The Audit Bench of the Supreme Court has adopted this report, following the deliberation in chambers on Friday 04 June 2021, on the report of Mr. Théodore MBENOUN, Division President.

The meeting in chambers was composed of:

- **President: Mr. YAP ABDOU**, President of the Audit Bench, General Supervisor of the audit, Chairman;

Members:

- **Mrs. FOFUNG Justine NABUM spouse of WACKA,** *President of the 3rd Division ;*
- **Mr. MBENOUN Théodore,** *President of the 1st Division, General Coordinator of the audit,*
- **Mr. NGATCHA Isaïe,** *President of the 4th Division;*
- **Mr. NDJOM NACK Elie Désiré,** *President of the 2nd Division;*
- **Mrs. NJONKOU MANGWA Rose spouse of TCHOQUESSI,** Justice of the Supreme Court;
- **Mr. SUH Alfred FUSI,** Justice of the Supreme Court;
- **Mr. YEBGA MATIP,** Master of the Supreme *Court*;
- **Mr. DJOKO André,** Master of the Supreme *Court*;
- **Mr. NDONGO ETAME David,** Master of the Supreme *Court*;
- **Mr. MIKONE Martin Bienvenu,** Master of the Supreme *Court*;
- **Mr. ALIMA Jean Claude**, Master of the Supreme *Court*;
- **Mr. OUMAROU ABDOU**, Master of the Supreme *Court*.

The work of the Audit Bench was conducted under the supervision of the General Coordinator, by six teams composed of Legal and Judicial Officers, Registrars and Audit Assistants headed by Masters of the Supreme Court. Rapporteurs were **Mr MFUL'EMANE Yves Olivier, Mrs SAME LOTTIN Laure Elsa spouse of MBOCK, Mr TAMA Vital Charly, Mr NDJEMBA NKOTO Willy Martial, Mr NYEMB Oscar Thierry Ulrick, Mrs NGASGA MENYOMO Laurentine spouse of MBEPET and Mr NGOUH ESSOUMAN Narcisse.**

The audit firm **BEKOLO & PARTNERS** and a team of experts were mandated to participate in some aspects of this audit.

The Legal Department was represented by:

- Mr. **AWALA WODOUGUE Jean-Claude**, Senior Advocate General,
- Mrs **MEYE Marie épouse NNOMO ZANGA**, Advocate General,
- Mr. **NIBA George AMANCHO AWAH,** Advocate General,
- Mr. **ONANA ETOUNDI Félix**, Advocate General,

Mr. **NGUETCHUENG Bertrand**, Registrar-in-Chief, took the minutes.

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AFD	French Development Agency
BEAC	Bank of Central African States
BGFI	Banque Gabonaise et Française Internationale
IsDB	Islamic Development Bank
C2D	Debt reduction and development contract
CAA	Autonomous Sinking Fund
CAMAIR-CO	Cameroon Airlines Corporation
CAMTEL	Cameroon Telecommunications
CAMWATER	Cameroon Water Utilities Corporation
SAA	Special Appropriation Account
CCOUSP	Public Health Emergency Operations Coordination Centre
CENAME	National Supply Centre for Essential Medicines and Medical Consumables
CHAN	African Nations Championship
CSUSP	Scientific Council of Public Health Emergencies
DGB	Directorate General of Budget
DGTCFM	Directorate General of the Treasury, Financial and Monetary Cooperation,
DPML	Department of Pharmacy, Medicines and Laboratories
DRSP	Regional Delegation of Public Health
FEICOM	Special Fund for Equipment and Inter-communal Intervention

FMI	International Monetary Fund
FOSA	Health Facilities
FRPS	Regional Health Funds
GIZ	Deutsche Gesellschaft für Internationale Zusammenarbeit, German International Development Cooperation Agency
YCH	Yaoundé Central Hospital
YGH	Yaoundé General Hospital
HYSACAM	Hygiène et Salubrité du Cameroun
IMPM	Institute of Medical Research and Studies of Medicinal Plants
MINAT	Ministry of Territorial Administration
MINDDEVEL	Ministry of Decentralization and Local Development
MINEDUB	Ministry of Basic Education
MINEPAT	Ministry of Economy, Planning and Regional Development
MINEPIA	Ministry of Livestock, Fisheries and Animal Industries
MINFI	Ministry of Finance
MINRESI	Ministry of Scientific Research and Innovation
MINSANTE	Ministry of Public Health
WHO	World Health Organization
UNDP	United Nations Development Programme
RCCM	Trade and Personal Property Right Register
IHR	International Health Regulations
IMS	Incident Management System
SITREP	Situation Report / Rapport de Situation Périodique

VAT	Value Added Tax
UBA	United Bank for Africa
UNOPS	United Nations Office for Project Services
MSF	Doctors without Borders

RECOMMENDATIONS

To the Prime Minister, Head of Government

1. Regularly include on the agenda of meetings of the interministerial body in charge of strategic management of the pandemic, set up under the auspices of the Prime Minister, the examination of accounts of the SAA and the performance of each of the actions financed.

2. Include programme performance indicators for each beneficiary administration in the next distribution of the Special Fund allocation.

3. Review the assessment of resources required to be mobilized for 2022 and, if necessary, subsequent years, based on a study of the evolution of the pandemic and the results of the accounting execution of the Special Appropriation Account in 2020

4. Strictly prohibit payment in cash for public contracts, which is irregular under the provisions of Decree No. 2020/375 of 7 July 2020 on General Regulations governing Public Accounting.

5. Put an end to the authorization of special contracts in the pandemic response.

6. Amend Articles 4 and 71 of Decree No. 2018/366 of 20 June 2018 on the Public Contracts Code to specify which provisions relating to contracts concluded by invitation to tender or mutual agreement do not apply to special contracts.

7. Amend and complete Decree No. 74/199 of 14 March 1974 on the regulation of burial, exhumation and transfer of corpses, in view of providing a regulatory basis for Opinion No. 006/AE/CSUSP/2020 of 22 May 2020 of the Scientific Council of Public Health Emergencies on the management of the bodies of patients who died as a result of Covid-19.

8. Strengthen local production capacity for essential drugs, including measures to improve the competitiveness of existing industrial sites on the national territory.

9. Negotiate an agreement with the owner of the "ORCA" building providing for fair compensation and the repurchase of the building.

10. Cancel the remaining credits available in the Special National Solidarity Fund for the activity "Production of Chloroquine and Azithromycin ".

To the Minister of Public Health

11. Favour the option of using the Global Fund to Fight HIV, Tuberculosis and Malaria for the acquisition of screening tests, or if necessary, ordering them directly from the manufacturer.

12. Increase the funds available to finance community surveillance to the level of needs, taking into account the risks linked to the occurrence of a new wave of the pandemic, by distributing these funds among the health districts according to objective criteria, in particular the demographic weight, the number of recorded cases, the risk of spread of the virus, the number of health areas.

13. Apply the texts relating to stores accounting, and provide the stores accountant of MINSANTE with the means to make up for the delay in recording the inventory of movable and immovable property and stocks acquired since the beginning of the pandemic, by allocating sufficient human and material resources to him.

14. Produce statistics on the length of stay in hospital of Covid-19 patients expressed in number of days on the one hand, and on the flow of patients managed during a given period (month or year) on the other hand.

15. Clarify management criteria for Covid-19 patients with comorbidities and/or severe cases.

16. Establish a bonus scale for hospital staff applicable throughout the country in the event of an emergency situation, and give hospitals the means to pay this bonus.

17. Establish a set of indicators for the administrative management of the activities of Programme 971 (strengthening of the health system), covering monthly monitoring of the commitment of funds by activity, monitoring of deadlines, the operational nature of the buildings delivered, the use of stocks of goods purchased and their distribution to operators in the field, and the satisfaction of the needs of care centres, particularly in terms of medicines and oxygen.

18. Develop and implement a procedure for monitoring and validating the data collected on the evolution of the pandemic by the actors in the health pyramid.

19. Establish a central and integrated computer application for the production and analysis of statistical data on the evolution of the pandemic.

20. Develop a system to safeguard statistical data on the evolution of the pandemic.

21. Develop administrative, financial and operational procedures for the Incident Management System (IMS).

22. Put in place a computerized Incident Management System (IMS) operations management tool.

23. Publish on the Ministry's website, on a weekly basis, the list of contracts awarded under Programme 971 "Strengthening of the health system", with the amount of the contract, the name of the contracting company, its domain of activity and the name of its owner(s).

24. Systematically involve the market engineer in the monitoring and technical and financial control of the execution of contracts, whether the project manager is public or private.

25. Publish on the Ministry's website, all "Covid-19 Situation Reports."

26. Close the accounts opened in BGFI BANK and UBA before the signature of the ordinance of June 3, 2020, in accordance with circular No. 220/C/MINFI of July 22, 2020and ensure that the balance is transferred to the Public Treasury.

To the Minister of Scientific Research and Innovation

27. Deliver to MINSANTE the available batches of azithromycin stored at IMPM, so that they can be distributed without delay to the care centres for Covid-19 patients.

To the Minister of Finance

28. Establish a cash flow statement for the operations of the Special Fund, and credit account No. 470552, which is intended to receive the resources of the Fund, with payments from the general budget, the timing and amount of which will be adjusted to the disbursement forecasts.

29. Intensify the work on the accounting reform begun in 2016, particularly in its component dealing with the automation of the collection of accounting and financial information, with a view to significantly increase the genuineness of the General Accounts of the State, with a view to its certification in 2022.

30. Develop procedures for receiving and accounting for in-kind and cash donations from physical and moral persons.

GENERAL INTRODUCTION

The health crisis linked to the COVID-19 pandemic which has been affecting Cameroon since March 2020, like all the countries in Africa and the world, prompted a strong response from the government, through a Global Response Plan amounting to CFAF 479 billion over three years, including CFAF 296 billion for the 2020 fiscal year Within this framework, Ordinance No. 2020/001 of 3 June 2020 of the President of the Republic to amend and supplement some provisions of Law No. 2019/023 of 24December 2019 to lay down the finance law of the Republic of Cameroon for the financial year 2020, and the creation of a Special Appropriation Account called the "*Special National Solidarity Fund to fight the Coronavirus and its Economic and Social Impacts*", with a budget of CFAF 180 billion, divided into 4 programmes, and which concerns 24 ministries.

Given the stakes involved in the success of this response plan for the health of the population and national economic development, the Audit Bench decided to include the audit of the Special National Solidarity Fund in its 2020 control programme through Ordinance No. 2020/007/CAB/PCDC/CSC of 6 July 2020 of the Acting President. The work of the Bench on Government's Response Plan will continue in 2021 and 2022 and will be the subject of several reports, in order to take into account the timing of the implementation of the actions, which will be more or less deferred in time depending on the administrations.

Moreover, Ordinance No. 2020/001 of 3 June 2020 of the President of the Republic prescribed an independent audit, the results of which must be made public.

Decree No. 2020/3221/PM of 22 July 2020 of the Prime Minister, Head of Government, and Circular No. 00000220/C/MINFI of 22 July 2020 of the Minister of Finance designated the Audit Bench to conduct this audit.

In accordance with the provisions of section 86 of Law No. 2018/012 of 11 July 2018 to lay down the Fiscal Regime of the State and other public entities, the Audit Bench focused both on the regularity of the use of public funds, and the performance of public action, that is, its economy, efficiency and effectiveness.

This report focuses on the actions implemented by MINSANTE, MINRESI and MINFI during the 2020 financial year, bearing in mind that the expenditure of other ministerial departments up to 31 December 2020 under the Special Fund was not very significant.

It also responds to the request of the President of the Republic for the Audit Bench to audit the Special Fund for the periods from April 3 to 27, 2020, April 27 to May 13, 2020 and May 13 to 27, 2020[1].

FOUR INTRODUCTORY POINTS

As a preamble to this first report, the Audit Bench wishes to highlight four important points:

Firstly, the action of public authorities was made extremely difficult at the beginning of the pandemic by the poor knowledge of this new disease and its modes of transmission, so that health personnel in contact with infected persons, and the administrative staff of health administrations, sometimes had to take personal risks to set up an effective disease detection and care system, particularly between March and June 2020. The Audit Bench took account of these circumstances to distinguish between what was urgently required in the name of the general interest by freeing oneself from overly restrictive rules, and the bad practices of a number of officials who took advantage of the situation.

Secondly, the governmental response to this crisis of unprecedented magnitude was prompt, and the health strategy, guided by the advice of a Scientific Council on Public Health Emergencies set up for the occasion, composed of doctors and scientists who are authorities in their field, was in line with the International Health Regulations adopted by the WHO;

Thirdly, it is not for the Audit Bench to take sides in the debates that plagued the global scientific community since the beginning of the pandemic, particularly with respect to the effectiveness of particular drugs or treatments. The work of the Audit Bench consisted in verifying whether the objectives set by the Prime Minister were achieved and under what conditions the resources allocated were used;

Fourthly and finally, the Audit Bench took into account in its work information of all kinds that were transmitted to it, including information published in the press and on social networks, which it endeavoured to verify.

[1]Letter from the Secretary General of the Prime Minister's Office to the President of the Audit Bench dated 21 October 2020, relaying a request from the President of the Republic

PART 1
STANDARDS AND SCOPE OF THE AUDIT OF THE AUDIT BENCH

1. A SCOPE OF AUDIT COVERING 22 ACTIVITIES AND 157.9 BILLION CFA FRANCS OF COMMITTED EXPENDITURES

1.1. Control methods in line with the ISSAI 100 standard

The audit work carried out by the Audit Bench combines the three main types of public finance audit set out in the ISSAI 100 standard on the Fundamental Principles of Public Sector Auditing, issued by the International Organization of Supreme Audit Institutions (INTOSAI):

- Compliance auditing, which focuses on determining whether the activities, financial transactions and information comply in all material aspects, with the laws and regulations governing the audited entity;
- Financial auditing, which determines whether an entity's financial information is presented in accordance with the applicable financial reporting framework and regulatory environment;
- Performance auditing, which focuses on whether interventions, programmes and institutions are operating in accordance with the principles of economy, efficiency and effectiveness and whether there is room for improvement.

1.2. An audit decided in July 2020, when only MINSANTE, MINRESI and MINFI had incurred expenses

The Audit Bench decided to initiate an audit on the management of the Special National Solidarity Fund as of July 6, 2020, i.e. one month after the publication of the President of the Republic's ordinance of June 3, 2020 establishing this Fund.

THE AUDIT OF THE ACTIVITIES OF THREE MINISTERIAL DEPARTMENTS: A RATIONAL CHOICE OF 94.1% OF THE SPECIAL FUND EXPENDITURE IN 2020

At the beginning of July 2020, when the Audit Bench decided on an audit and designed its audit plan, two points were clear:

- Firstly, only three ministries, MINSANTE MINRESI and MINFI, had committed funds to the fight against the pandemic. They did so outside the budgetary framework later on retained, namely a dedicated Special Appropriation Account, the management rules of which was defined by the Prime Minister's decree of 22 July 2020 and the circular dated the same day from the Minister of Finance;
- Secondly, other ministries had not yet committed any funds. The prospect of them doing so en masse before the end of the year appeared very remote. However, the Audit Bench wrote to all ministerial departments in early September 2020 requesting information on the activities and appropriations they had already committed. The replies received confirmed that most of them had not yet achieved anything, despite their declarations of intent. Only the activities relating to the clearance of domestic debt and the reimbursement of VAT credits carried out by MINFI appeared to be auditable.

It is in these conditions that the scope of the audit was decided: it concerns the ministries which accounted for credit commitments in September 2020, namely MINSANTE, MINRESI and MINFI. This rational choice is confirmed by the COVID-19 Special Appropriation Account (COVID-19 SAA), as shown in § 4.2. below: the audit scope covered CFA F 157.9 billion of expenditure out of a total of CFA F 167.7 billion, i.e. 94.1% of the fund's expenditure.

1.3. A scope covering 22 activities

Given this choice and in view of the activities listed in the Prime Minister's decree of 22 July 2020, the Audit Bench should have audited 28 activities:

- 19 activities of the response plan under the responsibility of MINSANTE, i.e. a budgeted expenditure of CFAF 45.630 billion;
- 7 activities under the responsibility of MINRESI, i.e. a budgeted expenditure under the Special Fund of CFAF 6.100 billion;
- These 26 activities are detailed in the Prime Minister's allocation Decree No. 2020/3221, dated 22 July 2020;
- 2 activities of programme 972 "economic and financial resilience" not allocated, but in practice under the responsibility of MINFI, for an amount of CFAF 50 billion.

These 28 activities are detailed in the Allocation Decree No. 2020/3221/PM of 22 July 2020 of the Prime Minister, Head of Government.

However, the Audit Bench investigations showed that 6 activities were not implemented in 2020 for a total of CFAF 2.135 billion. These include:

- 1 activity of MINSANTE

A2A6 - Construction and rehabilitation of medical imaging centres (CFAF 750 million);

- 5 activities of MINRESI

  A1A1- Performance Evaluation of Covid-19 Rapid Tests for Certification (CFAF 75.5 million);

  A1A2- Development of research and local production of basic pharmaceutical products: Antibiotics, antimalarials, anti-inflammatories and immunomodulators (CFAF 500 million);

  A1A3 - Strengthening collaboration between naturopath practitioners and health care personnel for the development and certification of traditional products (CFAF 100 million);

  A3A1 - Use of traditional medicinal plant extracts for the control of intestinal parasites of ruminants and diseases/pests of plants and agricultural products (320 million FCFA);

  A3A3 - Strengthening of fish and improved monogastric production (CFAF 390 million).

Therefore, the audit covered:

- 18 activities of the response plan under the responsibility of MINSANTE, i.e. a budgeted expenditure under the Fund of CFAF 44.88 billion;
- 2 activities under MINRESI, i.e. a budgeted expenditure under the Fund of CFAF 4.714 billion;
- 2 activities not attributed but whose implementation is under the responsibility of MINFI for an amount of CFAF 50 billion.

That is to say a total of 22 activities, covering 3 ministries and representing a budgeted expenditure in the Special Fund of CFAF 99.59 billion, but whose implementation has largely exceeded these amounts, since payments in 2020 amounted to CFAF 128.1 billion and commitments to CFAF 157.9 billion (see § 4.2 and § 10 below) for the said activities.

FIGURES OF THE AUDIT SCOPE
- **CFAF 99,590,000,000** in budgetary expenditure of the Special Appropriation Account 2020 **but** - **CFA F 157,900,000,000** of committed expenditure out of an estimated total Special Fund expenditure of **CFA F167,700,000,000** in 2020[1], **of which** **CFA F128,100,000,000** of expenditure paid in 2020

It should be noted that the Audit Bench will audit in a forthcoming report the effectiveness of the tax relief measures, of a sum of **FCFA 116,000,000,000** for the 2020 financial year, as well as the activities conducted by other ministerial departments.

This report was written after the Audit Bench collected information from all over the country: The Legal and Judicial Officers who conducted the investigation met with officials of the central administration and public companies, governors, regional delegates of public health, hospital directors, doctors, company managers and public accountants, i.e. a total of 232 people working for 97 services or bodies, listed in annexures 1 and 2 of this report. The Audit Bench also interviewed the following qualified persons:

- Professor KOULA SHIRO SINATA, President of the Scientific Council of Public Health Emergencies, September 17, 2020;
- Dr. SANDJON Guy, President of the National Order of Physicians, on September 17, 2020;
- Dr. AMPOAM Christophe, Vice President of the National Council of the Order of Pharmacists, on September 17, 2020;
- Dr. ZE Albert, health economics expert on September 21, 2020.

The adversarial principle was respected with regard to the main managers audited, both in government and in private companies, who were given extracts from the interim report concerning them.

It is in this context and on the basis of the **356-page** final observation report, accompanied by appendices that this audit report on the management of the Special National Solidarity Fund to fight Coronavirus and its Economic and Social Impacts for the 2020 financial year and on the implementation of the activities it financed, drawn up on the basis of a 350-page final report was adopted.

PART 2
STATE INTERVENTION TO RESPOND TO THE COVID 19 CRISIS

2. THE LEGAL FRAMEWORK AND RESOURCES ALLOCATED TO MINISTERIAL DEPARTMENTS

The budgetary and financial framework of the Comprehensive Response Plan was put in place by:

- Ordinance No. 2020/001 of 3 June 2020 of the President of the Republic;
- Decree No. 2020/3221 of 22 July 2020 of the Prime Minister;
- Circular No. 00000220/C/MINFI of 22 July 2020 of the Minister of Finance.

2.1. Ordinance of the President of the Republic of 03 June 2020

The ordinance No. 2020/001 of the President of the Republic to amend and supplement some 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 2020signed on 3 June 2020 before being ratified by the Parliament at its June session, provided for tax relief measures valued at CFAF 116 billion and the creation of a special account called "*Special National Solidarity Fund to fight the Coronavirus and its Economic and Social Impacts*" with CFAF 180 billion, distributed in 4 programmes.

