, against a forecast of 81.9 billion, i.e. an implementation rate of 118.1% (23.6 billion in transfers and subsidies, and 73 billion for expenditure on goods and services). This overrun is explained by the needs which proved to be more important concerning the health component of the strategy, in particular with regard to the acquisition of tests for the screening of populations and the care of patients (33.2 billion against 4.7 billion forecast in the strategy);
- Investment expenditure is low. In fact, out of a forecast of CFAP 48.0 billion, a volume of credits of CFAP 15.2 billion was authorised. This result could be explained by a weak appropriation of the CAS Covid-19 procedures as well as the slowness observed in the contractualization process;
- The credits entered for the repayment of domestic debt and VAT credits, amounting to 50 billion, were fully authorised. This performance can be explained by the simplicity of the related procedures, as the expenditure concerned was pending in the treasury's books, awaiting the availability of cash.

The following developments deal with (i) cash advances granted to the Ministry of Health before the establishment of CAS Covid-19 in July 2020, (ii) expenses paid in the CAS Covid-19 circuit assigned to the CAS Covid-19 Specialised Treasury as of August 2020, and (iii) pending expenses held in the administrations, which were not completed at the close of the 2020 financial year.

II.2.1 Expenditures implemented in cash advances

The first cases of Covid-19 were declared in Cameroon in March 2020, and the Covid-19 SAA system was only fully operational at the end of July 2020. Between March and August, and in order to deal with the health emergency, the government temporarily resorted to the cash advance mechanism in favour of the Ministry of Health. Expenditures made under these cash

advances were to be regularised once the entire Covid-19 SAA mechanism had been put in place.

These expenses made in cash advance by MINSANTE amount to 45.89 billion:

Broken down as follows:

- 34.52 billion paid at the level of the specialised pay office of the MINSANTE for the services carried out before the operationalization of PROBMIS Covid-19 SAA;
- 3.3 billion in the form of donations from natural and legal persons lodged in commercial banks (BGFI and UBA), and managed by MINSANTE, through the administrative and financial sub-commission, whose president is an ad hoc bank teller;
- 8.07 billion cash advances granted by the specialised pay office Covid-19 SAA.

The modalities of regularisation of these expenses are clearly described in point 2.19 of the complementary circular on the organisation, functioning and monitoring-evaluation of the Special National Solidarity Fund for the fight against the coronavirus and its economic and social repercussions. To date, the supporting documents for the regularisation of these expenses are still awaited at the Ministry of Finance. For this reason, MINFI has asked its colleague from MINSANTE in its correspondence dated 27 January 2021, for the transmission of all the documents constituting the bundles of expenditure paid in cash advance, in accordance with the rules in force, so that the budgetary coverings are made in the device set up for the management of the expenditure of Covid-19 SAA.

II.2.2 Expenditure implemented in the PROBMIS CAS Covid-19 scheme

This category concerns the expenditure implemented by the administrations receiving the budgetary allocations once the Covid-19 SAA mechanism has been implemented for the financial year 2020, precisely at the beginning of August.

The financial execution of expenditure by programme and administration is as follows:

Table 7: Level of commitments by programme

PROGRAMMES	ALLOCATION (*)	COMMITMENT (*)	ENGAGEMENTS (a*)	PAYMENTS (*)	RATE (a/b) (%)
Programme 971: Strengthening the health system	58 700 000	46 509 920	45 948 519	43 683 415	78,3
Programme 972: Economic and financial resilience	73 700 000	54 449 408	54 421 808	54 392 138	73,8
Programme 973: strengthening research and innovation	6 100 000	0	0	0	0,0

PROGRAMMES	ALLOCATION (*)	COMMITMENT (*)	ENGAGEMENTS (a*)	PAYMENTS (*)	RATE (a/b) (%)
Programme 974: social resilience	41 500 000	16 547 596	16 353 079	14 653 083	39,4
TOTAL	180 000 000	117 506 924	116 723 406	112 728 636	64,9

(*) Amounts in thousands of CFA francs

While there was a good performance in programmes 971 and 972 (78.27% and 73.84% respectively), particular attention should be paid to programmes 973 and 974.

With regard to programme 973, which has a rate of 0.0%, it should be noted that no commitments were made within MINRESI.

With regard to programme 974, we note a rate of authorisation of 39.41%. This result could be explained by the low appropriation of Covid-19 SAA procedures by the administrations under this programme.

Table 8: Financial implementation by administrations

CHAPITRES	DOTATION (*)	ENGAGEMENT (*)	ORDONNANCEMENT (*)	PRISE EN CHARGE (*)	TAUX
MINSANTE	45 630 000	43 922 064	43 356 195	41 110 553	95,01
CS	1 000 000	0	0	0	0,0
DGSN	3 000 000	0	0	0	0,0
MINAT	1 400 000	0	0	0	0,0
MINCOM	420 000	0	0	0	0,0
MINDDEVEL	2 500 000	2 400 000	2 400 000	2 400 000	96,0
MINDEF	3 600 000	0	0	0	0
MINJEC	750 000	104 698	104 698	69 707	14,0
MINT	1 000 000	0	0	0	0,0
MINFI	400 000	39 868	39 868	27 631	10,0
MINADER	6 000 000	2 484 295	2 484 294	2 363 701	41,4
MINEPAT	26 000 000	16 000 000	16 000 000	3 600 000	61,5
MINTOUL	1 700 000	0	0	0	0,0
MINEPIA	2 000 000	0	0	0	0,0
MINMIDT	1 000 000	800	800	800	0,1
MINPMEESA	2 000 000	2 000 000	2 000 000	2 000 000	100,0
MINRESI	6 100 000	0	0	0	0,0
MINESUP	6 000 000	0	0	0	0,0
MINESEC	7 000 000	547 596	353 079	253 083	5,04
MINEDUB	6 500 000	0	0	0	0,0
MINCOMMERCE	1 000 000	0	0	0	0,0
MINPROFF	1 500 000	0	0	0	0,0
MINTSS	1 000 000	0	0	0	0,0

CHAPITRES	DOTATION (*)	ENGAGEMENT (*)	ORDONNANCEMENT (*)	PRISE EN CHARGE (*)	TAUX
MINAS	2 500 000	0	0	0	0,0
Dette Publique Intérieure	50 000 000	50 000 000	50 000 000	50 000 000	100,00
Total	180 000 000	101 499 321	116 738 934	98 225 475	64,9

(*) Amounts in thousands of CFA francs

The analysis of this table reveals two contrasting situations, the group of administrations MINSANTE, MINDDEVEL, MINPMEESA, MINEPAT which presents for each of them a rate of authorisation which is close to 100% because benefiting from both flexible procedures in terms of signing and awarding contracts as well as an operating mode of execution of expenditure by transfer procedure on the one hand, and on the other hand the group of other administrations whose rates vary between 0 and 10% subject to all the normal procedures of execution of public expenditure.

It should be noted that:

- MINSANTE has an authorisation rate of 95.01% because it has benefited from procedural facilities in terms of contracting. This rate could have been 193.4% if we had taken into account the cash advances granted before and after the setting up of Covid-19 SAA, which amount to 45.2 billion. This rate is justified by the fact that the adjustments in additional financing needs made to the response strategy increased the allocations from 45.6 billion planned to 88.2 billion, thus creating a crowding out effect on the activities of other administrations;
- MINDDEVEL and MINPMEESA used the relatively simple procedure of transfers in the form of decisions to allocate transfer resources to decentralised local authorities and small and medium-sized enterprises respectively, thus enabling these administrations to achieve an authorisation rate close to 100%;
- MINEPAT also used the transfer procedure in the context of the 'social safety nets' project, which brings its overall authorisation rate to 61.54%. This performance must be put into perspective by the fact that the provision of 10 billion allocated to this administration for business support has not yet been committed or authorised.
- The heading for debt and VAT credit repayments has a 100% authorisation rate. This performance can be explained by the simplicity of the procedures insofar as the expenses paid were already fully authorised but pending in the treasury's books but awaiting the availability of cash;

- The other administrations, namely MINADER, MINEPIA, MINEDUB, MINT, MINESEC, MINAS, MINPROFF, MINTSS, MINCOMMERCE, MINESUP, MINRESI, MINMIDT, MINTOUL, MINDEF, MINCOM, MINAT and DGSN, have authorisation rates of less than 10% because their operations require recourse to normal contracting procedures. These are the ministries that also have higher levels of instance at the end of the 2020 financial year.

EXPENSES INCURRED BEFORE THE IMPLEMENTATION OF THE COVID-19 SAA	
Type of expenses	Amount (in billions)
Current expenditures	22,20
Medical equipment	3,35
Office equipment	0,14
Meals	0,07
Medical equipment consumables	10,19
Procurement of screening tests	7,18
Awareness-raising materials	0,39
Other current expenses	0,11
Medicines	0,64
Disinfection products and equipment	0,14
Investment expenditure (MINSANTE)	7,76
Purchase of vehicles	0,64
Construction of isolation blocks	1,76
Equipment of isolation centres and social housing	1,75
Project management of construction works	0,15
Rehabilitation of hospital buildings	1,53
Provision of services to certain isolation sites	0,44
Office furniture	0,18
Purchase of hospital and intensive care beds	0,63
Securing certain isolation sites	0,10
Restructuring of the old ORCA building	0,57
Provision of PS MINSANTE funds	4,58
S/TOTAL PS MINSANTE (including BDEAC)	34,54
Expenditure MINSANTE (Commercial banks)	3,30
TOTAL I	37,84

EXPENSES INCURRED AFTER THE IMPLEMENTATION OF THE COVID-19 SAA			
Nature of expenditure	Authorizations (A)	Payments (B)	Outstanding payments (A)-(B)
Reimbursement of VAT credit	25,00	25,00	0,00
Discharge of domestic debt	25,00	25,00	0,00
Operating	61,09	47,08	12,51
Of which goods and services	33,09	31,48	0,11

Subsidies (social nets and cereal office)	16,33	3,93	12,40
Transfers to communes and health structures	6,30	6,30	0,00
Transfers to NGOs (AFD)	5,38	5,38	0,00
Investment	5,88	5,88	0,00
Of which Transfers	2,00	2,00	0,00
TOTAL AUTHORIZED EXPENDITURES	116,97	102,96	12,51
Cash advances	0,00	6,99	
EXPENSES INCURRED AFTER THE IMPLEMENTATION OF THE COVID-19 SAA			
Nature of expenditure	Authorizations (A)	Payments (B)	Outstanding payments (A)-(B)
TOTAL IMPLEMENTATION COVID -19 CAS (II)	116,97	109,95	12,51
GRAND TOTAL EXPENDITURES IMPLEMENTED (I) + (II) [MINSANTE+AUTHORISATIONS+CASH ADVANCES].			
			161,80

Of the 161.8 billion in expenditure authorized for the 2020 financial year, apart from the 44.83 billion paid in cash advance on behalf of MINSANTE, a credit amount of 116.97 billion has been effectively paid by the specialised CAS Covid-19 treasury. The outstanding amounts of 12.51 billion (for social nets, cereal office), are awaiting supporting documents from the beneficiaries of the first installments, and the MINJEC for additional administrative documents.

II.2.3 Overall situation of pending CAS Covid-19 cases in administrations receiving CAS Covid-19 allowances

At the end of the 2020 financial year, some administrations still have unfinished files. These files represent Covid19 SAA eligible expenditure, having received budgetary approval, returned to the sector administrations for contracting, which were not taken over before the management stop after the complementary period. The table below shows the details of the amounts of the committed services.

Table 9: State of pending files by administration

CHAPTERS	NUMBER OF FILES	AMOUNTS COMMITTED (*)	SERVICES PROVIDED (*)	2021 CARRYOVER (*)
MINSANTE	138	19 855 872	19 855 872	19 855 872

CS	0	0	0	0
DGSN	141	653 708	0	0
MINAT	0	0	0	0
MINCOM	31	144 930	0	0
MINDDEVEL	0	0	0	0
MINDEF	0	0	0	0
MINJEC	16	429 611	0	429 611
MINT	11	640 339	0	0
MINFI	0	0	0	0
MINADER	135	1 013 158	1 013 158	1 013 158
MINEPAT	0	0	0	0
MINTOUL	12	103 476	103 476	103 476
MINEPIA	18	1 659 411	1 464 611	1 464 611
MINMIDT	2	800	800	800
CHAPTERS	NUMBER OF FILES	AMOUNTS COMMITTED (*)	SERVICES PROVIDED (*)	2021 CARRYOVER (*)
MINPEMEESA	0	0	0	0
MINRESI	2	16 538	16 538	16 538
MINESUP	66	4 352 854	4 352 854	4 352 854
MINESEC	155	6 586 198	6 214 412	6 214 412
MINEDUB	188	6 460 300	6 460 300	6 460 300
MINCOMMERCE	90	86 750	0	0
MINPROFF	4	483 844	483 844	483 844
MINTSS	0	0	0	0
MINAS	3	168 568	103 911	103 911
Total	1 012	42 656 357	39 965 865	40 499 387

(*)Amounts in thousands of CFA francs

The table above shows 1012 pending files in the different administrations, amounting to 42.7 billion. The amount of carryovers envisaged for the year 2021 is 40.5 billion. When these carryovers are actually paid, this will bring the overall Covid-19 SAA executed amount for the 2020 fiscal year to 202.4 billion.

CHAPTERS	CASH ADVANCES (*)	NORMAL PROCEDURE AUTHORISATION (*)	AMOUNT TO BE CARRIED FORWARD (*)	TOTAL (*)
MINSANTE	44 830 000	43 176 875	19 855 872	108 922 747
DGSN			0	653 708
MINCOM			0	144 930
MINDDEVEL		2 400 000	0	2 400 000
MINJEC		79 701	429 611	558 452
MINT			0	640 339
MINFI		39 868	0	39 868
MINADER		2 381 140	1 013 158	3 394 298
MINEPAT		16 000 000	0	16 000 000
MINTOUL		0	103 476	103 476
MINEPIA		0	1 464 611	1 464 611
MINMIDT		800	800	800
MINPEMEESA		2 000 000	0	2 000 000
MINRESI		0	16 538	16 538

CHAPTERS	CASH ADVANCES (*)	NORMAL PROCEDURE AUTHORISATION (*)	AMOUNT TO BE CARRIED FORWARD (*)	TOTAL (*)
MINESUP		0	4 352 854	4 352 854
MINESEC		353 079	6 214 412	6 567 491
MINEDUB		0	6 460 300	6 460 300
MINCOMMERCE		0	0	86 750
MINPROFF		0	483 844	483 844
MINAS		0	103 911	168 568
DETTE PUBLIQUE ET REMBOURSEMENTS		50 000 000	0	50 000 000
Total	45 150 000	116 738 135	40 499 387	202 387 522

This excess is explained by the fact that in addition to the allocation registered in full in the Covid-19 SAA budget in Decree No. 2020/3221/PM of 22 July 2020 fixing the distribution of the Special National Solidarity Fund for the fight against the Coronavirus and its economic and social repercussions, fully taken into account, the expenditure to be carried forward in these different administrations will increase the level of expenditure by 40.5 billion. This will bring the total amount of Covid-19 SAA expenditure to 202.4 billion for the 2020 fiscal year, i.e. an overrun of 22.4 billion on the allocation of 180 billion provided for in the aforementioned decree.

Moreover, as the 2020 fiscal year is closed, the excess expenditure of 40.5 billion will be covered by the budget for the 2021 fiscal year under the carry-over of Covid-19 SAA through the new mechanism set up around the "Task Force" at the Presidency of the Republic.

DETAILED SITUATION OF EXPENDITURE IMPLEMENTATION

The allocations of the special national solidarity fund for the fight against the coronavirus and its economic and social repercussions are intended for the implementation of the activities defined earlier. The said activities articulated around the actions and programmes are implemented at the initiative of the Project Owners in accordance with the circular specifying the modalities of organisation, operation and monitoring-evaluation of the Fund.

This part consolidates the state of execution of the activities defined and carried out by the project owners.

III.1. State of implementation of expenditure by programme and administration

This part presents the levels of financial implementation of activities by administrations, programmes and actions.

III.1.1 State of implementation of programme 971: Strengthening the Health System

Programme 971 "Strengthening the health system" was aimed at preventing the spread of the Covid-19 pandemic and caring for people who were ill. This programme was based on three (03) main actions, namely: active case-finding, care of confirmed cases and social regulation. In order to achieve this objective, nine (09) administrations were selected, namely MINSANTE, DGSN, MINAT, MINCOM, MINDDEVEL, MINDEF, MINJEC, MINT and the Audit Office of the Supreme Court.

1. Ministry of Public Health

❖ *Rationale for choosing the administration*

The response strategy put in place by the Government to effectively combat the coronavirus and its economic and social consequences is based on five main pillars:

- the health response;
- economic and financial resilience;
- strategic supply; and
- strengthening research and innovation; and finally
- social resilience.

The first pillar, which concerns the health response, includes measures to strengthen the health system, in particular the identification, care and rapid treatment of confirmed cases, but also preventive action through raising the population's awareness of the need to respect barrier measures, the active search for suspected cases, and finally the systematic decontamination of areas at risk.

This first pillar is in line with the regular missions assigned to the Ministry of Public Health within the framework of the organisation of government work. Indeed, MINSANTE is responsible for the development of actions to prevent and fight against epidemics and pandemics. There is also a Secretary of State in charge of epidemics and pandemics in this ministerial department (Decree N02013/093 of 03 April 2013 on the organisation of the Ministry of Public Health).

The Decree No. 2020/3221/PM of 22 July 2020 fixing the distribution of the allocation of the Special Fund of National Solidarity for the fight against the Coronavirus and its economic and social repercussions, retained the MINSANTE to act on the first pillar. This can be seen in Article 3 on active research and the management of confirmed cases.

❖ *Method of operation*

At the institutional level, MINSANTE has entrusted the management of operations relating to the fight against the pandemic to dedicated ad-hoc bodies. Thus, and in accordance with the provisions of Order N°0826/MINSANTE of 09 April 2020 on the Activation of the Incident Management System for the coordination of the health response to the Covid-19 pandemic in Cameroon, the Health Watch Unit has been set up. The latter ensures the coordination of response actions at both central and regional levels by providing strategic orientations both in terms of strategies and the various actions to be carried out by the operational structures.

The Incident Management System, coordinated by an incident manager, assisted by deputies and section heads, ensures the implementation of the health response plan. As with the cells of vigilance, there is one at the central level and the others at the regional level.

Below the regional level, the health districts, which are the operational structures of the health pyramid closest to the community, ensure the conduct of operations in the field, including investigations, alert management, epidemiological and biological surveillance, outpatient case management and the management of remains, as well as hygiene and sanitation management.

In addition, it should be noted that the Coordination Centre for Public Health Emergency Operations (CCOUSP), whose organisation and functioning were defined by Order No. 051/PM of 12 May 2020 of the Prime Minister Head of Government, is the operational centre from which the health response is piloted.

In addition, a working group responsible for selecting providers has been set up. This working group is composed of eleven (11) members, namely:

- a chairman (the Head of the Studies and Projects Division);
- a rapporteur (the Assistant Director of Budget and Financing);
- the specialised payer at MINSANTE;
- the Head of the Studies and Infrastructures Unit at MINSANTE;
- the Head of the Public Procurement Department at MINSANTE;
- 02 experts in procurement;
- 03 support staff, namely: the study engineer at the DEP, an executive in the public procurement department and a central financial controller.

In addition to this working group, a commission for the reception of equipment and other services relating to the response to Covid-19 was set up by memorandum from the Minister of Public Health No.D30-203/NS/MINSANTE/CAB of 03 April 2020. This commission was chaired by the Secretary of State for Health, in charge of the fight against epidemics and pandemics, with the Head of the Studies and Projects Division as vice-chairman, members and the Covid-19 SAA focal point as rapporteur.

The management of donations in kind and in cash is ensured by an administrator appointed by decision of the Minister of Public Health n°0336/D/MINSANTE/CAB of 01 April 2020. As regards the management of cash, two accounts have been opened in local banks: BGFI and UBA.

At the scientific level, the Scientific Council for Public Health Emergencies was set up on 27 March 2020 with the mission of issuing a scientific opinion on the progress of the health response, particularly with regard to the monitoring, care, vaccination and health management aspects of the response. This body, which is made up of scientists from various fields (medicine, pharmacy, clinical biology, social sciences, economics, etc.), is the one that regularly validated and revised the clinical protocols for the management of the pandemic, as

well as the guidelines on vaccination and the management of remains. It also guides operational research on pandemic management and provides recommendations for sentinel surveillance.

At the clinical level, apart from the Centre and Littoral Regions (epicentres of the pandemic) for which Clinical Coordinators have been formally designated, the coordination of the care action is placed under the responsibility of the Regional Delegate of Public Health and the main care centres (Regional and Secondary Regional Hospitals), To which must be added the Specialised Centres for the care of patients with Covid-19, set up by Order No. 041/CAB/PM of 20 April 2020 of the Prime Minister, Head of Government.

❖ *Financial implementation*

The initial allocation for MINSANTE was 45.6 billion, representing the estimated amount for the first year of the response plan against the coronavirus pandemic.

The total amount of MINSANTE's expenditure during the period under review, based on authorisation, was 86.8 billion. This amount is broken down as follows:

- 49 billion executed in the Covid-19 SAA circuit and traced to the Ministry of Finance;
- 34.5 billion in the circuit of the MINSANTE specialised pay office (payment by cash advances by the MINSANTE Specialised Paymaster);
- 3.3 billion in the circuit of commercial banks managed by the Ministry of Health (from donations from individuals and legal entities).

The state of implementation of these credits is presented in table 7 below.

Table 8: MINSANTE Financial implementation of CAS Covid-19 by activity

ACTIVITIES	INITIAL ALLOCATION	REVISED ALLOCATION (*)	AUTHORIZATION		PAYMENT	
			AMOUNT	RATE	AMOUNT	RATE
PROGRAMME 971 “STRENGTHENING THE HEALTH SYSTEM”						
ACTION 01: ACTIVE CASE SEARCH						
Procurement of Rapid Tests	4 740 785	18 726 032	18 726 000	100,0%	18 726 000	100,0%
Conduct of COVID screening campaigns in the ten Regions	1 700 000	500 000	492 785	98,6%	482 849	96,6%
Community surveillance in the districts	4 193 986	1 842 986	1 813 420	98,4%	1 789 000	97,1%
ACTION 02: TREATMENT OF CONFIRMED CASES						
Acquisition of Personal Protective Equipment	2 941 000	8 413 859	8 284 531	98,5%	8 235 793	97,9%
Procurement of medical equipment for the management of patients with COVID-19	6 284 251	2 406 081	2 360 266	98,1%	2 360 266	98,1%
Acquisition of drugs for the management of COVID-19	1 000 000	1 808 785	1 706 754	94,4%	448 960	24,8%

ACTIVITIES	INITIAL ALLOCATION	REVISED ALLOCATION (*)	AUTHORIZATION		PAYMENT	
			AMOUNT	RATE	AMOUNT	RATE
Fitting out and equipping specialised centres for the care of patients with COVID-19	2 000 000	2 618 656	2 519 786	96,2%	2 099 273	80,2%
Fitting out and equipping morgues in specialised health facilities	600 000	172 000	172 000	100,0%	0	0,0%
Construction and rehabilitation of medical imaging centres	750 000	-	0	0,0%	0	0,0%
Construction, rehabilitation, extension and fitting out of isolation units for COVID-19 positive patients	7 000 000	1 956 090	1 133 287	57,9%	1 112 112	56,9%
Management of the mortal remains of patients with COVID-19	454 500	-	0	0,0%	0	0,0%
Project management of construction, fitting out and equipment works	1 010 000	-	0	0,0%	0	0,0%
Acquisition of medical ambulances	1 100 000	90 000	0	0,0%	0	0,0%
Setting up quarantine centres in social housing	750 000	19 714	19 714	100,0%	19 714	100,0%
Hygiene management in the hospital care environment COVID-19	890 000	1 150 000	1 150 000	100,0%	1 150 000	100,0%
Comprehensive hospital care for patients with COVID-19	7 276 203	949 595	474 160	49,9%	474 160	49,9%
ACTION 03: SOCIAL CONTROL						
Coordination of the response at central level	984 955	4 546 115	4 416 091	97,1%	4 307 386	94,7%
Management of the quarantine of passengers arriving in Cameroon in the context of an epidemic	450 000	100 000	9 987	10,0%	5 000	5,0%
Management of hygiene and sanitation in public places	850 000	4 959	4 959	100,0%	4 959	100,0%
Computer support for material management and integrated management of hospitals and Specialised Patient Care Centres (COVID-19+)	416 000	105 468	16 719	15,9%	7 251	6,9%
Monitoring and support to COUSP, DRSP and Rapid Response and Investigation Teams (RRIT)	168 320	131 660	38 376	29,1%	0	0,0%
Strengthening of barrier measures against COVID-19	70 000	88 000	26 828	30,5%	7 095	8,1%
TOTAL	45 630 000	45 630 000	43 365 663	95,0%	41 229 818	90,4%

(*) Amounts in thousands of CFA francs

❖ *State of pending files*

129 files amounting to 20 billion have not been paid. These files did not lead to payment but remain in the expenditure circuit and are held at the Ministry of Public Health. Table 11 below gives details.