Table 1 - Distribution of the resources of the Special National Solidarity Fund between 4 programmes

Number	Title of the programme	Allocated resources (In billion CFA F)
971	Strengthening the health system	58.7
972	Economic and financial resilience	98.7
973	Strengthening research and innovation	8.1
974	Social resilience	14.5
	Total	**180**

Source: *Art. 56 of Ordinance No. 2020/001 of 03 June 2020*

Article 57 bis of this ordinance provides that the operation of this special appropriation account (SAA) derogates from the provisions of:

- Section 47 paragraph 2 of the Law No. 2018/012 of 11 July 2018 to lay down the Fiscal Regime of the State and other public entities, which established payments ceilings from the general budget to a SAA at 10%;
- Section 45 of Law No. 2018/012 of 11 July 2018, which prohibits the charging to a SAA of expenditure on salaries, wages, allowances and benefits of any kind.

Article 57 of the Ordinance further provides that an independent audit of the use of the resources of the Special Fund shall be carried out at the end of 2020 and its results published.

2.2. Prime Minister's decree of 22 July 2020

Decree No. 2020/3221 of the Prime Minister, of 22 July 2020, sets the distribution of the allocation of the Special National Solidarity Fund among 24 administrations, for a total of CFAF 131.95 billion in recurrent expenditure and CFAF 48.05 billion in capital expenditure.

Table 2 – Distribution of the resources of the Special National Solidarity Fund between ministerial departments

Administrations	Resources allocated (in billion CFAF)
Ministry of Territorial Administration	1.4
Supreme Court	1
General Delegation for National Security	3
Ministry of Defense	3.6
Ministry of Basic Education	6.5
Ministry of Communication	0.42
Ministry of Higher education	6
Ministry of Scientific Research and Innovation	6.1
Ministry of Finance	0.4
Ministry of Commerce	1
Ministry of Economy, Planning and Regional Development	26
Ministry of Tourism	1.7
Ministry of Secondary Education	7
Ministry of Youth Affairs and Civic Education	0.75
Ministry of Decentralisation and Local Development	2.5
Ministry of Industry, Mines and Technological Development	1
Ministry of Agriculture and Rural Development	6
Ministry of Livestock Fisheries and Animal Industries	2
Ministry of Small and Medium-sized Enterprises, Social Economy and Handicrafts	2
Ministry of Public Health	45.63
Ministry of Labour and Social Security	1
Ministry of Social Affairs	2.5
Ministry of Women's Empowerment and the Family	1.5
Ministry of Transport	1
Total	**130**

Source: *Decree No. 2020/3221 of the Prime Minister of July 22, 2020*

In addition, resources intended for the continuation of the settlement of domestic debt and the stock of VAT credits, amounting to CFAF 50 billion, i.e. a total of the Fund's expenditures of CFAF 180 billion was shared, according to article 2 of the decree, into CFAF 131.948 billion in recurrent expenditures and CFAF 48.051 billion in investment expenditures.

For each administration, the decree provides for a distribution of appropriations in actions and activities. Thus, the CFAF 45.63 billion of MINSANTE is divided into 3 actions, giving rise to 22 activities, and the FCFA 6.1 billion of MINRESI is divided into 2 actions and 6 activities.

The decree specifies in article 5 that the ministerial departments benefiting from the Fund shall produce a quarterly activity report.

2.3. Circular of the Minister of Finance of July 22, 2020

Circular No. 00000220/C/MINFI of July 22, 2020 of the Minister of Finance specifies the modalities of organization, operation and monitoring- evaluation of the Special National Solidarity Fund to fight the Coronavirus and its Economic and Social Impacts.

It describes the execution route of the expenditure: the Minister in charge of Finance is the principal authorising officer of the Expenditure and Revenue of the Special Appropriation Account, a simplified procedure is set up under the control of a Financial Controller lodged in the Ministry of Finance who ensures the regularity of the expenditure, and a specialized Paymaster is assigned to the SAA.

The deadlines for processing files must be accelerated, so that the time lapse between the legal commitment of the action and its accounting engagement does not exceed 41 days.

The circular states that "*the disbursement of funds*[2] *shall be reserved for expenditures that cannot be carried out under normal procedure. The amount of such disbursements shall not exceed 30% of the amounts allocated.*"

On this last point, the Audit Bench observes that the procedure for releasing funds is not provided for by Decree No. 2020/375 of 7 July 2020 on the General Rules on Public Accounting, and that it involves significant risks of misappropriation of public funds. The circular does not specify which types of expenditure «cannot be carried out under normal procedure ", which allows for a broad interpretation.

The audit carried out by the Audit Bench on this point showed that the risk of misappropriation/embezzlement allowed by this practice occurred (see below § 8).

Under the name " disbursement of funds ", we refer to an outflow of funds in cash

3. THE SPECIAL NATIONAL SOLIDARITY FUND: A WEAKLY MANAGED SPECIAL APPROPRIATION ACCOUNT, WITH A DEROGATORY OPERATION

3.1. Weaknesses in strategic steering

If the Prime Minister, from the beginning of the pandemic, set up an organization aimed at piloting the crisis, the management of the financial component of the Response Plan, that is to say the execution of the revenue and expenditure of the Special Fund (SAA) was left to the diligence of MINFI, which in particular organized the feedback from ministers through Circular No. 00000220/C/MINFI of July 22, 2020.

However, the management of the Special Fund does not only have a financial and accounting dimension, it also contains an obvious strategic dimension requiring arbitrations at the end of an inter-ministerial animation.

This audit shows that:

- malfunctions relating to a number of actions appeared quickly, and that they would have deserved prompt corrections ;
- overruns were recorded on certain actions: although they could have been justified, in particular by the lack of budget forecasting (see below § 6.3.), they would still have deserved approval at the highest hierarchical level ;
- some priority actions, such as community surveillance and the conduct of regional screening campaigns, were underfunded, while funds were available ;
- the question of the effectiveness of certain actions and their retention in the scheme should have been raised very quickly.

The information likely to feed the government's strategic thinking should have been the subject of the quarterly reports sent to MINFI by each relevant ministerial department, according to the circular of July 22, 2020.

The Audit Bench notes that these reports have not been produced by the ministries, except in the case of MINSANTE. It is true that MINFI did not have the authority to require their production.

In any case, the Audit Bench notes that MINFI did not exploit the strategic dimension of the reports received, because it didn't fall within its sphere of competence.

In addition, the SAA did not produce monthly reports to the Ministry of Economy, Planning and Regional Development (MINEPAT) and MINFI on the status of actual disbursements of externally funded projects, dedicated to the fight against COVID-19, as required by the same circular, while it made disbursements in 2020 on financing from the Islamic Development Bank (IsDB).

For these reasons, the Audit Bench considers it necessary to strongly reinforce the strategic management of the Special Fund, on the one hand by regularly including on the agenda of meetings of the inter-ministerial body responsible for the strategic management of the pandemic, the review of the accounts of the SAA and the monitoring of the performance of each of the activities financed, and on the other hand, by setting performance indicators of programmes for each administration benefiting from an endowment of the Special Fund.

The Audit Bench highlights the fact that the SAA is not a standard budgetary framework for the Special National Solidarity Fund is non-standard.

Indeed, while more than 75% of its resources are not allocated in the SAA[3] budget, the amount of resources deployed and the number and complexity of the activities it finances give it strategic importance in the health and economic policy of the country since 2020. These characteristics call for strategic steering and accurate tracking of the pace of expenditure and revenue.

Recommendations to the Prime Minister

- *Regularly include on the agenda of the meetings of the interministerial body in charge of the strategic management of the pandemic established within the Prime Minister's Office the examination of the accounts of the SAA and the performance of each of the actions financed*
- *Set in the next allocation decree of the Special Fund, performance indicators of programmes for each authority receiving an allocation*

3.2. An unsatisfactory assessment of multiyear resources to be mobilized

The Audit Bench notes that the overall resource needs to be mobilized for the financing of the COVID-19 response plan were identified in 2020 and determined from 2020 to 2022 in an emergency context. Thus, in the absence of in-depth studies, these estimates may be unrealistic, given the current evolution of the pandemic. The Audit Bench therefore recommends revising the assessment of resource requirements for 2022 and, where appropriate, for future years, based on a study on the evolution of the pandemic and the results of the accounting implementation of the Special Appropriation Account in 2020.

Recommendations to the Prime Minister

Review the assessment of resource requirements for 2022 and subsequent years and, where appropriate, based on a study on the evolution of the pandemic and the results of the accounting implementation of the Special Appropriation Account in 2020.

In the execution of the budget, more than 85% of resources have not been allocated

3.3. An operation of the SAA that derogates from usual functioning

3.3.1. Traditional characteristics of a special appropriation account (SAA)

Section 47 of Law No. 2018/012 of 11 July 2018 provides that *«the special appropriation accounts shall show, under the conditions provided for in the finance law, budgetary transactions financed by special revenues which are directly related to the expenses concerned"*.

This rule which makes it possible to allocate a revenue to an expenditure is an exception to the principle of budgetary universality, which requires that all revenue of State budget ensure the execution of all the expenditure

The special appropriation account helps to increase budget transparency, and to monitor the conditions under which expenditure were made in relation to the revenue allocated to it. This is the reason why the same section 47 of law No. 2018/012 of 11 July 2018 provides in its paragraph 2 that *«the revenue of a special appropriation account can be supplemented by payments from the general budget in the limit of 10% of the initial allocation.* "

In other words, the management principle of a SAA is the allocation of revenue to expenditure, and the exception is the payment of the general budget, provided to make it possible, if necessary, to ensure the balance between revenue and expenditure, since the same article 47, paragraph 4, provides that "during *the year, the total expenditure paid under a special appropriation account may not exceed the total recorded income.* "

3.3.2. The derogatory regime of the Ordinance of 03 June 2020

With regard to the provisions of law No. 2018/012 of 11 July 2018, Ordinance No. 2020/001 of 03 June 2020 introduced a major modification, since its fifty-seventh article (bis) provides that " *the provisions of section 47 paragraph 2 of the law of 11 July 2018 on the fiscal regime of the State and other public entities relating to the capping of 10% of payments from the general budget for the benefit of a special appropriation account do not apply to the Special National Solidarity Fund to fight the Coronavirus and its Economic and Social Impacts.* "

The same ordinance immediately draws the consequences, since it provides in its forty-fifth (new) article that the resources of the Special National Solidarity Fund amount to CFAF 180 billion, i.e. CFAF 43 billion in assistance funds, notably from technical and financial Partners, and CFAF 137 billion from the general budget, i.e. 76.1% of total revenue.

This situation has two consequences: firstly, the Special Fund can no longer be considered as a classic special appropriation account, since it operates three-quarters outside the allocated resources rule; secondly, this situation created a practical difficulty in the monitoring of the Special Fund revenue and thus the transparency of budgetary and accounting operations.

3.3.3. Payments from the State's general budget difficult to trace

In fact, most of the revenue made up of payments from the general budget and the expenses associated with them to MINSANTE did not pass through account No. 470552 dedicated to the Special Fund, opened on 15 April 2020[4]. This situation could be understood for the operations carried out before 22 July, since the special appropriation account was not yet operational. However, the Audit Bench notes that the situation continued throughout 2020.

Between the 25th of March and 31st of August 2020, the total credit movements of account No. 470552 amounted to CFAF 3,114,586,818 while expenses amounting to CFAF 35,083,454,154 were incurred under Programme 971 implemented by MINSANTE.

Although the Fund's resources as at 31 August 2020 were not sufficient to cover all expenditure, the expenditure was nevertheless covered by the Public Treasury. The Audit Bench therefore concludes that the debit balance can be considered as the equivalent of a payment from the State general budget made to account No. 470552, subject to taking into account five credit movements relating to contributions from individuals, natural persons or legal entities amounting to **CFAF 655,973,625.** The net payment from the State budget during the period therefore amounted to **CFAF 34,427,480,529.** The situation did not change significantly after 1 September: the services of the Specialized Paymaster of the Special Fund paid **CFAF 24,995,000,000** of expenditure and the MINSANTE authorizing officer paid a residual **CFAF 2,228,000,000** i.e. a total of **CFAF 27,223,000,000,** without the account No. 470552 being credited with an equivalent amount.

The Audit Bench therefore had to undertake a difficult exercise to reconstitute the payments from the general budget, since account No. 470552 was not sufficiently funded. It observes that this situation is contrary to the objective of transparency underlying the creation of a special appropriation account dedicated to fight against the pandemic, and that it reflects a lack of forward-looking management of the Special Fund revenue and expenditure operations.

[4] Account 470552 was open by Instruction No. 20/010/I/MINFI/SG/DGTCFM/CLC of 15 April 2020

Recommendation to MINFI

Establish a cash flow table of Special Fund operations and fund the account No. 470552 intended to receive the Fund's resources with payments from the general budget whose timing and amount will be adjusted to disbursement forecasts.

4. Insufficient reliability of accounting and financial information

The work of the Audit Bench was based primarily on financial data processed by the network of public accountants and centralized by the General Directorate of the Treasury, as well as on commitment data from the Directorate General of Budget. These accounting data were cross-checked with information collected elsewhere, particularly on the performance of special contracts.

The Audit Bench notes that many documents submitted to the institution are tainted with errors; they are most often incomplete, and therefore cannot be considered reliable. Very often, documents from different official sources are contradictory.

4.1. Genuineness of financial data

A few examples can illustrate this observation.

4.1.1. Financial contributions in cash

The Audit Bench notes the poor keeping of the accounting documents by the paymaster (billeteur) of the MINSANTE account opened at BGFI, particularly the sundry operations ledger where credit movements are recorded which do not constitute real contributions. It concerns the following operations:

- CFAF 288,000,000: transfer to MINAT-DAP-ELECT on 14 May 2020;
- CFA F190,000,000: provision of the Treasury;
- CFAF 13,780,000: reimbursement of surplus payment from Hotel Excel;
- CFAF 3,080,000: reimbursement of a double payment;
- CFAF 50,000,000: reimbursement of advances granted to BF REST SARL for development works of the ORCA reception center;
- CFAF 70,000,000: reimbursement of advances granted to BF REST SARL for development works of the ORCA reception center;
- CFAF 40,000,000: reimbursement of advances granted to BF REST SARL for development work of the ORCA reception center.

This situation resulted in artificially inflating financial contributions.

4.1.2. Absence of bank reconciliation

As at 31 December 2020, the BGFI bank ledger of MINSANTE indicates that the amount of revenue deposited in the account stands at **CFAF 1,586,500,000** compared to **CFAF 3,059,145,912** in expenditure, i.e. an abnormally negative balance of **CFAF 1,472,647**. This situation reflects the absence of banking concordance and casts doubt on the reliability of the accounts.

4.1.3. Incoherence between accounting documents

The monthly cash expenditure in the statement of account produced by the paymaster of the Ministry of Health between March and December 2020 and the monthly expenditure recorded in the cash ledger produced by the same paymaster show differences as shown in the table below:

Table 3. - MINSANTE cash expenditure: comparison of entries in the statement of account and in the cash ledger

Month	Cash expenditure in the statement of account (1)	Cash ledger expenditure (2)	Difference (1) – (2)
March 2020	478,963,606	457,534,509	+21,429,097
April 2020	544,974,116	545,030,116	-56,000
May 2020	626,582,481	627,142,481	-560,000
June 2020	144,214,056	166,093,153	-21,879,097
July 2020	151,788,135	151,788,135	0
August 2020	220,863,069	220,953,069	-90,000
September 2020	46,862,478	58,901,978	-12,039,500
October 2020	52,634,860	52,634,860	0
November 2020	1,421,200	1,421,200	0
December 2020	850,000	850,000	0

Total	2,269,154,001	2,282,349,501	-13,195,500

These weaknesses show the urgent need to accelerate the pace of the accounting reforms already underway since 2020, with a view of certifying the General Account of the State for the 2022 financial year.

In any case, the figures gathered by the Audit Bench, after comparison between the different sources, can still be improved. These weaknesses are encountered at all stages of the processing of accounting and financial information, and the Audit Bench can only highlight the unreliability of the figures. The figures produced by the Directorate General of the Treasury, Monetary and Financial Cooperation and by the Directorate General of Budget, with regard to commitment accounting, are moreover not always consistent.

Data relating to precisely identified topics are more reliable, but often required a significant work of cross-checking of the available data.

Recommendation to MINFI

Intensify the work on the accounting reform initiated since 2016, particularly in its component relating to the automation of the collection of accounting and financial information, aimed at significantly increasing the reliability of the General Account of the State, with a view to its certification in 2022.

4.2. An attempt to reconstitute the 2020 operations of the Special National Solidarity Fund

Despite these very strong reservations, the Audit Bench tried to reconstruct the execution of the operations of the special appropriation accounts in 2020. The table below was drawn up by comparing the various sources of information. It led to meticulous work by the teams to control bank movements on the main accounts opened in the name of the Special Fund, and to identify expenditure financed by payments from the general budget.

While it does not claim to give strictly accurate information, given the margin of uncertainty surrounding the collection of accounting data, it enabled to identify large orders of magnitude, and major revenue and expenditure items.

Table 4 – Reconstruction of the 2020 operations of the Covid-19 Special Appropriation Account (accounts closed as at 31 December 2020)

Activities		Resources	
Activities of MINSANTE and MINRESI (Programme 971)	**Committed amounts in thousands CFAF**		**Amounts in thousands CFAF**
A1A2: Community-based monitoring in the districts and A1A3: Conducting Covid screening campaigns in the ten regions	2,624,353	**Bank payments**	
A2A1: Construction, rehabilitation, extension and development of isolation units for Covid-19 patients	4,085,566	Cash	57,695
A2A2: Development and equipment of specialized care centres for patients with Covid 19	3,967,624	UBA Bank Account	150,000
A2A5: Development and equipment of mortuaries and specialized health facilities	383,917	BGFI BANK Account	2,413,521
A2A6: Construction and rehabilitation of medical imaging centres	-	**TOTAL**	**2,621,216**
A2A7: Project management of construction, development and equipment works	421,290		
A2A11: Development of quarantine centres in social housing facilities	507,207	**Payments to the Treasury account (No. 470552)**	
A2A10: Complete in-patient treatment for patients with Covid-19	1,085,802	Natural persons	120
A2A12: Hygiene management in a Covid-19 hospital milieu	-	Members of the Government	154,600
A2A13: Management of corps of patients with Covid-19	-	DB MINEDUB / EN	1,253
A1A1: Acquisition of rapid screening tests	25,806,000	Support from CASB	500,000
A2A3: Acquisition of medical equipment to take care of	12,761,291	HUAWEI Donation	100,000

patients with Covid-19			
A2A4: Acquisition of medical ambulances	880,000	**TOTAL**	**755,973**
A2A8: Acquisition of personal protective equipment	26,783,571		
A2A9: Acquisition of drugs for the treatment of Covid 19	836,443	**Payments from the general state budget to MINSANTE**	
A3A1: Strengthening of barrier measures against Covid 19	384,593	Payments as at 31 December 2020	75,085,354
A3A2: Hygiene and sanitation management in areas open to the public	787,867	**TOTAL**	**75,085,354**
A3A3: Quarantine management of passengers arriving in Cameroon in the context of an epidemic	851,843		
TOTAL MINSANTE	**82,167,367**	**Payments from the general budget of the state to other ministries**	
A1A1: Evaluation of the performance of Covid-19 rapid screening tests in view of certification	-	Payments as at 31 December 2020	9,805,380
A1A2: Development of research and local production of essential antibiotic, antimalarial, anti-inflammatory and immunomodulatory pharmaceutical products	-	**TOTAL**	**9,805,380**
A1A3: Strengthening collaboration between naturopath practitioners and nursing staff for the development and certification of traditional products	-		
A1A4: Production of chloroquine and azithromicin	610,710	**Payments from the general budget of the state for the clearance of domestic debt and**	

		the stock of VAT credits	
A3A1: Use of traditional medicinal plant extracts for the control of intestinal parasites of ruminants and diseases / pests of plants and agricultural products	-	VAT credits refund	25,000,000
A3A2: Production of pre-basic seeds of priority food crops to strengthen food and nutritional self-sufficiency	19,565	Domestic debt "State subscribers"	25,000,000
A3A3: Strengthening fish production and improved monogastrics	-	Clearance of domestic debt and grants	25,085,611
TOTAL MINRESI	**630,275**	**TOTAL**	**75,085,011**
Domestic public debt 972			
VAT credits refund	25,000,000		
Domestic debt "State subscribers"	25,000,000		
Clearance of domestic debt and grants	25,085,611	**Payments from technical et financial Partners (PTFs)** [5]	
TOTAL public debt	**75,085,611**	Payment in support funds as at 31 December 2020	23,485,000
		TOTAL	**23,485,000**
Other administrations	**9,805,380**		
GRAND TOTAL	**167,688,633**	**GRAND TOTAL**	**186,837,934**

Source: *Audit Bench, according to the accounting documents of the DGTCFM and the ACCT)*

The outstanding debts for the 2020 financial year pending at the Specialized Paymaster's Office of the SAA amounted to **CFAF 13,317,000,000** as at 14 April 2021.

It should be noted that the total amount of expenditure for the 2020 financial year, estimated at CFAF 167.688 billion in the table above, is slightly underestimated: indeed, administrations other than MINSANTE and MINRESI have not been able to

[5] To obtain the total contribution of the TFPs, it is necessary to add 15.206 billion FCFA of budget support, recorded under the heading of the payment of the general budget for the clearance of the domestic debt, that is to say a total contribution of 38.691 billion FCFA

provide the Audit Bench with the amount of expenditure they incurred in 2020 under the Special Fund. MINFI was also unable to provide the Audit Bench with the amount of these commitments. The figure of **CFAF 9,805,000,000** entered in the line "Other administrations" of the above table represents the expenditure paid. It is lower than the amount of expenditure incurred (see §11 below).

The Audit Bench observes that it was impossible for it to identify the distribution between recurrent and investment expenditure, and that this statement does not take into account the financial contributions received directly by some decentralized structures of the State coming from natural persons and foreign public or private bodies[6].

4.3. A non exhaustive inventory of in-kind donations

The Audit Bench identified donations in-kind, mainly offered by legal entities.

Table 5. - State of in-kind donations as at 31 December 2020, drawn up by MINSANTE

Type of donations	Quantities		
	Units	Kits	Cartons/ Boxes
Screening tests	88,725	73,340	18
Masks and visors	3,374,120		20
Medicines			
- Chloroquine Boxes of 14	50,000		53,400
- Azithromycin 250 mg / Boxes of 12	50,000		
PPE for medical staff (excluding masks)			
- Coveralls / overcoats	59,543		
- Medical Charlottes	40100		
- Protective glasses	21,834		
- Care gloves	447,985		5 cartons and 200 boxes
- Shoe covers	38,200		
Instruments for			

[6] For example, GDC signed a financing contract with the Regional Health Delegation of Adamawa through which it provides a financial contribution of CFAF 64,486,800 under the implementation of response activities to the threat of COVID-19.

measuring parameters			
- Thermo flashes	876		
- Infrared thermometers	1,100		
- Contact thermometers	30		
- Pulse oximeters	150		
- Hospital oxygen concentrator machines	10		
Respiratory assistance instruments			
- Respirators	146		
- Aspirators	10		
- Multiparam. monitors	15		
- Humidifiers	10		
- Concentrators	198		
- Defibrillators	02		
- Volumetric Pumps	05		
- Electro-cardiographs	10		
Disinfection equipment and products			
- Sprayers	192		
- Hydro-alcohol gel.	15,150		05 cartons
- Bleach	3000 L.		3260 bottles
- Soap	4,000,000 pieces		50,240 cartons
- Hand washing device	45		
- Disposable tissues			20 cartons
- Household gloves	250		
- Household buckets	75000		
Foodstuffs			
- Rice	105 Tons		
- Nestlé Products			2000 cartons
- Meals	200		1440 Nutritional supplements
Other donations			
- Body bags	200		
- Swabs	16000		
- Video surveillance system	01		
- Computers	03		
- Intelligent diagnostic solution by MI	01		

- Electric syringe pusher	06		

Source: *MINSANTE*

The donations offered concern on the one hand the active search of cases and their management, thanks to screening tests (162,065 tests), instruments for measuring parameters and respiratory assistance (2,572 items), and on the other hand, the respect of barrier measures, thanks to masks and visors (more than 3.5 million), PPE (607,662 pieces) as well as disinfection equipment (15,150 liters of hydro-alcoholic gel, 4 million soaps and 75 000 household buckets).

These donations are consistent with the needs for implementing the response to the pandemic. However, the Audit Bench notes that the lack of standardization in the designation of donations of the same type, and the variation in the packaging of donations do not allow an exact quantification.

It further notes that the statement of contributions in-kind produced by MINSANTE as at 31 December 2020 is not exhaustive in that it does not take into account all the donations offered to public bodies. These include donations made directly to local structures, even though for some of these donations, the Secretary General of MINSANTE either chaired or attended the reception, or signed the report of receipt of these donations.

For example:

- The donation of CFAF 2.2 billion of medical equipment from the French Development Agency (FDA): France in partnership with the UNDP, provided emergency aid of CFAF 6.5 billion to Cameroon, with funding of FDA's C2D, as part of the fight against COVID 19, including CFAF 2.2 billion in medical equipment. However, the situation of in-kind donations from the Ministry of Public Health does not mention these 2.2 billion FCFA of equipment, which were however received by the Secretary General of the Ministry on 17 August 2020;
- Donations made directly to the Yaounde Central Hospital, the Laquintinie Hospital in Douala and the Bafoussam Regional Hospital by various natural persons and legal entities and recorded in minutes[7] ;

The Minister of Public Health indicates that he made public all donations in kind he received and of which he was aware, but that in a certain number of cases, neither the donor nor the beneficiary informed or notified him of these donations. He specifies that the FDA donation is a targeted budget support from the French Republic to the Government of Cameroon, which was used on the basis of a list of

[7] WHO: personal protective equipment estimated at 13,378,000 FCFA; Italian cooperation: medical materials and equipment for a total value of 54,912,000 FCFA; FU'A TOULA KADJI DEFOSSO Foundation: medical material and equipment for a value of 12,412,600 FCFA.

eligible expenses drawn up in agreement between the two parties. FDA thus favored the use of implementing operators, in particular the UNDP and UNOPS, the French Red Cross, Action Contre la Faim, ALIMA, MDM and WHO. Aware of the gaps in the inventory of donations, the Minister specifies that *"in order to achieve the exhaustiveness of multiform contributions in support of the response to Covid 19 pandemic, the Public Health Emergency Operations Center is currently carrying out a survey on the partnership for the response to COVID 19, which makes it possible to draw up the partners and their contributions"*.

In addition, the Audit Bench highlights that there is no valuation of these contributions in-kind. This lack of valuation entails the risk of a reduction in the total cost of the State's response to the COVID-19 pandemic and of an overestimation by legal entities of the value of in-kind donations made to the State, in order to reduce the amount of their corporation tax.

The Supreme Audit Institution finally observes that the distribution of these donations did not take into account the real needs of the administrative structures engaged in the fight against the pandemic.

Recommendation to MINFI

Develop procedures for receiving and accounting for donations in-kind and cash from natural persons and legal entities.

PART 3
THE MANAGEMENT OF THE HEALTH CRISIS BY MINISTRY OF PUBLIC HEALTH AND MINISTRY OF SCIENTIFIC RESEARCH AND INNOVATION

5. A MANAGEMENT OF PATIENTS FACILITATED BY THE LIMITED NUMBER OF CASES

As at 31 December 2020, 25,268 people were tested positive and 506 deaths were recorded in Cameroon according to official sources.

Table 6 - Covid-19 disease burden in Cameroon as of 31 December 2020

	POSITIVE CASES	RECOVERED PATIENTS	DEATHS
South region	697	656	16
West Region	1475	1382	69
North Region	390	318	14
Adamawa Region	478	373	23
Far North Region	971	756	14
East Region	1,209	1,144	28
Littoral Region	7,035	6527	119
South-West Region	825	782	25
North-West Region	979	898	75
Centre Region	11,209	6944	123
TOTAL	**25,268**	**19,780**	**506**

Source: *Regional Delegations of Public Health*

In total, the number of deaths was limited to 506 and the pandemic appeared to have been contained by December 31, 2020. The response of the health system in 2020 was proportionate to the flow of patients it had to accommodate.

The following analysis by the Audit Bench is strictly limited to the year 2020, and does not take into account the developments of the pandemic in 2021.

5.1. A crisis organisation quickly set up by MINSANTE

5.1.1. Administrative organization

MINSANTE set up in the first weeks of the pandemic[8], a Scientific Council of Public Health Emergencies (CSUSP), in charge of guiding the health strategy through scientific advice, then an Incident Management System (IMS) for the coordination of the health response to the COVID-19 pandemic in Cameroon on 09 April 2020. The Prime Minister reinforced the prerogatives of the Public Health Emergency Operations Coordination Centre (CCOUSP) in charge of coordinating the health response to the pandemic[9], which existed without an official instrument: This body is placed under MINSANTE and provides a framework for interministerial consultation between national and international actors involved in the management of these emergencies.

It is organized at 2 levels:

- At the national level, strategic coordination is ensured by the Central Health Surveillance Unit, the decision-making and guidance body for the response to the COVID-19 pandemic in Cameroon. It is chaired by the Minister of Public Health, it includes representatives of ministries, administrations and organizations (Yaounde City Council, Pasteur Institute, etc.). The technical coordination of this unit is ensured by the Incident Manager of COVID-19, who is the Director of Disease Control, Epidemics and Pandemics of the Ministry;
- At the regional level, a Regional Health Surveillance Unit for strategic coordination is chaired by the governor of the region and includes regional representatives of the member administrations of the Central Health Surveillance Unit, as well as representatives of the people and of regional and local

[8] - Decision n°0333/CAB/MINSANTE of 27 March 2020 instituting a Scientific Council for Public Health Emergencies;
- Circular No. 62 LC/MINSANTE/CAB of 3 April 2020 on instructions relating to the management of financial and material resources dedicated to the health response to the coronavirus pandemic (COVID-19) in Cameroon;
- Order No. 0826/MINSANTE of 09 April 2020 to activate the Incident Management System for the coordination of the health response to the COVID-19 pandemic in Cameroon;
- Order No. 051 PM of 2 May 2020 to set up the Public Health Emergency Operations Coordination Centre (CCOUSP).

[9] The Prime Minister's order states that the CCOUSP is responsible for:
"ensuring the implementation of response plans to public health emergencies;
- developing, implementing and updating the simulation exercise programme for public health emergency response preparedness;
- ensuring the immediate availability of resources for public health emergency response;
- preparing a health alert, surveillance and response system;
- ensuring the capacity building of actors involved in public health emergency management;
-developing, disseminating and implementing standard operating procedures for the sanitary management of public health emergencies;
- liaising with civil protection in the event of a public health emergency;
- ensuring the emergency supply of medical and sanitary equipment".

authorities. Technical coordination is ensured by a Regional Incident Manager, who is the Regional Delegate of Public Health.

The Audit Bench stresses the weakness of the procedural framework relating to the activities of the IMS and the CCOUSP. Both work without a formalized administrative and operational procedures, and the IMS does not have an IT management tool.

Even though the Ministry of Public Health indicates that it did not seem important to create a new framework of administrative procedures for the IMS, whose mandate is backed by international standardised procedures in terms of incident management for the health response, the observation of the Audit Bench overlaps with the observation already made in 2017 by a WHO evaluation mission on the country's capacity to implement the International Health Regulations (see. infra § 5.1.3.)

In the end, the relationship between the IMS and the CCOUSP is unclear. The composition of the IMS Health Surveillance Unit has a strong inter-ministerial dimension, and as a result IMS and CCOUSP appear in many respects to be redundant entities. In addition, the CCOUSP does not exercise all of its statutory prerogatives with respect to the management of the Covid-19 pandemic. In practice, the IMS appears to be the operational arm of the response to Covid-19 and should be reinforced.

Recommendation to MINSANTE

- ☞ Develop administrative, financial and operational procedures for the Incident Management System (IMS).
- ☞ Put in place a computerized Incident Management System (IMS) operations management tool.

The Audit Bench notes that even if it is not free of weaknesses, this organization dedicated to the health response has the merit of having been set up in time.

5.1.2. Financial organization

Circular No. 62/LC/MINSANTE/CAB of 3 April 2020, on instructions relating to the management of financial and material resources dedicated to the health response to the 'Covid-19' coronavirus pandemic in Cameroon recalled the importance of respecting the rules, especially those relating to the justification of expenditure and store accounting operations.

The Specialized Paymaster of MINSANTE took over expenses related to the health crisis before the establishment of the Special Appropriation Account on 22 July. Only the services delivered were paid, for a total amount of CFA F 35.083 billion until August 31, 2020.

The Audit Bench notes the lack of qualified human resources assigned to store accounting: the store accountant was surrounded by only a small team, while the amounts of orders were very high. As a result, he was not able to take receive the goods delivered in accordance with the procedures.

5.1.3. A health strategy that can be improved but that complies with international health regulations

The International Health Regulations (IHR), adopted by the World Health Assembly on 23 May 2005, entered into force on 15 June 2007. It is a legally binding international instrument that aims "*to prevent, protect against, control and provide a public health response to the international spread of diseases in ways that are commensurate with and restricted to the public health risks and that avoid unnecessary interference with international traffic and trade*". It determines what countries can do in terms of public health responses to pandemic risks or public health risks,"*so as to prevent or reduce the international spread of diseases by creating minimum barriers to international trafficking" (of goods and people*).

In 2017, a WHO[10] assessment mission reviewed 48 indicators covering 19 technical areas to measure the country's capacity to prevent, detect and respond to public health emergencies, whether natural, deliberate or accidental. The review identified strengths, good practices, areas to be reinforced and weaknesses, assigned scores and formulated three to five priority actions for each technical area. The mission concluded that despite Cameroon's considerable efforts to improve health security and emergency response, it still faced significant challenges in building capacity to prevent, detect and respond to public health events. In particular, the mission noted that "*the lack of a formal framework for coordination with other sectors and the lack of standard operating procedures impede the smooth functioning of the NIHRFP. Insufficient multisectorial coordination and lack of written documentation and procedures for many activities limit the implementation of the IHR (2005). The Capacity to detect and respond to public health events, including coordination across sectors, would be enhanced in a timely and effective manner with procedures clarifying roles and responsibilities and actions to be taken.* "

Beyond this observation made in 2017, the Audit Bench emphasizes that the first decisions taken by MINSANTE on the strategy of screening patients, the treatment protocol and the coordination of the response, even if they are perfectible, were in line with the international health regulations defined by the WHO[11].

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[10] Joint external assessment mission of Cameroon's key IHR capabilities (2005), 25-29 September 2017

[11] International Health Regulations, self-assessment of 4 February 2021 for the preparation of annual reports by States parties

5.2. Hospital care adapted to the flow of patients, despite signs of tension at the beginning of the pandemic

The statistical monitoring of the management of patients with Covid 19 shows that the hospital system has generally been able to cope with the influx of patients, especially since the first wave of hospitalization began in July.

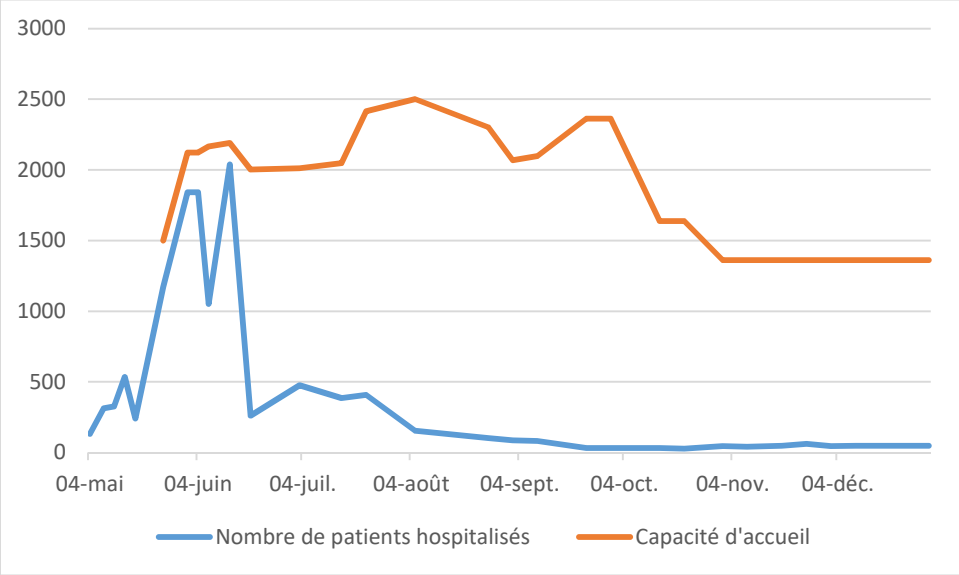
The Audit Bench points out, however, that the statistical data are unreliable (see below § 8.1) and that they are not always homogeneous from one week to the other: for example, the number of beds available for Covid patients has not been published since 7 October.

These statistics also say nothing about the availability of drugs and oxygen in care centres, which are key data for appropriate treatment.

5.2.1. At the national level: a hospital system capable of accommodating the flow of patients

Despite these technical limitations, the figures provide an unambiguous conclusion that the hospital system has not been overwhelmed by the influx of patients. MINSANTE labelled 231 public care centres and 2 private centres (the protestant hospital of Djoungolo in Yaoundé, and the Airport Clinic in Douala) from the first weeks of the pandemic. Investigations by the Audit Bench, however, showed that hospitals sometimes had to adapt by resorting to hospitalization at home, when hospital premises did not allow patients to be isolated.

Graph No.1-Evolution of the number of hospitalized patients in Cameroon in 2020



Source: *Covid - 19 status reports; CCOUSP*

The graph above is taken from the statistical elements published weekly by CCOUSP in the Covid-19 situation reports. The detailed elements of hospital care are summarized in table No. xx below:

Table 7 – Hospital care of Covid-19 patients in Cameroon in 2020

	04-May	08-May	11-May	14-May	17-May	25-May	01-June	04-June	07-June	13-June	19-June	03-July	15-July	22-July	05-August	12-August
Number of Patients hospitalised	131	312	326	534	240	1,171	1,842	1,842	1,052	2,039	261	476	386	409	155	
Number of patients with oxygen					36	30								30	4	8
Number of ambulatory patients														1,375	1,059	2,665
Reception capacity						1,500	2,122	2,122	2,166	2,190	2,003	2,012	2,048	2,414	2,501	2,501
Number of respirators and concentrators						40	73	73	157	157	221	221	275	278	278	278

	19-August	26-August	02-Sept	09-Sept	23-Sept	30-Sept	07-Oct	14-Oct	21-Oct	01-Nov	08-Nov	18-Nov	25-Nov	02-Dec	09-Dec	30-Dec
Number of Patients hospitalised		102	87	81	31	31		31	28	45	41	49	62	46	48	49
Number of patients with oxygen	8	3	0	2	1	0	3	1	2	4	6	3	0	6	2	3
Number of ambulatory patients	2,665	977	635	618			290	290		477	431	864	751	723	743	880
Reception capacity	2,302	2,302	2,060	2,97	2,362	2,362	1,638	1,638	1,638	1,361	1,361	1,361	1,361	1,361	1,361	1,361
Number of respirators and concentrators	257	257	257	263	303	303	276	270	270	265	248	248	248	252	252	252

Source: *Covid-19 status reports; CCOUSP)*

The number of beds, respirators and concentrators has always been sufficient to meet the needs. From the month of July, the number of hospitalized patients fell sharply. Afterward, the hospital system was mainly called upon in 2020 by ambulatory patients, i.e. those whose state of health did not justify full hospitalisation.

5.2.2. Signs of early pandemic stress in the Centre Region

Analysis of data for the two regions most affected by the epidemic, the Centre Region and the Littoral Region, shows signs of tension in the Centre region at the beginning of the pandemic.