Table 9: Detailed list of files pending at MINSANTE

MINISTRY OF PUBLIC HEALTH			
N°	NAME OF THE INSTITUTION	PURPOSE OF THE SERVICE	AMOUNT incl Taxes
1	ETS NOLA SYSTEM	Medical furniture supplies	40 473 900
2	ETS IBAGUI CHRISTINE	Catering	4 620 000
3	ETS YEKS	Purchase of overalls	70 000 000
4	ETS NACDO	Ink supplies	4 999 986
5	ETS MARECHAL	Office supplies	42 750 000
6	ETS YANCHRIS	Office supplies	4 192 296
7	AXIS CONSULTING SARL	Maintenance materials	4 998 999
8	ETS DEO GRATIAS	Computer equipment	14 559 178
9	ETS EDOU ET MADE	Acquisition of overcoats	21 850 000
10	NOUVELLE OPTION S.C.S	Acquisition of office equipment	47 182 745
11	ETS SEBAGO	Supplies of full suits	165 000 000
12	ETS BEMBS	Other departmental supplies	4 999 995
13	BERYO INTERNATIONAL	Maintenance of buildings	3 675 000
14	ETS OD & FILS	Purchase of office supplies	4 939 000
15	ETS PA	Acquisition of office furniture	36 049 750
16	ETS JOSEPHA	Supply of office equipment	4 999 828
17	ETS ZOOB'S BUSINESS	Fitting out of toilet blocks	4 999 088
18	ETS ZOOB'S BUSINESS	Fitting out toilet blocks	4 999 999
19	ETS MARECHAL	Supply of office equipment	285 000 000
20	ETS FIDELE INVEST	Supply of beverages	4 999 999
21	NIBI LA GRACE	Catering	3 749 400
22	INTEK SARL	Supply of computer consumables	39 982 736
23	AXIS CONSULTING SARL	Office supplies	4 999 851
24	PREMIER MEDICAL SARL	Acquisition of medical furniture	47 135 320
25	ETS SABRIANA & DAU	Office equipment	4 467 650
26	ETS OPICKLI & FRERES	Office furniture supplies	70 150 000
27	NIBI LA GRACE	Catering	4 999 200
28	ETS MACS ATEBA	Acquisition of medical equipment	6 600 000
29	ETS VARESE SERVICE	Supply of medical equipment	115 500 000
30	ETS IBAGUI	Catering	4 473 000
31	DYMARDELE	Office equipment supplies	4 467 650
32	LA PATIENCE	Other service supplies	3 278 669
33	FUNDING TRASFERT AND SERVICES GROUP SA	Supply of pharmaceutical products	102 679 684
34	FUNDING TRASFERT AND SERVICES GROUP SA	Supply of medical equipment	320 769 684
35	ABBAKAR ALI KOURA	Supply of medical equipment	189 025 000
36	PERFOM HOLDING	Supply of laboratory inputs	228 579 400
37	AMIREY SARL	Supply of laboratory inputs	122 786 750
38	FUNDING TRASFERT AND SERVICES GROUP SA	Supply of laboratory inputs	185 087 890
39	FUNDING TRASFERT AND SERVICES GROUP SA	Supply of medical equipment	387 000 000
40	ETS FUNDING TRANSFERT AND SERVICES	Supply of medical equipment	49 980 000

MINISTRY OF PUBLIC HEALTH			
N°	NAME OF THE INSTITUTION	PURPOSE OF THE SERVICE	AMOUNT incl Taxes
41	AMIREY SARL	Supply of medical equipment	49 980 000
42	PROOF CONSULTING GROUP SA	Supply of medical equipment	187 952 869
43	PROOF CONSULTING GROUP SA	Supply of medical equipment	52 900 000
44	ETS PROOF CONSULTING	Design and supply of communication materials	46 542 500
45	MRK MULTISERVICES ET PRINT	Acquisition of personal protective equipment	328 175 000
46	ETS INGENIERIE CONSEIL	Monitoring and control of the construction of the health post (Nsimalen)	26 115 750
47	ETS NEC	Construction works	41 258 115
48	SAT PHARMA SARL	Supply of medical equipment	506 000 000
49	SONECOMX SARL	Supply of medical oxygen	15 068 500
50	ETS M.C.S.3	Supply of PPE	159 000 000
51	ALL BIZNESS CENTER	Installation of a biometric control system	98 901 234
52	KIAMA SA	Rehabilitation of the computer network in the central building	79 917 888
53	MEDICAL FIRST SARL	Supply of laboratory equipment	37 818 000
54	ETS FARY SERVICES	Supply of PPE	52 750 000
55	ETS GLOBAL DISTRIBUTION	Construction of a fence wall	89 429 866
56	PREMIER MEDICAL SARL	Supply of hospital beds	205 222 500
57	ETS SIM'S	Construction of storage magazine	139 898 865
58	ETS BEMEC ENTERPRISE	Supply of hospital beds	197 478 320
59	ETS RISKOU	Medical equipment	22 051 250
60	ETS RISKOU	Medical equipment	84 501 300
61	ETS MERRY SERVICES	Office equipment	10 841 505
62	EVOA ABAM BUSINESS	Other service supplies	4 994 250
63	EVOA ABAM BUSINESS	Office supplies	4 902 790
64	MTN	Telephone acquisition	4 639 279
65	GARAGE LE ROI AUTO	Vehicle repairs	4 999 997
66	GARAGE LE ROI AUTO	Vehicle repairs	4 999 996
67	HESSOM SARL	Supplies of dialysis consumables	130 000 000
68	NSF CAMEROUN SARL	Supply of medical equipment (ventilators, ECG machines, oxygen concentrators and multiparameter monitors)	299 141 815
69	STE EASY PRINT SARL	Supply of medical equipment (ventilators, 12-channel ECG machines, oxygen concentrators and multiparameter monitors)	299 141 815
70	MEDILINE MEDICAL CAMEROON SA	Provision of rapid antigen tests	8 750 000 000
71	ETS SMILE CAMEROON	Provision of personal protective equipment	275 300 000
72	ETS ALAAMA	Provision of personal protective equipment	209 600 000
73	BIOGENIX SARL	Provision of medical equipment	214 825 000
74	ETS PANDORA	Medical Furniture	14 963 250
75	C.D.I.E SARL	Body bags	35 000 000

MINISTRY OF PUBLIC HEALTH			
N°	NAME OF THE INSTITUTION	PURPOSE OF THE SERVICE	AMOUNT incl Taxes
76	ETS NKOUMA	Protective suits	33 950 000
77	ETS UNITE SERVICE	Medical equipment	33 925 000
78	GROUPE M ET N GLOBAL SERVICES	ACO 0441 Office Equipment	4 337 882
79	ETS BETSI	BCA 0444 Office equipment	4 999 846
80	ETS ALAAMA	BCA 0509 Beds + mattresses	4 999 875
81	ETS SHILO	BCA 0563 Office equipment	4 999 828
82	ETS PALANDI	BCA 0508 Beds + Mattresses	4 999 980
83	ETS DYAMARDELE	BCA 0569 Office equipment	4 221 929
84	FAST PRINT MULTISERVICE ET CONSULTING	ACO without number Invoice book	3 600 000
85	ETS BBN SERVICES	Surgical masks	34 500 000
86	FUNDING AND TRANSFERT SERVICES	Medical equipment	200 059 500
87	FUNDING AND TRANSFERT SERVICES	Medical equipment	46 000 000
88	FUNDING AND TRANSFERT SERVICES	Medical equipment	7 462 500
89	METROCALIB SARL	Medical equipment	495 000 000
90	ETS NOUMY	Medical equipment	25 025 000
91	ETS TCB	Medical equipment	10 000 000
92	GROUPE DAF CAMEROUN	Medical equipment	29 880 000
93	NJB SERVICES	Medical equipment	210 499 291
94	BINYAME BUSINESS & CONSULTING SARL	LCS 093Medical equipment	27 400 000
95	BINYAME BUSINESS & CONSULTING SARL	LCS 023Medical equipment	30 540 000
96	ETS SHILO CONSULTING	Computer equipment	62 883 257
97	NEW WAY	Washing and disinfection of sheets and curtains	37 363 410
98	ETS SILO	Supply and small office maintenance	4 999 828
99	ETS TOMMY COMPUTER	Acquisition of thermo flash	10 000 000
100	GLOBAL DISTRIBUTION	Construction of a hospital isolation building within the Laquintinie Hospital in Douala	68 912 814
101	GLOBAL DISTRIBUTION	Construction of a fence wall, development of rights of way and access road to the isolation centre of the Laquintinie Hospital in Douala	89 429 866
102	STE OUTCOM AFRICA LTD	Construction of a hospital isolation building within the Tiko District Hospital	350 582 640
103	ETS KYM CONSTRUCTION ET SERVICES	Partial supervision of the construction of a hospital isolation building at the Tiko District Hospital	34 944 600
104	STE DIKO AND SONS ENTERPRISE	Monitoring and supervision of the construction of an isolation centre at the Middle Farm Stadium in Limbe and the Municipal Stadium in Buea	25 519 500

MINISTRY OF PUBLIC HEALTH			
N°	NAME OF THE INSTITUTION	PURPOSE OF THE SERVICE	AMOUNT incl Taxes
105	STE OUTCOM AFRICA LTD	Construction of an isolation centre at the Municipal Stadium in Buea	259 698 989
106	STE FULL CIRCLE LTD	Construction of an isolation centre at the Middle Farm Stadium in Limbe	304 432 645
107	ETS SIM'S	Construction of a storage warehouse for covid-19 inputs and other pharmaceutical products at the Western Regional Health Promotion Fund	85 893 450
108	DNB INTERNATIONAL	Construction of a storage warehouse for covid-19 inputs and other pharmaceutical products at the Southern Regional Health Promotion Fund	45 247 621
109	DNB INTERNATIONAL	Construction of a storage warehouse for covid-19 inputs and other pharmaceutical products at the Fonds Régional de Promotion de la Santé du Littoral	42 654 248
110	ETS GRAND LUX	Complementary works to the isolation building; retaining wall, fence and access road (within the Ngaoundéré Regional Hospital)	134 005 995
111	ETS NEC	Complete project management for the construction of a hospital isolation building for the treatment of patients suffering from covid-19. Works concerned: isolation building, retaining wall, fence and access road	41 258 115
112	BRETCAM SARL	Complete project management for the construction of a hospital isolation building for the care of patients suffering from covid-19 within the Buea Regional Hospital	42 040 168
113	ALKAN CAMEROON SA	Construction of a hospital isolation building at the Bamenda Regional Hospital	279 746 143
114	KAPLAN ENGINEERING	Complete project management for the construction of a hospital isolation building at the Bamenda Regional Hospital	27 972 473
115	STE KETS SARL	Construction of an isolation building to be attached to Meyomessala District Hospital	342 205 596
116		Connection of the isolation building to be attached to the Meyomessala District Hospital to the networks (water and electricity)	35 000 000
117	INA3GES	Monitoring and control of the construction of an isolation centre to be attached to the Meyomessala District Hospital	30 918 663
118	ETS MOUGNAL	Rehabilitation works of the Yaoundé emergency centre (CURY)	99 784 047
119	SOCIETE FIRST LINES SECURITY SERVICES SARL	Special contract n°008/2020/ms-covid19/MINSANTE/SG/DEP/CEI of 09 June 2020 for the construction of an isolation building at the Regional Hospital of Maroua	59 962 204

MINISTRY OF PUBLIC HEALTH			
N°	NAME OF THE INSTITUTION	PURPOSE OF THE SERVICE	AMOUNT incl Taxes
120	NATURGC	Monitoring and control of the construction works of the isolation centres of Maroua and Garoua	46 972 575
121	SOCIETE SALAM BUSINESS CORPORATION SARL	Construction of a fence, a group room and a guardhouse at Garoua Regional Hospital	32 008 652
122	SOCIETE SALAM BUSINESS CORPORATION SARL	Supply, installation and commissioning of an 88kva generator with inverter at Garoua Regional Hospital	41 893 999
123	ETS BOZARD	Installation and supply of a generator to the health building (DEP/MINSANTE)	115 403 436
124	GROUPE DJ CERAMICA	Construction of the Lafe Baleng isolation centre in the western region	207 293 480
125	PAC INTERNATIONAL CAMEROUN SARL	Turnkey construction of the refurbishment of the morgue of the Yaoundé General Hospital	383 917 157
126	GEMO SARL	Monitoring and control of the construction works of the Lafe Balen isolation centre in the city of Bafoussam	33 560 500
127	ALLIANCE MEDICALE UNIVERSEL SARL	Implementation of an integrated management software package at the Yaoundé General Hospital	103 747 500
128	SKY HILL SECURITY SARL	Caretaking service in the specialised centres for the treatment of patients with covid-19 in the military stadiums of Yaoundé and Mappede in Douala and in the social housing camp of Olembe	19 056 150
129	CHERUBIN SERVICES SECURITY SARL	Guarding service at the Olembe social housing camp	15 860 250
TOTAL			20 671 832 457

❖ *Difficulties encountered*

At the beginning of the implementation of the response strategy, there was no well-defined procedure for the management of Covid-19 files within the Ministry of Public Health. This situation led to de facto management, particularly in the conduct of operations related to cash advances granted before the implementation of the Covid-19 SAA PROBMIS mechanism.

After the implementation of the CAS, we note a low level of appropriation of the CAS Covid-19 implementation procedure, resulting in an extension of the time required to process files.

2. General Delegation for National Security

❖ *Rationale for the choice of the administration.*

With a view to the signing of the allocation decree on 22 July 2020, budget conferences were organized and allowed for a substantial review of the actions contained in the eight (08)

strategic axes retained within the framework of the government response plan. The exchanges carried out within this framework led to the choice of administrations in relation to their degree of involvement or their strategic and operational anchoring in the implementation of activities contributing to curbing the coronavirus pandemic.

The above-mentioned strategic axes made it possible to retain, among other programmes of this SAA, programme 971 relating to the reinforcement of the health system and whose essential resources, as part of the breakdown of the envelope of 180 billion voted by the Parliament, were to contribute to the coverage of expenses related to the administrative measures of social regulation. Among the various administrations called upon to implement activities relating to the actions of this programme, the General Delegation for National Security (DGSN) figured prominently.

The relevance of the eligibility of the DGSN in the implementation of action 03, notably social regulation, within programme 971, stems from its regular missions: the maintenance of order, public security and the search for predictive intelligence. In this perspective, the DGSN was selected to carry out the following main activities:

- strengthening border security;
- strengthening preventive police operations
- reinforcement of the surveillance of the public highway
- the search for predictive intelligence;
- the protection of personnel.

Thus, the DGSN had to ensure compliance with the barrier measures decreed by the government, in particular the wearing of masks, the respect of social distancing, the closure of bars and other places of entertainment, the closure of churches and schools, the surveillance and securing of borders, ports and airports.

Given the importance of these missions, the Prime Minister, Head of Government, has allocated to the DGSN, within the framework of the distribution of resources allocated for the fight against the coronavirus and its economic and social repercussions, an envelope of 3 billion for the implementation of the five activities mentioned above.

❖ *Method of operation*

For a harmonious follow-up of these activities, a working group responsible for planning and monitoring the management of resources allocated to the DGSN was set up by decision No. 000071/D/DGSN/SG/DFGIL/SDAF/S of 1 October 2020.

The working group set up within this institution has held several meetings relating to:

- Explaining to the members of the Working Group the provisions of the Circular on instructions relating to the execution, monitoring and control of the execution of funds from the CAS Covid-19, issued following the signing of the distribution decree;
- The exploration of efficient actions to be carried out in order to optimize the use of the allocated resources, it being understood that these actions had to be in line with the procedures defined in the above-mentioned circular;
- A better division or organization of work within the team in order to put the members on permanent alert.

In order to carry out its activities, the DGSN envisaged awarding thirty-six (36) contracts and letter orders following the special contracting procedure. To do so, it sought the prior authorization of the President of the Republic, which was granted at the end of the budgetary year by letter No. B2186/SG/PR of 7 January 2021. These thirty-six (36) contracts and special order letters for a total amount of 1.8 billion related to:

- the acquisition of sanitary equipment for the protection of preventive, traffic and border police personnel for a total amount of 250 million;
- the repair of vehicles for the mobile teams of surveillance of the road and public places for an amount of 1 billion;
- the purchase of office supplies and minor maintenance for an amount of 250 million
- the purchase of small technical equipment and supplies specific to the function (public roads and traffic) for an amount of 50 million

- 50 million for the purchase of small technical equipment and supplies specific to the function (public roads and traffic);
- 100 million for various improvements to the Covid-19 control posts and building maintenance.

The draft contracts were sent to MINFI but returned because of non-compliance with the budgetary allocations, the absence of an inventory of needs in the regions and other inconsistencies between the purpose of the expenditure and the activities to be carried out under the allocation decree.

❖ *Financial implementation*

Of the 3 billion allocated to the DGSN and taking into account the rejections mentioned above, the DGNS did not consume the credits under the Covid-19 SAA.

Table 12: DGNS Financial implementation of CAS Covid-19 by activity

ACTIVITY	ALLOCATION	AUTHORIZATION		PAYMENT	
		AMOUNTS	RATE	AMOUNTS	RATE
ACTION 03 : SOCIAL CONTROL					
Strengthening border security	550 000	0	0,0%	0	0,0%
Strengthening preventive policing	1 100 000	0	0,0%	0	0,0%
Strengthening of public road and traffic surveillance	300 000	0	0,0%	0	0,0%
Forward intelligence gathering	600 000	0	0,0%	0	0,0%
Protection of personnel	450 000	0	0,0%	0	0,0%
TOTAL	3 000 000	0	0,0%	0	0,0%

(*) Amounts in thousands of CFA francs

❖ *State of pending files*

To date, the DGSN has no pending files. As mentioned above, all the files that this structure has sent to MINFI have been returned to the DGSN for a number of corrections and have never been retransmitted to MINFI. As a result, these draft contracts did not receive legal approval.

❖ *Difficulties encountered*

Due to the delay in the appropriation by DGSN officials of the procedures specific to the management of Covid-19 SAA, this institution was not able to consume the resources allocated under the distribution decree for the 2020 financial year within the set timeframe.

3. Ministry of Decentralisation and Local Development

❖ *Rationale for the choice of the administration*

The Prime Minister's decree fixing the modalities of distribution of the special national solidarity fund for the fight against the coronavirus and its economic and social repercussions (COVID SAA), allocated to the Ministry of Decentralization and Local Development (MINDDEVEL) an envelope of 2.5 billion for the implementation of hygiene and sanitation management activities in areas open to the public.

MINDDEVEL was to carry out Activity 1 of Programme 971 "Strengthening the health system" in its social regulation component: hygiene and sanitation management in areas open to the public.

❖ *Method of operation*

Aware that the management of hygiene and sanitation in public areas could only be carried out at the local level, MINDDEVEL, the administrative supervisor of the Regional and Local Authorities (RLAs), opted to delegate the management of the credits allocated to them to the Heads of Municipal Executives.

To this end, MINDDEVEL undertook a number of actions, namely:

- the designation by correspondence dated 07 August 2020 of the Covid-19 SAA focal point and an agent in charge of subject accounting operations;
- the transmission to MINFI by letter dated 17 August 2020 of the TOR of activities recounting all the activities that this administration intended to carry out, particularly those relating to the breakdown of resources with a view to their transfer to the municipalities;
- the Circular-Letter 00003942/L/C/MINDDEVEL of 22 October 2020 fixing the modalities for the management of the Special National Solidarity Fund for the fight against the coronavirus by the municipalities and

- Decision No. 00192/D/MINDDEVEL/SG/DAG of 22 October 2020 fixing the distribution of the share of Covid-19 SAA resources, amounting to 2.4 billion, intended for the 360 municipalities.

It should be noted that this distribution was made on the basis of specific criteria defined by MINDDEVEL. Thus, the municipalities hosting the divisional capitals, the sub-divisional municipalities and the urban communities benefited from an allocation of 11.7 million each, while the other municipalities each received an allocation of 5 million.

Of the 2.5 billion allocated to MINDDEVEL, 2.4 billion were distributed to the communities. The remaining 100 million was reserved for the teams in charge of monitoring and evaluation of activities and reporting on the management of resources put at the disposal of the city councils.

❖ *Financial execution*

MINDDEVEL consumed only 2.4 billion, i.e. 96% of the total amount allocated to it, as shown in the table below:

Table 13: MINDEVEL Financial implementation of Covid-19 SAA by activity

ACTIVITY	REVISED ALLOCATION N (*)	AUTHORIZATIONS		PAYMENT	
		AMOUNT	RATE	AMOUNT	RATE
ACTION 03 : SOCIAL CONTROL					
Management of hygiene and sanitation of environments open to the public	2 500 000	2 400 000	96%	2 400 000	96%

(*) Amount in thousands of CFA francs

Indeed, the above-mentioned allocation intended for the sanitation of markets and public spaces, places of worship and recreation, museums and chiefdoms was transferred to the accounts of the municipalities via the FEICOM.

However, it is important to note that the 100 million envelope reserved for monitoring and evaluation activities was not used because the request to make these resources available was sent after the close of the 2020 financial year. These funds will have to be carried over to the 2021 financial year.

❖ *State of pending files*

To date, MINDDEVEL does not have any pending files. As mentioned above, the file relating to the provision of funds to MINDDEVEL at the behest of the municipalities has been effectively committed, ordered, taken charge of and paid by transfer to a bank account communicated by this administration on the one hand, and on the other hand, the said funds have been transferred to the Municipalities through FEICOM

❖ *Difficulties encountered*

Activity reports on the use of Covid-19 SAA resources have not yet been submitted to MINDDEVEL by the beneficiary municipalities.

4. Ministry of Youth Affairs and Civic Education

❖ *Justification for the choice of the administration*

Before signing Decree No. 2020/3221/PM of 22 July 2020 fixing the allocation of the endowment of the Special National Solidarity Fund by the Prime Minister, Head of Government, the Minister of Youth Affairs and Civic Education had requested and obtained from the Minister of Finance, the use of budgetary resources of the 48th edition of the National Day for the organization of a Special Sensitization Campaign to raise awareness among the populations on the respect of the response measures against the spread of COVID-19.

This action undertaken by MINJEC is in line with its mission to develop and implement government policy in the field of youth, civic education and the promotion of national integration, in its capacity as head of the National Civic Education and National Integration Campaign (CNECIN).

In fact, as part of the implementation of government's response plan against the coronavirus pandemic, the Ministry of Youth Affairs and Civic Education undertook to carry out a special public awareness campaign. The said campaign was carried out by Urban and Rural Mobile Animation Teams (EMAPUR), Community Mediators, Civic Service Conscripts and other mobilised Associations and Youth Movements, chosen to carry out field visits. The aim of this awareness campaign was to inform the populations about the barrier measures to adopt in order to break the chain of transmission of this vector of death and reverse the trend, characterised until now by a threatening upsurge of infected cases.

Consequently, all its decentralised structures, under its supervision and its operational structures of supervision and proximity support have been put on alert and are working throughout the national territory alongside the Ministry of Public Health and other partners to increase awareness of the measures decreed by the Government of the Republic.

The objective of the awareness campaign was to raise people's awareness and compliance with government barrier measures to limit the spread of the pandemic.

The following specific objectives were considered:

- mobilise about 500,000 awareness-raising agents (community mediators, members of EMAPUR, peer educators, youth associations and movements and volunteers)
- organise awareness campaigns for rural and urban populations on the barrier measures decreed by government
- Support the young mobilised sensitizers;
- Assist and support youth mentoring structures (CMPJ, CNEPCI, CENAJES);
- disseminate good practices and guidelines on how to deal with the signs and symptoms of COVID-19 ;
- fight against the stigmatisation of those infected;
- Acquire and provide awareness-raising staff with identification equipment (chasubles and overalls), safety protection and disinfection equipment;
- design, print and distribute awareness-raising flyers and posters; and
- coordinating, monitoring and evaluating field activities.

This administration proceeded to the internal distribution of the allocation to meet the above-mentioned needs.

❖ *Modus operandi*

After the notification of the governmental distribution, and the signature by MINFI of Circular No. 220/C/MINFI of 22 July 2020, specifying the modalities of organisation, operation and monitoring-evaluation of this COVID-19 SAA, MINJEC, in order to achieve the above-mentioned objectives, undertook the following actions:

- the formal appointment of focal points and a Materials Accounting Officer.

- the creation of a working group responsible for the implementation and monitoring of COVID-19 SAA activities. This working group had a technical secretariat whose tasks included preparing the files to be submitted to the working group.

To date, this working group has held several sessions and produced the following results:

- Decision No. 18-2020/D/MINJEC/CAB of 16 September 2020 establishing the modalities for the implementation of activities financed by the "Special National Solidarity Fund for the Fight against the Coronavirus and its Economic and Social Repercussions" at MINJEC;
- Decision No. 46-2020/D/MINJEC/CAB of 16 September 2020 on the creation, organisation and functioning of the Coordination and Monitoring-Evaluation Unit for activities financed by the "Special National Solidarity Fund for the Fight against the Coronavirus and its Economic and Social Repercussions" at MINJEC and ;
- Decision No. 47-2020/D/MINJEC/CAB of 17 September 2020 establishing the composition of the Coordination and Monitoring-Evaluation Unit for activities financed by the "National Special Solidarity Fund for the Fight against Coronavirus and its Economic and Social Repercussions" at MINJEC;
- Consolidation of the various reports from the regional focal points;
- The minutes of the meetings of the working group and its technical secretariat;
- The timetable for the various activities in accordance with the scheduled deadlines in the above-mentioned circular, establishes the closure of activities in December 2020, and the preparation of management and administrative accounts by 10 February 2021;
- The procedures manual

❖ *Financial execution*

The consumption of resources amounting to 750 million that was allocated to MINJEC is presented in the table below:

Table 10: Financial execution of CAS COVID-19 by activity, as concerns MINJEC

ACTIVITY	ALLOCATION	SCHEDULING		ASSUMPTION OF COSTS	
		AMOUNT	RATE	AMOUNTS	RATE
ACTION 3: SOCIAL REGULATION					
Sensitisation of populations by youth associations and movements	750,000	104,698	14%	69,707	9.3%

(*) Amounts in thousands of CFA francs

The low authorisation rate observed can be explained by the fact that several files from this administration were rejected due to non-compliance with procedures.

❖ *State of pending files*

MINJEC has recorded 9 pending files for a total amount of 429.6 million.

Among these files, are two (2) contracts, initiated and awaiting delivery for a total amount of 359.6 million; and fourteen (14) purchase orders for a total amount of 70 million.

Tableau 11: Detailed status of pending files at MINJEC

MINISTRY OF YOUTH AFFAIRS AND CIVIC EDUCATION			
No.	COMPANY NAME	CONTRACT TITLE	AMOUNT INCL. VAT
1	ETS SALISS	Purchase of refreshments for sessions and meetings	4,999,301
2	ETS KARALLA	Purchase of protection and safety equipment against COVID-19.	4,998,662
3	ETS NAVOGO ET GUIBOLO	Production of flyers to sensitise the population against COVID-19.	4,994,536
4	Société Pramount Sarl	Purchase of protection and safety equipment against COVID-19.	4,997,469
5	ETS community interest Groupe SARL	Supply of response equipment	4,998,775
6	ETS SOCIM SARL	Protection equipment	4,999,022
7	ETS HIGH SERVICE	Purchase of protection and safety equipment against COVID-19.	4,999,974
8	COPRES SARL	Supply of 192 motorbikes for public awareness campaigns	191,808,035
9	KRASSIVI	Supply of 168 motorbikes for public awareness campaigns	167,824,818
10	ETS TOUT BUSINESS	Purchase of 640 KG of chlorine	4,998,960
11	ETS MARESE	Purchase of 4000 flyers	4,994,130
12	ETS MP services	Purchase of 6000 flyers	4,999,747
13	ETS LES FRERES UNIS	Purchase of 2100 flyers	4,999,939
14	ETS HORIZON ET CIE	Purchase of 2000 flyers	4,998,960
15	ETS ROUKAYATOU	Purchase of 124 overalls for community mediators	4,999,928
16	ETS OCEAN LOGISTICS	Purchase of 241 colour printed fabrics for chasubles	4,999,193
TOTAL			429,611,449

❖ *Difficulties encountered*

MINJEC, in view of its mission to supervise and support the population, had to mobilise young volunteers to support the technical teams of the Ministry of Public Health in terms of sensitisation and facilitation within the communities. In return, these young people were to

receive support through a volunteer stipend. Unfortunately, the files for their support were rejected on two (2) occasions:

- Reason for the first rejection: attach payment statements. This was done;
- Second reason for the rejection: attach the account numbers of the regional delegations. As the latter do not have treasury accounts, a request from MINJEC to MINFI to open the said accounts was sent but remained without response.