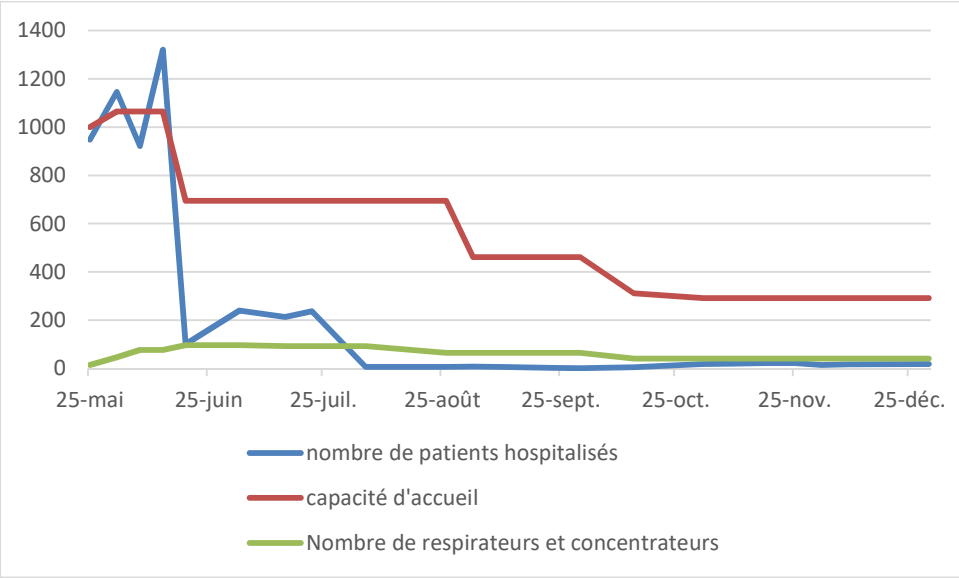
Table 8 - Hospital care for Covid-19 patients in the Centre Region in 2020

Centre	25-May	01-June	07-June	13-June	19-June	03-July	15-July	22-July	05-August	12-August	19-August	26-August	02-Sept
Number of Patients hospitalised	948	1,146	921	1,321	100	240	214	237	6			6	8
Reception capacity	1,000	1,065	1,065	1,065	695	695	695	695	695	695	695	695	461
Number of respirators and concentrators	15	46	77	77	96	96	93	93	93	93	65	65	65

Centre	09-Sept	23-Sept	30-Sept	07-Oct	14-Oct	21-Oct	01-Nov	08-Nov	18-Nov	25-Nov	02-Dec	09-Dec	30-Dec
Number of Patients hospitalised	6	3	1	-	5		18	20	22	22	15	17	18
Reception capacity	461	461	461	311	311	311	292	292	292	292	292	292	292
Number of respirators and concentrators	65	65	65	41	41	41	41	41	41	41	41	41	41

Source: *Covid-19 situation reports; CCOUSP*

Graph No.2: Evolution of the number of hospitalized patients in the Centre region in 2020



Graph No. 2 suggests that the hospital system was solicited beyond its capacity at the beginning of the pandemic in the Centre region, i.e. during the months of May and June 2020. However, it should be noted that the statistics on the number of beds dedicated to the pandemic between April and July 2020 are all the more questionable given that the statistical data collection system was not in place.

The commissioning of the ORCA centre, however, significantly improved the response to the pandemic in the Centre region from mid - June.

In the Littoral region, the situation appears to have been under control.

Table 9: Hospital care for Covid-19 patients in the Littoral Region in 2020

Littoral	25-May	01-June	07-June	13-June	19-June	03-July	15-July	22-July	05-August	12-August	19-August	26-August	02-Sept
Number of Patients hospitalised	-	-	-	83	103	98	72	35	16	5	4	14	4
Reception capacity	500	533	533	533	631	640	640	640	813	813	812	812	812
Number of respirators and concentrators	22	22	46	46	88	88	92	92	92	92	77	77	77

Littoral	09-Sept	23-Sept	30-Sept	07-Oct	14-Oct	21-Oct	01-Nov	08-Nov	18-Nov	25-Nov	02-Dec	09-Dec	30-Dec
Number of Patients hospitalised	6	3	1	-	5		18	20	22	22	15	17	18

Reception capacity	461	461	461	311	311	311	292	292	292	292	292	292	292
Number of respirators and concentrators	65	65	65	41	41	41	41	41	41	41	41	41	41

Source: *Covid-19 situation reports; CCOUSP*

To conclude, the Audit Bench highlights that the hospital system could be in difficulty if a more intense wave of the pandemic arose, which would hit a significantly higher number of patients than in 2020, owing to the fact that government measures to increase the places available for the care of patients and their quarantine often had limited effectiveness (see below § 7.2 and 8.5.)

5.2.3. A lack of information on the availability of drugs in the treatment protocol

The on the spot investigations conducted by the Audit Bench showed that the main care centres were supplied with drugs from the treatment protocol during the 2020 financial year. Nonetheless, the Audit Bench is not in a position to say whether patients treated at home were able to systematically receive appropriate treatment.

More generally, the Audit Bench observes that information on the availability of medications and medical equipment in each care centre was not collected or monitored in real time by the central administration of MINSANTE in 2020, hence prevented prompt reaction on its part.

In 2021, the CCOUSP set up a computerized system for monitoring stocks of personal protective equipment and medicines at the level of each regional public health delegation, which permitted visibility. The Audit Bench highlights that it is necessary to go further and set up a computerized follow-up for each care centre.

5.2.4. Statistical information difficult to access

The Audit Bench also observes the difficulty, if not the impossibility, of accessing statistical information, which is nevertheless the subject of regular publication under the official stamp of the CCOUSP. This situation is really abnormal as good statistical knowledge should enable health system actors to better prepare for a possible new wave of the pandemic, or even another pandemic. The Audit Bench therefore recommends the publication of the entire series of "Covid-19 situation reports" on the MINSANTE website.

Recommendation to MINSANTE

Publish on MINSANTE's website all Covid-19 situation reports.

5.3. Differentiated patient care

A treatment protocol was decided on April 9, 2020 and revised twice on July 30 and August 24, 2020 by the health authorities. This protocol was established by the Scientific Council of Public Health Emergencies (CSUSP), whose President was interviewed by the Audit Bench. This protocol organized the use of recommended drugs, the place of complementary examinations as well as the criteria for the discharge of patients according to their medical level (asymptomatic patient, moderate infection, severe infection), based on the guidelines of the World Health Organization (WHO).

5.3.1. Management of comorbidities

The Audit Bench observes that neither the protocol nor the ministerial guidelines expressly provide for the management of co-morbidities in patients with COVID-19, even though the risk of developing a severe form of the disease is associated with the existence of co-morbidities (diabetes, high blood pressure, immune deficiencies, major obesity, etc.)

It notes that most hospitals have decided to cover the costs associated with the treatment of co-morbidities either from the Special Fund that was set up for them or from the hospital's own funds. However, tests not available at the hospital were left to the patients:

For example, while the protocol stipulates that a CT scan must be used to diagnose the disease, patients at the ORCA centre had to pay for this examination elsewhere because of the lack of a scanner available at the centre.

Recommendation to the Ministry of Health

Clarify the management criteria for COVID-19 patients with co-morbidities or severe cases.

5.3.2. Management of tested patients

The rapid antigen and antibody detection tests are positive on the 7th and 10thday of incubation of the disease respectively, with a reliability of 70% to 80%. It is therefore possible that patients who test negative may actually be ill and

contagious, given the error margins in the tests. This is why the revised SCPHE opinion of 9 April 2020 insists on the need for additional examinations in case of clinical signs (X-rays, CT scans etc.).

However, patients with symptoms of the disease, but who tested negative, left hospitals despite unfavourable advice from doctors, increasing the risk of the epidemic spreading. Only the Yaounde General Hospital kept statistics of those cases discharged because of a negative test[12].

The Audit Bench emphasizes the need of raising the population's awareness on the fact that the PCR test is only an indicator and the need for isolation and additional examinations in the event of clinical signs.

5.4. Personal protective equipment available for caregivers from the start of the pandemic

The investigations of the Audit Bench showed that the personal protective equipment for health personnel arrived on time and was always available. This is an essential point for the protection of the health of caregivers, which has limited contamination inside the care centres.

MINSANTE committed significant resources, up to **CFAF 26,780,000,000** in 2020 for the acquisition of personal protective equipment[13], whereas the budget line dedicated to this measure within the Special Fund was only **CFAF 2,940,000,000.**

Table 10 - Main personal protective equipment purchased

No	Item	Quantity
1	Work coats	71,951
2	Boots	3,115
3	Face masks	2,150
4	Medical caps	988,140
5	Body bag	7,942
6	Charlottes	431,849
7	Chlorine 1KG	6165
8	Heat-sealable protective suit	243,934

[12] 17 patients out of a cohort of 205 patients followed between March 24 and July 14, 2020

[13]Payments of an amount of CFAF 16.89 billion were made in 2020 under this heading

9	Shoe cover	500
10	Ethanol absolute VWR Prolabo-France in 1l bottle	100
11	Disinfectant 1L	661
12	Care gloves	880,828
13	Household gloves	8,134
14	Sterile gloves	695,793
15	Sterimain hydro alcoholic gel bottle 1L	2,382
16	hydro-alcoholic gel	4,000
17	Hydro alcoholic gel Armelle in bottle of 500 ML	10,000
18	125 Ml hydro alcoholic gel	23,643
19	Hydro alcoholic sterimain 5l cans	1,184
20	Protective glasses	32,350
21	Protective mask	1,877,987
22	Plastic trash can package	20,455
23	Over-blouse	291,170
24	Over shoes	646,875
25	Protective visors	11,200

5.5. Local solutions adapted to overcome the lack of resources

Although the response plan provided for the construction of 10 isolation units, the development of the isolation centre at the Yaoundé central hospital and the construction of a number of care centres throughout the country, including in the stadiums, the structures were only partially operational in 2020 due to construction delays (see below).

Isolation units and operational care centres were mainly located in Yaoundé and Douala. Elsewhere, most district hospitals, even though they were designated as treatment centres by MINSANTE, often lacked the means to treat Covid-19 patients by isolating them in separate units. From then on, the pragmatic solution was often to take care of the patient at home.

This solution was made possible by the small number of patients being treated. There was a risk of intra-family contamination, but in the end this risk seems to have been controlled.

The Audit Bench observes, however, that a large part of the equipment (beds, mattresses, sheets, etc.) transferred to these establishments was not used for the response.

5.6. Management of mortal remains

The aim was to ensure that the mortal remains of patients with COVID-19 are handled without risk of contamination for hospital staff, funeral service personnel, the victims' relatives and the rest of the population, while reconciling this imperative with respect for human dignity and the cultural and religious traditions of the deceased.

The opinion No. 006/AE/CSUSP/2020 of 22 May 2020 of the Scientific Council on the management of the bodies or human remains of persons who died from COVID-19 is in line with the WHO[14] recommendations and completes Decree No. 74/199 of 14 March 1974 to regulate burial, exhumation and body transfer operations. In particular, it limits the family's access to the remains and requires burial in the city of death within 48 hours. However, the Audit Bench notes that this opinion had no regulatory force and that it should have been legally translated into a decree.

However, this opinion was generally well applied by the hospitals controlled by the Audit Bench, especially due to the limited number of deaths. The staff was well trained and had the necessary hygiene products, protective equipment and body bags. Nevertheless, the Audit Bench noted cases where families were allowed to participate in funeral work, in contradiction with the opinion of the scientific council.

The management of bodies resulted in disparate practices: In some cases, burials took place without going to the mortuary, which made dialogue with the families particularly difficult. The involvement of councils where remains were buried was uneven, the alleged cause being the lack of trained personnel and financial means. In practice, it has been reported that bodies may have been transported without precautions by families.

Audits by the Audit Bench showed that the capacities of hospital mortuaries are very heterogeneous. In the event of a strong rebound in deaths, they would in most cases quickly become saturated, and hospitals would not be able to manage the remains under the conditions determined by the May 22, 2020 opinion.

[14] Recommendations of the World Health Organization contained in its provisional guidelines of 24 March 2020 updated on 04 September 2020: "Infectious control procedures for the safe management of the body of a deceased person in the context of COVID-19"

It would be paramount for MINSANTE to make an inventory of the spaces available in mortuaries, so as to plan and upgrade if necessary.

Recommendations to the Prime Minister

Amend and complete Decree No. 74/199 of 14 March 1974 to regulate burial, exhumation and transfer of corpses, in order to provide a regulatory basis for Opinion No. 006/AE/CSUSP/2020 of 22 May 2020 of the Scientific Council of Public Health Emergencies on the management of corpses of persons who died of COVID-19

5.7. Difficulties with storing medical equipment

The occurrence of the pandemic led to an increase in storage areas. The ministry acquired five stores and one tent in 2020, bringing the total storage area to eight warehouses, one container and one tent.

Among the eight stores mentioned above, there were three classrooms of the school for senior medical technicians which was requisitioned for the purpose. However, they had to be released by the time the 2020/2021 academic year started.

As a result, the number of available warehouses remained insufficient to store medical equipment in optimal conditions of preservation. A significant portion of the medical equipment received by the stores accountant is stored in the open air outside the warehouses, and exposed to theft, weather and damage.

Under these conditions, no stock record per material was kept by the store accountant.

Map 1: Storage facilities built or rehabilitated

<u>Figure 1</u>: A central view of the uncompleted Meyomessala isolation centre, during the on-the-spot control on 3 February 2021

6. AN EXTENSIVE CONCEPTION OF EMERGENCY, WHICH MADE IT POSSIBLE TO BYPASSTRANSPARENCY RULES

The notion of emergency is at the centre of government's response against the pandemic.

Between March and July 2020, conflicting information on the characteristics of the disease, fears about the vulnerability of the population, and trial and error in implementing effective screening and care protocols fully justified the implementation of the Government's Response Plan under exceptional emergency procedures. In particular, MINSANTE began to use on authorization, in a systematic way the procedure of special contracts defined in Article 71 of Decree No. 2018/366 of June 20, 2018 on the Public Contracts Code, which states that "*special contracts are public contracts which do not meet, in whole or in part, the provisions relating to contracts concluded by invitation to tender or by mutual agreement do not apply to special contracts. They mainly include contracts relating to national defence,*

security and the strategic interests of the State. "According to Article 4 of the Public Contracts Code, "the provisions of this Code do not apply (...) to special contracts (...)". In addition, prior to 22 July 2020, a specific budget framework for the Special Appropriation Account had not yet been decided.

The Audit Bench highlights that the State's strategic interests were engaged at the beginning of the pandemic, and that the recourse to special contracts was therefore essential, as was the recourse to the requisition of hotels and hospitals. However, it observes that the definition in Article 71 of the Public Contracts Code is imprecise, and that it would be necessary for Decree No. 2018/366 to be amended to specify which provisions relating to contracts concluded by invitation to tender or by mutual agreement do not apply to special contracts.

Recommendation to the Prime Minister, Head of Government

Amend Articles 4 and 71 of Decree No. 2018/366 of 20 June 2018 on the Public Contracts Code to clarify provisions relating to contracts that do not apply to special contracts.

From July onwards, the notion of urgency appears much less central, as the main restrictive measures introduced by the Prime Minister's special statement of 17 March 2020[15] were eased by his special statement of 30 April 2020, and students in examination classes, in primary and secondary education, as well as students in universities, learners in vocational training centres and in universities were able to gradually return to indoor classes from 1 June 2020. However, the Audit Bench notes that the derogatory procedures continued to be applied in the same way, which had an impact on the efficiency of activities and the traceability of expenditure.

SPECIAL CONTRACTS: CONTROL OF THE REGULARITY OF PROCEDURES AND PRICES

Given that special contracts do not fall under the Public Contracts Code by virtue of article 4 of Decree No. 2018/366 of 20 June 2018, they cannot claim to be exempt from all rules. Article fifty-seventh of Ordinance No. 2020/001 of 03 June 2020 of the President of the Republic to amend and supplement some provisions of Law No. 2019/023 of 24 December 2019 to lay down the Finance Law of the Republic of Cameroon for 2020 thus provides that *"The use of the resources of the Special National Solidarity Fund to fight the Coronavirus and its Economic and Social Impacts shall be subject to the strict application of transparency rules as well as budgetary*

[15] Drinking establishments, restaurants and leisure facilities were allowed to reopen after 6 p.m.

procedures and controls provided for by the abovementioned Law of 11 July 2018[16] *and Law No. 2018/011 of 11 July 2018 to lay down the Cameroon Code of Transparency and Good Governance in public finance management*."

In particular, section 6 of Law No. 2018/011 of 11 July 2018 applies, which provides that "*contracts between the administration and public or private enterprises (...) are clear and made public. These principles apply both to the procedure for awarding the contract and to its content.* "

In the light of these legal elements, the Audit Bench verified the application of the minimum rules aimed at protecting public funds and relating to:

- **the subject of the contract** (nature and quantity of the services ordered), which must correspond to the needs of the administration, at a price that is not exorbitant in view of the state of competition;
- **the criteria for selecting** the successful firm, giving priority to guarantees of quality of execution, linked in particular to know-how and experience;
- **the execution of the contractual provisions**, which implies the effective delivery of the service, in its entirety, at the agreed price and in accordance with the terms and conditions set out in the contract (acceptance report, etc.).

It is in the light of these minimum requirements that the Audit Bench examined the procedures for awarding and executing special contracts, which gave rise to numerous irregularities that were detrimental to the effectiveness of the activities implemented and to public finance.

6.1. March to July 2020: interventions under emergency

Special contracts were authorized by Letter No. A263/SGPR of 7 April 2020 of the Secretary General of the Presidency of the Republic. They mainly concerned MINSANTE. The head of this ministerial department set up a working group composed of MINSANTE officials responsible for managing these contracts at all stages, from the definition of needs to the acceptance of work and delivery of goods.

It should be noted that by Decision No. 0382/D/MINSANTE/CAB of April 3, 2020, the Minister of Public Health appointed the Secretary of State for Public Health, in charge of the fight against epidemics and pandemics, as the Delegated Authorizing Officer of the COVID-19 fund.

[16]Law n°2018/012 of 11 July 2018 on the financial regime of the State and other public entities

As such, it was the latter who signed all the contracts.

The contracts were awarded while the decree of 22 July 2020 defining the activities of the programme971 and distributing the appropriations allocated to them had not yet been issued. As a result, expenditure commitments at MINSANTE were made "blindly", without knowledge of the budget lines of the Special Appropriation Account.

At the beginning of the pandemic, special contracts were awarded for a variety of items (screening tests, development of the ORCA patient care centre, managing hygiene and sanitation in public areas). The health emergency also led to the requisitioning of hotels and the Protestant hospital in Djoungolo.

6.1.1. March 2020: An extensive use of administrative purchase orders

At the very beginning of the pandemic, MINSANTE had to intervene in an emergency situation, even though the legal and financial framework of the response plan had not yet been developed.

Prior to April 7, when the use of special contracts and purchase orders was authorized, the ministry increased the use of administrative purchase orders, including for amounts equal to and above **CFAF 5,000,000**. Thus, for the supply of medical equipment, 16 purchase orders for amounts above **CFAF 5,000,000** were issued for a total of **CFAF 1,100,000,000**. They were then partially regularized, and in January 2021, 10 contracts worth **CFAF 568,500,000**still awaited regularization.

6.1.2. April to July 2020: special contracts awarded without an appropriate budgetary framework

6.1.2.1. Purchase of screening tests

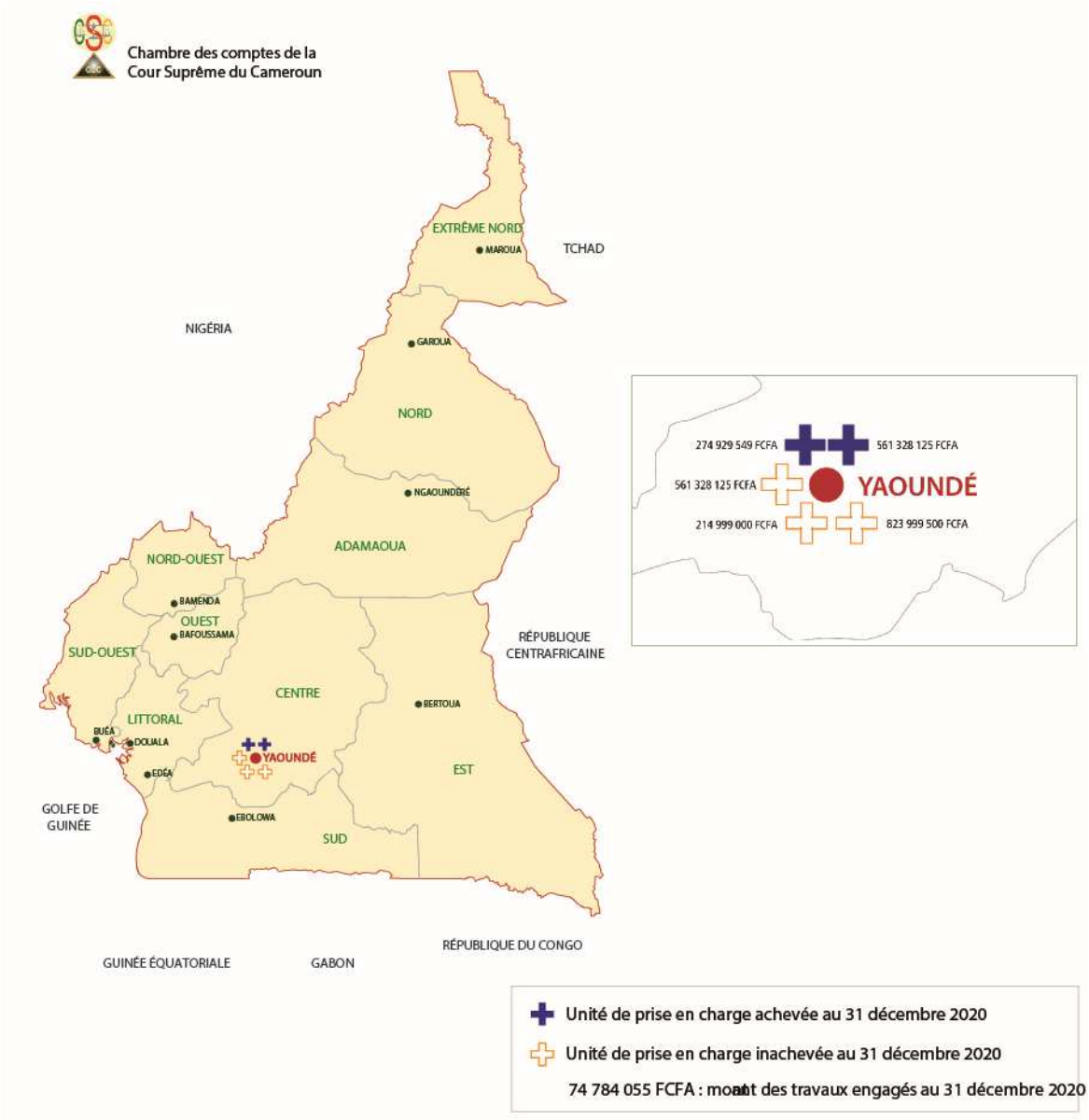
Three contractors were engaged:

- MEDICAL PLUS SARL, awarded on 15 April 2020 a contract of CFAF 300,000,000 for the supply of 50,000 antibody tests, for CFAF 6, 000 per test;
- SAT Pharma, was awarded a contract of CFAF 946,000,000 for 43,000 tests at a price of CFAF 22,000 per test;
- MEDILINE MEDICAL Cameroon SA, created in September 2017 which had realized no activity as at 1 January 2020, benefited from most of the contracts from MINSANTE in 2020. It delivered 1,400,000 "Standard Q Covid-19 AG Test" antigen tests from the Biosensor laboratory in 2020 for a total amount of CFAF 24,500,000,000at CFAF 17,500 per test.

The Audit Bench analyzed this last purchases in detail (see § 8.2 below).

6.1.2.2. The setting up of a 300 bed care centre in the ORCA building in Yaoundé

Map 2: Care units built or rehabilitated



At the beginning of the pandemic, MINSANTE sought to set up a referral centre for Covid-19 patients in Yaoundé, and turned to the "ORCA" building available in the city centre and belonging to the PROMETAL group.

6.1.2.2.1. Provision of the building and fitting out of a clinic for a total of CFAF 1,041,000,000

This commercial building was provided by its owner. In a letter of 31 March 2020, Mr. HAYSSAM EL JAMMAL, CEO of the PROMETAL group, declared that he was *"providing the Cameroonian State with the building that used to house the former ORCA commercial area, on behalf of RIMEX, a company of the Prometal group, located in Mvog-Ada, Yaoundé."* However, the CEO points out that *"while making this decision, the said building is being redeveloped for a new project. Nevertheless, it can be used as it is. But be assured that we are immediately stopping the work in situ. "*

The CEO concludes his letter by saying *"we know how much care will be taken to preserve the original state of the building when it is returned."*

In the months that followed, MINSANTE signed four contracts to convert this building into a modern 300-bed clinic equipped with state-of-the-art equipment[17] for a total of **CFAF 1,041,000,000**. The ORCA centre opened on 08 June 2020. It is now the reference centre for Covid 19 patients treated in Yaoundé, and received 383 patients between 08 June and 31 December 2020.

This situation calls for the following observations:

6.1.2.2.2. The absence of a provision agreement

The provision letter signed on 30 April 2020 by the owner of the building is presented as a temporary offer of service, taking into account the exceptional circumstances linked to the pandemic.

Although there is no schedule for the end of the lease, the owner clearly stated that the buildings will be returned *"in their original state"*.

The Audit Bench observes that this situation entails high risks for the administration, which did not draw up an agreement on the provision of services. These risks relate to:

- the duration of the provision, which is not specified ;
- the payment of the owner in the form of a rent, which is not foreseen, knowing that the letter of 30 April does not specify that the provision is free of charge;
- the restitution "intact", which implies that the investment of **more than CFAF 1,000,000,000** made by the State would be lost because the equipment would have to be dismounted;

[17] For example, it has a medical oxygen production plant

- the existence of additional costs incurred by the work to restore the building to its original state.

Given the importance of this clinic in the treatment of patients and the development costs incurred, the Audit Bench considers that it is no longer suitable to return it to its original state. It therefore recommends negotiating an agreement with the owner providing for fair compensation and the purchase of the building or, if necessary, an exchange with another building owned by the State.

Recommendation to MINSANTE

Negotiate an agreement with the owner of the "ORCA" building providing for fair compensation and the purchase of the building.

6.1.2.2.3. The award of 2 contracts amounting to CFAF 631,600,000 to SARL BF REST

The Audit Bench notes that special contracts No. 006/2020/MS-COVID 19 and No. 104/2020/MS-COVID 19, concluded respectively for the restructuring work (**CFAF 561,328,125 including tax**) and the equipment and furnishing (**CFAF 70,349,083 including tax**) of the special care centre of Covid-19 patients in the former ORCA building were awarded to SARL BF REST, whose General Manager is also the General Manager of ORCA, which belongs to the PROMETAL group.

Considering the absence of rent for the ORCA building, the award of these two special contracts to a company linked to the PROMETAL group, which was not subject to the competitive bidding procedures of the Public Contracts Code, appears to be a hidden compensation.

6.1.2.3. The Management of hygiene and sanitation in places open to the public

In the absence of a strategic framework set by MINSANTE, this measure gave rise to isolated actions, mainly focused on the disinfection of public buildings and the homes of patients tested positive.

The contracts concerning the city of Yaoundé were awarded for **CFAF 157,000,000** to ETS AFRICAN DISTRIBUTION COMPANY, a company created on 14 February 2020 with no experience in hygiene and sanitation. This choice, which does not seem very relevant, was not likely to guarantee an optimal quality of service, in particular because of the inexperience of the staff.

The Audit Bench observes a strong imbalance between the **CFAF 157,000,000** from which the city of Yaoundé benefited, and the **CFAF 49,500,000** granted to the rest of the national territory, without this difference being justified by objective criteria.

The results of this action are difficult to evaluate, because the figures produced on the number of places disinfected are not related to the needs to be covered.

The budget of the Ministry of Decentralization and Local Development (MINDDEVEL) to finance the same activity of "*Management of hygiene and sanitation in places open to the public*" amounts to CFAF 2.4 billion. It is intended to finance the intervention of the councils, which are in the front line in this field. However, the Audit Bench notes that in 2020, the intervention of councils was carried out with their own resources, because MINDDEVEL only granted the envelope of CFAF 2.4 billion to the Special Council Support Fund for Mutual Assistance (FEICOM) on 3 December 2020. Therefore, these credits will only be used by the councils in the 2021 financial year.

6.1.3. The requisitioning of hotels

The emergency was not only reflected in the use of special contracts: hotels also had to be requisitioned at the beginning of the pandemic to allow the quarantine of travellers disembarking from the international airports of Yaoundé and Douala, and the autonomous ports of Kribi and Douala.

THE REQUISITIONING OF HOTELS: RECEIVING QUARANTINED TRAVELERS

The hotel requisitions were financed by the Special Fund to the tune of **CFAF 450,000,000**. The press reported that a number of passengers on the last flights authorized to land in Cameroon before the temporary closure of the borders were given preferential treatment and were exempted from quarantine. The vagueness of the list of passengers on these flights did not allow the Audit Bench to verify this point.

In Yaoundé, the Governor requisitioned 17 hotels on 17 March 2020 and 3 additional hotels on 25 March. In Douala, the Governor requisitioned 12 establishments on 17 and 18 March 2020, but only 11 actually received travelers.

The last requisitions were carried out on 17 April 2020 in Douala and on 30 April 2020 in Yaoundé. They involved 722 passengers in Yaoundé and 306 passengers in

Douala. The total amount of expenditure, which mainly concerns accommodation, catering, transport and hotel security, amounted to **CFAF 843,000,000** in committed funds, i.e. 87% more than the **CFAF 450,000,000** allocated for this activity.

The Audit Bench noted disparities in the prices charged by hotel owners for equal quality facilities due to the lack of coordination between the Governors concerned and MINSANTE.

As at 31 December 2020, according to the hotel owners, MINSANTE's outstanding debts to hotels amounted to **CFAF 208,100,000**.

6.1.4. The requisition of the Protestant Hospital of Djoungolo

The Protestant Hospital of Djoungolo, which is a private institution, was fully requisitioned by the Minister of Public Health in the name of the national cause of the fight against COVID-19, until August by letter of 23 March 2020,

During this period, 335 patients were admitted to the hospital, of which 267 were PCR-confirmed cases. 9 deaths were recorded, that is, a case fatality rate of 2.67%.The average stay in hospital was 14 days.[18].

For the duration of the requisition, the hospital's ordinary activities were interrupted. In the absence of its own-source revenue, the hospital's resources depended entirely on the payment of a bonus from MINSANTE, which amounted to **CFAF 27,000,000** for the months of March to July inclusive, but clearly did not correspond to the establishment's ordinary salary costs.

The hospital resumed its normal activity in August 2020 without having received official notification of the end of the requisition. In a letter of 27 August 2020, the coordinator of the COVID-19 site at the EPC hospital in Djoungolo reported numerous unpaid bills to MINSANTE: staff salaries during the COVID-19 management period, from April to August 2020, amounted to **CFAF 55,993,000** and catering costs for patients and staff to **CFAF 67,354,000**.

An agreement signed with Doctors without Borders (MSF) on 8 June 2020 allowed for the payment of staff bonuses for a sum of **CFAF 55,446,000** for the period running from May to August 2020. In addition, MSF paid the water and electricity bills to the tune of **CFAF 5,120,000**.

[18] Source: Médecins Sans Frontières activity report, April-September 2020

The Audit Bench observes that despite MSF's intervention, this requisition put this establishment in great difficulty, because the administration did not take into account its management constraints, particularly its salary costs.

6.1.5. The construction and dismantling of isolation units and specialized care centres in stadiums

MINSANTE awarded two special contracts for the construction and fitting out of isolation units in two stadiums for a total amount of **CFAF 564,131,598**. They concerned:

- -the construction of an isolation centre at the Buea municipal stadium, for CFAF 259,698,953;
- -the construction of an isolation centre at the Middle Farm Stadium in Limbe, for CFAF 304,432,645.

MINSANTE also awarded 3 special contracts for the construction and fitting out of specialized care centres in 2 stadiums for a total amount including taxes of CFAF 268,790,672. They concerned:

- the construction of a specialized care centre at the Yaoundé military stadium for CFAF 106,975,676;
- the fitting of sanitary blocks at the Yaoundé military stadium care centre for CFAF 86 773 372;
- the fitting of sanitary blocks at the Mbappe Leppe stadium care centre in Douala for CFAF 75,041,624;

It appears that those in charge of regional health facilities were not involved in the decision to set up isolation units and care centres, which finally did not receive any Covid-19 patients before they were dismantled on the instruction of a letter of 7 October 2020 of the Secretary General of the Presidency of the Republic, with a view of handing over the infrastructures to the Confederation of African Football (CAF). This early dismantling was linked to the need to return the stadiums planned to host the African Nations Championship (CHAN) in January 2021 to their sporting vocation.

Map 3: Isolation or care units built in stadiums and dismantled

THE USE OF STADIUMS: AN APPROPRIATE DECISION

Even if these structures were not used, the Audit Bench underlines that the decision to create isolation units and care centres in stadiums was appropriate at the time the decision was taken. The Minister of Public Health had no visibility on the evolution of the pandemic and the number of patients to be isolated and cared for, but had the duty to prepare for the worst case scenario. In such an uncertain environment, the organization of the CHAN could no longer be a priority objective and had to be replaced by the imperative objective of health security: if the pandemic had taken on strong proportions, as was feared at the time, it was obvious that the beds installed in the stadiums would have been used and that the CHAN 2021 would not have been held.

On the other hand, the Audit Bench observes that the Mbappe Leppe stadium and the Yaoundé military stadium were not used for the CHAN in January 2021, and that the decision to dismantle them for sporting reasons was therefore not necessary.

As for the Buea stadium, its facilities were destroyed by a storm. As for the equipment of the dismantled units, it has been taken into account and its destination was controlled by the Audit Bench.

6.2. July to December 2020: a counterproductive generalization of derogatory procedures

The resort to derogatory procedures on the grounds of urgency was maintained, while the main restrictive measures introduced on 17 March 2020 were relaxed on 30 April 2020, the gradual resumption of indoor classes for pupils and students took place on 1 June 2020 and a clear budgetary framework was set by the Ordinance of 3 June 2020 and the Prime Minister's allocation decree of 22 July 2020.

In particular, the systematic use of special contracts and the release of funds, i.e. payment in cash for often very large amounts of public expenditure, had perverse effects that could undermine the effectiveness of the measures in government's response plan and facilitate the misappropriation of public funds due to the lack of traceability of financial flows.

6.2.1. The key role of the working group in the management of special contracts at MINSANTE

By Decision No. 0512/D/MINSANTE/CAB of 4 May 2020, a working group, chaired by the Head of the Studies and Projects Division of the Ministry was set up within MINSANTE[19] to manage special contracts, in lieu of the tenders' board.

According to the terms of this decision, this working group is responsible for examining and issuing a technical opinion on the draft contracts transmitted, formulating proposals on the prices applied, monitoring the contracting procedure, following up on the implementation of recommendations, and sending progress reports to the head of department.

It thus appears to play the role of an internal tenders' board, while being placed under the authority of the Minister of Public Health, even if the latter has delegated his duties of authorizing officer to the Secretary of State as of 3 April 2020. The Audit Bench observes that the functioning of this working group is questionable.

Firstly, this working group gave opinions on technical matters without always having sufficient expertise to know whether the orders corresponded to the needs, as several hundred special contracts were awarded in a few months.

Secondly, the reports on the work of the working group were not communicated in full to the Audit Bench. They are very brief and do not provide convincing reasons for the choice of contractors, which is sometimes surprising in view of their inexperience (see § 6.2.3 and § 8.3 below);

Thirdly, the members of the working group are involved in the various stages of the procurement procedure: they give a decisive technical opinion on the awarding of contracts, but some of its members also take part in the reception of works or purchases, sometimes in the absence of the authorizing officers, supervised warehouse operations, and even made payments from the BGFI account. The case of Mr. EYENGA NDJOMO Elisée Amour II is particularly enlightening: he was Sub-Director of Budget and Finance at MINSANTE, COVID-19 focal point at MINSANTE, member-rapporteur of the Working Group, Head of the Administration and Finance section of CCOUSP, member of the procurement team in charge of drug stock management, and finally paymaster of the BGFI and UBA bank accounts. For his

[19] President: the Head of the Studies and Projects Division; Rapporteur: the Sub-Director of Budget and Finance; Members: the Central Financial Controller at MINSANTE; the Specialized Paymaster at MINSANTE; the Head of the Studies and Infrastructures Unit; the Head of the Public Contracts Department; two experts.
Three support staff were assigned to the working group: a Design Engineer at the DEP, a senior staff member from the Public Contracts Department and a senior staff member from the Central Financial Control.

part, Mr. OUSMANE DIABY held the positions of Head of the Studies and Projects Division at MINSANTE, President of the Working Group, Head of the Logistics Section within the framework of the response to the pandemic, and Head of the Special Contracts and Jobbing Order Department.

The Minister of Public Health indicates that there is no regulatory incompatibility to participate in the different stages of the public order, and that the presence of the sub-director of the budget and financing of the MINSANTE is justified by the decree No. 2013/093 of 3 April 2013 on the organization of the ministry, which gives particular competences in terms of follow-up and execution of the latter. According to the Minister, he was also entitled to participate in the reception of works and orders in his capacity as head of the administration and finance section of CCOUSP. For its part, the Audit Bench does not subscribe to this interpretation: it is not because a practice is not contrary to a text that it is suitable. In this case, this concentration of prerogatives is contrary to all good practices, and is all the more conducive to abuses as the number of contracts in question and their value are particularly high. Good practice in this area required a division of labour, not a concentration.

Finally, according to the decision to set up the working group, it was limited to examining and giving a technical opinion on the draft special contracts prepared by the contracting authority. In some respects, this working group seems to have technically dressed up some decisions that were already taken, with no added value in terms of the transparency in the supplier selection procedure.

Given the central role played by this working group at all stages of the public procurement process, the Audit Bench stresses its responsibility for the dysfunctions observed. In any case, this working group was not organized or sufficiently well-staffed to deal with the considerable number of contracts that were awarded in 2020 by MINSANTE. Thus, a small number of people designed, conducted, controlled and executed the entire process of special contracts and the use of resources dedicated to the fight against COVID-19 during the 2020 financial year at MINSANTE.

This situation was likely to encourage collusion between the administration and bidding companies, generate conflicts of interest and facilitate the misappropriation of public assets (see § 8.4. below).

6.2.2. Emergency procedures slower than ordinary procedures

Several examples illustrate the abuse of the derogation procedure for special contracts, with the paradoxical result of slowing down the delivery of services or works.

6.2.2.1. Sixteen (16) ambulances ordered at twice the dealer price and not delivered by 31 January 2021

Although the ambulance contract could be considered a priori as a health emergency, the way in which it was conducted shows, on the contrary, that the emergency was only used as a means of escaping the constraints of the Public Contracts Code.

Two special contracts were awarded on 20and 21 August 2020 for the supply of 16 Toyota type C medical ambulances, Hiace High Roof model from two suppliers:

- MEDILINE MEDICAL Cameroon SA for special contract No.°158/2020/MS-COVID-19/MINSANTE/SG/DEP/2020 of 21 August 2020
- YAO PHARM SARL for special contract No.°162/2020/MS-COVID-19/MINSANTE/SG/DEP/2020 of 20 August 2020

Each of these two contracts was for 8 ambulances, for an amount of **CFAF 440,000,000** each at a unit price of **CFAF 55,000,000**.

The Audit Bench questions, firstly, the use of two service providers instead of a single one, even though the two contracts appear to be strictly in line with each other in terms of their purpose, the number of ambulances ordered from the same supplier and the price, which had the mechanical effect of generating additional costs by increasing the amount of management fees invoiced by these intermediaries. It also notes that one of the two service providers, MEDILINE MEDICAL Cameroun S.A., had not gone operational in business before 1 January 2020, had no experience in importing ambulances and was also awarded a contract for 1.4 million screening tests, which gave rise to abnormal margins (see § 5.2 below). Under these conditions, the awarding of this contract to two service providers does not seem relevant.

Secondly, the unit price of the same model of ambulance from the dealer MILELE Motors in Dubai is 48,000 USD, i.e. CFAF 26,000,000, including transport: the Audit Bench observes that the price invoiced to MINSANTE is 29,000,000 CFAF higher, i.e. more than twice as much as the price in force at this dealer.

Thirdly, the notion of urgency that justified the use of two special contracts is far from proven: although the two contracts date from 20 and 21 August 2020, the service orders for the start of the services, which should have been issued within 18 days under the normal procedure, i.e. non-urgent, were not issued until 29 December 2020, i.e. five months after the signing of the contracts.

In other words, the use of the derogatory procedure for special contracts, on the grounds of urgency, slowed down the order by 4.5 months compared to an

ordinary procedure, which makes it unjustifiable. As at 31 December 2020, the ordered ambulances had still not been delivered.

The Audit Bench also notes that the procedure followed did not allow for in-depth work on the evaluation of needs. The models ordered are high-end ambulances with sophisticated medical equipment that require trained medical personnel capable of operating such equipment. However, the order was placed without any concern about the availability of medical personnel to work on this equipment.

The long-term use of these vehicles, adapted to very heavy patients, requires that MINSANTE conduct a reflection on the training of personnel to be assigned to these vehicles.

In fact, it appears that the hospitals have mainly lacked lightly equipped rapid transport facilities.

6.2.2.2. The construction of isolation centres not completed by 31 December 2020

As at 31 December 2020, of the 11 isolation centres under construction, only the isolation centre at Laquintinie Hospital in Douala, which has a capacity of 22 units, received patients with COVID 19.

Four isolation centres were completed but not yet operational (Buea, Ebolowa, Mandjou, Garoua), and therefore had not yet received any patients.