As stated in point 2.16 of Circular No. 220/C/MINFI of 22 July 2020, which specifies the organisation, operation and monitoring-evaluation of this CAS COVID-19, the amount of funds released must not exceed 30% of the allocated funds, the coordination unit has held brainstorming sessions to maximise the use of resources that cannot be released. Only 225 million will be allocated through the derogatory procedure for releasing funds.

Transfer letters were sent to MINFI for new operations to be carried out. These include:

- Produce sensitisation campaign materials;
- Ensure the proper functioning of the coordination and monitoring unit;
- Purchase motorbikes to organise motorised outreach caravans throughout the country.

5. Ministry of Territorial Administration

❖ *Justification for the choice of the administration*

The outbreak of the coronavirus pandemic has led Government to take measures to limit its spread. Within the social regulation framework, measures consisting in instituting curfews, the closure of drinking spots, schools and universities, and the prohibition of public and private events involving more than fifty (50) people were adopted.

In order to ensure compliance with the said measures, MINAT was retained within the framework of its regalian missions, relating to the maintenance of public order, civil protection and the coordination of decentralized services, for the implementation of the response plan against COVID-19, in accordance with Decree No. 2020/3221/PM of 22 July 2020 fixing the distribution of the endowment of the Special National Solidarity Fund for the fight against the coronavirus and its economic and social repercussions.

In concrete terms, the interest in the choice of MINAT lay in facilitating the deployment on the ground of MINSANTE technical teams and other stakeholders in the fight against the coronavirus pandemic, due to the primordial role of administrative authorities in a crisis

situation. Thus, this administration was entrusted with the task of accompanying the administrative authorities in the management of the emergency response and the security watch for civil protection.

❖ *Modus operandi*

Within the framework of programme 971 "strengthening of the health system", action 3 "social regulation", MINAT has received a budget of 1.4 billion.

To this end, an envelope of 846 million has been allocated for the implementation of the activity of providing support to the administrative authorities. In order to sensitise the population to respect government barrier measures, COVID-19 focal points were set up in the ten (10) Regions of Cameroon.

The civil protection security watch mission consisted of ensuring permanent liaison between the central office and the regions in terms of information feedback on the evolution of the pandemic and facilitating the support and coordination of interventions in emergency situations. It should also be noted that the 554 million allocated to this activity is a supplement to the budget for risk and disaster management at MINAT.

On 20 April 2020, MINAT issued a communiqué stating that the President of the Republic has decided to grant a special donation of products and materials, valued at nearly 2 billion, for the 360 districts of Cameroon. They include:

- 50,000 cartons of laundry soap;
- 1,500,000 protective masks for the population;
- 50,000 surgical masks for hospital staff;
- 75,000 household buckets;
- 40,000 hand-washing jerry cans with a capacity of 30 litres each;
- Rapid test kits and breathing apparatus for hospitals.

Under the supervision of the Minister of Territorial Administration, these donations were distributed by the heads of administrative districts throughout the country. In the same vein, the Department of Civil Protection (DCP) carried out on 27 May 2020, a mass sensitisation campaign (relayed by the media), in some university institutes, markets and other public spaces, during which T-shirts and leaflets were distributed on the observance of barrier measures and measures taken by the government to fight the pandemic.

❖ *Financial execution*

The resources allocated to MINAT within the framework of COVID-19 SAA should reinforce the actions of the administrative authorities in the implementation of the response plan.

However, in a letter sent to the Presidency of the Republic, MINAT notified its refusal to use these budgetary resources.

Since MINAT did not use its funds, the table below shows the financial execution of its activities:

Table 12: Financial execution of CAS COVID-19 by activity, as concerns MINAT

ACTIVITY	ALLOCATION REVISED (*)	SCHEDULING		ASSUMPTION OF COSTS	
		AMOUNTS	RATE	AMOUNTS	RATE
ACTION 3: SOCIAL REGULATION					
Support the administrative authorities in managing the response plan	846,000	0	0%	0	0%
Civil Protection Security Watch	554,000	0	0%	0	0%
TOTAL	1,400,000	0	0%	0	0%

(*) Amounts in thousands of CFA francs

It should be noted that MINAT has used resources from the general budget for natural disaster management, amounting to 1.6 billion, to finance its response activities to the COVID-19 pandemic.

❖ *State of pending files*

MINAT has no pending files in the framework of the implementation of Government's response plan against the Coronavirus, since no expenditure has been incurred by this administration in the CAS COVID-19 budget.

6. Ministry of Defence (National Gendarmerie)

❖ *Justification for the choice of the administration*

To limit the spread of the coronavirus, government measures included the temporary closure of drinking establishments, schools and universities, the banning of public and private events involving more than 50 people, the compulsory wearing of masks in all public places and limiting the number of passengers in public transport vehicles.

It is with the aim of implementing and ensuring strict compliance by all citizens with all coercive barrier measures that MINDEF, through the National Gendarmerie, was retained. Following this decision, a budgetary envelope of 3.6 billion was granted to MINDEF by Decree No. 2020/3221/PM of 22 July 2020, fixing the distribution of the Special National Solidarity Fund for the fight against the coronavirus and its economic and social repercussions. Consequently, the National Gendarmerie was asked to ensure compliance with Government's COVID-19 response plan and to improve health support for its personnel involved in COVID-19 response operations on the ground.

❖ *Modus operandi*

After the announcement of government measures to fight the Coronavirus pandemic on 17 March 2020 by the Prime Minister, Head of Government, the National Gendarmerie by Decision No. 20000802 of 2 April 2020, set up a Monitoring Unit for all activities related to the fight, evolution and spread of the Coronavirus.

Subsequently, on 30 July 2020, the National Gendarmerie appointed a Focal Point and an Agent in charge of the operations of the COVID-19 programme.

In addition, on 6 August 2020, the instructions to be applied by the Gendarmerie in order to ensure compliance with government's plan to combat COVID-19 were drawn up.

❖ *Financial execution*

The National Gendarmerie has set up fifteen (15) procurement projects for which it has applied to the public procurement authority for prior authorisation to award contracts by mutual agreement for a total value of 908.3 million, which has not been granted. Moreover, a request for the release of funds for an amount of 2.4 billion was submitted to MINFI but did not yield any results due to the failure to provide certain documents that should have been attached to this request, in particular a detailed statement of expenditure including the surnames, first names, registration numbers and bank details of beneficiaries. Hence, the financial execution of these activities is presented in the following table:

Figure 13 : Financial execution of CAS COVID-19 by activity, as for MINDEF

ACTIVITY	ALLOCATION REVISED (*)	SCHEDULING		ASSUMPTION OF COSTS	
		AMOUNTS	RATE	AMOUNTS	RATE
ACTION 3: SOCIAL REGULATION					
Ensure compliance with government's plan to combat COVID-19	3,040,000	0	0%	0	0%
Improve health support for National Gendarmerie personnel in the context of the fight against COVID-19	560,000	0	0%	0	0%
TOTAL	3,600,000	0	0%	0	0%

(*) Amounts in thousands of CFA francs

As can be seen in the table, the financial execution rate for MINDEF's response activities in the COVID-19 SAA framework is 0%.

❖ *State of pending files*

MINDEF has no pending files in the framework of the implementation of the government's response plan against the coronavirus, since no expenses have been incurred.

❖ *Difficulties encountered*

The non-appropriation of COVID-19 SAA enforcement procedures by MINDEF did not enable the implementation of its activities.

7. Ministry of Communication

❖ *Justification for the choice of the administration*

As part of the implementation of social regulation activities included in Government's COVID-19 response strategy, two areas of intervention have been identified, namely: sensitisation on the respect of barrier measures, and the intensification of community sensitisation in public places and schools.

Since these areas of intervention fall within the competence of the Ministry of Communication, this ministerial department was therefore chosen as a stakeholder in the response strategy and eligible for financing from the COVID-19 SAA fund.

❖ *Modus operandi*

For the execution of the funds allocated to them, MINCOM opted to designate two focal points, namely the Director of General Affairs and the Director of Internal Communication, within the

framework of strengthening the health system. Subsequently, terms of reference were drawn up for the implementation of the following activities in the 10 regions:

- mobile caravans;
- Community dialogue frameworks with public opinion leaders and local media;
- the organisation of 20 forums with major community leaders
- the contracting of community radio stations;
- the training of 720 community animators in interpersonal communication through the use of image boxes and multimedia tools for community mobilisation actions.

❖ *Financial execution*

The Ministry of Communication received an allocation of 420 million for the implementation of the COVID-19 response strategy. Its implementation is shown in the table below:

Table 14: Financial execution of CAS COVID-19 by activity, as for MINDEF

ACTIVITY	ALLOCATION REVISED (*)	SCHEDULING		ASSUMPTION OF COSTS	
		AMOUNTS	RATE	AMOUNTS	RATE
ACTION 3: SOCIAL REGULATION					
Intensification of proximity sensitisation in public areas and schools through the use of mobile sound caravans in the 10 regions of Cameroon	115,000	0	0%	0	0%
Facilitation of community dialogue frameworks with opinion leaders and local media mobilised for the promotion of good practices related to the COVID-19 theme in the 10 regions of Cameroon	305,000	0	0%	0	0%
TOTAL	420,000	0	0%	0	0%

(*) Amounts in thousands of CFA francs

After examining the files transmitted to the Ministry of Finance, MINCOM's level of financial execution is nil, despite a significant volume of files that have begun to be processed in the PROBMIS COVID-19 SAA system.

Indeed, 31 purchase orders out of the 60 transmitted were eligible for a total amount of 144.9 million out of the 420 million allocated. These files did not reach the authorisation stage, mainly because they were transmitted late due to a lack of familiarity with the procedures for executing expenditure in the COVID-19 SAA circuit.

❖ *State of pending files*

MINCOM has no current files in the COVID-19 SAA processing circuit.

❖ *Difficulties encountered*

The major difficulty encountered by MINCOM lies in the non-appropriation of expenditure execution procedures in the COVID-19 SAA system.

8. Ministry of Transport

❖ *Justification for the choice of the administration*

As part of the implementation of social regulation activities included in Government's COVID-19 response strategy, and in view of the significant potential source of infection in the transport sector, particular attention was paid to the health protection of the populations using the various modes of transport.

To this end, it was agreed to take sensitisation, prevention and enforcement measures to ensure strict compliance with barrier measures in maritime, land, rail and air transport.

In order to ensure the effective implementation of these activities whose importance is recognised by the Ministry of Transport, this ministerial department benefited from an allocation of 1 billion according to Decree No. 2020/3221/PM of 22 July 2020, fixing the distribution of the Special National Solidarity Fund for the Fight against the Coronavirus and its Economic and Social Repercussions.

❖ *Modus operandi*

To implement these activities, the MINT initially undertook to carry out sensitisation campaigns and distribute protective kits such as face masks and hand sanitizers in travel agencies.

In the same vein, the MINT planned to carry out systematic temperature checks on travellers, to protect MINT agents responsible for carrying out field visits, and to disinfect road, rail and air transport areas by spraying.

❖ *Financial execution*

Within the framework of the execution of the COVID-19 SAA funds, the Ministry of Transport has put together eleven (11) draft contracts for a total amount of 640.3 million, of which eight (8) were signed for a total amount of 494.9 million, which had difficulties in execution because

of unspecified quantities and problems with the approval of prices. Three (3) other draft contracts for a total amount of 145.3 million were not signed for the reasons mentioned above.

Table 15: Financial execution of COVID-19 SAA by activity, as for MINT

ACTIVITY	ALLOCATION REVISED (*)	SCHEDULING		ASSUMPTION OF COSTS	
		AMOUNTS	RATE	AMOUNTS	RATE
ACTION 3: SOCIAL REGULATION					
Monitoring the compliance with barrier measures in road transport companies	175,000	0	0%	0	0%
Sensitisation and monitoring of compliance with barrier measures on major roads	215,000	0	0%	0	0%
Prevention and sensitisation at bus stations	105,000	0	0%	0	0%
Monitoring the compliance with barrier measures in rail transport agencies	115,000	0	0%	0	0%
Road safety awareness campaigns in the COVID-19 context	150,000	0	0%	0	0%
Organisation of driving tests in the COVID-19 context	40,000	0	0%	0	0%
Monitoring the compliance with barrier measures at the maritime borders	150,000	0	0%	0	0%
Prevention and sensitisation at bus stations	105,000	0	0%	0	0%
Supervision of Coronavirus control activities at the MINT.	50,000	0	0%	0	0%
TOTAL	1.000.000	0	0%	0	0%

(*) Amounts in thousands of CFA francs

❖ *State of pending files*

The Ministry of Transport has no pending files, despite the existence in this administration of eight (8) files having obtained budgetary approvals.

❖ *Difficulties encountered*

The difficulties encountered by the MINT pertained to the lack of ownership of the procedures for the execution of COVID-19 SAA funds.

9. Supreme Court (Audit Bench)

❖ *Justification for the choice of the administration*

In the letter written by the Cameroonian authorities in order to benefit from the Rapid Credit Facility set up by the International Monetary Fund (IMF) to support States in the fight against

the Coronavirus and its economic and social repercussions, Government had committed itself to carrying out an independent audit.

The Audit Bench of the Supreme Court, being an organ of the judiciary and therefore not part of the executive body, was chosen to carry out this audit in order to guarantee the independence desired by our Technical and Financial Partners.

It is in this regard that Decree No. 2020/3221/PM of 22 July 2020 fixing the distribution of the allocation of the Special National Solidarity Fund for the fight against the coronavirus and its economic and social repercussions for the 2020 Financial Year, in its Section 5 paragraph (3), stipulates that the Audit Bench shall ensure an independent audit on the use of the fund's resources, the results of which shall be published and presented to Parliament. This report should also be transmitted to Government at the request of the Minister of Finance.

To enable the Audit Bench to carry out the mission assigned to it, a budgetary envelope of 1 billion was allocated to it in the above-mentioned distribution decree.

❖ *Modus operandi*

After having carried out an audit plan, the Audit Bench proceeded with an accounting investigation on the execution of the resources allocated to the Ministry of Health (MINSANTE) and the Ministry of Scientific Research and Innovation (MINRESI) in the framework of the fight against COVID-19.

❖ *Financial execution*

Within the framework of the distribution of the Special National Solidarity Fund for the fight against the Coronavirus and its economic and social repercussions, the Audit Bench received an allocation of 1 billion for the support of its activities. No funds have been used from this budget. The relevant information is presented in the table below:

Table 16: Financial execution of COVID-19 SAA by activity, as for Supreme Court

ACTIVITY	ALLOCATION N REVISED (*)	SCHEDULING		ASSUMPTION OF COSTS	
		AMOUNTS	RATE	AMOUNTS	RATE
ACTION 3: SOCIAL REGULATION					
Audit Bench External audit of the fund's activities	400,000,000	0	0%	0	0%
TOTAL	400,000,000	0	0%	0	0%

ACTIVITY	ALLOCATION REVISED (*)	SCHEDULING		ASSUMPTION OF COSTS	
		AMOUNTS	RATE	AMOUNTS	RATE
ACTION 3: COORDINATION, MONITORING AND AUDITING					
Audit Bench External audit of the fund's activities	600,000,000	0	0%	0	0%
TOTAL	600,000,000	0	0%	0	0%

It should be noted that the Audit Bench received a cash advance of 300,350,000 for the 2020 audit cycle which was charged in the general budget and therefore cannot appear here in COVID-19 SAA. The mobilisation of this amount in the general budget is due to the changes in the distribution decree.

❖ *State of pending files*

No eligible file in COVID-19 SAA has been listed at the Supreme Court (Audit Bench).

❖ *Difficulties encountered*

The main difficulty identified comes from the fact that in conjunction with Decree No. 2020/3221/PM of 22 July 2020 establishing the distribution of the Special National Solidarity Fund, which attributed all these competences to the Audit Bench, the Prime Minister, Head of Government, issued an additional decree attributing the audit of authorising officers to CONSUPE and the audit of accounts to the Audit Bench.

III.1.2 Expenditure execution status by administrations of programme 972 Economic and Financial Resilience

The objective of this programme is to mitigate the economic and financial repercussions of the COVID-19 health crisis on businesses, through actions to reduce food dependency, continue to clear the domestic debt, clear the stock of domestic debt and VAT credits, and set up an economic recovery fund for the productive sector. The budgetary chapters that should contribute to the achievement of this objective are MINFI, MINEPAT, MINADER, MINTOUL, MINEPIA, MINMIDT, MINPMEESA and the Domestic Public Debt.

1. Ministry of Finance

❖ *Justification for the choice of the administration*

In order to implement government's strategy in response to the coronavirus, an action on economic and financial resilience has been instituted to support the economy.

In this strategy, the Ministry of Finance has a prominent place because of its responsibility to ensure the coordination and monitoring of the fund's activities.

Furthermore, it is responsible for producing and publishing a semi-annual report on expenditures relating to the fight against COVID-19, thirty (30) days after the end of each semester.

It is in view of its role of primary importance in the implementation of these activities that the Ministry of Finance has benefited from an allocation of 400 million according to Decree No. 2020/3221/PM of 22 July 2020, fixing the distribution of the COVID-19 SAA allocation for the fight against the Coronavirus and its economic and social impact.

❖ *Modus operandi*

With a view to making the processing circuit for expenditure related to the fight against the coronavirus and its economic and social repercussions more fluid, the Ministry of Finance has extended the existing computerised expenditure processing system PROBMIS by setting up a special PROBMIS COVID-19 SAA module, which goes from commitment to payment, integrating the dematerialisation of procedures. This approach has the advantage of facilitating comprehensive, rapid and reliable financial reporting.

In order to run the structures necessary for the optimal functioning of this system, it proved judicious to establish and equip the COVID-19 SAA Specialised Pay Office.

❖ *Financial execution*

The installation and equipping of the Specialised Pay Office was done through eight (8) purchase orders for a total amount of 39.9 million. The financial execution is presented in the table below:

Table 17: Financial execution of COVID-19 SAA by activity, as for MINFI

ACTIVITIES	ALLOCATI ON INITIAL	REVISED ALLOCATI ON	SCHEDULING		ASSUMPTION OF COSTS	
			AMOUNT	RATE	AMOUNT	RATE
ACTION 5: COORDINATION, MONITORING AND AUDITING						
Monitoring and coordination of activities covered by the fund	400,000	400,000	39,868	10.0%	39,868	10.0%
TOTAL	400,000	400,000	39,868	10.0%	39,868	10.0%

(*) Amounts in thousands of CFA francs

❖ *State of pending files*

MINFI has no pending files.

2. Ministry of the Economy, Planning and Regional Development

❖ *Justification for the choice of the administration*

The outbreak and spread of the Coronavirus in Cameroon has had negative socio-economic repercussions that have affected businesses and households in particular.

In view of this observation, the MINEPAT administration in charge of the elaboration and implementation of Cameroon's economic development policy, the coordination and monitoring of the implementation of the national development strategy, was chosen in the COVID-19 SAA to mitigate the social, economic and financial repercussions of the COVID-19 health crisis on enterprises and households.

To this end, the decree fixing the distribution of the National Solidarity Special Fund for the fight against the Coronavirus has made available to this Ministry an allocation of 26 billion; 10 billion for support to businesses and 16 billion for the extension of the social safety nets project. This allocation should enable it to intervene in two programmes contained in the response strategy, namely:

- Programme 972: Economic and Financial Resilience: action 4: Establishment of an economic recovery fund for the productive sector, activity: Support for businesses amounting to 10 billion
- Programme 974: Social Resilience: action 2: Extension of the social safety net programme, with a focus on consumer households, activity: Assistance to vulnerable households during the COVID-19 pandemic. Amount 16 billion.

❖ *Modus operandi*

Establishment of an economic recovery fund for the productive sector (business support)

Four (4) specific financing schemes adapted to the different categories of enterprises in the national landscape were defined and the target sectors of activity identified.

The said schemes were related to:

- the creation of a guarantee fund for medium-sized enterprises (ME) budgeted at 4 billion.
- The establishment of a support fund for Very Small and Small Enterprises (VSE) for an amount of 2 billion.
- The establishment of a support fund for start-ups and innovative companies for an amount of 1 billion.

- Direct support to businesses for a total of 2.6 billion.

In order to ensure the implementation of these measures, two framework documents have been drawn up to provide a better framework for them. These are the orientation and implementation document of the economic recovery fund and the procedure manuals relating to the economic recovery fund, all for the benefit of the productive sector. Following the call for expression of interest No. 1/AMI/MINEPAT/SG/DGEPIP/2021 of 26 April 2021, for the selection of financial institutions in view of a partnership through which the first three financing schemes will be set up, the following institutions have been selected:

Funding Mechanism	Amount (CFAF)	Credit institutions selected
Guarantee Fund for Medium-sized Enterprises (ME)	4 billion ;	- Afriland First Bank - NFC Bank - CCA Bank
Support fund for Very Small and Small Enterprises (VSE)	2 billion ;	- La Nouvelle Finance Africaine S.A (NOFIA) - Vision Finance S.A - La Régionale S.A - Community Credit Company PLC
Support fund for start-ups and innovative companies for an amount of 1 billion CFAF	1 billion ;	- Cameroonian Bank for Small and Medium Enterprises (CB-SME) - Vision Finance S.A
Total	7 billion	

The fourth scheme, which concerns direct support to enterprises, should be conducted directly by MINEPAT.

The next steps are to conduct discussions and negotiations with the selected banks and microfinance institutions in order to sign agreements.

Extension of the Social Nets Programme, with a focus on consumer households (Support to vulnerable households during the COVID-19 Pandemic outbreak).

The Social Safety Nets Project (PFS) received an allocation of 16 billion in the Special National Solidarity Fund for the fight against the Coronavirus and its economic repercussions. The objective of this project was to support the purchasing power of vulnerable households and help them cope with the socio-economic consequences of the COVID-19 health crisis.

The funds allocated to this activity were distributed as follows:

No.	ACTIVITY	AMOUNT (CFA F)
1	Household subsidies	14,400,000,000
02	Publications, press releases, radio, television and advertisement costs	520,000,000

No.	ACTIVITY	AMOUNT (CFA F)
03	Bank charges	720,000,000
04	Other remuneration for external services	360,000,000
TOTAL		16,000,000,000

In order to implement this support to households, the PFS management unit has developed a fourth instrument to fight poverty and vulnerability called the "Emergency Cash Transfer Programme for the Coronavirus Response (ECT COVID-19)".

Within the 16 billion allocations to the PFS, the sum of 1.6 billion was intended to cover, among other things, commissions for payment agencies and mobile phone companies, activities for targeting and registering beneficiaries and programme management. To this end, all contracts awarded and signed should be covered by these funds.

Procurement activities included:

- The recruitment of the Payment Agencies (Adp);
- The recruitment of the printing and reprography service provider.
- The recruitment of Travel Agencies
- The recruitment of the courier and call centre service provider
- The recruitment of the service provider for the purchase of COVID-19 equipment

❖ *Financial execution*

10 billion allocated to MINEPAT for business support has not yet been allocated, and 16 billion entirely for assistance to vulnerable households during the pandemic.

Table 18: Financial execution of COVID-19 SAA by activity, as for MINEPAT

ACTIVITIES	ALLOCATION INITIAL	REVISED ALLOCATION	SCHEDULING		ASSUMPTION OF COSTS	
			AMOUNT	RATE	AMOUNT	RATE
ACTION 4 : ESTABLISHMENT OF AN ECONOMIC RECOVERY FUND FOR THE PRODUCTIVE SECTOR						
Support for businesses	10,000,000	10,000,000	0	0.0%	0	0.0%
ACTION 2: EXTENSION OF THE SOCIAL SAFETY NET PROGRAMME, WITH A FOCUS ON INFECTION SITES.						
Support for vulnerable households during the COVID-19 pandemic.	16,000,000	16,000,000	16,000,000	100.0%	16,000,000	100.0%
TOTAL	26,000,000	26,000,000	16,000,000	61.5%	16,000,000	61.5%

(*) Amounts in thousands of CFA francs

With regard to the Social Safety Nets Project, nine (9) contracts were awarded for a total amount of 867.7 million and expenses relating to the management of the said project to the tune of 729.1 million were incurred, representing a total amount of 1.6 billion.

The table below summarises the contracts awarded in the framework of this activity.