At the same date, 6 isolation centres were still under construction (Bafoussam, Bamenda, Bertoua, Ngaoundéré, Maroua, Meyomessala), and the contractual deadlines for the completion of the works had been exceeded without the signing of an addendum, and without any procedure for sanctioning the delays being initiated by the authorizing officer, in contradiction with the declared urgency[20].

In the case of the special contract of 09 June 2020[21] for the construction of an isolation unit at the Regional Hospital Maroua, the figures presented by the contractor, i.e. an amount of **CFAF 150,956,564** representing 75% of the contract, had still not been paid as at 31 December 2020. As a result, the contractor stopped the work and a bailiff's report was drawn up on 13 August 2020.

[20]Bafoussam: MS regularised on 09 December 2020, execution term 03 months; Bamenda: MS of 30 June 2020, execution term 03 months; Bertoua: MS of 02 June 2020, execution term 02 months; Ngaoundéré: MS of 1 July 2020, execution term not specified; Maroua: MS of 09 June 2020, execution term 04 months; Meyomessala: MS of 02 October 2020, execution term 04 months.

[21] special contract n°008/2020/MS-COVID19/MINSANTE/SG/DEP/CEI

<u>Figure2</u>: Views of the unfinished Lafe Baleng/Bafoussam isolation centre at the time of the on-the-spot control on 29 January 2021

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<u>Map 4</u>: Built or rehabilitated and existing isolation units

<u>Figure3</u>: A view of the warehouse for inputs and other pharmaceutical products at the Regional Funds for the Promotion of Health in Littoral/Douala, unfinished at the time of the on-the-spot control on 25 January 2021

6.2.3. Contracts awarded to companies without experience or offering weak guarantees

In many cases, the companies awarded contracts did not present guarantees that MINSANTE was supposed to impose.

For example, the equipment contracts for the management of COVID-19 patients illustrate these abuses.

After a call for expressions of interest for the pre-qualification of suppliers of goods and services, MINSANTE pre-selected 303 providers within the framework of the Response Plan by decision of 29 May 2020. However, the Audit Bench notes that 96 non-pre-selected suppliers were awarded contracts.

Among them, four companies, FUNDING TRANSFERT AND SERVICES Group SA[22], PROOF CONSULTING GROUP SARL, TECHNOLOGIE MÉDICALE DU CAMEROUN SARL and NEW PHARMA SARL registered at the Trade and Personal Property Right Register (RCCM) in July and August 2020. They were awarded contracts for a total of CFAF 2,068,000,000 a few days after their registration.

Table 11 - Medical equipment contracts awarded to providers registered less than 2 months before the award

	Contract number	Date of signature of the contract	Contract provider	Amounts
FUNDING TRANSFERT AND SERVICES GROUP SA				
1	SC: 146/2020/MS-COVID19/MINSANTE/SG/DEP/2020	21 August 2020 (35 days after registration at the RCCM)	Supply of medical care equipment (ECE)	313,712,751
2	SC: 147/2020/MS-COVID19/MINSANTE/SG/DEP/2020			429,899,460
3	SC: 154/2020/MS-COVID19/MINSANTE/SG/DEP/2020			378,846,000
	TOTAL (Medical Care Equipment (MCE))			**1,122,458?211**
1	SC: 151/2020/MS-COVID19/MINSANTE/SG/DEP/2020	21 August 2020 (35 days after registration at the RCCM)	Supply of medical equipment (other than MCE)	185,087,890
2	SC: 156/2020/MS-COVID19/MINSANTE/SG/DEP/2020			102,679,346
	TOTAL (medical equipment other than MCE)			**287,767,236**
	TOTAL			**1,410,225,447**
PROOF CONSULTING GROUP SARL				
1	SC: 150/2020/MS-COVID19/MINSANTE/SG/DEP/	21 August 2020 (35 days after	Supply of medical care equipment	181,952,869

[22] The manager of Funding Transfert and Services Group SA, registered on 21 August 2020, is Mr. Ngono Onana Félix, who is also the manager of the company called Funding Transfert and Services, registered in the Trade and Personal Property Credit Register on 14 January 2015 and whose main activity was "Money Transfer, Sending and Receipt of parcels, Reservation and Sale of air tickets, financing of markets". The latter company changed its activity on 12 July 2019 to "Supply of hospital equipment - design and consultancy - Events and services - General Trade - Import and Export". In total, Mr.Ngono Onana's two companies were awarded 14 contracts in 2020 for a total of CFAF 2,018,845,495.

		registration at the RCCM)	(ECE)	
2	SC: 148/2020/MS-COVID19/MINSANTE/SG/DEP/		Supply of medical equipment (other than MCE)	52,900,000
	TOTAL			**234,852,869**
TECHNOLOGIE MEDICALE DU CAMEROUN SARL				
1	SC: 165/2020/MS-COVID19/MINSANTE/SG/DEP/2020	15 September 2020 (40 days after registration at the RCCM)	Supply and installation of a medical oxygen production plant	131,355,000
	TOTAL			**131,355,000**
NEW PHARMA SARL				
1	SC: 166/2020/MS-COVID19/MINSANTE/SG/DEP/2020	15 September 2020 (40 days after registration at the RCCM)	Supply and installation of a medical fluid distribution network	291,597,346
TOTAL				**291,597,346**
GRAND TOTAL				**2,068,030,662**

Source: *Special contracts*

6.2.4. Poor traceability of financial flows in cash, which are widely used outside the cases provided for by the regulations in force

The procedure known as provision of funds, which consist of authorizing cash payments, were widely used.

6.2.4.1. Audit of CFAF 2, 270,000,000 in cash expenditures by MINSANTE

From the start of the pandemic in March 2020, significant resources were made available to MINSANTE. Between March and December 2020, the Ministry of Public Health produced a statement of account in figures of the resources allocated to it within the framework of the management of the pandemic and which transited by the accounts BGFI No. 80005725011, UBA No. 18004000076 and Treasury No. 470552. It is as follows:

Table 12: Statement account in figures of resources allocated to MINSANTE on the BGFI, UBA and Treasury accounts (March to December 2020)[23]

Applications		Resources	
Item	**Amount**	**Item**	**Amount**
1- Expenditure in cash	2,269,154,001	1-Cheque withdrawals and cash contributions	1,826,906,916
2-Payment of expenditure by bank transfer or cheque	1,437,736,935	2- Transfers from bank accounts	1,437,736,935
3- Cash balance as at 12/31/2020	12,352,915	3- Made available to the Treasury	454,600,000
Total	**3,719,243,851**	**Total**	**3,719,243,851**

*(**source**: imprest holder, M. EYENGA NDJOMO)*

The Audit Bench audited the cash expenditure, which amounted to CFAF 2,270,000,000, and pointed out that significant amounts remain unjustified.

Table 13 : Monthly amount of cash expenditure by MINSANTE

Month	Amount in CFAF
March	478,963,606
April	544,974,116
May	626,582,481
June	144,214,056
July	151,788,135
August	220,863,069
September	46,862,478
October	52,634,860
November	1,421,200
December	850,000
Total	**2,269,154,001**

[23] It should be recalled that the bulk of MINSANTE's expenditure did not pass through these accounts (see § 3.2.3 above)

The Audit Bench examined a sample of **CFAF 1,369,000,000** of supporting documents, i.e. 60.3% of **CFAF 2,269,000,000** of cash expenditure. The following observations can be made:

- An amount of **CFAF 162,600,000** of expenditure has no supporting documents, i.e. 11.8% of the expenditure audited

Table 14: Cash expenditure without probative supporting documents

Sheet No.	Date	Type/object	Amount	Observations
covid19.03.7	13/03/2020	Mask delivery costs	170,400	No delivery slip
Cov19.03.31	17/03/2020	Hiring 09 buses on 17/3	4,500,000	Unspecified object
cov19.03.34	17/03/2020	Launching of jobbing order for supply of UV sterilizers	21,849,097	discharge without supporting documents
covid19.03.103	20/03/2020	Food and accommodation for those locked down	3,170,000	number not specified
covid.03.187	24/03/2020	Food for those locked down	5,580,000	number of pers. not specified
covid.03.188	24/03/2020	Food for those locked down	1,475,000	number of pers. not specified
covid.03.193	24/03/2020	Food for those locked down	3,224,000	number of pers. not specified
covid.03.211	25/03/20	Food for those locked down	2,325,000	Non-probative document
				absence of stamp
covid19.03.244	26/03/2020	YGH support response	20,000,000	absence of expenditure supporting documents
covid19.03.245	26/03/2020	Jamot H support response	15,000,000	absence of expenditure supporting documents
covid19.03.246	26/03/2020	YCH support response	15,000,000	absence of expenditure supporting documents
coid19.03.360	31/03/2020	Active search of cases campaign in Douala.	44,392,500	absence of expenditure

				supporting documents
covid19.D12	01/04/2020	Accommodation I.d. Luxtral H.	7,500,000	absence of bill
covid19.D13	01/04/2020	Support mission West region	2,100,000	Mission order and enrol.
covid19.D23	02/04/2020	Mission evolution WE.	3,890,000	Mission order and enrol.
covid19.D33	02/04/2020	Bus hiring	500,000	absence of bill
covid19. D46	02/04/2020	advance food bill	1,000,000	absence of bill
covid19. D47	02/04/2020	Quarantine food H. Le	1,000,000	absence of bill
covid19. D1	03/04/2020	1st advance bill for provision of equipment	10,000,000	Absence of supporting documents
Total			**162,675,997**	

- the absence of justifications for the operations of May 2020, which do not appear in the package sent by the holder, i.e. an unjustified amount of **CFAF 626,580,000**.

6.2.4.2. Extensive use of cash expenditure, not in line with the regulatory framework

More broadly, the Audit Bench observes that cash expenditure should remain strictly limited to the cases provided for by Decree No. 2020/375 of 7 July 2020 on the General Regulations governing Public Accounting [24] :

- Article 75 of this decree states that "*the payment of expenditure shall be made either in cash <u>for small amounts</u>, or by transfer or by any other means of payment under the conditions laid down by a specific text;*"
- Article 78 on imprest services states that "*unless the Minister of Finance grants an exemption, only the following may be paid through an imprest service:*
- *minor material expenses that do not fit into the normal procedure;*

[24] Before 20 July 2020, decree No. 2013/160 of 15 May 2013 on the General Regulations governing Public Accounting was applied. Articles 82 and 84 of this decree are identical to articles 78 and 80 of decree No. 2020-375 of 7 July 2020. Only the wording of article 78 of the decree of 15 May 2013 differs from the wording of article 75 of the decree of 7 July 2020, in that it did not reserve expenditure in cash for small amounts (article 78 of the decree of 15 May 2013: "payment of expenditure shall be made either in cash or by bank transfer or by any other means of payment under the conditions laid down in a specific text")

- *remuneration of staff regularly linked to the State within the limits of the authorized ceilings;*
- *expenditure related to the operation of the government members' private mansions;*
- *expenditure on food in hospitals, prisons, schools and other social institutions;*
- *costs related to inspection, assessment, control, litigation and collection of state revenue. "*
- Article 80 states that the imprest holder *"shall pay expenditure in cash or by transfer from the imprest account opened to the Treasury."*

However, the Audit Bench notes that cash payments were widely used after 7 July 2020 out of the cases provided for by regulations, in particular for the payment of public contracts and for significant amounts[25] : the Audit Bench identified the payment in cash of **CFAF 200,900,000** for personal protective equipment contracts and **CFAF 1,214,000,000** for medical equipment. This was done at the expense of transparency, with obvious risks of abuse and embezzlement associated with it, and without understanding its added value in relation to the ordinary circuit of expenditure.

The Audit Bench considers that while the use of cash payments may be justified in certain cases, at the very least, the payment of contracts in cash should be strictly prohibited.

Recommendation to the Prime Minister, Head of Government

Strictly prohibit payment in cash for public contracts, which is irregular under the provisions of decree No. 2020-375 of 7 July 2020 on general rules governing public accounting

6.2.5. An absence of controls detrimental to the execution of contracts and the control of budgetary expenditure

In general, certain key actors in the expenditure circuit, notably the financial controller and the stores accountant, were almost systematically bypassed. However, the circular No. 00000220 /MINFI/ of 22 July 2020 of the Minister of Finance specifying the modalities of organization, functioning and monitoring-evaluation of the Special National Solidarity Fund for the Fight against the Corona virus and its economic and social repercussions provided for the maintenance of these controls.

[25] Prior to 7 July 2020, the more flexible cash payment regulations could allow payments for large amounts

It specified in its point 2.1 that "*the participants in the management circuit of COVID-19 SAA are: (...) the Financial Controller of the streamlined circuit lodged in the Ministry of Finance*", and in its point 2.3 that the heads of ministries appoint "*the officer in charge of COVID-19 SAA accounting operations who, under his authority, records the operations carried out within the framework of the said fund*".

6.2.5.1. Absence of a visa of the Financial Controller

The Audit Bench notes the systematic absence of the visa of the financial controller provided for in section 70(2) of Law No. 2018/012 of 11 July 2018. The visa of the Financial Controller, who centralizes the budgetary operations of the authorizing officer under whom he is placed, ensures that the nature of expenditure commitment plans is sincere and sustainable. The Financial Controller shall check the availability of appropriations on the program which supports the expenditure. In the absence of the Financial Controller's visa, it is therefore not surprising that there were significant overruns on program 971 (see § 6.3. below).

The analysis of the expenditure packages shows that no special contract or order letter was signed by the Financial Controller in 2020: 439 contracts for the acquisition of personal protective equipment, 03 contracts for reinforcing barrier measures signed with the company ACCENT MEDIA, 07 contracts for the acquisition of rapid screening tests, and 99 contracts for the acquisition of medical care equipment of COVID-19 patients do not have the Financial Controller's visa.

Some of the most significant examples illustrate this observation:

- The contracts signed with three suppliers of Covid-19 screening tests, and in particular four contracts signed with MEDILINE MEDICAL CAMEROON SA, do not bear the visa of the financial controller, so that the total expenditure amounted to **CFAF 25,800,000,000** whereas the budget line assigned for the purchase of screening tests was **CFAF 4,740,000,000,** i.e. an overrun of **CFAF 21,060,000,000**;
- 99 contracts for the purchase of medical equipment from MINSANTE, and 321 contracts for the purchase of personal protective equipment were signed by the Secretary of State, authorizing officer, in the absence of a visa from the financial controller of the lean circuit housed at the Ministry of Finance. The 99 medical equipment contracts gave rise to an expenditure commitment of **CFAF11,183,000,000**, while the credits allocated by the decree of repartition of 22 July 2020 amounted to **CFAF 6,284,000,000**, i.e. an overrun of **CFAF 4,899,000,000**; as of 31 December 2020, only 41 of these 99 contracts were paid, for an amount of **CFAF 3,362,000,000**;
- Accent Media Group was awarded three contracts relating to the activity "Strengthening of barrier measures against COVID 19" without the visa of the financial controller, for an amount of **CFAF 384,590,000**; however, the budget line

dedicated for this activity amounted to **CFAF 70,000,000** and the budget overrun recorded in 2020 was **CFAF 314,490,000.**

The Ministry of Public Health indicates that in the absence of a dedicated budget line before the decree of 22 July 2020, the expenditure was paid in the framework of cash advances, and therefore could not be subject to approval by the Financial Controller.

In any case, if section 32 of Law No. 2018/012 of 11 July 2018 on the Fiscal Regime of the State and other public entities provides for the fungibility of credits within a programme, the Audit Bench underlines the link between the absence of a priori financial control and the overruns of credits in programme 971 highlighted in § 6.3.: it means that MINFI does not have control over the upstream budgetary execution of pandemic-related expenditure.

6.2.5.2. The absence of systematic recording by the stores accountant

In the absence of bookkeeping by the stores accountant, goods purchased are not identified in the accounts as part of the State's assets or its stocks, and can therefore be easily misappropriated.

This was the situation in 2020 for many of the goods purchased through the special contracts procedure. For example:

- stocks of hydroxychloroquine, azithromycin and inputs to manufacture azithromycin, purchased by MINRESI for **CFAF 601,300,000**;
- stocks of screening tests for **CFAF 25,800,000,000**;
- stocks of personal protective equipment;
- stocks of medicines acquired under four contracts, amounting to **CFAF 536 440 000** (see §7.1 below). The Audit Bench stresses that MINSANTE officials were not able to indicate where these drugs were stored or what they were used for;
- medical equipment received at the central administration: 25 special contracts, 18 special jobbing orders and 6 administrative purchase order forms that were the subject of reception reports, for a total of **CFAF 5,666,000,000**, were not supported by the store accountant. In this regard, the Audit Bench underlines the high risk of fictitious delivery of this equipment;
- in-kind donations of medical equipment and medical devices, and the donation of a medical ambulance received from the Ministry of Territorial Administration by the Ministry of Public Health for the Public Health Emergency Operations Coordination Center (CCOUSP)

This situation is conducive to the misappropriation and grabbing of these assets by private interests.

The regional delegations of public health and health facilities (FOSA) have set up an Incident Management System (SGI), with a logistics section placed under the responsibility of a logistics section head, assisted by the stores accountant of the structure, the former being in charge of receiving medicines and medical consumables, and the latter of taking charge of so-called long term medical equipment.

Verifications made by the Audit Bench showed that all medical equipment was received by the heads of the logistics section, generally doctors or doctors in pharmacy, who did not have the skills to keep the stores accounting.

Stores accountants were little or not involved in receiving medical equipment; consequently, if the entries of medical equipment were recorded by the logistics section, the exits of said equipment for use within the health facilities were not always recorded in the stores accounting. The medical equipment from funds, used by hospitals and FOSA is not always integrated into the assets of the entity: this is the case, for example, of the regional hospital of Limbe.

Recommendation to MINSANTE

Apply the texts relating to stores accounting, and give the MINSANTE stores accountant the means to make up for the delay in recording movable and immovable property in the inventory and stocks acquired since the start of the pandemic, by putting at his disposal enough human and material resources.

6.2.5.3. Exclusion of State control engineers, responsible for monitoring the work

To ensure compliance with contractual clauses, and in particular the technical specifications, state control engineers should have monitored the construction and rehabilitation work of isolation units and patient care centres.

This was not the case. Technical monitoring was incomplete or even nonexistent. The Audit Bench thus noted the following situations:

- state control engineers were not involved in monitoring the execution of works: special contract No. 022/2020 / MS-COVID-19 / MINSANTE / SG / DEP / CEI relating to the construction of a health post at Yaoundé-NSIMALEN international airport; special contracts No. 113 for the construction of a hospital isolation building at the Ebolowa regional hospital and No. 086 for the security works

(fence) and development of the VRD of the building for use of hospital isolation in this same regional hospital; special contract No. 127/2020 / MS-COVID19 / MINSANTE / SG / DEP / 2020 for the development of an isolation center at the BUEA municipal stadium amounting to **FCFA 259,698,953 tax inclusive**;

- state control engineers were notified late when the work had already been partially or fully carried out: special contract No. 103/2020 / MS-COVID19 / MINSANTE / SG / DEP / 2020 of 07 April 2020 for the construction of the warehouse for the storage of COVID-19 inputs and other pharmaceutical products for the Regional Fund for the Promotion of Health in Littoral region; special contracts No. 067 for the construction of an isolation building inside the Laquintinie hospital and No. 175/2020 / MS COVID19 / MINSANTE / SG / DEP / 2020 of 07 April 2020 for the construction of a fence wall, development of the rights-of-way and the access road to the isolation center of the Laquintinie hospital in Douala; Special contract No. 128/2020 / MS-COVID19 / MINSANTE / SG / DEP / 2020 for the development of an isolation center at the Middle Farm Stadium in Limbe: for the latter, the state control engineer was informed of the existence of the contract on 3rd September 2020 while work had started since 4th July 2020 even before the contract was signed on 14th August 2020.

- state control engineers did not receive the documentation allowing them to follow the execution of the works: Special contract No. 101/2020 for the construction of the warehouse for the storage of COVID-19 inputs and other pharmaceutical products at the Regional Fund for health promotion in the SOUTH region.

The Audit Bench underlines the fact that the exclusion of state control engineers did not guarantee that the works executed and paid complied with the technical specifications of the contract. Thus, during his visit to the Ebolowa hospital on 22nd January 2021, the state control engineer estimated the rate of completion of the work at 70%, whereas the contract had been fully paid, in the absence of a minutes of acceptance. Under these conditions, it is likely that these works will never be carried out according to the technical specifications (see § 7.5 below).

Recommendation to MINSANTE

Systematically involve the state control engineer in the monitoring, financial and technical control of the execution of contracts, whether the project consulting firm is public or private.

6.2.6. The lack of transparency in special contracts

In general, the Audit Bench observes a lack of transparency in all the procedures followed for special contracts. As a matter of fact, a first list of special contracts was published by MINSANTE on the 5th of October 2020, but it was not updated since that date.