Reference	Date of signature	Contract Title	Amount incl. VAT	Company name	Company owner	Contract type
N°6/M/MIN EPAT/CTS/ PFS/CSPM/ CCCM-SPI/2020	24/12/20	ECT for the COVID-19 response, payment for the support of targeting agents and registration of beneficiaries, payment for the facilitation of authorities for targeting (Lot No.1)	156,675,420	YUP CAMEROUN P.O. Box: 4042 Douala, Joss Tel: (237) 233 427 010/233 427 004 Email: yup.info@socgen.com	- Groupe Société Générale - State of Cameroon -ALLIANZ (ex AGF)	Contract
No. 7/M/MINEP AT/CTS/ PFS/CSPM/ CCCM-SPI/2020	24/12/20	ECT for the COVID-19 response, payment for the support of targeting agents and registration of beneficiaries, payment for the facilitation of authorities for targeting (Lot No.2)	215,173,508	YUP CAMEROUN P.O. Box: 4042 Douala, Joss Tel: (237) 233 427 010/233 427 004 Email: yup.info@socgen.com	- Groupe Société Générale - State of Cameroon -ALLIANZ (ex AGF)	Contract
No. 8/M/MINEP AT/CTS/ PFS/CSPM/ CCCM-SPI/2020	23/12/20	ECT for the COVID-19 response, payment for the support of targeting agents and registration of beneficiaries, payment for the facilitation of authorities for targeting (Lot No.3)	185,234,245	Cameroon Cooperative Credit Union League (CamCCUL) P.O. Box : 211 Bamenda Tel: (237)233 361 377/ 233 361 763 Email: camccul@camccul.org	Annex	Contract
No. 9/M/MINEP AT/CTS/ PFS/CSPM/ CCCM-SPI/2020	23/12/20	ECT for the COVID-19 response, payment for the support of targeting agents and registration of beneficiaries, payment for the facilitation of authorities for targeting (Lot No.4)	75,973,221	Cameroon Cooperative Credit Union League (CamCCUL) P.O. Box : 211 Bamenda Tel: (237)233 361 377/ 233 361 763 Email: camccul@camccul.org	Annex	Contract
No.10/M/M INEPAT/CTS/ PFS/CSPM/ CCCM-SPI/2020	24/12/20	Management of complaints and sending of sensitisation SMS to beneficiary households in Phase 1 of ECT-COVID-19	149,955,683	LMT GROUP (AXESS) SA P.O. Box: 14183 Yaoundé Tel: (237) 222 207 855/222 207 858 Email: lmt@lmtgroup.com	M. NONO Roger	Contract
No. 3/M/MINEP AT/CTS/ PFS/UGP/C SPM/2020	24/12/20	Renting of vehicles for PFS missions in the framework of the missions related to the fight against COVID-19 in two separate lots Lot 1 : Vehicle rental for the Adamawa, North and Far North regions	10,028,925	LARA VOYAGES P.O. Box : 848 Maroua Tel: (237) 699 52 78 25	M. SINI TIGE	Command Letter
No. 4/M/MINEP AT/CTS/ PFS/UGP/C SPM/2020	24/12/20	Renting of vehicles for PFS missions in the framework of the missions related to the fight against COVID-19 in two separate lots Lot 1 : Vehicle rental for the East, Centre, Littoral, North West and South West regions	37 206 000	VIP LOCATION SARL P.O. Box: 16133 Yaoundé Tel: (237) 670 007 876	M. NGONO NDONGO Blaise et Mlle NGONO Océane	Command Letter
No. 22/M/MINE PAT/CTS/ PFS/UGP/C SPM/2020	08/12/20	Supply of COVID-19 protection equipment	16,406,415	ETS BAMBINO P.O. Box: 7613 Douala Tel: (237) 675315 675/ 695 867 407	M. KWIMANG BAMBY Jean Jacques	Command Letter

Reference	Date of signature	Contract Title	Amount incl. VAT	Company name	Company owner	Contract type
No. 2/M/MINEP AT/CTS/PFS/UGP/C SPM/2020	08/12/20	Supply of printing and reprographic services to the PFS in the context of the fight against COVID-19.	21 094 252	INFONIX CONSULTING P.O. Box: 6776 Yaoundé Tel: 675 036 040/695 145 823	Mme NGEA Nicole	Command Letter
TOTAL I			867,747,669			

Other expenses related to management costs for the PFS are as follows:

No.	NATURE OF THE EXPENDITURE	ACTIVITY	AMOUNT INCL. TAX (FCFA)
1	Management of the ECT-COVID-19 Programme and strengthening of the Social Safety Net System	Targeting mission	24,090,000
		Registration mission	23,225,500
		Data correction mission	20,000,000
2	Support to emergency targeting agents	Support costs	199,120,000
3	Support for registration officers	Support costs	102,720,000
04	Support for additional beneficiaries	-	360,000,000
TOTAL II			729,155,500

Total I + Total II = 1,596,903,169

It should be noted that given the nature of these activities, which required immediate payment in cash, in particular the payment of emergency targeting agents, registration agents and additional beneficiaries, the renting of vehicles, and the management of the Programme as a whole, the PFS proceeded to cover the aforementioned expenses, totalling 1.6 billion, from their own resources stored in the BEAC Basket Fund. Consequently, the reimbursement of these credits would replenish their account.

❖ *State of pending files*

MINEPAT has no pending files.

❖ *Difficulties encountered*

The bias in the selection process of beneficiary households for the Social Safety Net Project, which reduces its effectiveness, was identified as the main difficulty in the implementation of MINEPAT's activities.

3. Ministry of Agriculture and Rural Development

❖ *Justification for the choice of the administration*

In response to the prevalence of COVID-19 at the beginning of the second quarter of 2020, MINADER sent an official letter to the Prime Minister, Head of Government (letter No. 661/L/MINADER/CAB of 24 April 2020), setting out its sector specific response plan for mitigating the impacts of the COVID-19 pandemic in the agricultural and rural development sub-sector.

Modelling of the Harmonised Framework for Food Security in Cameroon, carried out by MINADER with the support of Technical and Financial Partners, predicted that access to land, food and cash would become more difficult for a vulnerable population of about 1,865,290 people if appropriate measures were not taken quickly. The same modelling indicated that more than 4,857,750 people would resort to food coping strategies at the household level as a result of the restrictions imposed to fight the pandemic.

In developing the government's concerted strategy to combat the pandemic, it was recognised that the government's objective of economic and financial resilience could not be achieved at the expense of ensuring food security and building up security stocks of short-cycle, high-nutritional potential crops.

In accordance with the organisation of government work and under the provisions of Decree No. 2005/118 of 2 October 2005 on the organisation of the Ministry of Agriculture and Rural Development, which recognises government competence in the area of food security, MINADER has been deemed eligible for funding under the COVID-19 framework for the year 2020.

In this perspective, this ministerial department has deployed five (5) activities within action 1 entitled reduction of food dependency, for an initial budgetary allocation of 6 billion in accordance with the following table:

Distribution of the MINADER envelope by activity		Initial allocation
Programme 972	Economic and financial resilience	
Action 1	Reduction of food dependency	6,000,000
Activity 1	Purchase, distribution and monitoring of the use of seeds of cereals, vegetables, roots and tubers; market gardening for 1000 producer organisations	2,390,000
Activity 2	Sowing of 2500 hectares of land and lowlands for the production of short-cycle crops in the peri-urban areas of the most affected regional capitals	620,000

Distribution of the MINADER envelope by activity		Initial allocation
Activity 3	Rehabilitation of seed farms and production of organic fertilisers in the areas most affected by COVID-19 in Cameroon (infrastructure per farm)	1,500,000
Activity 4	Analysis of the food and nutritional situation of the population due to the impact of COVID-19 in the second half of 2020	300,000
Activity 5	Establishment of security stocks of rice, maize and millet for the benefit of vulnerable regions in Cameroon	1,190,000
TOTAL		12,000,000

(*) Amounts in thousands of CFA francs

❖ *Modus operandi*

MINADER has signed agreements with the ICGs, agricultural cooperatives and subcontracted organisations for the constitution of strategic food stocks and the production and supply of specific seeds. To this end, it has opted for the respect of expenditure procedures, in particular administrative purchase orders, command letters, contracts, as well as the provision of funds by way of disbursement for activities carried out on a regular basis.

At the institutional and regulatory level, MINADER took decision No. 340/MINADER/CAB of 5 August 2020 on the designation of officials in charge of the implementation of activities financed by COVID-19 SAA within MINADER, by choosing the Director of Agricultural Development as the focal point for this ministerial department.

To implement the activity entitled "Acquisition, distribution and monitoring of the use of seeds of cereals, vegetables, roots and tubers, and market gardening crops for 1000 producer organisations", MINADER opted for signing of contracts with the ICGs, ICG Unions and cooperatives. This choice is justified from a technical point of view by the experience, competence and recognised influence of these organisations in the production basins, as well as their ability to supply seeds, inputs and quantities of foodstuffs within the required time frame.

On the legal level, this technical choice is in conformity with the respective provisions of Law No. 2001/14 of 23 July 2001 on seed activity, - Decree No. 68/PM of 28 August 2019 approving and making enforceable the manual of procedure for granting subsidies for agricultural inputs and equipment in Cameroon - as well as circular letter No. 3/LC/MINADER/SG/DDA/SDSP of 17 April 2020 specifying the modalities of production, reception and payment of MINADER subsidised seeds/plants for the year 2020. Local MINADER officials and projects related to

the targeted crops (rice, maize, tubers and vegetables) have been heavily involved in the conduct of these operations.

With regard to the constitution of security stocks of foodstuffs, the choice fell on the bodies under the supervision of MINADER, namely UNVDA, the National Cereals Board and SEMRY. To this end, MINADER took care to sign performance contracts with each of these actors, specifying the objectives and the terms of reference assigned to each structure. This information is recorded in performance contracts No. 37/CP/MINADER/CAB/PF-COVID-19 of 19 October 2020 (UNVDA), No. 38/CP/MINADER/CAB/PF-COVID-19 of 19 October 2020 (SEMRY), No.39/CP/MINADER/CAB/PF-COVID-19 of 19 October 2020 (Cereals Board).

The choice of the other co-contractors of the State within the framework of the services to be carried out was made in accordance with the regulations and the legislation in force in general and circular No. 220/C/MINFI of 22 July 2020 specifying the modalities of organisation, operation and monitoring-evaluation of the Special National Solidarity Fund for the Fight against the Coronavirus and its economic and social repercussions.

❖ *Financial execution*

Out of the 6 billion allocated to MINADER, an amount of 2.3 billion was used, and broken down by activity according to the following table:

Table 19: Financial execution of COVID-19 SAA by activity, as for MINADER

ACTIVITIES	ALLOCATION INITIAL	REVISED ALLOCATION	SCHEDULING		ASSUMPTION OF COSTS	
			AMOUNT	RATE	AMOUNT	RATE
ACTION 1: REDUCTION OF FOOD DEPENDENCY						
Purchase, distribution and monitoring of the use of seeds of cereals, vegetables, roots and tubers, and market gardening crops for 1000 producer organisations.	2,390,000	2,390,000	320,039	13.4%	0	0.0%
Analysis of the food and nutritional situation of the population due to the impact of COVID-19 in the second half of 2020	300,000	300,000	232,000	77.3%	232,000	77.3%
Establishment of security stocks of rice, maize and millet for the benefit of vulnerable regions in Cameroon	1,190,000	1,190,000	934,983	78.6%	600,000	50.4%
Planting of 2500 hectares of land and lowlands for the production of short-cycle crops in the most affected peri-urban areas of regional capitals	620,000	620,000	224,695	36.2%	30,475	4.9%
Rehabilitation of seed farms and production of organic fertilisers in the areas most affected by COVID-	1,500,000	1,500,000	547,934	36.5%	275,983	18.4%

19 in Cameroon (infrastructure, production per farm)						
TOTAL	6,000,000	6,000,000	2,259,651	37.7%	1,138,458	19.0%

(*) in thousands.

❖ *State of pending files*

The situation by type of expenditure procedure is as follows:

AMOUNTS OF PENDING CASES BY TYPE OF EXPENDITURE PROCEDURES IN CFA F.				
Agreements (1)	Contracts and order letters (2)	Administrative purchase orders (3)	Sessional allowances for contract award committees (4)	Total (1+2+3+4)
286,199,190	689,505,286	29,803,775	7,650,000	1,013,158,251

The total amount of pending files eligible for payment is therefore 1 billion.

❖ *Difficulties encountered*

At MINADER, the following difficulties and shortcomings were identified:

- Delay in setting up the institutional mechanism for implementing the COVID-19 special fund;
- A limited number of ICGs were late in delivering the requested seeds;

4. Ministry of Tourism and Leisure

❖ *Justification for the choice of the administration*

The tourism sector is undoubtedly one of the most affected by the negative effects of the COVID-19 pandemic. In fact, the closure of the borders has led to a slowdown in tourist and hotel activity as well as to the lay-off of some staff. To this end, as the administration in charge of the elaboration and implementation of government's tourism policy, MINTOUL has received an allocation of 1.7 billion as a support fund for the revival of the tourism and leisure sector, to stem the negative impact on the activities of businesses in the sector and the risk of business stoppages.

❖ *Modus operandi*

With regard to the modus operandi, and mainly the procedures for making funds available, a committee in charge of examining requests for support from promoters in the tourism and leisure sector and following up on them within the framework of the implementation of the Special National Solidarity Fund for the fight against the Coronavirus and its economic

repercussions was set up by decision No. 49/D/MINTOUL/SG/DAG/SDBMM/SBM of 5 November 2020 of the Minister of State.

In the same light, ad-hoc working groups in charge of the implementation of the support activity to hotels, restaurants, leisure establishments, communal tourist offices, national festivals, tourist sites and tourist agencies and guides were set up by a decision of the Minister of State on 22 October 2020, in order to proceed with the selection of the beneficiaries of the support fund, in accordance with the criteria defined by common agreement with the union of the operators of the sub-sector.

As a result of the application and analysis process, the following results were obtained:

No.	TYPE OF STRUCTURE	NUMBER OF APPLICATIONS RECEIVED	NUMBER OF FILES RETAINED	AMOUNTS TO BE GRANTED
1	HOTELS	265	202	810,000,000
2	RESTAURANTS	49	34	189,999,975
3	LEISURE ESTABLISHMENTS	66	66	160,000,000
4	MUNICIPAL TOURIST OFFICES	20	20	55,000,000
5	NATIONAL FESTIVALS	10	10	10,000,000
06	TOURIST SITES	16	16	88,091,200
07	TOURIST AGENCIES AND TOURIST GUIDES	88	69	25,217,391
TOTAL				1,338,308,566

❖ *Financial execution*

As of 31 March 2021, all MINTOUL projects had already received certificates of eligibility. Of these files, ten (10) Purchase Orders have been committed but not authorised for a total amount of 58.5 million; four (4) Purchase Orders have obtained budgetary visas of which one (1) fully executed (19.9 million), one (1) in the process of execution (24.9 million) and two (2) registered but not yet executed (88.1 million). All these order letters were not subject to any authorisation.

Mission orders for an amount of 8 million were initiated but rejected by the Financial Control Unit because the task did not correspond to the activity selected.

In the same vein, two (2) decisions on bonuses of the procurement committees and the committee in charge of selecting companies amounting to thirty-seven million three hundred and fifty thousand six hundred and eighty (37,350,680) and eight (8) decisions to make funds available for a total amount of one billion four hundred and forty-eight million four hundred and eleven (1,448,406,411) having received certificates of eligibility were rejected at the Financial Control Unit.

The financial execution table is as follows:

Table 20 : Financial execution of COVID-19 SAA by activity, as concerns MINTOUL

ACTIVITIES	INITIAL ALLOCATION	REVISED ALLOCATION	SCHEDULING		ASSUMPTION OF COSTS	
			AMOUNT	RATE	AMOUNT	RATE
ACTION 4 : SETTING UP AN ECONOMIC RECOVERY FUND FOR THE PRODUCTIVE SECTOR						
Design and development of the document, editing and printing	40,000	40,000	0	0.0%	0	0.0%
Popularisation of documents	50,000	50,000	0	0.0%	0	0.0%
Monitoring the implementation of the health protocol	35,000	35,000	0	0.0%	0	0.0%
Editing and printing	15,000	15,000	0	0.0%	0	0.0%
Support for hotels (1, 2, 3, 4 and 5 stars)	810,000	810,000	0	0.0%	0	0.0%
Support for 150 tourist agencies and tourist guides	40,000	40,000	0	0.0%	0	0.0%
Support for 500 leisure establishments (snack bars, cabarets, night clubs, leisure centres, leisure and holiday parks)	260,000	260,000	0	0.0%	0	0.0%
Support to 16 high-traffic tourist sites	125,000	125,000	0	0.0%	0	0.0%
Support to 20 local tourist offices	55,000	55,000	0	0.0%	0	0.0%
Production and popularisation of electronic and advertising media to restore the image of Cameroonian tourism and leisure	50,000	50,000	0	0.0%	0	0.0%
Support to internal tourism festivals	10,000	10,000	0	0.0%	0	0.0%
Strengthening the capacity of the tourism and leisure focal points of the RLAs on the ANTI-COVID-19 barrier measures and intervention framework during the CHAN and AFCON 2021 events	20,000	20,000	0	0.0%	0	0.0%
Support to restaurants (1, 2 and 3 forks)	190,000	190,000	0	0.0%	0	0.0%
Support to 150 tourist agencies and tourist guides	40,000	40,000	0	0.0%	0	0.0%
TOTAL	1,700,000	1,700,000	1,700,000	0.0%	0	0.0%

(*) Amounts in thousands of CFA francs

To date, MINTOUL's financial execution rate is zero per cent (0.0%). However, the activities are being implemented and concern the contracts for the production of electronic media,

tourism promotion, balancing subsidies to the most affected enterprises in the sector, as well as the monitoring of the fund's activities.

❖ *State of pending files*

MINTOUL has twelve (12) pending Purchase Orders for a total amount of 103,476. The table below summarises all the files initiated by this administration in the COVID-19 SAA.

MINISTRY OF TOURISM AND LEISURE			
No.	COMPANY NAME	SERVICE PURPOSE	AMOUNT INCL. VAT
1	Groupe ment Ets Engineering Provider et Polygone Sarl	Development and popularisation of the health protocol (Lot 1: Design, development and editing)	39,087,765
2	Groupe ment Ets Engineering Provider et Polygone Sarl	Development and popularisation of the health protocol (Lot 2: popularisation)	49,089,263
3	Groupe ment Ets. CAMEROUN BUSINESS SERVICES & Ets. ENGINEERING PROVIDER	Organisation of five workshops within the framework of a seminar + capacity building of regional tourism focal points within the Regional and Local Authorities on barrier measures	19,976,283
4	ITE Expert Sarl	Supply of signboards for the tourism industry in Cameroon	24,999,970
5	Ets. NIMBUZ	Publication of a wall of images in tarpaulin	4,996,575
6	ITE Expert Sarl	Publication of leaflets	4,998,578
7	ITE Expert Sarl	Publication of a picture wall in fabric material.	4,998,066
8	Ets. NIMBUZ	Production of advertising spots	4,996,575
9	TEAM PARTNERS SERVICES	Broadcasting advertising spots	4,993,900
10	NOVAC CORPORATION GROUP	Publishing of brochures and manuals	4,999,825
11	Ets. ISIKAM	Poster publishing	4,999,914
12	Ets. KARAFA	Publishing of Posters/Picture Walls	4,999,831
13	Ets. Maili Et Fils	Production and broadcasting of advertising spots	4,999,079
14	Ets. MENSIER	Production and broadcasting of advertising spots	4,999,199
15	Tourist guides	Support to tourist guides	10,315,211
16	Tourism agencies	Support for tourist agencies	25,000,000
17	Tourist sites	Support to sixteen tourist sites	88,091,200
18	National Festivals	Support to ten national festivals	10,000,000
19	Municipal offices	Support to twenty local tourist offices	55,000,000
20	Leisure establishments	Support for sixty leisure facilities	260,000,000
21	Hotels (1 to 5*)	Support for hotels from 1 to 5*.	810,000,000
22	Restaurants (1 to 3 forks)	Support to restaurants (1 to 3 forks)	190,000,000
23	CIPM members	Payment of bonuses to members of the Internal Procurement Commission	10,000,000
24	Central Services	Procurement of fuel vouchers	7,000,000
25	Central Services	Purchase of office supplies	4,319,000
26	Central Services	Purchase of other standard service supplies	4,200,000
27	Central Services	Field visit for the organisation of sensitisation workshops	8,000,000

MINISTRY OF TOURISM AND LEISURE			
No.	COMPANY NAME	SERVICE PURPOSE	AMOUNT INCL. VAT
28	Central Services	Payment of bonuses to members of the Commission in charge of selecting beneficiary companies	27,350,680
TOTAL			1,692,410,914

❖ *Difficulties encountered*

The major difficulty encountered by MINTOUL is the low level of understanding of the implementation procedures of the COVID-19 fund.

5. Ministry of Mines, Industry and Technological Development

❖ *Justification for the choice of the administration*

Within the framework of the response plan against COVID-19, the Head of State has taken a series of measures aimed at controlling the evolution of the pandemic, notably regular disinfection of hands with hydro-alcoholic gel and systematic temperature measurements at the entrance to any building open to the public. Thus, it has proved essential to strengthen the production capacities of local pharmaceutical industries in terms of pharmaceutical inputs and laboratory consumables in order to enable the identification of infected persons thanks to thermo-flashes on the one hand, and the treatment of patients with artificial respirators on the other.

In this sense, in accordance with the attributions of the Ministry of Mines, Industry and Technological Development (MINMIDT) which relate to the conception and evaluation of the national policy in terms of industrialisation in Cameroon, it emerges that it is the responsibility of this administration to accompany the local pharmaceutical industries to boost their production.

Decree No. 2020/3221/PM of 21 July 2020 fixing the distribution of the Special National Solidarity Fund for the fight against the coronavirus and its economic and social repercussions allocated to MINMIDT the amount of 1 billion for the production of hydro-alcoholic gels, thermo-flashes, prototyping of oxygen extractors, automatic hand-washing stations, and improved incinerators for hospital waste.

❖ *Modus operandi*

For a harmonious follow-up of the activities of this SAA, a working group in charge of the planning and follow-up of the management of the means allocated to MINMIDT was instituted at MINMIDT by decision No. 89/D/MINMIDT/CAB/IG/I2 of 13 October 2020, with the Inspector of Service No. 2 as focal point .

The working group set up within this administration has held several meetings which have made it possible to explain the provisions of the circular containing instructions relating to the execution, monitoring and control of the execution of funds from the COVID-19 SAA and the drawing up of the terms of reference which should lead to the allocation of support to the identified industrialists.

The Minister in charge of industries conducted a mission from 17 to 29 August 2020 in the Centre and Littoral regions with seven (7) local pharmaceutical industries established in Cameroon for a good evaluation of their potentials in order to better organise their support.

The companies in question are:

- CINPHARM (pharmaceutical inputs and laboratory consumables)
- SITRACO SA (pharmaceutical inputs and laboratory consumables)
- AFRIPHARMA CAMEROUN (Production equipment)
- AFRICURE PHARMACEUTICAL SA (Production equipment)
- GENEMARK (pharmaceutical inputs and laboratory consumables)
- SIPP (Production equipment)
- FISCO SIMAD CHEMICALS (Production equipment)

MINMIDT also visited the facilities of the University Institute of Technology (IUT) of Douala specialised in the manufacture of thermo-flashes.

The terms of reference relating to the provision of resources were signed with the above-mentioned industrialists on 8 April 2021.

❖ *Financial execution*

With an allocation of one billion, MINMIDT awarded one contract, two command letters and carried out one field mission.

The financial implementation table is as follows:

Table 21 : Financial execution of COVID-19 SAA by activity, as concerns MINMIDT

ACTIVITIES	REVISED ALLOCATIO N	SCHEDULING		ASSUMPTION OF COSTS	
		AMOUNT	RATE	AMOUNT	RATE
ACTION 4: ESTABLISHMENT OF AN ECONOMIC RECOVERY FUND FOR THE PRODUCTIVE SECTOR					
Strengthening the production capacities of local pharmaceutical industries	1,000,000	800	0.1%	0	0%
TOTAL	1,000,000	800	0.1%	0	0%

(*) Amounts in thousands of CFA francs

❖ *State of pending files*

Two mission orders amounting to 800 thousand are awaiting payment.

❖ *Difficulties encountered*

The difficulties encountered include:

- slowness at the level of the MINMAP's central procurement commission
- slowness in the understanding of the provisions of the CAS circular by local industrialists.

6. Ministry of Small and Medium-sized Enterprises, Social Economy and Handicrafts

❖ *Justification for the choice of the administration*

The coronavirus pandemic has had an impact on small and medium-sized enterprises, craftsmen and social economy organisations through the slowdown in economic activity.

Faced with this situation, Government has implemented a response plan aimed at both containing the spread of the pandemic and mitigating its economic and financial repercussions on businesses through a series of measures, one of which is aimed at economic and social resilience, which should help to support not only the branches of activity but also the sectors that have been heavily impacted.

In this regard, the decree fixing the distribution of the Special National Solidarity Fund for the fight against the Coronavirus and its economic repercussions allocated a budget of 2 billion to MINPMEEESA for the improvement of the economic and financial conditions of small and medium-sized enterprises and social economy organisations.

These resources are intended to finance the activities listed in the table below:

TITLE	ALLOCATION
-------	------------

Programme 972	Economic and Financial Resilience	2,000,000,000
Action 4	Establishment of an economic recovery fund for the productive sector	2,000,000,000
Activity 1	Support to craftsmen and stakeholders in cooperative societies producing handmade masks and hydro-alcoholic gels	500,000,000
Activity 2	Direct support to high-potential small and medium-sized enterprises affected by the crisis.	1,500,000,000

❖ *Modus operandi*

In order to ensure a transparent and equitable selection of beneficiaries, resources were distributed according to two criteria, one taking into account all regions and the other according to a distribution by sector of activity (agro-industry, events, digital economy, textiles, cosmetics and wood processing).

Thus, by decision No. 20/60/D/MINPMEESA/SG/DAJ of 11 September 2020, MINPMEESA set the conditions and modalities for granting support to SMEs, artisans and social economy organisations. These modalities also concern the conditions of eligibility of SMEs, the composition of the support application file to be submitted by applicants, the selection of candidates, the use of resources allocated within the framework of the fund as well as those relating to the monitoring and evaluation of the management of funds at MINPMEESA.

According to the service note No. 20/00191/NS/MINPMEESA/SG/DAJ of 11 September 2020, MINPMEESA has set up a Task Force in charge of the implementation and monitoring-evaluation of the management of the support granted.

The selection process of the beneficiaries took place through a call for applications, under the coordination of the Regional and Departmental Delegations of MINPMEESA, which proceeded to the collection of nearly 1171 applications deemed admissible for a global demand of 18 billion, representing 9 times the budget allocated to MINPMEESA. The said beneficiaries (SMEs and Artisans) were to receive direct support in the form of capital transfer.

After receiving the files from the decentralised services, the task force centralised and finally retained 720 files, which are:

- 291 files from SMEs with high risk potential
- 429 files from artisans manufacturing artisanal masks and hydro-alcoholic gels.

In accordance with the provisions of Circular No. 220/C/MINFI of 22 July 2020, the above-mentioned task force has prepared the various terms of reference for the monitoring and evaluation of its funds.

❖ *Financial execution*

Table 22: Financial execution of COVID-19 SAA by activity, as concerns MINPMEESA

ACTIVITIES	ALLOCATION	SCHEDULING		ASSUMPTION OF COSTS	
		AMOUNT	RATE	AMOUNT	RATE
4: ESTABLISHMENT OF AN ECONOMIC RECOVERY FUND FOR THE PRODUCTIVE SECTOR					
Support to craftsmen and stakeholders in cooperative societies producing handmade masks and hydro-alcoholic gels	500,000	500,000	100%	500,000	100%
Direct support to high potential SMEs affected by the crisis	1,500,000	1,500,000	100%	1,500,000	100%
TOTAL	2,000,000	2,000,000	100%	2,000,000	100%

(*) Amounts in thousands of CFA francs

❖ *State of pending files*

MINPMEESA has no pending files since it has approved 100% of these files.

7. Ministry of Livestock, Fisheries and Animal Industries

❖ *Justification for the choice of the administration*

The COVID-19 pandemic has increased the risk of a food crisis. In order to guard against this eventuality, activities to promote aquaculture, fish farming and small ruminant breeding were envisaged. In view of its role in supervising stakeholders in the livestock and fisheries sub-sector, MINEPIA has been included in government's response plan.

The Ministry of Livestock, Fisheries and Animal Industries (MINEPIA) has received an allocation of 2 billion as part of the government's response plan in this sector.

❖ *Modus operandi*

For an effective response, MINEPIA has been involved in this fight since March, through government communication: MINSANTE, MINCOM, MINEPIA. In addition, the Minister set up a committee whose primary mission was to choose and better identify the operations to be implemented based on the activities retained in the distribution decree of the Prime Minister, Head of Government.

A call for tender was the method chosen for the selection of contractors in this context. Indeed, the implementation of its activities was carried out in a contractual manner in accordance with the regulations in force.

Thus, all the Tender Files and the letters of request for transfer of funds were prepared by the competent services, in particular the internal procurement commission and the technical departments of the Ministry.

❖ *Financial execution*

Out of the budget of 2 billion granted to MINEPIA, expenses of 1.9 billion were authorised, the table below shows the financial execution by activity.

Table 23: Financial execution of COVID-19 SAA by activity, as concerns MINEPIA

ACTIVITIES	REVISED ALLOCATION	SCHEDULING		ASSUMPTION OF COSTS	
		AMOUNT	RATE	AMOUNT	RATE
ACTION 4 : ESTABLISHMENT OF AN ECONOMIC RECOVERY FUND FOR THE PRODUCTIVE SECTOR					
Purchase of reagents and consumables to strengthen LANAVET's capacity in COVID diagnosis and impact monitoring and risk management	100,000	93,571,898	94%	0	0%
Equipment of LANAVET annexes to improve its diagnostic services	300,000	269,378	90%	0	0%
Support to MIDEPECAM to strengthen the collection and distribution of fishery products in the major centres	100,000	100,000	100% 100%	0	0%
Support to SODEPA for the constitution of security stocks and the transport of animal products to major consumption areas	200,000	200,000	100%	0	0%
Purchase of innovative aquaculture equipment for improved fish fry production	1,000,000	975,804	96%	0	0%
Purchase of inputs for short cycle farming (poultry, pigs and small ruminants)	100,000	94,800	95%	0	0%
Support to producer organisations in nutritional and medicinal inputs (chicks, small ruminants, eggs, piglets, fry)	100,000	86,240	86%	0	0%
Strengthening the treatment and response capacity of regional delegations (acquisition of individual protection kits, virucides, disinfectants)	100,000	89,619	90%	0	0%
TOTAL	2,000,000	1,909,412	95%	0	0%

(*) Amounts in thousands of CFA francs

❖ *State of pending files*

The files pending at MINEPIA are of the order of 1.7 billion. It should be noted that this amount does not include the volume of certain expenses presented in the table below, notably the requests for support and subsidies for a total amount of 300 million for which the decisions have not been approved by the budget.

❖ *Difficulties encountered*

Within the framework of the implementation of this pandemic response plan, MINEPIA encountered some difficulties, namely:

- the delay in the transmission of contracts and in the validation at MINFI;
- requests for extension of delivery deadlines by several co-contractors, due to constraints encountered in the import process of certain materials, equipment and inputs.

8. Domestic debt and VAT refunds

❖ *Justification for the choice of interventions*

The crisis, which has created a slowdown in economic activities in small, medium and large enterprises, led the government to take economic support measures on 30 April 2020 in favour of sectors in difficulty. In order to relieve the cash flow, government decided to accelerate the settlement of domestic debt, particularly that owed to a certain number of institutions, and to increase the amount dedicated to the settlement of VAT credit reimbursement from an overall amount of 72 billion in the general budget to 97 billion, with the difference of 25 billion recorded in the COVID-19 SAA budget.

❖ *Modus operandi*

The file of companies that have benefited from the reimbursement of VAT credits is available at the General Tax Directorate and the choice of beneficiary companies was focused on those most affected by the crisis. As for the domestic debt paid by the General Directorate of the Treasury, the selection criterion was focused on companies involved in the provision of basic social services (water, electricity, telephone, etc.).

❖ *Financial execution*

The financial implementation of these resources is presented in the table below

Figure 24 : Financial execution of CAS COVID-19 by activity, domestic debt and VAT refunds

ACTIVITIES	ALLOCATION INITIAL	REVISED ALLOCATION	SCHEDULING		ASSUMPTION OF COSTS	
			AMOUNT	RATE	AMOUNT	RATE
ACTION 2 : FURTHER CLEARANCE OF DOMESTIC DEBT						
Payment of arrears	0	25,000,000	25,000,000	100%	25,000,000	100%
ACTION 3 : CLEARANCE OF THE STOCK OF VAT CREDITS						
Repayment of VAT credits	0	25,000,000	25,000,000	100%	25,000,000	100%
TOTAL	0	50,000,000	50,000,000	100	50,000,000	100%

(*) Amounts in thousands of CFA francs

The budgets allocated to these two headings have been used up in full, given the significant needs of the institutions. Tables 18 and 19 below present the lists of structures and companies that have benefited from the payment of arrears and the reimbursement of VAT credits respectively.

Table 25: List of companies that have benefited from the payment of arrears

No.	SUBSCRIBER	AMOUNT (CFAF)
1	ENEO	15,000,000,000
2	CAMWATER	500,000,000
3	CAMTEL	3,000,000,000
4	CAMRAIL	1,000,000,000
5	CAMPOST	2,500,000,000
6	EDC	200,000,000
7	CDC	2,800,000,000
TOTAL		25,000,000,000

Table 26: list of companies that have benefited from the reimbursement of VAT credits

No.	ENTREPRISES	UIN	SDR	DATE OF ARRIVAL AT THE CRRIT	AMOUNT
1	ETS TECTEL (Bouda seidou)	P1170126033180C	CRIC 1	14/01/2019	69,435,790
2	ARAB CONTRACTORS	M050600020713W	DGE	22/10/2019	2,079,297,154
3	STE AFRICAINE DE CONSTRUCTION (SAF CO CAMEROUN)	N079900010635L	CRIN	11/12/2019	175,304,876
4	BATRATTEL SARL	N030800024190E	CRIL1	13/01/2020	33,217,306
5	DTP TERASSEMENT	M079900008822R	CRIC1	29/01/2020	40,297,014
6	STE DU MBAM ET KIM (SMK)	M039500005433A	DGE	13/02/2020	110,484,303
7	TRANSPORT OMAIS AHMED (TOA)	P014000000103M	DGE	03/03/2020	100,000,000
8	AMAL SIMI CAMAROES	M061200041674U	DGE	07/04/2020	782,040,560

No.	ENTREPRISES	UIN	SDR	DATE OF ARRIVAL AT THE CRRIT	AMOUNT
9	TRANSPORT GRUMES ET SCIAGES (TGS)	M068900001539G	CRIL1	08/05/2020	784,133,991
10	CAMUSAT CAMEROUN	M030600020281N	CRIL1	08/05/2020	73,524,320
11	STE TRANSACTIONS TOFEM (TRANSATOU SARL)	M120700023814X	CRIL2	14/05/2020	99,628,519
12	SEMEM DISTRIBUTORS	M079500007396D	CRIL1	14/05/2020	353,597,162
13	CAMEROON UNITED FORESTS (CUF)	M039100005647A	DGE	18/05/2020	396,070,372
14	GROUP SOMAF SA	MM11970005035Y	DGE	18/05/2020	400,468,774
15	ALPICAM INDUSTRIES	M099600008376K	DGE	18/05/2020	492,264,266
16	PLACAGES DU CAMEROUN (PLACAM)	M019700005624T	DGE	18/05/2020	158,960,614
17	CONFORT HOUSE	M129900010427B	CRIC1	18/05/2020	105,281,339
18	ALPICAM	M057400000307X	DGE	18/05/2020	494,150,416
19	GRUMCAM SARL	M106800000308A	DGE	18/05/2020	615,899,085
20	STE INDUSTRIELLE DE MBANG (SIM)	M129500009839H	DGE	18/05/2020	2,340,253,850
21	SEEF	M029400003947C	DGE	22/05/2020	313,789,853
22	ALIOS FINANCES	M105900000328K	DGE	08/08/2016	570,200,775
23	RAZEL	M078800000953N	DGE	17/04/2019	1,200,977,115
24	SODECOTON	M057400000146H	DGE	16/05/2019	1,405,590,870
25	HYSACAM	M029600007893Z	DGE	10/06/2019	336,475,756
26	SAVON OLEAGINEUX COSMETIQUE (SOC) SARL	M017500000100E	DGE	18/09/2019	189,769,663
27	TELECAM SARL	M078400004152Y	CRIC1	17/10/2019	52,713,878
28	VATICAN COMPANY LTD	M030000013106E	CRINO	19/11/2019	222,266,065
29	UNITED TRUCKS SERVICES UTS	M081000033031E	DGE	25/11/2019	543,151,376
30	TRANSPORT OMAIS KASSIM SELECTA (TOK)	M070100012441W	DGE	02/12/2019	276,904,578
31	PROPALM BOIS SARL	M016200000751J	DGE	06/12/2019	280,988,777
32	PLANTATION DU HAUT PENJA (PHP)	M060400018996K	DGE	06/12/2019	73,973,650
33	GROUP SOMAF SA	MM11970005035Y	DGE	06/01/2020	236,483,784
34	PROPALM BOIS SARL	M016200000751J	DGE	16/01/2020	910,374,037
35	UNITED TRANSPORT AFRICA (UTA)	M077800010977F	DGE	16/01/2020	95,885,066
36	GROUP DPE INTER SA	M120500019867T	DGE	27/01/2020	67,038,976
37	ALPICAM INDUSTRIES	M099600008376K	DGE	27/01/2020	278,385,744
38	GRUMCAM SARL	M106800000308A	DGE	27/01/2020	213,512,793
39	ROUT D'AFRIQUE (ROUTD'AF)	M041300045685N	DGE	12/02/2020	544,297,648
40	BUNS	M099600005607N	DGE	18/02/2020	759,149,503
41	STE DES COMMERCEs TRANSPORT ET DE SERVICES (SCTS)	M079200001009T	CRIL1	25/02/2020	206,831,440
42	MULTI TECHNIQUES BUSINESS SARL (MTBS)	M081000033458K	CRIC1	25/02/2020	13,321,035

No.	ENTREPRISES	UIN	SDR	DATE OF ARRIVAL AT THE CRRIT	AMOUNT
43	STE DE COMMERCIALISATION DES PRODUITS DU CAMEROUN (PRODUCAM)	M041200041059P	DGE	03/03/2020	200,596,649
44	FABRIK CAMEROUNAISE DE PARQUET (FIPCAM)	M090000010685J	DGE	03/03/2020	138,605,688
45	PALLISCO	M107100001742U		04/03/2020	79,694,506
46	ETS MBOUNGUEN ET FILS	P067200449113Z	CRIC1	04/03/2020	47,011,338
47	ETS ATELEWA (NFANGA ALEXANDRE)	P03690008964S	CRIO	03/12/2020	50,531,169
48	SEEF	M029400003947C	DGE	16/03/2020	242,405,366
49	SUD CAMEROUN HEVEA SA	M101000033472J	DGE	16/03/2020	542,148,303
50	MAG SARL	M89400003127K	DGE	16/03/2020	137,003,576
51	PLANTATION DU HAUT PENJA (PHP)	M060400018996K	DGE	30/03/2020	382,267,835
52	PLANTATION DU HAUT PENJA (PHP)	M060400018996K	DGE	30/03/2020	327,174,350
53	PARLYM CAMEROUN SARL	M071100037519Z	DGE	30/03/2020	141,810,907
54	CENTRE INDUSTRIEL FORESTIER DE LA MINEDOUROU (CIFM)	M059500008291Q	DGE	30/03/2020	77,026,805
55	MAG SARL	M089400003127K	DGE	31/03/2020	332,361,340
56	SESAME SARL	M041000031915B	CRIL2	06/04/2020	12,572,737
57	TRANSAFRIK LOGISTICS	M041000031224B	DGE	06/04/2020	489,446,198
58	DELTA TRANSPORT	M011000029885J	DGE	13/03/2020	252,061,909
59	SEFECCAM	M020100020752T	DGE	14/04/2020	256,377,162
60	GREEN VALE INCORPORATION (GVI)	M069500010962X	DGE	20/04/2020	104,038,597
61	CONFEXCAM SARL	M021400049189D	CRIC1	27/04/2020	265,867,865
62	DINO ET FILS SA	M109600006314G	DGE	04/05/2020	417,070,489
63	SFIL	M2720001877M	DGE	04/05/2020	112,655,397
64	SEFAC	M116700000360F	DGE	04/05/2020	409,353,933
65	SAVON OLEAGINEUX COSMETIQUE (SOC) SARL	M017500000100E	DGE	08/05/2020	189,262,530
66	INTERNATIONAL BUSINESS AND INDUSTRIES (IBI) SA	M121412241975J	DGE	08/05/2020	739,674,801.
67	SUPER CONFORT SARL	M070000010984Z	DGE	08/05/2020	335,708,011
68	TRANSPORT OMAIS AHMED (TOA)	P014000000103M	DGE	03/03/2020	203,664,027
69	PALLISCO	M107100001742U	DGE	17/04/2020	17,216,419
TOTAL					25,000,000,000

❖ *Status of pending files*

The amounts allocated for payments of arrears and reimbursements of VAT credits were fully consumed

III.1.3 Implementation of expenditure by administrations of programme 973 Strengthening of research and innovation

This programme aims at encouraging the development at local level of innovative solutions that can help in the fight against the coronavirus, through the development of research and production of essential pharmaceutical products, the strengthening of the production of improved seeds and better supervision of producers of mass consumption crops (rice, wheat, maize, etc.) or substitute products (manioc, potatoes, etc.) - MINRESI being the administration responsible for the programme.

1. Ministry of Scientific Research and Innovation

❖ *Rationale for selecting the administration*

Within the framework of the government's response plan against Covid-19, scientific research plays a preponderant role, particularly with regard to the 4th objective of the pillar of Cameroon's response strategy relating to the strengthening of research and innovation to address Covid-19 and economic and social resilience.

In view of its regalian missions, it seems appropriate to entrust MINRESI with the implementation of structural plans in response to the lessons learned from the crisis, given the fragility and dependence of our economy. In particular, it will be necessary to exploit the announced availability of funding for research structures, so as to promote the local production of essential goods, especially medicines.

The choice of this administration is also justified because it was identified as being in charge of producing drugs to fight Covid-19, notably Hydroxy chloroquine and Azithromycin by the Institute for Medical Research and Studies of Medicinal Plants (IMPM), the production of masks and hydro alcoholic gels by the National Committee for Technologies Development (CNDT), the production of improved seeds and better supervision of producers in terms of mass consumption crops or substitute products, particularly fish and improved monogastric production by the Institute of Agricultural Research for Development (IRAD) and the production of rapid tests, equipment and reagents by the Centre for Research on Emerging and Re-emerging Diseases (CREMER).

❖ *Operating mode*

In view of the implementation of the activities of the sector by sector response against the Coronavirus, MINRESI has put in place measures for the harmonious execution of its tasks. Thus, the Minister signed a certain number of decisions, notably:

- Decision No. 0063/D/MINRESI/B00/G00 of 6 August 2020 on the creation, organisation and composition of the Supervision and Monitoring Committee for the implementation of activities under programme 973 "Strengthening Research and Innovation";
- Decision No. 0064/D/MINRESI/B00/G00 of 6 August 2020 to designate an accounting officer in charge of material accounting operations for the activities of the 973 programme;
- Decision No. 0065/D/MINRESI/B00/G00 of 6 August 2020 to designate focal points responsible for the implementation of activities under the 973 programme.

On the same occasion, Madam MINRESI signed the performance contracts with the designated focal points, who were responsible for identifying the tasks to be implemented within the framework of the execution of the various activities.

❖ *Financial implementation*

Within the framework of the implementation of CAS-Covid-19, the Ministry of Scientific Research and Innovation received an envelope worth CFAF 6.1 billion for the implementation of activities under programme 973 entitled "Strengthening of research and innovation" in which, to date, no expenditure has been authorised. The table below presents the financial execution by activity at MINRESI.

Table 27: Financial execution of CAS Covid-19 by activity, for MINRESI

ACTIVITIES	INITIAL ALLOCATION (*)	ORDERS		PAID	
		AMOUNT	RATE	AMOUNT	RATE
ACTION 01: DEVELOPMENT OF RESEARCH AND PRODUCTION OF ESSENTIAL PHARMACEUTICAL PRODUCTS					
Performance evaluation of COVID-19 rapid screening tests for certification	75,555	0	0,0%	0	0,0%
Development of research and local production of essential pharmaceutical products: antibiotics, anti-malarials, anti-inflammatory and immunomodulators	500,000	0	0,0%	0	0,0%
Strengthening collaboration between naturopaths and health care workers for the development and certification of traditional products	100,000	0	0,0%	0	0,0%
Production of chloroquine and azithromycin	4.054.445	0	0,0%	0	0,0%

ACTIVITIES	INITIAL ALLOCATION (*)	ORDERS		PAID	
		AMOUNT	RATE	AMOUNT	RATE
ACTION 01: DEVELOPMENT OF RESEARCH AND PRODUCTION OF ESSENTIAL PHARMACEUTICAL PRODUCTS					
ACTION 03: STRENGTHENING THE PRODUCTION OF IMPROVED SEEDS AND BETTER SUPERVISION OF PRODUCERS IN TERMS OF CONSUMER CROPS OR SUBSTITUTE PRODUCTS					
MINRESI (IRAD): Use of traditional medicinal plant extracts for the control of intestinal parasites of ruminants and diseases/pests of plants and agricultural products	320,000	0	0,0%	0	0,0%
Production of pre-basic seeds of priority food crops to strengthen food and nutritional self-sufficiency	660,000	0	0,0%	0	0,0%
Strengthening fish and improved monogastric production	390,000	0	0,0%	0	0,0%
TOTAL	6,100,000	0	0,0%	0	0,0%

(*) Amounts stated in thousands of CFA francs

No activity was fully implemented at MINRESI. In fact, this administration only carried out preparatory work such as the elaboration of the terms of reference.

It should be noted that MINRESI received a cash advance of 1 billion through MINSANTE for the production of Hydroxyl chloroquine and Azithromycin, rapid tests, equipment and reagents as well as hydro alcoholic gels.

❖ *Status of pending files*

As of 31 March 2021, MINRESI prepared and presented sixty-five (65) files, 40 of which received certificates of eligibility, with an amount of unpaid expenses of 16.5 million for two files.

MINISTRY OF SCIENTIFIC RESEARCH AND INNOVATION			
No.	NAME OF THE COMPANY	PURPOSE OF THE SERVICE	VAT AMOUNT
1	INCREDIBLE INDIA IMPORT AND EXPORT AGENCY	DHL services, declarant's fees, truck rental and logistics cargo transport + handling Dla/Ydé, payment advice (computer tax)	7,182,323
2	ETS PIERRE ET LES ANGES	ETS PIERRE ET LES ANGES Preparation and printing of boxes, i.e. 45,000 boxes for HYDROXYCHLOROQUINE and 5,000 boxes for AZITHROMYCINE	9,356,250
TOTAL			16,538,573

❖ *Difficulties encountered*

The main difficulties encountered by the focal points were essentially related to the procedures for executing public expenditure, in particular:

- rejections for amounts and quantities deemed excessive by the Financial Controller;

- the cumbersome procedures for processing files;
- the problem of not mastering the procedures for executing CAS Covid-19 expenditure.

III.1.4 Situation of expenditure execution by administrations of programme 974: Social Resilience

This programme aims at mitigating the social repercussions of the Coronavirus pandemic, through the development of the distance education-training system, distribution of tools and teaching aids in rural areas by taking advantage of decentralisation, development of learning tools and remote control of virtual work platforms, setting up a monitoring system to guarantee the availability of stocks of everyday consumer products, extension of the social safety net programme with a focus on areas of contamination, support for socially vulnerable people (the elderly and street children, etc.), setting up a system for the protection of the environment and the health of the population.), setting up a more effective system for incentives and local production of everyday consumer goods.

The budget chapters that should contribute to the achievement of this objective are MINESUP, MINESEC, MINEDUB, MINCOMMERCE, MINPROFF, MINTSS, MINAS, and MINEPAT.

1. Ministry of Higher Education

❖ *Rationale for selecting the administration*

The Prime Minister, Head of Government, in his communiqué of 17 March 2020, presented the Government's Response Strategy to the Coronavirus Pandemic and announced the closure of public and private institutions of the different levels of education until further notice, as well as the postponement of university sports competitions. The government was thus faced with the risk of cancelling the 2019/2020 academic year, which was already in its second and final semester.

The Higher Education subsystem was identified as one of the social sectors most exposed to the risks of the spread of Covid-19 due to the overcrowding of students in university lecture halls marked by the number of students which is generally in excess of their real capacities.

The Ministry of Higher Education, as supervisor of state universities and private higher education institutions, was unable to provide quality training that respected the health conditions prescribed by the WHO.

These conditions recommended by the WHO were aimed at respecting the preventive measures enacted, in particular social distancing, which was difficult to implement immediately because of the impossibility of having new lecture theatres and additional teachers.

The Government therefore opted for the development of distance learning and the distribution of teaching tools and materials in rural areas. The Ministry of Higher Education thus received an allocation of 6 billion in the decree No. 2020/3221/PM of 22 July 2020 fixing the distribution of the allocation of the National Solidarity Fund for the fight against the coronavirus and its economic and social repercussions, to implement the action of "Development of learning tools and distance control of virtual work platforms".

❖ *Operating mode*

Following the signing of the allocation decree, the Minister of State, Minister of Higher Education decentralised the management of resources intended for university institutions.

In this regard, he signed in September and October 2020 with each rector of the State Universities and the Coordinator of the Cameroon-Congo Interstate University, an agreement for a renewable period of four months, relating to the implementation of activities to fight against the COVID-19 pandemic within the various higher education institutions.

Each of the eight State Universities received 303.9 million, while the Cameroon-Congo Inter-State University received an allocation of 68.5 million.

As prescribed by the different conventions, each university institution head set up a working group in charge of the implementation of the conventions and composed of a focal point and an agent in charge of subject accounting operations.

At the central level, a working group was set up to verify compliance with the convention by the universities when preparing their files before transmission to the Ministry of Finance for the rest of the procedure. The selection of the companies responsible for carrying out the

services within the framework of the implementation of the CAS Covid-19 activities was entrusted to the competent services of the State universities.

Expenditure was made according to the emergency procedure provided for by the regulations in force in accordance with the agreements signed between the Ministry of Higher Education and the heads of the various establishments.

In addition, the services were carried out at the central level according to the normal procedure, with the exception of the contract for the "supply of electronic communications", the execution of which was entrusted to CAMTEL after obtaining an agreement by mutual agreement from the Ministry of Public Contracts.

❖ *Financial implementation*

As of date, no eligible file has yet been approved. Out of the seventy-five (75) MINESUP files for a total amount of 4.5 billion, only nineteen (19) files for an amount totalling 603.1 million were transmitted to the Ministry of Finance for commitment.

The table below presents the situation of the financial execution of MINESUP activities:

Table 28: Situation of the financial execution of the Ministry of Higher Education

ACTIVITIES	ALLOCATION	ORDERS		PAID	
		AMOUNT	RATE	AMOUNT	RATE
ACTION 07: DEVELOPMENT OF DISTANCE LEARNING AND MONITORING TOOLS AND VIRTUAL WORKING PLATFORMS					
Disinfection of classrooms, lecture hall and amphitheatres	850,000	0	0,0%	0	0,0%
Medical and psychological care for students	550,000	0	0,0%	0	0,0%
Supply of drinking water	198,000	0	0,0%	0	0,0%
Hygiene and sanitation on campus	1,100,000	0	0,0%	0	0,0%
Monitoring of social distancing and security within the campus	118,000	0	0%	0	0%
Supervision and monitoring of the implementation of the special solidarity fund for the fight against covid-19	50,000	0	0,0%	0	0,0%
Distance and face-to-face learning	3,134,000	0	0,0%	0	0,0%
TOTAL	6,000,000	0	0,0%	0	0,0%

(In thousands of CFA francs)

❖ *Status of pending files*

Seventy-five (75) files for a total amount of 4.5 billion are being processed in the expenditure circuit. These include in particular:

- nine (9) files for a cumulative amount of 138.8 million awaiting the issuance of a budgetary visa
- forty-seven (47) files amounting to 3.7 billion returned to MINESUP for the signature of contracts and registration;
- Nineteen (19) files amounting to 603.1 million were sent back to the Ministry of Finance for commitment.

It should be noted that the table below includes expenditure that has obtained eligibility certificates and is awaiting budgetary approval.