The Audit Bench recommends at least that the publication of the list of contracts awarded should be in accordance with section 6 of law No. 2018/011 of 11 July 2018 on the code of transparency and good governance in the management of public finance in Cameroon, which states that "*contracts between the administration and public or private enterprises (…) are clear and made public*".

Recommendation to MINSANTE

Publish on a weekly basis on the website of the Ministry, updates on the list of contracts awarded under Program 971 "Strengthening of the health system", with the amount of the contract, the name of the company awarded the contract, its corporate name and the name of its manager.

As for the procedures, however recalled by two circulars from the Ministry of Public Health and the Ministry of Finance[26], they were for the most part ignored, as illustrated by examples § 6.2.2 to 6.2.5. above. This led to abuses, which where detrimental to public finance as well as to the performance of said special contracts.

In conclusion, the Audit Bench considers that circumstances no longer justify the use of special contracts, which are no longer to be authorized as part of the response to the pandemic.

Recommendation to the Prime Minister, Head of Government

End the authorization to use special contracts as part of the pandemic response.

6.3. Unrealistic budget entries in the Special Appropriation Account

[26] MINSANTE circular No. 62/LC/MINSANTE/CAB of 3 April 2020, on instructions relating to the management of financial and material resources dedicated to the health response against the corona virus pandemic (Covid-19) in Cameroon, and MINFI circular No. 00000220/C/MINFI of 22 July 2020

It should be recalled that the credits are fungible within a program[27], and that therefore the overruns of credits are assessed not per activity as determined by the repartition decree of 22 July 2020, but on the basis of programme 971 which concerns 9 ministerial departments.

The Audit Bench notes that the total commitments of MINSANTE and MINRESI, corresponding to programme 971, amounted in 2020 to **CFAF 83,240,000,000**, in excess of **CFAF 24,540,000,000** compared to the credits entered to programme 971 of Order No. 2020/001 of 3 June 2020 of the President of the Republic relating to amending finance law, i.e. FCFA 58,700,000,000. The budgetary rule of specialization of credits by programme laid down by section 32 of Law No. 2018/012 of 11 July 2018 on the fiscal regime of the State and other public entities was therefore ignored.

The table below summarizes the status of commitments and payments for each of the activities of programme 971 implemented by MINSANTE and MINRESI

Table 15. - Consumption status of credits in 2020 for MINSANTE and MINRESI activities

Activities as mentioned in the decree of 22 July 2020	Amount allocated (in thousands CFAF) (1)	Amount committed (in thousands of CFAF) (2)	Amount paid (in thousands of CFAF) (3)	Under or over consumption (3)-(1)	Under or over consumption (2)-(1)
A1A2: Community monitoring in the districts and A1A3: Conduct of Covid screening campaigns in the ten regions	5,893,000	2,624,353	3,698,873	-2,194,127	-3,268,647
A2A1: Construction, rehabilitation, extension and fitting out of Covid 19 positive isolation units	7,000,000	4,085,566	1,845,782	-5,154,218	-2,914,434
A2A2: Development and equipment specialized centres for the care of Covid patients 19	2,000,000	3,967,624	1,940,216	-59,784	1,967,624
A2A5: Development and equipment mortuaries and specialized health facilities	6,000,000	383,917	-	-600,000	-216,083
A2A6: Construction and rehabilitation of medical imaging centres	750,000	0	-	-750,000	-750,000
A2A7: Project management of construction, development and equipment works	1,010,000	421,290	127,978	-882,022	-588,710
A2A11: Development of quarantine centres in social housing	750,000	507,207	353,911	-396,089	-242,793
A2A10: Comprehensive hospital management of patients with Covid 19	7,276,203	1,535,802	1,535,802	-5,740,401	-5,740,401
A2A12: Hygiene Management in Hospital Care Covid 19	890,000	0	-	-890,000	-890,000
A2A13: Management of Corpse of Covid	454,500	0	-	-454,500	-454,500

[27] Section 32 of Law No. 2018/012 of 11 July 2018 on the fiscal regime of the State and other public entities provides that "(1) credits are specialized by programme or by allocation; (2) within each programme or allocation, the credits are fungible (...); (3) however, within a programme, the credits opened:
- under staff expenditure cannot be increased
- under investment expenditure cannot be reduced. "

Patients 19					
A1A1: Procurement of rapid tests	4,740,785	25,806,000	16,050,000	11,309,215	21,065,215
A2A3: Procurement of medical equipment for the management of Covid patients 19	6,284,251	12,761,291	7,814,345	1,530,094	6,477,040
A2A4: Procurement of medical ambulances	1,100,000	880,000	-	-1,100,000	-220,000
A2A8: Procurement of personal protective equipment	2,941,000	26,783,571	16,889,772	13,948,772	23,842,571
A2A9: Procurement of Covid 19 management drugs	1,000,000	836,443	300,000	-700,000	-163,557
A3A1: Strengthening barrier mesures to Covid 19	70,000	384,593	384,593	314,593	314,593
A3A2: Management of hygiene and sanitation of environments open to the public	850,000	787,867	787,867	-62,133	-62,133
A3A3: Quarantine management of passengers arriving in Cameroon in the context of an epidemic	450,000	851,843	643,743	193,743	401,843
TOTAL MINSANTE	**44,059,739**	**82,617,367**	**52,372,882**	**8,313,143**	**38,557,628**
A1A1: Evaluation of the performance of the Covid 19 rapid screening tests Covid 19 rapid tests for certification	75,555	0	-	-75,555	-75,555
A1A2: Development of research and local production of essential antibiotic, antimalarial, anti-inflammatory and immunomodulatory pharmaceuticals	500,000	0	-,	-500,000	-500,000
A1A3: Strengthening collaboration between naturopaths and health care providers in the development and certification of traditional products	100,000	0	-	-100,000	-100,000
A1A4: Production of chloroquine and l'azithromicin	4,054,445	610,710	610,710	-3,443,735	-3,443,735
A3A1: 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	-	-320,000	-320,000
A3A2: Production of pre-basic seeds of priority food crops to strengthen food and nutritional self-sufficiency	660,000	19,565	19,565	-640,435	-640,435
A3A3: Strengthening fish production and improved monogastrics	390,000	0	-	,390,000	-390,000
TOTAL MINRESI	**6,100,000**	**630,275**	**630,275**	**-5,469,725**	**-5,469,725**
GRAND TOTAL	**50,159,739**	**83,247,642**	**53,003,157**	**2,843,418**	**33,087,903**

This overrun is mainly concerns3 types of expenditure: screening tests which cost **CFAF 25,700,000,000**, instead of **CFAF 4,700,000,000** (+21,000,000,000), personal protective equipment which cost FCFA 26,780,000,000 instead of CFAF 2,900,000,000 (CFAF +23,840,000,000) and medical equipment which cost CFAF 12,760,000,000 instead of FCFA 6,280,000,000 (CFAF +6,480,000,000)

In the 3 cases, the contracts did not bear the visa of the financial controller, which did not allow MINFI to record the commitments when they were made before

the creation of the special appropriation account, nor to be informed of the overruns when the commitments were made after the creation of the special appropriation account.

As at 31 December 2020, payments from MINSANTE and MINRESI amounted to CFAF 53,003,000,000, and outstanding debts amounted to CFAF 30,244,000,000.

In any case, the bulk of these credits began to be committed in the first months of the pandemic, which is to say before the creation of the special appropriation account. For example, as of 19 June 2020, an amount of CFAF 7,300,000,000 was committed for the purchase of screening tests.

The Audit Bench observes that MINFI included in the Special Fund budget estimates that are far from reality with regard to screening tests, personal protective equipment and medical equipment, even though information on the extent of commitments made before 22 July 2020 was available.

6.4. Slow regularization of operations carried out before the creation of the Special Appropriation Account

Circular No. 220/C/MINFI of 22 July 2020 provided in its points 2.19. and 2.20. that "*all expenses prior to the signing of the aforementioned order and falling within the framework of the overall strategy to combat Covid-19 will be subject to regularization commitments, in accordance with the rules and procedures which govern the operation of the COVID-19 SAA.*

All financial accounts created for the fight against Covid-19 before the signing of the aforementioned order will be closed and the related procedures must comply with the provisions of this circular ".

However, the Audit Bench notes that the following bank accounts were not closed as at 31 December 2020:

- the bank account "MINSANTE Riposte COVID-19" opened at BGFI by the Minister of Public Health to receive donations;
- the bank account opened at UBA, at the initiative of this bank with a balance of **CFAF 150,000,000** at its opening, to receive donations.

In addition, the commitments to regularize expenditures prior to the signing of the Ordinance of 3 June 2020 have only been partially met.

Recommendation to MINSANTE

Close the bank accounts opened by MINSANTE at BGFI and UBA before the signing of the order of 3 June 2020 by MINSANTE, in accordance with Circular No. 220/C/MINFI of 22 July 2020.

7. Emblematic cases of low efficiency activities

While examining the results obtained by the activities implemented by MINSANTE and MINRESI within the framework of the government response plan, the Audit Bench noted cases where the stated objectives were not achieved at all, or was achieved only very partially.

This situation calls to question the effectiveness of these activities.

7.1. MINRESI: Purchases of hydroxychloroquine and azithromycin abroad, local repackaging

7.1.1. A stated objective of local production of hydroxychloroquine and azithromycin

By letter No. 185/CF/SG/PR of 09 April 2020, the Minister of State, Secretary General of the Presidency of the Republic, approved a proposal made by the Minister of Scientific Research and Innovation by Email of 6 April 2020, aiming at developing a local production of hydroxychloroquine, azithromycin and some protective materials and screening tests. In particular, the Institute for Medical Research and Studies of Medicinal Plants (IMMP) was asked to manufacture five million tablets of hydroxychloroquine and five million tablets of azithromycin, at a total cost estimated at the time by the Minister at **CFAF 657,000,000**.

An amount of **CFAF 657,000,000** was provided to MINRESI to carry out this operation.

Subsequently, the distribution decree of 22 July 2020 of the Prime Minister allocated **CFAF 4,054,000,000** to this activity, i.e. six times more than the initial estimate.

7.1.2. The technical inability of IMMP to engage in the industrial production of medicines

Concurrently with the decision to implement local production, an evaluation report by the Directorate of Pharmacy, Medicines and Laboratories of the Ministry of Health (DPML/MINSANTE), of 28 April 2020, pointed out that the IMMP manufacturing

site did not comply with the requirements for the industrial production of medicines. The report notably stated that:

- *"The staff involved in manufacturing do not have proven expertise in industrial production to be sure that the medicines manufactured will not be risky for human health;*
- *It is essential to define the specifications of all materials, the pharmacopoeia reference and to have detailed procedures for all pharmaceutical operations carried out in the production site in order to have proof that the medicines will be manufactured and packaged in accordance with prescribed requirements;*
- *It is essential to provide the production site with detailed procedures for all quality control operations;*
- *the site does not comply with the standards for the production of pharmaceutical products;*
- *the production site has adequate equipment. However, it is essential to qualify them, to validate the manufacturing processes and cleaning procedures.*

The report recommended that the IMMP laboratory be upgraded and supported by local pharmaceutical structures for the long-term production of medicines.

7.1.3. Negotiations with an Indian drug supplier from March 2020

In fact, the IMMP was negotiating with an importer to buy hydroxychloroquine and azithromycin tablets from India several weeks before the decision of the Minister of State, Secretary General of the Presidency of the Republic, requesting MINSANTE to start manufacturing these drugs locally.

In a letter of 19 March 2020 to the Director General of IMMP, a forwarding agent, in charge of the **Incredible India Import and Export Agency**, gave an update on the delivery to Cameroon of hydroxychloroquine and azithromycin as well as inputs for the manufacture of these two drugs, and emphasized that "thanks to the personal intervention of Indian authorities and taking into account the strong bilateral ties of friendship between both countries, the Indian laboratories that manufacture the afore-mentioned products readily agreed to place Cameroon on their priority list of beneficiaries. We should therefore expect delivery of these products within a reasonable timeframe.

7.1.4. Delivery already packaged and a repackaging made locally

On 29 July 2020, IMMP received a delivery of five million hydroxychloroquine tablets, five hundred thousand azithromycin tablets and azithromycin inputs (12 drums of 25 kg each) for CFAF 601,300,000 from DHL.

While the order for hydroxychloroquine and azithromycin was for bulk tablets, the Audit Bench was able to establish that these medicines were delivered already packaged. IMMP decided to repackage these medicines in new packaging. This operation cost **CFAF 9,356,000** corresponding to the production of 45,000 boxes of hydroxychloroquine and 5,000 boxes of azithromycin by "ETS PIERRE ET LES ANGES".

As at 31st December 2020:

- **CFAF 654,453,637** was committed and CFAF 610,710,250 had been paid out of the State's allocation;
- bills amounting to **CFAF 51,419,195** were paid from the IMPM budget. They correspond to renovation works on the production sites, which were not actually used for the industrial production of the medications.

A total of **CFAF 705,900,000** was committed for these purchases by the end of the 2020 financial year.

The Audit Bench considers that such activity could not be carried out on such a scale without the knowledge of MINRESI.

7.1.5. Medicines that had still not been distributed to care centers as at 31 December 2020

As at 31 December 2020, the five million hydroxychloroquine tablets, the five hundred thousand azithromycin tablets and the azithromycin inputs (12 drums of 25 kg each) remained stored at the IMPM, without any use. Moreover, they had not been accounted for in stores accounting, at the risk of being stolen without anyone noticing it.

The Audit Bench recommends the distribution of these repackaged medicines without delay to the centres providing care to Covid 19 patients. In addition to the risk of deterioration of these drugs, the Audit bench underlines the costs of an otherwise unnecessary storage.

Finally, inputs for the local manufacture of azithromycin were stored at the IMPM, without expectation of use.

7.1.6. An ineffective activity

In conclusion on this point, the Audit Bench notes that the activity was completely ineffective. As at 31 December 2020, it cost **CFAF 705,900,000**.

The expected outcome of providing locally produced hydroxychloroquine and azithromycin tablets to Covid-19 patients under care was not achieved. IMPM was unable to produce these medicines locally, because it is a research center not designed to implement industrial drug production. Also, the purchase of these drugs abroad and already packaged gave rise to a useless local repackaging operation, with the obvious objective of pretending that a part of the production was done in Cameroon.

Finally, patients did not benefit from these drugs which, as at 31 December 2020, had still not been distributed to the care centres. Hospitals were supplied with hydroxychloroquine and azithromycin because MINSANTE distributed donations from NGOs to the regional funds for health promotion, and the regional funds were able to purchase these drugs directly: for example, **CFAF 4,000,000** was spent in 2020 by the regional funds for health promotion in the East region.

The Audit Bench notes that **CFAF 3 348,000,000** of the **CFAF 4,054 000,000** allocated to this activity by the repartition decree of 22nd July 2020 was not used and considers that this amount should be cancelled.

The Audit Bench recommends MINRESI to ensure the distribution of the batches of azithromycin currently stored at the IMPM. It does not make this recommendation for hydroxychloroquine for the treatment of patients with Covid-19, in view of the Scientific Council's opinion of 8 April 2021, which now advises against the use of this drug.

Recommendation to the Prime Minister, Head of Government

Cancel the Special Fund credits still available for the activity "Production of chloroquine and azithromycin".

Recommendations to MINRESI

Deliver to MINSANTE the available batches of azithromycin stored at the IMPM, so that they can be distributed without delay to the care centres for Covid 19 patients.

7.2. The development of quarantine centres in social housing facilities

In view of the limited capacity of health facilities in Yaoundé and Douala, and the high cost of hotels where possibly infected people were quarantined at the start of the pandemic (see above § 5.1.3), MINSANTE decided to rehabilitate and equip social housing in the Olembe Camp SIC, Yaoundé and Mbanga Bakoko, Douala, with the aim for them to accommodate more than 3,500 people in these cities before 15 April 2020[28].

Two containers were also developed at the Nsimalen International Airport.

An amount of **CFAF 507,200,000** was committed for this activity. Two contracts relating to housing in Olembe and Mbanga Bakoko were the subject of payment by 31 December 2020, for an amount of **CFAF 353,900,000**.

In Olembe, although the purchase order to MG COMPANY provided for works on 11 buildings, only 7 buildings housing 140 apartments were requisitioned to be refurbished, for an amount of **CFAF 167,000,000 excluding taxes**. These were new, unoccupied buildings. According to the condition of the premises, the repairs to be carried out were minor and consisted of replacing 8 toilets and a light bulb; in addition, plastic flooring was installed in the living rooms and corridors of the 140 flats, covering an area of 4,483 m2.

On-the-spot controls showed that the amount of works were evaluated at **CFAF 45, 222, 008,** but that **CFAF 163,700,000** was invoiced, representing an unjustified difference of **CFAF 118 500 460** . In particular, the company invoiced for the installation of 15,000 m2 of plastic flooring material[29].

[28] Source: Cameroon's pandemic response plan to COVID-19 (revised version April 2020, page 22)
[29] The issue of effective ownership of MG and Company is dealt with in section 8.4.5 below.

Table 16 - Amount of work carried out in the 140 apartments in the Olembe district by MG & Company

No.	ITEM	QUANTITY	UNIT PRICE IN CFAF	TOTAL PRICE IN CFAF
1	Lot 01 preparatory works	10	164 152	1 641 520
2	Lot 02: Electricity			
3	Eco-Light bulb tornado philips E27, 52 W, 220-2240	01	8 197	8 197
4	Lot 03: Plumbing-Sanitary			
5	Complete WC, push button	08	56 638	453 104
6	Toilet brush	80	1 955	156 400
7	Sink brushes	80	1 100	88 000
8	Lot 04: Siding (for 07 buildings)			
9	Laying of gerflex	8 248, 55	4 300	35 468 787
10	Lot 05: Opening (for 07 buildings)			
11	Anti-mosquito net	560	13 225	7 406 000
12	Total actual work			45 222 008
13	Fictitious services (163,722,468 - 45,222,008)			118 500 460

At the end of the work, and surprisingly, 3 buildings were handed over to the Cameroon Housing Company (SIC), which started to allocate apartments furnished by MINSANTE to private individuals, instead of keeping it available to receive quarantined persons. Two buildings were allocated to former national football team players and the remaining two buildings were used as warehouses for some of the furniture removed from the vacated flats.

In Mbanga Bakoko, development work was carried out on 9 buildings for an amount of **CFAF 201,200,000 tax exclusive**. Controls carried out revealed that work billed at **CFAF 7,100,000** relating to the laying of tiles on the floor in the common areas did not take place. These buildings were still available at the end of December 2020 to receive people.

In conclusion, the buildings rehabilitated in Yaoundé and Douala gave rise to credit commitments of **CFAF 507,200,000**. In Yaoundé, although they received people under quarantine in March and April 2020, they are no longer available, even though the risks of a resurgence of the pandemic are still present and quarantine facilities are needed. Only two containers are available at Nsimalen International Airport.

In Douala, 9 buildings remain at the disposal of MINSANTE for possible quarantine. The Audit Bench observes that the objectives that this activity was supposed to pursue were not achieved with regard to the Olembe Camp SIC, Yaoundé, and in addition, the works gave rise to fictitious services for a total of **CFAF 118,500,406**.

7.3. Community monitoring in the Districts and the conduct of screening campaigns in the region

These are two activities that should have been given priority, since the control of the pandemic is linked to the earliest possible detection of positive cases. However, the Audit Bench observes that these activities were underfunded and not evaluated.

The decree of 22 July 2020 provided **CFAF 4,193,000,000** for community monitoring in districts and **CFAF 1,700,000,000** for COVID screening campaigns in the ten regions.

Between the start of the pandemic in March 2020 and 31 December 2020, the amount of funds used for the implementation of these two activities amounted to **CFAF 2,624,353,185** i.e. an execution rate of the allocated credits of 44.52%.

The Audit Bench observes that the provision of funds to the 190 health districts was done on a strictly equal basis, whereas the epidemic situation and the needs were very different from one district to another. Some districts with high needs were notoriously underfunded.

Table 17 - Distribution of the allocation to each health district

Item of the expenditure	Amount to be collected
Active case search	3,500,000
Hygiene and sanitation	3,000,000
Sensitization	3,500,000
TOTAL	**10,000,000**

The equal distribution of COVID-19 response funds was done at the detriment of health districts with a high population, a high number of cases, and several health areas to cover, while other health districts did not record any Covid cases, as illustrated in the table below:

Table 18 - Comparison of the health situation of Bafoussam and Esse Health Districts

	BAFOUSSAM HEALTH DISTRICT	ESSE HEALTH DISTRICT	KOUSSERIE HEALTH DISTRICT	PETE HEALTH DISTRICT
Population	441,113	26,967	454,968	64,221
Number of sub-divisions covered	03	03	12	07
Number of health areas	20	07	/	/
Number of health facilities (FOSA)	149	14	/	/
Number of blocks	185	94	/	/
Number of Covid screening sites	151	11	/	/
Number of tests carried out	10,085	986	16,583	2,986
Number of positive cases as at 22/07/2020	58	0	/	/
Number of positive cases as at 31/12/2020	600	0	31	04

Sources: *SITREP, Health Districts*

Some districts used up their allocation in less than a week in view of the needs of the response (Cité Verte Health District), even though these resources were allocated to them to cover 45 days.