MINISTRY OF HIGHER EDUCATION			
No.	NAME OF THE COMPANY	PURPOSE OF THE SERVICE	VAT AMOUNT
1	ETS KANAATH	Purchase order for the acquisition of sound equipment at the University of Ngaoundéré	3,999,998
2	ETS STANDARD BIOMEDICALS	Construction of a toilet block at the University of Buea	37,289,475
3	ETS B& E ENTERPRISE	Construction of a toilet block at the University of Buea	21,874,993
4	ETS KYTECH COMPANY	Rehabilitation of bore holes at the University of Buea	19,986,300
5	ETS AMD	Construction of boreholes and installation of hand washing points at the University of Yaoundé 2-Soa	30,393,677
6	ETS BICAM	Rehabilitation works of the CMS, rehabilitation works of amphitheatres, classrooms and lecture rooms, rehabilitation works of administrative buildings, construction works of toilet blocks at the University of Yaoundé II-Soa	112,319,536
7	ETS NGAH FERDINAND	Execution of the construction works of two (02) toilet blocks at the University of Bamenda	21,716,618
8	ETS SAABPOUNE	Construction works of a multipurpose hall at the CMS of Kongola Campus at the University of Maroua	43,736,407
9	ETS CAM-MOVE SARL	Sanitary material and equipment for disinfection (Lot1)	9,029,610
10	ETS MEDICAL PLUS SARL	Sanitary equipment and products for disinfection (Lot6)	28,315,913
11	ETS CAM-MOVE SARL	Sanitary material and equipment for disinfection (Lot3)	9,542,385
12	ETS CAM-MOVE SARL	Sanitary material and equipment for disinfection (Lot2)	9,029,610
13	ETS MEDICAL PLUS SARL	Products for disinfection (Lot4)	11,824,830
14	ETS FREELANCE SERVICES.INT	Pro forma invoice: "Repairs of Voip Telephone Network at University of Buea	3,999,645
15	ETS MDG MAAK DESIGN GROUP	Pro forma invoice: "Identification of Aquiferes for the implementation of a borehole at the Faculty of Health Science and ENSET of Kumba - University of Buea	1,578,150
16	GROUPEMENT ABDON SARL/	Electrical power supply for the University Digital Development Centre of the Inter-State University Congo - Cameroon in Sangmélima	56,542,310
17	GLOBAL ENERGIZER	Power supply for the University Digital Development Centre of the University of Yaoundé I	53,147,032
18	SOCIETE TROPFEN ENGINEERING SARL	Power supply for the University Digital Development Centre of the University of Ngaoundéré	63,998,859

MINISTRY OF HIGHER EDUCATION			
No.	NAME OF THE COMPANY	PURPOSE OF THE SERVICE	VAT AMOUNT
19	SOCIETE TUMS SARL	Power supply for the University Digital Development Centre of the University of Buea	65,271,488
20	ETS COTRAP	Power supply to the University Digital Development Centre of the University of Bamenda	53,189,674
21	ETS COTRAP	Power supply for the University Digital Development Centre of the University of Maroua	97,734,319
22	SOCIETE ENTREBATT SARL	Power supply for the University Digital Development Centre of the University of Dschang	73,020,496
23	SOCIETE ENTREBATT SARL	Private contract for the provision of electronic communication services	2,500,000,000
24	CAMEROON TELECOMMUNICATION S (CAMTEL)	Acquisition of equipment and implementation of a video conferencing solution at the Ministry of Higher Education	65,068,763
25	Société KIAMA S.A	Acquisition of licences in the central services of the Ministry of Higher Education	19,974,375
26	Société KIAMA S.A	Acquisition of masks, thermo flashes, disinfectant gels at MINESUP	49,993,192
27	ETS : AFRIQUE EXPRESS SARL	Pro-forma invoices No. 07 /FP. Materials and equipment A/S Other current supplies of services for the supervision, follow-up of the implementation of the activities of the special solidarity fund for the fight against COVID 19	4,999,222
28	ETS : NGUE & FILS	Proforma invoices No. 07 /FP. Materials and equipment A/S Other current supplies of services for the supervision, follow-up of the implementation of the activities of the special solidarity fund for the fight against COVID 19	4,999,306
29	ETS : NGUE & FILS	Proforma invoices No. 07 /FP. Materials and equipment A/S Other current supplies of services for supervision, monitoring of the implementation of the activities of the Special Solidarity Fund for the fight against COVID 19	3,999,999
30	ETS : AFRIKAN CONCEPT	Construction of two (02) security posts (sentry boxes) at the Akwa Campus of the University of Douala	9,375,000
31	ETS OLI SEKE	Rehabilitation of the Medical and Social Centre (CMS) (Construction and equipment of the Hangar) at Campus 1 of the University of Douala	37,500,000
32	ETS A.K.LOGISTICS	Fitting-out of hand washing points at Campus 1 and 2 of the University of Douala	10,440,000
33	ETS A.A.M PRESTATIONS	Construction of a block of ten (10) toilets at Campus 1 (CMS) of the University of Douala	21,875,000
34	ETS A.A.M PRESTATIONS	Rehabilitation of the Roger Gabriel NLEP Amphitheatre at Campus 1 of the University of Douala	43,750,000
35	PENIEL ENGINEERING SOCIETE KOZIMS INTERNATIONAL	Equipment of the CMS at Campus 1 of the University of Douala	10,440,000
36	ETS A.K.LOGISTICS	Drinking water supply: Rehabilitation of boreholes and renovation of supply networks at the Akwa Campus 1 of the University of Douala	20,000,000
37	SOCIETE KOZIMS INTERNATIONAL	Acquisition of disinfection gantries (sanitary materials and equipment) at the University of Douala	18,400,000
38	ETS NOUDICAM PLUS SARL	Pro forma invoice for the installation of video surveillance at the University of Douala Campus	3,162,915
39	ETS HAMID &FRERES	Supply of disinfection gantries against Covid19 to the University of Ngaoundéré	22,997,363

MINISTRY OF HIGHER EDUCATION			
No.	NAME OF THE COMPANY	PURPOSE OF THE SERVICE	VAT AMOUNT
40	ETS BUNGKEU ENTERPRISE	Construction of a borehole and extension of the water network at the University of Bamenda	19,985,715
41	ETS INTER TRAVAUX PUBLICS	Construction of two security posts at the University of Bamenda	9,372,633
42	ETS UBA VENTURES PLC	Supply of masks, thermo flash, disinfectant gels, tests and other preventions to the University of Bamenda	29,926,633
43	ETS JAROCE SERVICES	Supply of equipment for the Medical and Social Centre of the University of Bamenda	10,393,234
44	ETS AGL SERVICES SARL	Supply and installation of intelligent disinfection gantries at the University of Bamenda	22,896,000
45	ETS AGL SERVICES SARL	Supply of disinfection products to the University of Bamenda	10,385,363
46	ETS AROH-KEH	Rehabilitation of classrooms, lecture rooms, amphitheatres and workshops at the University of Bamenda	43,740,900
47	ETS AROH-KEH	Rehabilitation of the CMS (Execution of the rehabilitation works of the CMS of the University of Bamenda	37,486,834
48	ETS JAROCE SERVICES	Supply of sanitary equipment to the CMS of the University of Bamenda	12,383,900
49	ETS NGAH FERDINAND	Execution of the works for the installation of hand washing points at the University of Bamenda	10,298,430
50	ETS AGL SERVICES SARL	Supply of disinfection equipment to the University of Bamenda	10,380,713
51	ETS PRAM'S GOLDEN	Construction of a drinking water borehole, electric pump equipment at the Cité U at the University of Maroua	11,000,000
52	ETS SALI HAMADOU	Construction of a Hangar at the CMS of Kongola Campus at the University of Maroua	37,490,173
53	ETS RIKON INTERNATIONAL LTD	Rehabilitation of WSCs (construction, extension, rehabilitation of buildings for hospitals and centres at the University of Dschang	32,687,750
54	ETS RIKON INTERNATIONAL LTD	Equipment of the CMS (acquisition, renovation, major maintenance of hospital materials and equipment for the medical and psychological care of students at the University of Dschang	15,200,000
55	ETS INTERNATIONAL CONSTRUCTIONS AND SERVICES (ICS)	Construction of boreholes (construction, development, renovation of water networks), with a view to supplying drinking water to Campus G and securing certain works on Campus C of the University of Dschang	21,500,000
56	ETS NEW BUILDINGS/TK CONSULT ENTERPRISE	Rehabilitation of the some Infrastructure to Enhance Hygiene and Sanitation on the Campus of the University of Buea	30,614,522
57	ETS AE VENTURES/AM ENTERPRISE	Rehabilitation and Extension of security posts at the University of Buea	9,300,000
58	ETS KING-TECH ENTERPRISE	Rehabilitation and Extension of Hand-Wash Points in the at the University of Buea	10,433,540
59	ETS HOPECAM COMPANY LIMITED	Supply of Disinfection equipment to University of Buea	23,000,000
60	ETS HOPECAM COMPANY LIMITED	Supply of medical equipment to the University of Buea	10,440,000
61	ETS STANDARD BIOMEDICALS	Supply of disinfectants and reagents for the University of Buea	10,440,000
62	ETS STANDARD BIOMEDICALS	Supply of disinfection materials for the University of Buea	10,440,000

MINISTRY OF HIGHER EDUCATION			
No.	NAME OF THE COMPANY	PURPOSE OF THE SERVICE	VAT AMOUNT
63	ETS MACAM	Supply of electrical energy for the University Digital Development Centre of the University of Yaoundé II - Soa	166,341,825
64	ETS OLI SEKE	Purchase of materials and disinfection products (masks, thermo flashes, test vaccines and other prevention products) Lot1	47,880,000
65	ETS OLI SEKE	Purchase of materials and sanitary equipment at the University of Douala (UDO Hospital) Lot2	12,500,000
66	ETS GMBT & PARTNERS	Supply of COVID19 disinfection products to the University of Ngaoundéré	10,175,006
67	ETS AFRIQUE EXPRESS SARL	3-Maintenance of hand washing points at the University of Ngaoundéré	10,315,125
68	ETS MASSA	Execution of the rehabilitation works of three (03) blocks of latrines and construction of two (02) blocks of four (04) latrines at the University of Ngaoundéré	21,851,966
69	ETS MAMOUDOU NASROU	Supply of equipment for the University of Ngaoundéré's Medical and Social Centre	10,404,562
70	ETS BABALY	Execution of construction works for two (02) electric wells at the University of Ngaoundéré	19,995,840
71	ETS BABALY	Execution of construction works of six (06) security posts at the University of Ngaoundéré	9,373,975
72	ETS MASSA	Execution of extension works of the Medical-Social Centre of the University of Ngaoundéré	37,499,797
73	ETS AFRIQUE EXPRESS SARL	Procurement of masks, thermo flash and disinfectant gels for the University of Ngaoundéré	28,560,375
74	ETS MAGLA	Supply of sanitary equipment for COVID19 at the University of Ngaoundéré	12,163,500
75	ETS AFRIQUE EXPRESS SARL	Supply of disinfection equipment for COVID19 at the University of Ngaoundéré	10,368,788
76	MAMOUDOU NASROU	Execution of construction works for classrooms at the University of Ngaoundéré	43,749,350
77	ETS MACAM	Equipment of the CMS (acquisition, renovation, major maintenance of hospital materials and equipment for the medical and psychological care of students at the University of Dschang	51,300,800
78	ETS MACAM	Fitting out hand-washing points (Fitting out and fencing of land at the University of Dschang	32,911,439
79	ETS MACAM	Rehabilitation of classrooms, lecture rooms, amphitheatres and workshops (construction, extension, renovation of buildings for classrooms and other facilities at the University of Dschang	32,911,439
80	ETS MACAM	Construction of toilet blocks/rehabilitation, construction and renovation of water networks) for hygiene and salubrity within the University of Dschang campuses	27,375,250
81	ETS MACAM	Acquisition of masks, thermo flashes and disinfectant gels (Purchase of vaccines or tests and other preventive measures at the University of Dschang	17,500,000
TOTAL			4,717,491,837

❖ *Difficulties encountered*

The execution of expenditure was hampered by a lack of appropriation of CAS Covid-19 procedures by those involved in the execution of the CAS budget.

The files initiated by the universities passed through the Ministry of Higher Education before reaching the CAS Covid-19 circuit at the Ministry of Finance. This resulted in a significant increase in processing time, especially when the expenditure package was insufficient and had to be corrected at the university level.

2. Ministry of Secondary Education

❖ *Rationale for selecting the administration*

Within the framework of the response against the Coronavirus and following the measures enacted by the World Health Organization (WHO), the Head of State instructed thirteen preventive measures on 18 March 2020 among which the temporary closure of all schools (measure No. 3) and the prohibition of any gathering of more than fifty people (measure No. 4)

The reopening of schools with the major constraint being the risk of spreading the Coronavirus due to the physical proximity of people, obliged the Education sector to re-examine the capacity of schools (more than 80,000 teaching staff and 2 million pupils).

In fact, mainly in urban areas, the demographic growth has often pushed schools to accommodate more than 60 pupils per classroom instead of 50, which does not favour the minimum respect of the physical distance measures enacted.

The increase in capacity was necessary through the construction of additional classrooms, the rehabilitation of damaged classrooms and the provision of desks.

In addition, to implement preventive measures in schools, disinfectants, masks, gels, hand-washing devices and drinking water supplies were to be made available to schools.

Given that the Ministry of Secondary Education is responsible for school policy, on the one hand, and for the implementation of health policy in the school environment on the other (article 53 of decree No. 2012/267 of 11 June 2012 on the organisation of the Ministry of Secondary Education), it was retained within the framework of CAS Covid-19 for an effective response against the Coronavirus in the school environment, particularly at the secondary education level.

❖ *Operating mode*

A ministerial working group was set up by the Minister of Secondary Education to identify projects. The elements taken into account were the following:

For school infrastructure, the objective was to improve physical distance in schools, hence the selection of target schools with a high pupil/classroom ratio (generally in large cities);

As for the other preventive measures, materials (masks, hydro-alcohol gels, soap, etc.) were distributed among the ten (10) regions in proportion to the number of students. It was up to each Regional Delegate to distribute them among the Departmental Delegations, and so on.

With regard to the implementation of distance secondary education, each region benefited from a project to build and equip two (02) multimedia rooms for distance education.

Textbooks for students in examination classes (BEPC for the French-speaking subsystem and GCE O level for the English-speaking subsystem) were distributed to the ten (10) regions in proportion to their numbers.

❖ *Financial implementation*

The execution of the allocation to MINESEC within the framework of CAS Covid-19 is shown in the table below:

Table 29: Financial execution of CAS Covid-19 by activity, for MINESEC

ACTIVITIES	ALLOCATION	ORDERS		PAID	
		AMOUNT	RATE	AMOUNT	RATE
ACTION 03: DEVELOPMENT OF THE EDUCATION SYSTEM / DISTANCE LEARNING					
Digitisation of secondary school courses for radio, television and internet	160,000	0	0,0%	0	0,0%
Implementation of preventive measures in secondary schools (disinfection of schools, supply of masks, gels, hand washing devices and drinking water)	1,950,000	0	0,0%	0	0,0%
Implementation of a distance learning system in secondary schools (digital platforms, multimedia rooms)	710,000	0	0,0%	0	0,0%
Production and distribution of teaching aids for pupils in rural areas (scientific and technical subjects)	480,000	0	0,0%	0	0,0%
Strengthening the capacity of schools in high-enrolment areas (manufacture of additional desks, construction of new classrooms, rehabilitation of damaged classrooms)	3,650,000	253,083	6,9%	59,680	1,6%
Supervision and monitoring of the implementation of the activities of the Special Solidarity Fund for the fight against Covid-19	50,000	0	0,0%	0	0,0%
TOTAL	7,000,000	253,083	3,6%	59,680	0,9%

(*) Amounts stated in thousands of CFA francs.

❖ *Status of pending files*

From the collection of information at MINESEC, 140 files are pending amounting to 6.2 billion.

MINISTRY OF SECONDARY EDUCATION			
No.	NAME OF THE COMPANY	PURPOSE OF THE SERVICE	VAT AMOUNT
1	Ets BINKOLA	Rehabilitation of classrooms at the CES of NDIAM-BADI	12,078,024
2	Ets AMAÏS ATAMLA	Rehabilitation of a pedagogical block in R+1 at the ENIET of GAROUA	13,161,622
3	ETS HIGH SERVICES	Rehabilitation of classrooms at the Lycée Bilingue de MAYO-OULO	7,973,525
4	ETS NEMA COMPAGNIE	Rehabilitation of classrooms at the Lycée de DEMSA	6,909,803
5	ETS MARLIS VENTURES LIMITED	Rehabilitation works of some classroom started by the P.T. at G.T.H.S BAMENDANKWE	12,000,000
6	ETS MARLIS VENTURES LIMITED	Rehabilitation works of some classroom started by the P.T. at G.T.H.S BAMENDANKWE	19,750,000
7	ETS MARLIS VENTURES LIMITED	Rehabilitation of classrooms and computer lab at ENIEG DE BAMENDA	8,652,065
8	ETS EL NDA'ALTY ET FILS	Rehabilitation of a block of 2 classrooms at the LYCEE DE MANGUIEMBOU	5,200,000
9	ETS LE STRATEGUE	Rehabilitation of classrooms at the LYCEE OF BAFANG RURAL	6,500,885
10	ETS DEF BUILDING	Rehabilitation of the administrative block at ENIEG DE MBOUDA	8,795,522
11	ETS MICONCEPT	Reinforcement of the structure of a pedagogical block R+1 at ENIET D'EBOLOWA	35,000,000
12	ETS PANDORA	Rehabilitation of classrooms at the LYCEE BILINGUE D'EBOLOWA II	14,159,745
13	ETS GOD'S WILLING ENTERPRISE	Rehabilitation of 2 blocks of 2 classrooms at CETIC DE NTEMNZEM	14,000,000
14	THE A1 GROUP	Rehabilitation of classrooms at the CES of FIANGO KUMBA II	14,007,400
15	ETS ECOTRA	Supply of official textbooks to pupils of the French-speaking subsystems in rural areas of Cameroon Lot 1	314,857,014
16	SHILOH PRINTERS AND SERVICES	Supply of official textbooks to pupils of the English-speaking subsystems in rural areas of Cameroon Lot 2	145,084,680.
17	WORLD WIDE COM SARL	Emergency supply of 500 infrared thermo flashes to the Ministry of Secondary Education Lot 1	119,250,000
18	ETS NEW WAY SERVICE	Emergency supply of 500 infrared thermo flashes to the Ministry of Secondary Education Lot 2	119,250,000
19	ETABLISSEMENTS EGETRA	Emergency supply of 455 cartons of soap and 300 hydro-alcoholic gels Lot 1	9,007,500
20	ETABLISSEMENTS SANTANAINK.COM	Emergency supply of 910 cartons of soap and 600 hydro-alcoholic gels Lot 2	18,015,000
21	ETABLISSEMENTS SANTANAINK.COM	Emergency supply of 910 cartons of soap and 600 hydro-alcoholic gels Lot 3	18,015,000
22	ETABLISSEMENTS YANG FUU JUNIOR	Emergency supply of 455 cartons of soap and 300 hydro-alcoholic gels Lot 4	10,714,000

MINISTRY OF SECONDARY EDUCATION			
No.	NAME OF THE COMPANY	PURPOSE OF THE SERVICE	VAT AMOUNT
23	ETABLISSEMENTS NELEDJI	Emergency supply of 637 cartons of soap and 420 hydro-alcoholic gels Lot 5	12,610,500
24	ETABLISSEMENTS NELEDJI	Emergency supply of 637 cartons of soap and 420 hydro-alcoholic gels Lot 6	12,610,500
25	ETABLISSEMENTS CAMPROP' NET PLUS	Emergency supply of 910 cartons of soap and 600 hydro-alcoholic gels Lot 7	18,014,900.
26	MENTI GLOBAL SERVICE Sarl	Emergency supply of 910 cartons of soap and 600 hydro-alcoholic gels Lot 8	18,015,000
27	SANDALEY FILS	Emergency supply of 728 cartons of soap and 480 hydro-alcoholic gels Lot 9	14,412,000
28	MENTI GLOBAL SERVICE Sarl	Emergency supply of 774 cartons of soap and 510 hydro-alcoholic gels Lot 10	5,404,500
29	SANTANAINK.COM	Emergency supply of 364 cartons of soap and 240 hydro-alcoholic gels Lot 11	15,312,750
30	SANTANAINK.COM	Emergency supply of 364 cartons of soap and 240 hydro-alcoholic gels Lot 12	15,312,750
31	Ets CAMPROP' NET PLUS	Emergency supply of 364 cartons of soap and 240 hydro-alcoholic gels Lot 13	7,205,960
32	MADIBA ENTERPRISE	Emergency supply of 364 cartons of soap and 240 hydro-alcoholic gels Lot 14	7,206,000
33	SOCIETE PARAMOUNT SARL	Emergency supply of 50 tanks of 5000 litres LOT 1	53,662,500
34	SOCIETE PARAMOUNT SARL	Emergency supply of 50 tanks of 5000 litres LOT 2	53,662,500
35	SOCIETE PARAMOUNT SARL	Emergency supply of 50 tanks of 5000 litres LOT 3	53,662,500
36	ETABLISSEMENTS NELEDJI	Emergency supply of 50 tanks of 5000 litres LOT 4	53,662,500
37	ETABLISSEMENTS COMPAGNIE CENTRALE D'INVESTISSEMENT DU CAMEROUN	Emergency supply of 50 tanks of 5000 litres LOT 5	53,662,500
38	ETABLISSEMENTS SAB	Emergency supply of 50 tanks of 5000 litres LOT 6	53,662,500
39	ETABLISSEMENTS SIFCAM	Emergency supply of 50 tanks of 5000 litres LOT 7	53,662,500
40	ETABLISSEMENTS LA ROSE	Emergency supply of 50 tanks of 5000 litres LOT 8	53,662,500
41	TCHARICAM ENTERPRISE	Emergency supply of 50 tanks of 5000 litres LOT 9	53,662,500
42	ETS E.GE.TRA	Emergency supply of 35,000 washable fabric face masks to the Ministry of Secondary Education - Lot 1	47,998,125
43	CONFECTION MANDILARIS	Emergency supply of 70,000 washable fabric face masks to the Ministry of Secondary Education Lot 2	95,954,513
44	CONFECTION MANDILARIS	Emergency supply of 70,000 washable fabric face masks to the Ministry of Secondary Education Lot 3	95,954,513
45	ETS KUNJOM	70,000 washable fabric face masks to the Ministry of Secondary Education Lot 4	47,985,000
46	ETS AMANDJID	Emergency supply of 35,000 washable fabric face masks to the Ministry of Secondary Education - Lot 5	67,179,000
47	ETS AMANDJID	Emergency supply of 49,000 washable fabric face masks to the Ministry of Secondary Education Lot 6	67,179,000
48	ETS A.D. & COMPAGNIE	Emergency supply of 70,000 washable fabric face masks to the Ministry of Secondary Education Lot 7	95,996,250
49	ETS COM 3 Sarl	Emergency supply of 70,000 washable fabric face masks to the Ministry of Secondary Education Lot 8	95,996,250

MINISTRY OF SECONDARY EDUCATION			
No.	NAME OF THE COMPANY	PURPOSE OF THE SERVICE	VAT AMOUNT
50	ETS NEMA COMPAGNIE	Emergency supply of 56,000 washable fabric face masks to the Ministry of Secondary Education Lot 9	64,400,000
51	ETS A.D. & COMPAGNIE	Emergency supply of 21,000 washable fabric face masks to the Ministry of Secondary Education Lot 10	95,996,250
52	ETS SANTANA	Emergency supply of 59,500 washable fabric face masks to the Ministry of Secondary Education Lot 11	81,596,813
53	ETS COM 3 Sarl	Emergency supply of 59,500 washable fabric face masks to the Ministry of Secondary Education Lot 12	81,596,813
54	ETS CHEZ REME	Emergency supply of 28,000 washable fabric face masks to the Ministry of Secondary Education Lot 13	38,398,500
55	ETS MASADRAH UNIS	Emergency supply of 28,000 washable fabric face masks to the Ministry of Secondary Education Lot 14	38,398,500
56	GLOBAL BUISINNESS Ltd,	Rehabilitation of damaged classrooms at the Lycée Bilingue d'EBONE	8,500,000
57	GLOBAL BUISINNESS Ltd	Rehabilitation of the fence and part of the classroom at the Lycée Bilingue de NDJOMBE	6,685,000
58	GLOBAL BUISINNESS Ltd	Rehabilitation of buildings "A"; "B" at the Lycée of MANENGOUBA	12,124,202
59	DYNAMITE CONSTRUCTION	Rehabilitation of 2 buildings in R+2 at the Bilingual High School of NEW BELL	11,940,000
60	ETS EGCPs.	Reinforcement of the structure of a teaching block at the Lycée de NYLON NDOGPASSI	28,468,553
61	Ets VOIX DU NKAM	Rehabilitation of the electrical control system at the Lycée Technique Professionnel Agricole de YABASSI	8,081,000
62	ETS PROGRESSIVE BUSINESS	Rehabilitation of classrooms at LYCEE DE SAMBO	18,000,000
63	ETS LES SAUVEURS	Rehabilitation of 08 classrooms at the LYCEE BILINGUE D'ABONG-MBANG	34,500,000
64	ETS LE BANQUIER	Rehabilitation of a block of two classrooms with offices at CES DE DAMAI	5,260,000
65	CTA2, MAROUA	Rehabilitation of a block of 02 classrooms at the LYCEE DE NOUBOU	11,846,295
66	ETS DEMA ET FILS	Rehabilitation of the masonry and electricity workshop at CETIC DE GAREY	10,689,507
67	ETS AJIA	Rehabilitation of three blocks of 02 classrooms at the LYCEE DE BIZILI	8,245,183
68	ETS ABDOULAYE ALI	Rehabilitation of two blocks of 02 classrooms and 01 latrine block at CETIC DE KALFOU	12,600,000
69	ETS ADJIA,	Rehabilitation of two blocks of 02 classrooms and 01 block of 06 latrines at the CES DE MORA MASSIF	10,774,702
70	ETS DEMA ET FILS	Rehabilitation of a block of 02 classrooms at the LYCEE TECHNIQUE DE KOUSSERI	10,432,169
71	ETS AJIA	Rehabilitation of classroom buildings at the LYCEE BILINGUE DE MAROUA	20,225,587
72	ETS LE BANQUIER	Rehabilitation of 02 blocks of 02 classrooms at the CETIC OF DOGBA	5,504,000
73	ETS CAT2	Rehabilitation of classrooms at ENIEG DE YAGOUA	6,008,725

MINISTRY OF SECONDARY EDUCATION			
No.	NAME OF THE COMPANY	PURPOSE OF THE SERVICE	VAT AMOUNT
74	ETS CHERIFFSON,	Rehabilitation of a block of 03 classrooms at CES DE DAMA	9,561,300
75	ETS CHERIFFSON,	Rehabilitation of classrooms at CES BILINGUE DE ZEHLEVED	6,567,120
76	ETS CHERIFFSON,	Rehabilitation of 02 classrooms and completion of a building built by parents at the LYCEE DE HOUPOU	12,606,380
77	Ets ELVIRA	Rehabilitation of 2 classrooms at the Bilingual High School of EDEA	7,974,950
78	MBUNYA AND SONS	Construction of multimedia rooms for distance learning at the LYCEE TECHNIQUE DE LIMBE	12,000,000
79	SOCIETE ACCENT MEDIA	Equipping of multimedia rooms for distance learning at ENIEG BILINGUE of NGAOUNDERE and Lycée de NGAOUNDERE MARDOCK	12,000,000
80	SOCIETE ACCENT MEDIA	Equipping of multimedia rooms for distance learning at the Lycée Classique de NANGA EBOKO and the Lycée d'ESEKA	41,000,000
81	ETS IMPACT INNOVATEUR	Equipping of multimedia rooms for distance learning at the Technical High School of BERTOUA and the Lycée Classique de YOKADOUMA	41,000,000
82	ECODIS SARL	Equipping of multimedia rooms for distance learning at the Lycée de DOUKOULA and the Lycée de MAROUA DOMAYO	41,000,000
83	ETS IMPACT INNOVATEUR	Equipping of multimedia rooms for distance learning at the Technical High School of BERTOUA and the Lycée Classique de YOKADOUMA	41,000,000
84	ETS IDVATION	Equipping of multimedia rooms for distance learning at the Lycée de KOLLERE-GAROUA and the Lycée Classique de LAGDO	41,000,000
85	ETS DYNK'S ENGINEERING	Equipment of multimedia rooms for distance learning at the Lycée Bilingue de BAYELLE-NKWEN BAMENDA and the Lycée Bilingue de NKAMBE	41,000,000
86	ETS IDVATION	Equipment of multimedia rooms for distance learning in the Lycée Classique de BAFANG and the Lycée Bilingue de BAHAM	41,000,000
87	ETS LEO DESIGN	Equipping of multimedia rooms for distance learning in the Technical High School of AMBAM and the Technical High School of KRIBI	41,000,000
88	T, A ENGINEERING SARL	Equipping of multimedia rooms for distance learning at the CETIC of BIMBIA and the Technical High School of LIMBE	41,000,000
89	ETS HAMID ET FRERES	Rehabilitation works of a block of 02 classrooms at CES DE SASSA-MBERSI	6,000,000
90	ETS KAMGANG JEAN SIMPLICE	Rehabilitation of classrooms at the CETIC of TOUBAKA	6751488
91	ETS GROUPE NYEMB	Rehabilitation of the roofs of classrooms at the LYCEE DE TSINGA	8,364,428
92	ETS JC SERVICES	Rehabilitation of classrooms and administrative block at the LYCEE TECHNIQUE CHARLES ATANGANA	8,135,818

MINISTRY OF SECONDARY EDUCATION			
No.	NAME OF THE COMPANY	PURPOSE OF THE SERVICE	VAT AMOUNT
93	ETS ALPHA OMEGA BUSINESS,	Rehabilitation of a block of 06 classrooms in permanent materials at the LYCEE DE YAOUNDE 1er ELIG ESSONO	18,238,615
94	ETS NYZA	Rehabilitation of a block of 04 classrooms at the LYCEE BILINGUE DE BAFIA	9,980,000
95	ETS CEMI	Rehabilitation works of a block of 02 classrooms at the CES BILINGUE of OMBESSA	12,151,784
96	ETS NKUL NNAM SARL	Rehabilitation of a block of 02 classrooms at CES DE NDIKOKO	8,500,000
97	ETS MULTI TRAVAUX	Rehabilitation of classrooms at the ENIET of SOA	21,940,969
98	ETS LAMY BTP	Rehabilitation of classrooms at LYCEE DE NGOUMOU	9,789,051
99	ETS ONDOA ANTOINE	Rehabilitation of classrooms at the LYCEE BILINGUE DE BIKOK	18,960,545
100	ETS GEO-BATISS	Rehabilitation of a building consumed by fire (03 classrooms, 03 offices and a shop) at the LYCEE DE NKOMETOU	9,850,000
101	ETS TRUST CAM	Rehabilitation of classrooms at LYCEE DE NKOLKOU DA	11,913,451
102	ETS KADER BUSINESS	Rehabilitation of 05 classrooms at the LYCEE TECHNIQUE DE MBALMAYO NEWTOWN	13,362,761
103	ETS PROGRESSIVE BUSINESS	Rehabilitation of a block of 02 classrooms + offices at the LYCEE DE BONIS	8,000,000
104	Dynamite Construction SARL	Construction of a teaching block of three (03) classrooms, two (02) offices at the bilingual school of Moungui de Logbessou	35,450,000
105	ABICO BTP	Construction of a teaching block of three (03) classrooms, two (02) offices at the bilingual high school of Mbanga Pongo	35,450,000
106	ETS SAB	Construction works of a teaching block of three (03) classrooms, two (02) offices at the bilingual high school of Ouro Labo	35,450,000
107	ETS FOTAGIL	Construction of a teaching block of three (03) classrooms, two (02) offices at the bilingual high school of Tchoutsi-Nsintchuet	35,450,000
108	ISIR SARL	Construction of a teaching block of three (03) classrooms, two (02) offices at the bilingual high school of Babadjou	35,450,000
109	ETS BAM COMPANY	Construction of multimedia rooms for distance learning at the bilingual ENIEG of Ngaoundere	12,000,000
110	ETS BAM COMPANY	Construction of multimedia rooms for distance learning at the Ngaoundere Mardock high school	12,000,000
111	ETS LA MATURITE	Construction of multimedia rooms for distance learning at the classical high school of Nanga Eboko	12,000,000
112	ETS CE & CIE	Construction of multimedia rooms for distance learning at Eséka high school	12,000,000
113	ETS KUNJON	Construction of multimedia rooms for distance learning at the technical high school of Bertoua	12,000,000

MINISTRY OF SECONDARY EDUCATION			
No.	NAME OF THE COMPANY	PURPOSE OF THE SERVICE	VAT AMOUNT
114	ETS KUNJON	Construction of multimedia rooms for distance learning at the classical high school of Yokadouma	12,000,000
115	ETS SAB	Construction of multimedia rooms for distance learning at Doukoula high school	12,000,000
116	ETS BAM COMPANY	Construction of multimedia rooms for distance learning at Maroua Domayo high school	12,000,000
117	Global Business Limited (GBL)	Construction of multimedia rooms for distance learning at Manengouba high school	12,000,000
118	LA VOIX DU NKAM	Construction of multimedia rooms for distance learning at the bilingual high school of Yabassi	12,000,000
119	ETS MBX HORIZON	Construction of multimedia rooms for distance learning at Kollere high school - Garoua	12,000,000
120	ETS MBX HORIZON	Construction of multimedia rooms for distance learning at the technical high school of Lagdo	12,000,000
121	SHILOH PRINTERS AND SERVICES	Construction of multimedia rooms for distance education at the bilingual high school of Bayelle Nkwen-Bamenda	12,000,000
122	ETS MBX HORIZON	Construction of a teaching block of eight (8) classrooms, four (4) offices and toilets on the first floor at the bilingual high school of Malang	149,200,000
123	CAMEROUN SERVICES ET REALISATIONS (CSR) SARL	Construction of a teaching block of eight (8) classrooms, four (4) offices and toilets on the first floor of the Essos bilingual high school	149,200,000
124	SOCIETE DES TRAVAUX DIVERS ET FOURNITURES (STDF) SARL	Construction of a teaching block of eight (8) classrooms, four (4) offices and toilets on the first floor at Mendong	149,200,000
125	ETS PHENIX	Construction of a teaching block of eight (8) classrooms, four (4) offices and toilets on the first floor at Bonis High School	149,200,000
126	ETS SAB	Construction of a teaching block of eight (8) classrooms, four (4) offices and toilets on the first floor at the bilingual high school of Datcheka	149,200,000
127	ETS BAM COMPANY	Construction of a teaching block of eight (8) classrooms, four (4) offices and toilets on the first floor at the ENIET of Maroua	149,200,000
128	OPRAH CREATIVE	Construction of a teaching block of eight (8) classrooms, four (4) offices and toilets on the first floor at Japoma High School	149,200,000
129	OPRAH CREATIVE	Construction of a teaching block of eight (8) classrooms, four (4) offices and toilets on the first floor at the bilingual high school of Sodiko	149,200,000
130	ETS MBX HORIZONS.	Construction work of a teaching block of eight (8) classrooms, four (4) offices and toilets in r+1 at the bilingual high school of Garoua	149,200,000
131	ETICG SARL,	Construction of a teaching block of eight (8) classrooms, four (4) offices and toilets on the first floor of the Lagdo Technical High School	149,200,000

MINISTRY OF SECONDARY EDUCATION			
No.	NAME OF THE COMPANY	PURPOSE OF THE SERVICE	VAT AMOUNT
132	DOMINION COMPANY LIMITED	Construction of a teaching block of eight (8) classrooms, four (4) offices and toilets on the first floor at the bilingual high school of Bayelle Nkwen-Bamenda	149,200,000
133	GROUPE NACHED	Construction of a teaching block of eight (8) classrooms, four (4) offices and toilets on the first floor of the Bafoussam rural high school	149,200,000
134	GROUPEMENT AFRICA DISTRIBUTION ET SERVICES SARL	Construction of a pedagogic block of eight (8) classrooms, four (4) offices and toilets in the classical and modern high school of Ebolawa	149,200,000
135	A.B.E DESIGN AND ENGINEERING SARL	Construction of a teaching block of eight (8) classrooms, four (4) offices and toilets on the first floor of the Buea -Town High School	149,200,000
136	ETS NAVASMA.	Construction of a teaching block of eight (8) classrooms, four (4) offices and toilets in the first floor of the Cetic of Bimbia	149,200,000
137	GROUPE WAGA INC	Construction of a teaching block of eight (8) classrooms, four (4) offices and toilets in the first floor of the technical high school of Limbe	149,200,000
138	ETS BAM COMPANY	Construction of a teaching block of three (3) classrooms, two (2) offices at the bilingual school of Bamyanga-Hamadjangui	35,450,000
139	ETS L'AMI FIDELE	Construction of a teaching block of three (3) classrooms, two (2) offices at the bilingual school of Makenene-Est	35,450,000
140	ETS OMA MANDONG JEAN	Construction work of a pedagogical block of three (3) classrooms, two (2) offices at the bilingual high school of Garoua Boulai	35,450,000
TOTAL			6,214,412,255

❖ *Difficulties encountered*

Most of MINESEC's services followed the normal contracting procedure. This administration did not enjoy any derogation, which resulted in a significant extension of the execution deadlines, thus depriving schools of the expected infrastructure at the appropriate time.

3. Ministry of Basic Education

❖ *Rationale for selecting the administration*

Two (02) of the 13 measures in the declaration of the Prime Minister Head of Government of 17 March 2020 directly concern the education sector, namely: the closure of all public and private training establishments at different levels of education, from nursery school to higher education,

including vocational training centres and prestigious universities; and the prohibition of gatherings of more than 50 people throughout the national territory

MINEDUB being in charge of elaborating and implementing the government's policy on basic education, had an important role to play in the reopening of primary and nursery schools with a view to reducing the risks of propagation of the Coronavirus pandemic in schools.

To this end, the measures taken upstream to ensure the respect of preventive measures, notably physical distancing through the improvement of the number of pupils per classroom ratio, the wearing of masks and hand washing, should be applied by pupils and supervisory staff. In order to implement it as a matter of urgency, MINEDUB needed additional resources to improve reception capacities and acquire personal protective equipment. It is in this context that this ministerial department was allocated resources in the CAS Covid-19.

❖ *Operating mode*

Selection and processing of files

The management of expenditure linked to Covid-19 SAA at MINEDUB followed the following procedures:

Direct agreement was used in the execution of public contracts. Once the requests were sent to MINMAP and the authorisation for execution was obtained according to this procedure, the order letters and contracts were drawn up (three bidders per lot) and selections were made according to the lowest bidder criteria.

Subsequently, the files are transmitted to the Central Commission of MINMAP (CCM) for examination. As soon as they are returned, they are transmitted to MINFI for eligibility and budgetary approval. Then, the contracting authority notifies the winning company and they proceed to the signature of the contract which is submitted to the registration formality by the service provider. At the end of the services, the equipment is accepted by the acceptance committee, followed by distribution to the various central and decentralised departments.

❖ *Financial implementation*

The management of expenditure linked to CAS Covid-19 at MINEDUB followed the following procedures:

Table 30: Financial execution of MINEDUB

ACTIVITIES	ALLOCATION	ORDERS		PAID	
		AMOUNT	RATE	AMOUNT	RATE
ACTION 03: DEVELOPMENT OF THE EDUCATION SYSTEM / DISTANCE LEARNING					
Disinfection of schools during the resumption of classes during the exam period and the first quarter of 2020-2021	250,000	0	0,0%	0	0,0%
Staffing of schools with hand-washing devices	150,000	0	0,0%	0	0,0%
Provision of CEPL/FSLC examination centres with masks for students and supervisors	240,000	0	0,0%	0	0,0%
Provision of masks for pupils and supervisors in schools for the 1st term	2,500,000	0	0,0%	0	0,0%
Rehabilitation of classrooms in the central, coastal, western and southern regions	2,041,000	0	0%	0	0%
Manufacture of tables and benches	425,000	0	0,0%	0	0,0%
Allocation to communes for the acquisition and distribution of teaching aids for pupils in rural areas (booklet for pupils)	290,000	0	0,0%	0	0,0%
Monitoring the implementation of the activities of the Special Solidarity Fund for the fight against covid-19	80,000	0	0,0%	0	0,0%
Setting up the national distance learning system through radio, television, online internet platforms and distribution of teaching materials to pupils	54,200	0	0,0%	0	0,0%
Training of actors in the pedagogical chain and those in charge of the education system on distance education systems through the Internet, television and radio	100,800	0	0,0%	0	0,0%
Digitisation of pre-school and primary school courses for radio, television and the Internet	110,000	0	0,0%	0	0,0%
Organisation of the dissemination of courses and the learning process through the Internet, television and radio	125,000	0	0,0%	0	0,0%
TOTAL	6,366,000	0	0,0%	0	0,0%

❖ *Status of pending files*

The eligible files that have not been ordered are distributed as follows:

- 24 contracts worth 2.9 billion;
- 85 letters of order worth CFAF 2.6 billion;
- 28 administrative purchase orders amounting to 133.8 million;

In addition, 51 files are being processed at MINEDUB.

Table 31: Detailed situation of pending files at MINEDUB

MINISTRY OF BASIC EDUCATION			
No.	NAME OF THE COMPANY	PURPOSE OF THE SERVICE	VAT AMOUNT
1	STE DE TRANSPORT INTERNATIONAL	Rehabilitation of EPA G II MONATELE, MONATELE Subdivision, LEKIE Division, Centre Region	70,000,000

MINISTRY OF BASIC EDUCATION			
No.	NAME OF THE COMPANY	PURPOSE OF THE SERVICE	VAT AMOUNT
2	ETS LA COLOMBE	EP Plateau NANGA-EBOKO Centre-town: Rehabilitation of classroom blocks and equipment with tables and benches	58,588,952
3	ETS ALC	Rehabilitation of EP Centre 1,2,3 and EM Centre (Buildings A and B) and equipment with tables and benches, NANGA-EBOKO District, Upper Sanaga Department in the Centre Region.	85,000,000
4	ETS AD ET COMPAGNIE	Rehabilitation of EPA Natchigal and EPA G2 NTUI, NTUI Subdivision, MBAM and KIM Division in the Centre Region	43,786,173
5	CENTRALE LOGISTIQUE	Construction of two blocks of two classrooms at EP WOMKOA, SA'A Subdivision, LEKIE Division, Centre Region	34,000,000
6	ETS SIDCAM	Rehabilitation of OBALA Public School, Commune of OBALA, Department of LEKIE, Centre Region	29,753,879
7	ETS PREST-QUA -SUP	Construction of a block of two classrooms at the École Publique d'EZEZANG-MENDOUN, OBALA Subdivision, LEKIE Division, Centre Region	18,967,441
8	ETS GLOBAL SERVICES	Rehabilitation of 02 blocks of 02 classrooms, construction of a block of 02 classrooms and equipment in 60 tables benches and 02 teacher's desks and construction of a latrine block with 06 compartments at the EP D'EKOUDA, MONATELE Subdivision, LEKIE Division in the Centre Region	45,644,194
9	ETS FIL BUSINESS ET SERVICES	Ecole Publique de LADA: Rehabilitation of a block of 03 classrooms, NKOLAFAMBA District, MEFOU and AFAMBA Department in the Centre Region	11,882,548
10	ETS JOLLY-BA	Rehabilitation works EP NKOMETOU III, Commune of NKOMETOU, MEFOU and AFAMBA Division, Centre Region.	29,998,811
11	ETS ZA'ANE	Construction of a maternal block at the EM of NGALI 2, SOA Subdivision, MEFOU AND AFAMBA Division in the Centre Region	25,000,000
12	ETS ABDOULAYE ALI	Construction and equipping of a maternal block and rehabilitation of the old maternal block at EM TSINGA camp Sic	37,645,138
13	ETS ALIMBA	Rehabilitation of the PE of Bastos	20,999,925
14	ETS FIL BUSINESS ET SERVICES	Rehabilitation of MBALLA II PE, Yaoundé 1 Subdivision, Mfoundi Division in the Centre Region	14,999,959
15	ETS TANIA	Rehabilitation of the PE and EM of OLEMBA, Yaoundé 1 Commune, Mfoundi Division, Centre Region	43,000,000
16	ETS V MARK	Construction of a nursery block at EM NYONG AND SO'O II and construction of 02 offices at EM NYONG AND SO'O, in Yaoundé IV, MFOUNDI Division, Centre Region	38,000,000
17	ETS TTG ET FILS	Rehabilitation of classrooms at the Ecole Publique de Mimboman Plateau GRP 1, 2, 3 and 4	22,153,406
18	ETS GAMA SARL	Rehabilitation of EP EKOROZOK YAOUNDE VII Subdivision, Mfoundi Division, Centre Region	40,786,348
19	ETS GRAPHITECH B. DESIGN	Rehabilitation of classroom blocks at the Ecole Publique and Ecole Maternelle de EBA'A; Commune of Yaoundé 6, Mfoundi Division, Centre Region	75,522,158
20	ETS SETTCAM INTERNATIONAL SARL	Construction of 02 blocks of 02 classrooms at the EP of NKOLMEWOUT, ENDOM Subdivision, Nyong and MFOUMOU Division, Centre Region	34,999,094
21	ETS GLOBAL INVEST CAMEROUN	Construction of a maternal block at the EM of EBOMAN, ENDOM Subdivision, NYONG AND MFOUMOU Division in the Centre Region	24,990,000
22	ETS KEMA	Construction of a latrine block at EP NKOLYA 2; Rehabilitation of 04 classrooms at EP EFOULAN-METET; Rehabilitation of 02 blocks of 03 classrooms at EP METET Centre; Construction of a kindergarten block at EM NKOLYA 2 Subdivision of NKOLMETET, NYONG ET SO'O Division, Centre Region	80,950,015

MINISTRY OF BASIC EDUCATION			
No.	NAME OF THE COMPANY	PURPOSE OF THE SERVICE	VAT AMOUNT
23	ETS BOZAR	Construction of a kindergarten block at EM MEMIAM, Comune of NKOLMETET, NYONG ET SO'O Division, Centre Region	25,000,000
24	ETS NATCHA CIE PLUS CAMEROUN	Rehabilitation of 03 classrooms at the EP of MENGUEME-BANE, Commune of NKOLMETET, NYONG ET SO'O Division, Centre Region	15,247,830
25	ETS CHI BUILDING AND CONSTRUCTION LTD C.	Rehabilitation of 08 classrooms and latrines at EP G3 A and 04 classrooms and latrines at EP GII B, Subdivision of Nkongsamba 1er, MOUNGO Division, Littoral Region	34,966,268
26	AVANTA INDUSTRIE SARL	Rehabilitation of 05 blocks of 02 classrooms at EP and GEP NEWTON AEROPORT Block 4 in the Subdivision of Douala 3rd and Rehabilitation of GOVERNMENT ENGLISH SCHOOL NKONJIBE in the Subdivision of Douala 4th, Department of Wouri, Littoral Region	99,994,873
27	ETS CONFORT MARKET	Rehabilitation of the EP NEW BELL Commissariat, Douala II Subdivision, Wouri Division in the Littoral Region	49,000,000
28	FIFILS COMPANY LTD	Rehabilitation of EPA DEIDO, Douala 1 Subdivision, Wouri Division, Littoral Region	40,000,000
29	ETS K.JUNIOR	Rehabilitation of EP BONAMOUANG, Commune Douala I, Wouri Division, Littoral Region	36,750,750
30	ETS ELLKA	Construction of a block of 02 classrooms (rural type) in EP BALEN, Western Region, Haut NKAM Division, Commune of Bafang	16,024,185
31	ETS SOLACO	Construction of a block of 03 classrooms and equipment in 90 TB at EP BATIE COL, Commune of Batié, Hauts Plateaux Division, West Region.	31,075,000
32	ETS BABY	Rehabilitation of the Ecole Publique de FEMEGUIA in the Dschang Subdivision, Menoua Division, West Region	30,183,614
33	ETS BABY	Rehabilitation of the Ecole Publique de FEMEGUIA in the Dschang Subdivision, Menoua Division, West Region	21,075,000
34	ENTREPRISE OPA	Rehabilitation of two blocks of two classrooms, a block of four classrooms and an administrative block at the FAMTCHOUET PE; Construction of a nursery block at the TYO LAGOUENG 2 EM in the Bafoussam 2 Subdivision, MIFI Division, West Region	60,241,841
35	DEMAISON SARL	Construction and equipping of a block of two (02) classrooms at EP BAMENA CENTRE in the BANGANGTE Subdivision, NDE Division in the West Region	21,075,000
36	ETS LE FOURET	Construction and equipping of a block of two (2) classrooms at EP NJINDARE, commune of FOUMBAM, NOUN Division, Western Region	20,950,650
37	ETS KAOUTAL	Construction and equipping of a block of 02 classrooms at EP FONTAIN, Commune of Fouban, Noun Division, West Region	20,950,650
38	BADAM TECHNOLOGIY SARL	Construction of a block of 2 classrooms at EP MAYAROU, NJIMOM Subdivision, Noun Division, West Region	17,000,000
39	ETS TOUT VA POUR LE MIEUX	Construction of a block of 2 classrooms at EP NJIPIT, NJIMOM Subdivision, Noun Department, West Region	17,000,000
40	CABINET ENVIRO	Rehabilitation of 06 classrooms at EP G2 DJOUM, DJOUM Subdivision, Dja and Lobo Division in the Southern Region	36,440,415
41	ETS SGPS	Rehabilitation of EP KPWE, EP NKONGMEKAK, EP NKOLENYENG, Commune of MEYOMESSALA, Dja et Lobo Division, South Region	65,999,867
42	ETS MB NEGOCE	Rehabilitation of EBEZOM PE and NYE ELE PE, Construction and equipping of a block of 02 classrooms at MEGOM PE, MEYOMESSALA Subdivision, Dja and Lobo Division in the South Region	65,071,522
43	ETS NKOLOSSAN	Rehabilitation of 06 classrooms at EP G2 and EP G3, in the Sangmélina Subdivision, Dja and Lobo Division in the South Region	77,916,757
44	ETS HAWATIF ET GROUP	Rehabilitation of 06 classrooms at EP d'Application Gr 1 d'Ebolowa and EP d'Application Gr 1 d'Ebolowa 1, Ebolowa Subdivision, MVILA Division, South Region.	79,998,000

MINISTRY OF BASIC EDUCATION			
No.	NAME OF THE COMPANY	PURPOSE OF THE SERVICE	VAT AMOUNT
45	ETS NGON MVELE	Construction of a block of 02 classrooms + latrine block at EP BIYIYALI, NGOULEMAKONG Subdivision, Rehabilitation of 04 classrooms at EP NKOL-NKENG, BIWONG BANE Subdivision, Construction of a block of 02 classrooms + latrine block at EP ABIETE YENDJOCK, BIWONG BULU Subdivision, MVILA Division, South Region	64,449,872
46	INTERCONTINENTAL BUSINESS	Rehabilitation of classrooms and supply of tables and benches to EP ADJAP, NYETE commune, OCEAN Division, SOUTH Region	29,999,981
47	ETS ONESCAM TP	Construction and equipping of 02 blocks of 02 classrooms + latrine block at EP MBEDOUMOU-SI, Construction of a kindergarten block at EM MBEDOUMOU-SI, OLAMZE Subdivision, NTEM Valley Department, SOUTH Region	71,899,964
48	ETS ONESCAM TP	Construction of an on-call accommodation for the director in EP MBEDOUMOU-SI, OLAMZE Subdivision, NTEM Valley Division, SOUTH Region	17,000,000
49	ETS NKOLOSSAN	Construction of an on-call housing at EP NKOLEBO'O, MEYOMESSALA Subdivision, Dja and Lobo Division in the South Region	16,999,970
50	ETS NATCHA CIE PLUS CAMEROUN	Rehabilitation of the three on-call housing of 03 classrooms at the MENGUEME-BANE PE, Commune of NKOLMETET, NYONG ET SO'O Division, Centre Region	7,757,210
51	SOCACAM SARL	Supply of 3,125 table benches to DREB West	124,999,974
52	SOCACAM SARL	Supply of 1,875 table benches to DREB Littoral	74,999,984
53	SOCACAM SARL	Supply of 3,125 table benches to DREB Centre	124,999,974
54	ETS EXPRESS TRADE	Supply of 3,125 table benches to DREB South	124,954,199
TOTAL 1			2,426,691,391
55	ETS MERCURIUM GROUPE	Purchase of 1,507 tap buckets	11,279,999
56	ETS MOGE	Purchase of 2,511 tap buckets	18,798,639
57	ETS ALC	Purchase of 1,507 tap buckets	11,280,000
58	ETS ALC	Purchase of 1,507 tap buckets	11,280,000
59	ETS N'JOY	Purchase of 2,511 tap buckets	18,798,639
60	ETS ELLKA	Purchase of 1,507 tap buckets	11,279,999
61	ETS NONUDHAL	Purchase of 1,381 tap buckets	10,339,958
62	ETS R.W.K	Purchase of 2,511 tap buckets	18,799,986
63	ETS HOPE ENTREPRISES	Purchase of 1,381 tap buckets	10,333,036
64	ETS TANIA	Purchase of 2,511 tap buckets	18,799,986
65	ETS NJR	Purchase of tap buckets	4,999,800
66	ETS KARALA	Purchase of tap buckets	4,999,800
67	ETS MABAPA FUTURE	Purchase of tap buckets	4,999,800
68	ETS GROUP NYOBA	Purchase of tap buckets	4,999,800
69	ETS DAG ICEONS	Purchase of tap buckets	4,999,800
70	ETS DAG ICEONS	Purchase of tap buckets	4,999,800
71	ETS LA GANINE	Purchase of tap buckets	4,800,000
72	ETS NOREL	Purchase of tap buckets	4,999,800
73	ETS SYLTO	Purchase of tap buckets	4,999,800

MINISTRY OF BASIC EDUCATION			
No.	NAME OF THE COMPANY	PURPOSE OF THE SERVICE	VAT AMOUNT
74	ETS AL LAMINE ET FRERE	Purchase 920 cartons of 180 g soap	18,799,906
75	ETS MOGE	Purchase 1,517 cartons of 180 g soap	31,019,309
76	ETS ELLE EXQUISITE	Purchase 920 cartons of 180 g soap	18,799,906
77	ETS NGUE ET FILS	Purchase 1,761 cartons of 180 g soap	35,985,471
78	ETS DE SOLEIL RAYON	Purchase 460 cartons of 180 g soap	9,399,953
79	ETS SAINT DENIS	Purchase 460 cartons of 180 g soap	9,399,953
80	ETS OMEGATECH	Purchase 1,517 cartons of 180 g soap	31,019,996
81	ETS ELLKA	Purchase 920 cartons of 180 g soap	18,799,906
82	ETS J.B.A ET FILS	Purchase 920 cartons of 180 g soap	18,799,906
83	ETS CECOTRAM SARL	Purchase 1,471 cartons of 180 g soap	30,075,903
84	ETS SIDCAM	Purchase 920 cartons of 180 g soap	18,799,906
85	ETS NEW GENERATION	Purchase 1,471 cartons of 180 g soap	28,943,764
86	ETS ZAC	Purchase of 313,909 masks	422,625,889
87	ETS ZAC	Purchase of 167,418 masks	225,599,940
88	ELIE ET JOSEPH	Purchase of 139,515 masks	187,999,950
89	SAFE WARE	Purchase of 313,909 masks	422,625,889
90	ETS ATELIER SCEF	Purchase of 34,879 masks	46,958,731
91	ETS SYLSON SARL	Purchase of 34,879 masks	46,958,731
92	ETS PREMIUM INVEST	Purchase of 34,879 masks	47,000,000
93	ETS LA COUR DU ROY	Purchase of 34,879 masks	46,998,977
94	ETS ELLE EXQUISITE	Purchase of 69,758 masks	93,997,321
95	ANDRE ET FILS	Purchase of 69,758 masks	93,917,463
96	ETS AKOMZOBO	Purchase of 34,879 masks	46,958,731
97	ETS ISOMA PLUS	Purchase of 34,879 masks	46,958,731
98	ETS ASSAL	Purchase of 34,879 masks	46,958,731
99	GREET SARL GREET SARL	Purchase of 17,440 masks	23,495,828
100	ALTERNATIVE CONSULT Cameroun	Purchase of 69,758 masks	94,000,000
101	ETS ABDOULAYE ALI	Purchase of 34,879 masks	46,958,731
102	ETS BAKO SERVICES	Purchase of 34,879 masks	46,958,731
103	ETS EASY OFFICES SARL	Purchase of 34,879 masks	46,958,731
104	ETS ALFRA	Purchase of 17,440 masks	23,480,039
105	ETS NGUE ET FILS	Purchase of 34,879 masks	46,958,731
106	MATVARO SARL	Purchase of 34,879 masks	46,998,661
107	ETS SAGA	Purchase of 34,879 masks	46,958,731
108	ETS NKOLOSSAN	Purchase of 34,879 masks	46,958,731

MINISTRY OF BASIC EDUCATION			
No.	NAME OF THE COMPANY	PURPOSE OF THE SERVICE	VAT AMOUNT
109	ETS WORLD CENTER	Purchase of 34,879 masks	46,958,731
110	ETS AL LAMINE ET FRERE	Purchase of 34,879 masks	46,998,661
111	ETS KAWTAL	Purchase of 34,879 masks	46,958,731
112	ETS MERCURIUM	Purchase of 34,879 masks	46,958,731
113	ETS SIDCAM	Purchase of 34,879 masks	46,998,691
114	ETS BEZAM	Purchase of 17,440 masks	23,480,039
115	ETS ISOMA PLUS	Purchase of 34,879 masks	46,958,731
116	DATALINE TECHNOLOGIES	Purchase of 17,440 masks	23,424,522
117	KRATOS SARL	Purchase of 34,879 masks	46,998,691
118	ETS ROFOKOM BUSINESS SERVICES	Purchase of 34,879 masks	46,958,731
119	ETS NKOLOSSAN	Purchase of 29,700 masks	39,986,075
120	ETS BONOROS	Purchase of masks	4,998,483
121	ETS LIFE SARL	Purchase of masks	4,000,000
122	ETS PETIT PAPA	Purchase of masks	4,000,000
123	ETS NJR	Purchase of masks	4,998,483
124	ETS KARALLA	Purchase of masks	4,998,483
125	ETS EKASSI	Purchase of masks	4,998,483
126	ETS MABAPA FUTURE	Purchase of masks	4,998,483
127	ETS NDOUKOUO IBRAHIM	Purchase of masks	4,998,483
128	ETS LOLITAXE	Purchase of masks	4,998,483
129	ETS SEVEREX	Purchase of masks	4,998,483
130	ETS MKL	Purchase of masks	4,998,483
131	ETS ROLIX	Purchase of masks	4,998,483
132	STE BEC SARL	Purchase of masks	4,998,483
133	ETS GENERAL UNIVERSE SERVICES	Purchase of masks	4,998,483
134	ETS GROUP NYOBA	Purchase of masks	4,998,483
135	ETS MERY ET FILS	Purchase of masks	4,998,483
136	ETS MINKOUMOU	Purchase of masks	4,998,483
137	ETS NALOC	Purchase of masks	4,998,483
138	ETS GENERAL UNIVERSE SERVICES	Purchase of masks	4,999,800
TOTAL 2			3,256,574,381
139	Administrative Purchase Orders and Terms of Reference transmitted to MINFI	Acquisition of teaching materials	250,000,000
140	Administrative Purchase Orders and Terms of	Packing of teaching materials	30,000,000

MINISTRY OF BASIC EDUCATION			
No.	NAME OF THE COMPANY	PURPOSE OF THE SERVICE	VAT AMOUNT
	Reference transmitted to MINFI		
141	Administrative Purchase Orders and Terms of Reference transmitted to MINFI	Handling of the teaching materials	10,000,000
142	Administrative Purchase Orders and Terms of Reference transmitted to MINFI	Setting up of the Monitoring Committee for the implementation of activities	40,000,000
143	Administrative Purchase Orders and Terms of Reference transmitted to MINFI	Missions to monitor the implementation of activities	40,000,000
144	Administrative Purchase Orders and Terms of Reference transmitted to MINFI	Technical work to define needs, standards and technical validation	3,000,000
145	Administrative Purchase Orders and Terms of Reference transmitted to MINFI	Training of national executives on the use and maintenance of the platform	5,000,000
146	Administrative Purchase Orders and Terms of Reference transmitted to MINFI	Training of national executives on the use and maintenance of the platform	10,800,000
147	Administrative Purchase Orders and Terms of Reference transmitted to MINFI	Setting up and equipping distance learning centres in the 10 regions for MINEDUB	30,000,000
148	Administrative Purchase Orders and Terms of Reference transmitted to MINFI	Follow-up and supervision of e-learning	5,400,000
149	Administrative Purchase Orders and Terms of Reference transmitted to MINFI	Training of teachers, school headmasters and inspectors in pedagogical engineering of distance education, in the use of the internet platform and awareness-raising on the prevention of COVID-19	40,800,000
150	Administrative Purchase Orders and Terms of Reference transmitted to MINFI	Training of teachers, school headmasters and inspectors in pedagogical engineering of distance education and in the supervision of pupils through the teaching devices via television and awareness-raising on the prevention of COVID-19	40,000,000
151	Administrative Purchase Orders and Terms of Reference transmitted to MINFI	Training of teachers, school headmasters and inspectors in pedagogical engineering of distance education and in the supervision of pupils through the teaching devices via television and awareness-raising on the prevention of COVID-19	20,000,000
152	Administrative Purchase Orders and Terms of Reference transmitted to MINFI	Technical work for the production by teachers of pre-school and primary school course materials to be digitised	3,000,000
153	Administrative Purchase Orders and Terms of Reference transmitted to MINFI	Technical work for the production by teachers of pre-school and primary school course materials to be digitised	7,000,000

MINISTRY OF BASIC EDUCATION			
No.	NAME OF THE COMPANY	PURPOSE OF THE SERVICE	VAT AMOUNT
154	Administrative Purchase Orders and Terms of Reference transmitted to MINFI	Digitisation of pre-school and primary school courses	50,000,000
155	Administrative Purchase Orders and Terms of Reference transmitted to MINFI	MINFI Audio recording of pre-school and primary school courses	50,000,000
156	Administrative Purchase Orders and Terms of Reference transmitted to MINFI	Internet connection for pilot distance learning centres	35,000,000
157	Administrative Purchase Orders and Terms of Reference transmitted to MINFI	Payment for an online backup server	10,000,000
158	Administrative Purchase Orders and Terms of Reference transmitted to MINFI	Security and maintenance of the online platform	5,000,000
159	Administrative Purchase Orders and Terms of Reference transmitted to MINFI	Dissemination of recorded lessons through radio	25,000,000
160	Administrative Purchase Orders and Terms of Reference transmitted to MINFI	Dissemination of recorded lessons through television	50,000,000
TOTAL 3			76,000,0000
TOTAL GENERAL MINEDUB			6,443,265,772

4. Ministry of Commerce

❖ *Rationale for selecting the administration*

The coronavirus pandemic affected trade with China, the European Union and Cameroon's other trading partners. This led to a sharp drop in imports and exports with the said partners, thus leading to a significant risk of stock-outs of consumer products, with a consequent rise in market prices.

MINCOMMERCE was chosen because it had to put in place a monitoring system to ensure the availability of stocks of everyday consumer products while monitoring product quality and bad commercial practices.

In this regard, to enable the Ministry of Commerce to carry out the mission assigned under the strategy of the response plan against the Coronavirus pandemic, a budget of 1 billion was allocated.

❖ *Operating mode*

Within the framework of the implementation of the National Solidarity Special Fund, MINCOMMERCE received a provision of 1 billion for the execution of the action relating to "the implementation of a monitoring system aiming at guaranteeing the availability of stocks of current consumption products". This action is based on 2 activities:

- The reinforcement of the accessibility of products in the domestic market which will result not only in a reinforcement of the actions of the MIRAP to which an allocation of CFAF 150,000,000 has been earmarked, but also in the organisation of promotional sales campaigns of essential products in the ten regions for a period of six months and in a more targeted manner during the end of year festivities in order to alleviate the shortages and inflationary tendencies which are often observed during these periods;
- Intensification of operations to control prices and the quality of basic necessities and pharmaceutical products placed on the market.

❖ *Financial implementation*

Within the framework of the distribution of the Special National Solidarity Fund for the fight against the Coronavirus and its economic and social repercussions, the Ministry of Commerce received an allocation of 1 billion for the management of its activities. No funds were spent from this envelope. Information on this is contained in the table below:

Table 32: Financial execution of CAS Covid-19 by activity, for MINCOMMERCE

ACTIVITIES	ALLOCATION	ORDERS		PAID	
		AMOUNT	RATE	AMOUNT	RATE
ACTION 04: SETTING UP A MONITORING SYSTEM TO ENSURE THE AVAILABILITY OF STOCKS OF EVERYDAY CONSUMER GOODS					
Strengthening the accessibility of products on the market	316,000	0	0%	0	0%
Intensification of operations to control prices, quality, basic necessities and pharmaceutical products placed on the market	682,000	0	0%	0	0%
TOTAL	1,000,000	0	0%	0	0%

(*) Amounts stated in thousands of CFA francs

❖ *Status of pending files*

None of the programmed activities have been completed. However, MINCOMMERCE has made commitments in the order of 86.8 million, which have not been fulfilled until the liquidation phase.

❖ *Difficulties encountered*

For the implementation of this pandemic response plan, MINCOMMERCE encountered some difficulties, namely: the lack of understanding of the procedures led to a mismatch between the TOR and the activities listed in the distribution decree.

5. Ministry for the Promotion of Women and the Family

❖ *Rationale for selecting the administration*

The decree fixing the distribution of the allocation of the Special National Solidarity Fund for the fight against the Coronavirus made available to the Ministry for the Promotion of Women and the Family (MINPROFF) an allocation of CFAF 1.5 billion.

The MINPROFF should, as far as the fight against the Coronavirus is concerned, mitigate the social, economic and financial repercussions on the production of local products of common consumption, with households as the target. To this end, this allocation should allow for the establishment of a more effective mechanism for incentives for the local production of mass consumption products.

❖ *Operating mode*

MINPROFF launched five tenders for activity 3 relating to the reinforcement of the Centres for the Promotion of Women and the Family for the production and availability of masks in the communes.

❖ *Financial implementation*

The financial execution of this activity is presented in the table below:

Table 33: Financial execution of MINPROFF

ACTIVITIES	ALLOCATION	ORDERS		PAID	
		AMOUNT	RATE	AMOUNT	RATE
ACTION 06: SETTING UP OF A MORE EFFICIENT SYSTEM FOR INCENTIVES AND LOCAL PRODUCTION OF COMMON CONSUMPTION PRODUCTS					
Training of 3600 community relays and provision of awareness materials for dissemination	72,000	0	0,0%	0	0,0%
Organisation of educational talks on topics related to COVID-19	72,000	0	0,0%	0	0,0%
Strengthening the Centres for the Promotion of Women and the Family (CPFFF) for the production and availability of masks in the communes	585,000	0	0,0%	0	0,0%
Acquisition and distribution of agro-pastoral equipment and inputs to 3,600 women	360,000	0	0,0%	0	0,0%
TOTAL	1,500,000	0	0	0	0

(*) Amounts stated in thousands of CFA francs

As of now, MINPROFF has a consumption rate of 0% due to the time constraint insofar as the service providers have not yet delivered the orders.

❖ Status of pending files

With reference to the data collected in the PROBMIS- Covid-19 SAA application, it appears that:

- 05 files were eligible for an amount of 580.3 million
- 04 files were eligible for an amount of 483.8 million

Table 34: Detailed situation of pending files at MINSANTE

MINISTRY FOR THE PROMOTION OF WOMEN AND THE FAMILY			
No.	NAME OF THE COMPANY	PURPOSE OF THE SERVICE	VAT AMOUNT
1	ETS LA PAIX D'AFRIQUE	Supply of sewing equipment	96,509,025
2	ETABLISSEMENT MICONCEPT	Supply of 100 industrial spinners	65,587,500
3	MACAO TRADING COMPAGNY	Supply of 100 generators	177,086,000
4	LA PAIX D'AFRIQUE	Supply of 400 sewing machines	162,180,000
5	AFRIQUE MODERNE SARL	Supply of various sewing workshop equipment	79,991,200
TOTAL			581,353,725

6. Ministry of Labour and Social Security

❖ *Rationale for selecting the administration*

The Coronavirus pandemic strongly affected Cameroon on the health, economic and social levels from the 1st quarter of 2020. As a reaction, the Government took on 17 March 2020, a set of measures to be implemented to combat the pandemic and maintain the balance in all sectors of the country's life. This was followed by a modification of the 2020 finance law by an order of the President of the Republic signed on 3 June 2020.

Thus, the MINTSS being responsible for the elaboration and implementation of the Government's policy in the areas of labour relations, workers' status and social security as well as the conduct of public policies of the labour and social security subsector which consist in improving labour protection, promoting quality social security for all and strengthening the governance of the sub-sector is called upon to ensure the protection of workers.

❖ *Operating mode*

After the publication of the decree on the distribution of the National Special Solidarity Fund for the fight against the Coronavirus and its economic and social repercussions, the MINTSS informally activated the working group that had previously developed the activities retained in the Covid-19 SAA. Beforehand, appropriation meetings were organised to explain the distribution decree and the circular on the implementation of the said SAA. Subsequently, a Focal Point and a Stocks Accountant were appointed to confirm the implementation of the Covid-19 SAA file processing circuit by MINTSS.

❖ *Financial implementation*

It is presented in the table below:

Table 35: Financial execution

ACTIVITIES	INITIAL ALLOCATION	REVISED ALLOCATION (*)	ORDERS		PAID	
			AMOUNT	RATE	AMOUNT	RATE
ACTION 07: DEVELOPMENT OF DISTANCE LEARNING AND MONITORING TOOLS AND VIRTUAL WORKING PLATFORMS						
Control of the application of labour legislation in enterprises	687,000	687,000	0	0,0%	0	0,0%
Protection of the health and safety of workers in enterprises and administrations in times of COVID-19	92,000	92,000	0	0,0%	0	0,0%
Social dialogue and maintenance of social peace in the context of COVID-19	107,000	107,000	0	0,0%	0	0,0%

Raising awareness of employers and workers on labour legislation in times of COVID-19	114,000	114,000	0	0,0%	0	0,0%
TOTAL	1,000,000	1,000,000	1,000,000	0,0%	0	0,0%

❖ *Status of pending files*

MINTSS has no pending files for the year 2020.

❖ *Difficulties encountered*

The difficulties encountered include the mismatch between the content of the draft TORs and the tasks defined in the distribution decree.

7. Ministry of Social Affairs

❖ *Rationale for selecting the administration*

In accordance with Decree No. 2011/408 of 09 December 2011 on the organisation of the Government, MINAS is responsible for the fight against precariousness and social exclusion with a view to improving the conditions and quality of life of socially vulnerable people, such as the elderly and street children. With reference to the 5th pillar of the strategy of response against the coronavirus and with regard to social resilience, it is a question of taking measures to alleviate the difficulties that households and vulnerable populations will have to face because of the numerous restrictions instituted in the framework of the fight against the pandemic. Decree No. 2020/3221/PM/ of 22 July 2020 fixing the distribution of the allocations of the Special National Solidarity Fund for the Fight against the Coronavirus and its economic and social repercussions in its article 3 specifies that the resources referred to are intended for the granting of support to socially vulnerable people and street children affected by Covid-19. The MNAS was thus chosen to achieve this objective in the social affairs sector.

Based on this competence, MINAS implemented the response strategies against the coronavirus pandemic to fight against precariousness and social exclusion with a view to improving the conditions and quality of life of socially vulnerable people such as the elderly and street children.

❖ *Operating mode*

The operational phase at MINAS was marked by the setting up of an organisational mechanism and a purely operational mechanism.

At the organisational level, all response operations are coordinated by the Director of General Affairs, assisted by two directors: the Director of National Solidarity and Social Development and the Director of the Protection and Promotion of the Elderly and Disabled. They are supported in their functions by the focal point at Covid-19 SAA who is responsible for ensuring the follow-up and processing of all the files initiated within the framework of this operation of response against the pandemic and for ensuring the consolidation of all the data collected and transmitted by the Regional and Divisional Delegates. The same applies to the data from the private social welfare structures and organisations involved in the care of street children and the elderly.

On the operational level, the operational phase of the strategy to respond to the pandemic for the benefit of vulnerable populations was carried out in two essential stages characterised, on the one hand, by the identification of all elderly people throughout the national territory and, on the other hand, by the supervision and resettlement of street children in the cities of the ten regions.

As regards the strategy put in place for the elderly, it targeted ten thousand (10,000) people in this age category. That is, a target of one thousand (1000) elderly people per region. However, due to the security crisis in the NOSO, only 8,000 elderly people will remain, identified and listed in the registers of the regional MINAS delegations. At the organisational level, these people are monitored and supported either by the Support Structures (SS) or by the Private Social Works (PSW), which are well identified and registered in all the MINAS regional delegations. It should be noted that alongside these SS and PSW, organisations such as BETHANIE VIACAM, the Missionaries of Charity of SIMBOCK, the retired sisters of NSIMALEN, also contribute to the accompaniment of the elderly who live either in the "houses of the elderly" built in the ten regions, or in their respective homes.

With regard to street children, the response to the COVID-19 contamination consisted of identifying and caring for these children in the reception centres requisitioned for the purpose. This strategy, which aimed at protecting this category of children, also aimed in the short term to promote their socio-professional reintegration through training courses in trades and income-generating activities and, to a lesser extent, to facilitate their return to their families. Thus, 165

willing children are waiting to return to their families with appropriate equipment to deal with the possible consequences of COVID-19.

❖ *Financial implementation*

The initial allocation for MINAS was 2.5 billion, representing the estimated amount for the first year of the response plan against the coronavirus pandemic.

The total amount spent by MINAS in the financial year 2020 to 31 March 2021 amounts to 103.9 million. This amount is presented in the table below as follows:

Table 36: Financial execution of Minas

ACTIVITIES	ALLOCATION	ORDERS		PAID	
		AMOUNT	RATE	AMOUNT	RATE
ACTION 01: SUPPORT FOR SOCIALLY VULNERABLE PEOPLE (STREET CHILDREN AND THE ELDERLY)					
Community mobilisations around the prevention of COVID-19 contamination	500,000	0	0,0%	0	0,0%
Strengthening the containment of street children and the elderly	1,615,000	0	0,0%	0	0,0%
Support to the resilience of street children, the elderly and other categories of SVP	200,000	0	0,0%	0	0,0%
ACTION 03: DEVELOPMENT OF DISTANCE LEARNING/TRAINING SYSTEM					
Supervision	185,000	0	0,0%	0	0,0%
TOTAL	2,500,000	0	0,0%	0	0,0%

(*) Amounts stated in thousands of CFA francs

Three (3) files are currently being processed. Of the three (3) files in process, two (2) received the budgetary visa and one (1) is still in process at the DGB for the establishment of the eligibility certificate.

The two (2) files that have received budgetary approval are valued at 103.9 million. The service orders for these files are still pending signature at the Cabinet of Minas.

❖ *Status of pending files*

With reference to the data collected at MINAS, it appears that three (3) files were submitted and broken down as follows:

- 02 files were eligible for an amount of 103.9 million
- 01 file for an amount of 64.7 million is still being processed by the relevant departments of the DGB.

Table 37: Detailed situation of pending files at MINAS

MINISTRY OF SOCIAL AFFAIRS			
No.	NAME OF THE COMPANY	PURPOSE OF THE SERVICE	VAT AMOUNT

1	ETS ADI SYSTEM	Acquisitions, equipment and materials for confinement areas for the Elderly (PA) and accommodation centres, monitoring and observation of street children (EDR) in the 10 regional capitals	79,619,905
2	ETS ELLE EXQUISITE	Acquisition of clothing for the elderly	24,291,225
3	ETS JEANNY	Supply and installation of office furniture for the elderly (10) and for the monitoring and observation centres (27) for street children.	64,657,112
TOTAL			168,568,242

At the end of this work, the amount to be carried over to 2021 is estimated at 103.9 million corresponding to the two files that received budget approval. As for the third file pending processing and valued at 64.7 million, it constitutes a rejection represented in the following table:

❖ *Difficulties encountered*

These relate to the slowness of procedures during the processing of these files. Delays in payment and delivery of ordered equipment. In addition, the lack of control over the nature of the eligible files led to the rejection of several files. Finally, there was the reluctance of some authorising officers to initiate commitment acts relating to COVID-19 files.

CONCLUSION AND OUTLOOK

The ambition of this report is to give account on (i) - the institutional and technical mechanism put in place to manage the Special Solidarity Fund for the Fight against the Coronavirus and its economic and social repercussions. (ii) - the budgetary execution of the various allocations granted to the various administrations involved. (iii) - the detailed situation by administration. Regarding the institutional and technical mechanism put in place by the government, the latter consisted of (i) a budgetary collective and the opening of a Special Allocation Account, (ii) the distribution of the Endowment of the Special National Solidarity Fund for the Fight against the Coronavirus and its economic and social repercussions, (iii) the development of the specific management rules applicable to the said Fund, and (iv) the development of the infrastructural and technical system for the management of the Covid-19 SAA

Regarding the execution of the budgetary appropriations allocated to the administrations involved, we will retain that for the 2020 fiscal year the government's response strategy to the Covid-19 pandemic benefited from a total amount in resources of 161.9 billion euros. ie 153.2 billion from withdrawals from the general budget (including budgetary support) and 8.7 billion from assistance funds.

The total expenses paid amounted to 161.9 billion, that is 45.2 billion in cash advance expenses for the exclusive benefit of MINSANTE before the signing of the decree for the distribution of Covid-19 funds and the implementation of the Covid-19 SAA system, and 116.7 billion paid from August 2020 to March 2021 (including MINSANTE) in the Covid-19 S AA system.

Pending files, that is to say those having received the budgetary visa, returned to the sector administrations for signing of the contracts, but which were not given financial cover at the closing date of the 2020 fiscal year represent for their part an amount of 40.6 billion and are likely to be automatically carried over to the 2021 budget of Covid-19 SAA.

The developments in this report concerning the detailed situation by administration allow for a refined analysis of the execution of Covid-19 funds in each ministry involved in the government strategy to respond to Covid-19.

On the purely health front, even if we record a considerable number of deaths like all countries, the government strategy in this area has proved to be effective.

If we stick to the latest MINSANTE report (updated on 03 July 2021), Cameroon has so far recorded a cumulative amount of 81,467 people infected with covid-19.

Of this sample, 79,825 were cured, 1,330 died, 273 were on oxygen or in outpatient treatment. From these statistics it appears that Cameroon has a case fatality rate from Covid-19 of 1.6% (well below global and African averages), the cure rate is around 98% (79,800 patients cured) and the severity rate remains stable at 0.3%.

On a purely economic level, despite the perverse effects of the pandemic, Cameroon showed resilience in 2020. Unlike the wind of recession that has been observed in several countries around the world, economic activity in Cameroon rather experienced a slowdown, albeit pronounced. Thus, unlike a projected -2.6% recession, the growth rate ultimately stood at 0.7% in 2020 against 3.7% in 2019.

For the year 2021, this resilience is strengthening and even a resumption of growth is envisaged. Indeed, according to the calculations of the Ecofin Agency based on data published on 7 April 2021 by the International Monetary Fund (IMF) within the framework of the revised economic outlook for the world, Cameroon would occupy a prominent place among the Leading countries in terms of economic growth, the latter comes in sixth place with an estimated addition of US \$ 5.9 billion in additional GDP to its economy. It is thus ahead of Ghana (7th) which should add 5 billion US dollars of wealth created to its economy (**source: IMF economic outlook, April 2021**).

On the budgetary level, the choices made by the government and the establishment of the Covid-19 SAA have been beneficial. This option did not only allow the fluidity of budgetary operations but also significantly increased the auditability and transparency of all processes in the context of the management of Covid-19 funds.

In light of these findings, it appears, all things considered, that the government's response to Covid-19 has been effective.

The government nevertheless recognizes that a number of pitfalls hindered the proper execution of activities funded by Covid-19 during fiscal year 2020, in particular:

- The low appropriation by a large number of administrations of expenditure execution procedures in the Covid-19 SAA circuit;
- The non-regularization by the Ministry of Health of cash advances granted for its benefit for a total amount of 45.9 billion;
- The low mobilization of assistance funds.

The government cannot ignore the fact that the pandemic persists and is even experiencing a certain resurgence with the appearance at the global level of new variants, it is fully aware that the mutations of this pandemic not only require the continuation of the efforts undertaken in the direction of the protection of the economic fabric but also an adaptation of the current response strategy favouring mass vaccination of populations, all things which militate for an increased mobilization of resources allocated to the fight against the pandemic for the 2022 fiscal year, as attested by the provisions of Article 31 (new) of Ordinance No. 2021/003 of 07 June 2021 to amend and supplement certain provisions of Law No. 2020/018 of 17 December 2020 on the Finance Law of the Republic of Cameroon for the 2021 fiscal year, authorizing the raising of the ceilings of resources intended to supply the Solidarity Fund from 150 to 200 billion for the 2021 fiscal year.