At a time when the risk of epidemic outbreaks remain high, the community monitoring and screening activity should be strengthened, although it was partly abandoned due to lack of funding: the Audit Bench notes that **CFAF 3,369,000,000** is still available to finance this activity and should be used to finance the districts with the greatest needs.

Recommendation to MINSANTE

Take into account the risks associated to the occurrence of a new wave of the pandemic, supplement the funds available to finance community surveillance to the extent of the needs, by distributing these funds among the health districts according to objective criteria such as demographic weight, the number of cases recorded, the risk of the spread of the virus and the number of health areas.

8. PROVEN CASES OF MALPRACTICE AND DIVERSION

8.1. A missing stock of medicines worth CFAF 536,400,000

MINSANTE had an envelope of **CFAF 1,000,000,000** from the Special Fund for the purchase of drugs to treat Covid-19, apart from hydroxychloroquine and azithromycin, which were to be produced locally under the responsibility of MINRESI (see § 4.1. above).

As at 31 December 2020, MINSANTE had incurred the following expenditure:

- **CFAF 536,440,000** for the acquisition of medicines, in the form of four contracts;
- **CFAF 300,000,000** provided to regional fund for health promotion to purchase medicines;

The management of drug contracts by MINSANTE appeared to be suspicious.

8.1.1. Purchases partly not in line with the protocol of the scientific council of Public Health Emergencies

While the four drug contracts had to be in compliance with the identified needs of hospitals to curb the pandemic, the Audit Bench points out that the working group that validated these purchases did not include neither doctors nor pharmacists.

The three contracts No.142, 151 and 156 concerned the purchase of equipment and pharmaceutical products for hospital use corresponding to the usual needs of heavy hospital patients: however, these purchases do not comply with the protocol of the Scientific Council Public Health Emergencies validated on 09 April 2020 and revised on 14 May 2020.

Administrative Purchase Order No. 123 relates to the purchase of Zithromax (trade name of azithromycine), which is used for the treatment of lung infections, particularly in patients with COVID 19.

Table 19 - Characteristics of the 4 drugs procurement contracts

Contract and purchase order numbers	Amount CFAF	Date	Company awarded the contracts
Contract No.142	228,579,400	19/08/20	PERFORM HOLDING
Contract No.151	185,087,890	19/08/20	FUNDING TRANSFERT AND SERVICES GROUP SA
Contract No.156	102,679,346	19/08/20	FUNDING TRANSFERT AND SERVICES GROUP SA
Purchase order No.123	20,097,000	15/05/20	UBIPHARM CAMEROUN
TOTAL	**536,443,636**		

According to the Ministry of Public Health, these procurements were intended for the ORCA centre and the needs were determined by the pharmacists of this establishment. However, the Audit Bench notes that the Minister was not able to say where these medicines were stored (see § 8.1.3 below).

8.1.2. Contracts delivered and received : non-compliant items

The Audit Bench notes that the composition of the bundles of supporting documents for contracts No.141, 151 and 156, as well as administrative purchase order No. 123 is irregular with regard to circular letters No. 62/LC/MINSANTE/CAB of March 3, 2020, and No. 00000220/C/MINFI of July 22, 2020 relating to the modalities of organization, functioning and monitoring-evaluation of the special National Solidarity Fund.

Contracts No. 142, 151 and 156 awarded for the purchase of medicines were delivered and received as shown by the minutes of final acceptance signed by the members of the acceptance committee for equipment and other services, but not

dated, as well as the delivery notes signed on 3 September 2020 by the contractor and the delegated authorizing officer.

8.1.3. Untraceable drug stocks, a high probability of misappropriation

No information on the management of the stocks of these medicines was provided to the Audit Bench. These medicines were not taken over by the stores accountant and nobody at MINSANTE was able to say where they were stored. In addition, no information relating to the payments of these three contracts, for CFAF 536,443,636, is recorded neither in the accounts of the Specialized Paymaster at MINSANTE, nor in the statement of account of cash payments of MINSANTE for 2020.

In view of these elements, and in particular the inability of MINSANTE officials to identify the storage location, the Audit Bench considers it highly likely that either these medicines were diverted to private individuals or that they were delivered fictitiously.

8.1.4. The Management of drug donations

The donation of medicines received and stored at MINSANTE was handed over to the head of administration and finance section, Mr. EYENGA NDJOMO Elisée Amour II. This choice is surprising, as the person concerned is neither a stores accountant nor a pharmacist.

These were mainly donations of azythromycin and chloroquine, which were sent to the regional delegations of public health of the ten regions, bearing in mind that these same medicines were purchased by MINRESI but were not distributed as at 31st December 2020 (see above § 6.1.)

8.1.5. The Low use of resources in Regional Funds for health promotion (FRPS)

Circular letter N° D36-73/LC/MINSANTE/CAB of 3 July 2020 specified the procedure for the purchase and supply of medicines to hospitals: in particular, it provided that the **CFAF 300,000,000** provided to the Regional Funds for health promotion (FRPS) should be used to purchase medicines, which would be ordered by hospitals according to their needs.

The table below shows the amounts that were sent to the Regional Funds for health promotion (FRPS) to purchase medicines and the amounts actually used in each region.

Table 20: Use of resources provided to the RHF to purchase protocol medicines

REGIONS	AMOUNT RECEIVED	AMOUNT USED	BALANCE	Percentage of use
ADAMAWA	15,000,000	1,526,126	13,473,874	10.17%
CENTRE	50,000,000	24,759,760	25,240,240	49.51%
EAST	30,000,000	3,987,889	26,012,111	13.29%
FAR-NORTH	25,000,000	0	25,000,000	00%
LITTORAL	40,000,000	6,700,540	13,299,460	16.75%
NORTH	25,000,000	521,000	24,479,000	2.08%
NORTH-WEST	25,000,000	6,417,994	18,582,006	25.67%
WEST	35,000,000	3,322,513	31,677,487	9.49%
SOUTH	25,000,000	24,939,980	60,020	99.75%
SOUTH-WEST	30,000,000	0	30,000,000	00%
TOTAL	**300,000,000**	**72,175,802**	**227,824198**	**24.06%**

The low use of resources seems to indicate that the needs of hospitals were lower than expected: in 7 out of 10 regions, the rate of resources used was lower than 17%, while 2 regions did not use any resources even though they had to manage cases.

8.1.6. The need for national independence for essential medicines

The difficulties mentioned above in the implementation of contracts for imported drugs, as well as the failure of the attempt to produce hydroxychloroquine and azythromycin locally (see §7.1. above), highlight the need for our country to strengthen its production capacity for essential drugs, relying in particular on the industrial sites already set up in Douala, the competitiveness[30], of which should be significantly improved, as well as the project in the suburbs of Yaoundé, which should be continued.

Recommendation to the Prime Minister, Head of Government

Strengthen local production capacity for essential medicines, including measures to improve the competitiveness of existing industrial sites.

[30] "Situation of the pharmaceutical industry in Cameroon: state of play and perspectives" by Rose Ngono Mballa, Joël Kuate, Evrard Marcel Nguidjoe, Ernest Djoko and Denis Wouessidjewe, in Health Sciences and Diseases, vol 20 (2), March-April 2019

8.2. An over billing of CFAF 15,374,000,000 to MEDILINE MEDICAL CAMEROON SA, importer of screening tests

With regards to the seriousness of the health situation, the Presidency of the Republic authorized MINSANTE from the 7th of April 2020 to proceed with the procurement of COVID 19 screening tests through special contracts. In total, the expenditure committed to purchase tests in 2020 amounted to **CFAF 25,800,000,000**, whereas the amount of credits allocated for this activity was **CFAF 4,740,000,000**.

A first contract of **CFAF 300,000,000**, was awarded to MEDICAL PLUS SARL on the 15th April 2020, for the supply of 50,000 antibody tests (bioline IgG/IgM) of reference ICO-T40203, **for CFAF 6,000** per test

After the government requested support from the Republic of Korea, it decided to purchase those tests from South Korean laboratory SD BIOSENSOR, one of the world's leading manufacturers of rapid screening tests.

However, the set-up of the import operation, which involves two intermediary companies, as well as the final prices obtained, raises serious questions.

8.2.1. A quasi monopoly in the supply of tests offered to a company with no experience

On 11 June 2020, the Director of the Prime Minister's Office sent a letter to the Minister of Public Health relating to the "order of three million rapid screening kits for COVID-19 by antigens by MEDILINE MEDICAL CAMEROON SA from SD BIOSENSOR KOREA". By this letter and following the audience granted on 27 May 2020 to the South Korean ambassador, the Prime Minister authorized the Minister of Public Health to conduct negotiations with "the identified Korean partner, in order to obtain the official agreement of the Government of the Republic of Korea, for the production and export to Cameroon of three million (3,000,000) COVID-19 screening tests by December 2020".

However, he recommended him to "effectively apply the price list in force in Cameroon".

As at 31 December 2020, out of 1,503,000 of tests purchased (all types), 1,4,00,000 were supplied by MEDILINE MEDICAL CAMEROON SA[28] for a total of **CFAF 24,500,000,000**, the remainder being shared between MEDICAL PLUS SARL and SAT PHARMA, which are two national operators with proven experience in the sale of medicines and medical devices.

On the other hand, although MEDILINE MEDICAL CAMEROON SA[31], the main contractor for the tests, is registered in the trade register of the registry of the Court of First Instance of Yaoundé-Administrative Centre since 13 September 2017, this company had not justified any activity until January 2020. The balance of his bank statement was **zero** as at 1 January 2020, and the first operations on the account were recorded on the 2nd of June 2020, i.e. a few days before the first contracts with MINSANTE were concluded.

The choice of this inexperienced company, to the detriment of qualified local companies, is all the more surprising as the final prices at which the operation was processed appears to be disconnected from manufacturing prices.

8.2.2. One million four hundred (1,400,000) tests purchased at CFAF 17,500 a unit

Four contracts were awarded to Mediline Medical Cameroon SA on 19 June (100,000 and 300,000 tests), 15 July (500,000 tests) and 16 December 2020 (500,000 tests) at a price of CFAF 17,500 for the "Standard Q Covid-19 AG Test

However, the price charged by SD BIOSENSOR laboratory from mid-May 2020 and available on its website was significantly lower; it was €10.80 for the "Standard Q Covid-19 AG Test" antigen test, i.e. **CFAF 7,084** for any order of three or more boxes of 25 antigen test kits.

8.2.3. Two MINCOMMERCE price validation documents produced 06 months apart

The Minister of Commerce set up a Special Commission for the validation of prices and reference tariffs of equipment, works and services intended for public and semi-public administrations in the context of the fight against the pandemic.

The procedure for validation of the price of the tests by MINCOMMERCE, which is an essential step in securing the price of the public procurement, gave rise to two validation forms signed by the President of the Special Commission for the Validation of Prices and Tariffs, drawn up six months apart, on 1 June 2020 and 12 January 2021.

The validation form of 1st June 2020 mentions a unit price of CFAF 17,500 which applies to the "kit of 25 tests per box".

[31]The same company, MEDILINE MEDICAL CAMEROON SA, was also awarded three contracts for medical supplies for CFAF 198.7 million, a contract for the acquisition of medical ambulances for CFAF 440 million (see above § 6.2.2.) and a contract for screening tests awarded by MINRESI for CFAF 300 million

The Minister of Public Health requested by letter of 15 July 2020 that it be clarified whether the unit price applied to the kit of 25 tests or to a single test.

The Audi Bench stresses that this late step is surprising, since at the time of writing this request for clarification, however crucial, the MINSANTE authorizing officer had already signed three contracts on 19 June and 15 July 2020 for 900,000 tests at CFAF 17,500 per test. He signed a fourth contract at the same price on 16 December 2020, for 500,000 tests, without having received a response to his request for clarification.

It was only on 12 January 2021 that the President of the commission sent a second validation form, which replaced the indication "kit of 25 tests per box" with "test kit" to the Minister of Public Health, without providing any useful clarification.

In conclusion, the validation of the purchase price by the President of the special commission for the validation of prices and tariffs of MINCOMMERCE does not seem to be a model of transparency.

8.2.4. A lack of rigour and ethics on the part of the special Price Validation Commission of Price of MINCOMMERCE in determining the right price

The President of the MINCOMMERCE special Price Validation Commission argued that the validation of the test price followed a procedure established by the commission. According to him, and in view of the absence of this test on the local market, the commission conducted investigations on the websites of UNICEF, LABMARK, a provider based in the Czech Republic, and SD-BIOSENSOR, the South Korean-based manufacturer of the test. It decided to use the carton of 25 tests as the unit of measure, because all these organizations were offering these tests in cartons of 25 kits.

A PRICE CALCULATED AT CFAF 6,518 PER TEST, BUT VALIDATED AT CFAF 700

The President of the Price Validation Committee said that UNICEF was selling a box of 25 tests at CFAF 113,400, while LABMARK was selling them at CFAF 212,520. On this basis, the commission determined the average price of these two offers, to which it applied a weighting coefficient which takes into account the charges and the service provider's margin. The average price obtained following these calculations was then CFAF 162,960. Finally, he argued that it is common practice that if the average price obtained by the commission is higher than that proposed by the authorizing officer, the authorizing officer's price is adopted.

Therefore, since the price of CFAF 437,500 a kit of 25 tests proposed by MINSANTE was higher than that obtained by the Commission, the kit of 25 tests of the brand

STANDARD Q COVID-19 AG TEST SD BIOSENSOR had to be validated at CFAF 162,960, i.e. CFAF 6,518 per test.

Finally, he indicated by correspondence of 25 May 2021, that the company MODA HOLDING HONG KONG, intermediary of MEDILINE MEDICAL CAMEROON SA proposed the price of 25 USD per kit (i.e. CFAF 14,580) which, weighted according to the commission's method, resulted in a selling price of CFAF 29,160 per kit of 25 tests on arrival in Cameroon.

In view of these explanations, the Audit Bench notes that the commission had three reference prices from three different sources:

- CFAF 162,960 the weighted average price calculated on the basis of prices on the international market;
- CFAF 29,160 the weighted price calculated on the basis of the original price of MODA HOLDING HONG KONG;
- CFA F 437 500, the price proposed by the supplier MEDILINE MEDICAL CAMEROON SA.

It is however a fourth price of CFAF 17 500 that was validated by MINCOMMERCE, which is incoherent with the price obtained using the complex mode of calculation of the commission.

The Audit Bench observes that the three reference prices were divergent and that, in particular, those of MEDILINE MEDICAL CAMEROON SA and its intermediary MODA HOLDING HONG KONG were not credible, one being fifteen times higher than the other. The only price that appeared to be related to the international market was CFA F 162,960, the weighted average price as calculated by the Commission. And logically, this is the one that should have been validated.

It is however a fourth price which, against all expectations, was validated by the President of the MINCOMMERCE commission, namely CFAF 17,500 for a kit of 25 tests, i.e. CFAF 700 per test, which is inconsistent with the commission's complex calculation method.

In view of these elements, the Audit Bench notes that the Chairman of the Commission did not respect the rules of ethics in determining the fair price.

8.2.5. An Over billing of CFAF 15.374 billion by the importer

The Audit Bench notes that the price calculated by the special Price Validation Commission, but which it did not finally adopt, can serve as a basis for calculating the importer's over-billing.

The purchase of the tests from MEDILINE MEDICAL CAMEROON SA was billed to MINSANTE at CFAF 24,500,000,000. If the price of CFAF 162,960 for a carton of 25 tests calculated by MINCOMMERCE, i.e. CFAF 6,518 per test, had been logically adopted, the price paid should have been CFAF 9,125,000,000[32]. The overbilling borne by the State treasury therefore amounted to CFAF 15,374,000,000.

The Audit Bench notes that these sums benefited the two entities, MEDILINE MEDICAL CAMEROON SA and the intermediary MODA HOLDING HONG KONG, which appear to be closely linked. Indeed MODA HOLDING HONG KONG uses a bank account belonging to MEDILINE MEDICAL CAMEROON SA[33], whose head office is in Hong Kong, which could give the possibility to transfer most of the considerable profit made by these companies.

8.2.6. The Lack of use of the facilities offered by the Global Fund to Fight HIV, Tuberculosis and Malaria

The Global Fund to Fight HIV, Tuberculosis and Malaria, of which Cameroon is a donor country, aims to promote rapid and equitable access to health and diagnostic products for low- and middle-income countries, including those related to the fight against HIV. It approved the Covid screening tests in 2020.

The list of reference prices for the pooled procurement mechanism for COVID-19 diagnostic products published by the Global Fund in fourth quarter of 2020 showed the following information

[32] Exactly CFAF 9,125,760,000

[33] Account No. 00001-0528596-100-2-69 opened at Afriland First Bank

Table 21: Reference price for COVID-19 tests performed by the Global Fund during the 4th quarter of 2020

Covid-19 diagnostic tests	Reference price per pack (in US Dollars)	Reference price per pack (in CFAF)[34]	Reference price per test (in US Dollars)	Reference price per test (in CFAF)[35]
Xpert Xpress SARS-Cov-2 kit – 10 Tests	198	116,820	19.80	11,682
Abbot Realtime SARS-COV-2 Amplification Reagen Kit – 96 Tests	1,440	849,200	15	8,850
STANDARD Q COVID-19 Ag Test – 25 Tests	124.25	73,307.5	4.97	2,932.3
Panbio COVID-19 Ag Rapid Test Device – 25 Tests	125	73,750	5	2,950

Source: *Global Fund website (www.theglobalfund.org/fr/covid-19/health-product-supply/diagnostics-procurement/), list of reference prices for the pooled procurement mechanism for COVID-19 diagnostic products in the 4th quarter of 2020*

With regard to these elements, the Audit Bench observes that the Ministry of Public Health signed a special contract with MEDILINE MEDICAL CAMEROON SA on 16 December 2020 for 500,000 tests at a price of FCFA 17,500 per test, whereas it could have placed the same order with the Global Fund at FCFA 2,932 per test: On this contract alone, MINSANTE incurred an unjustified opportunity cost of CFAF 7,284,000,000.

*

In conclusion, on this point, the company in charge of importing 1,400,000 tests was inexperienced and over billed the sum of CFAF 15,374,000,000 in 2020, with the approval of MINSANTE officials.

If we take into consideration the possibility of purchasing 500,000 tests at a reduced price from the Global Fund in December 2020, the additional cost for MINSANTE compared to purchasing at the best price in 2020 is CFAF 17.167 billion[36].

[34] Hypothesis 1 US Dollar = CFAF 590
[35] Hypothesis 1 US Dollar = CFAF 590
[36] 900,000 tests x (17,500 - 6,518) CFAF overpricing per test, i.e. CFAF 9.883 billion; 500,000 tests acquired in December x (17,500 - 2932) CFAF opportunity cost per test, i.e. CFAF 7.284 billion

Recommendation to MINSANTE:

Favour the option of using the Global Fund to Fight HIV, Tuberculosis and Malaria for the acquisition of screening tests, or if necessary, order them directly from the manufacturer.

8.3. The controversial sale of 15,000 COVID19 rapid diagnostic tests by the Minister of Territorial Administration to the Minister of Public Health

By transfer order No. 038/20/L/MINSANTE/COVID-19 of 11 May 2020, the authorizing officer of the BGFI MINSANTE-RIPOSTE COVID-19 account transferred the sum of CFAF 288,000,000[37] to the Ministry of Territorial Administration on an ad hoc account, of which the identity of the holder is unknown to the Audit Bench, for the purchase of 15,000 COVID-19 rapid screening tests. The BGFI account was effectively debited with this sum on 14 May 2020. The Minister of Territorial Administration paid in this sum to the BGFI account of MINSANTE on the 2nd of June 2020 "*on the instructions of the Prime Minister, Head of Government*", according to Mr. EYENGA NDJOMO Elysée Amour II, COVID-19 focal point of MINSANTE and co-signatory of the BGFI account.

However, in the MINSANTE bank ledger, this payment transaction was not cancelled.

This operation leads to four observations:

- the sale of COVID-19 rapid diagnostic tests is neither a mission nor an assignment of the Ministry of Territorial Administration; in any case, the regulations do not allow an administration to sell goods to another administration;
- the origin of these tests is uncertain, but the Audit Bench notes that it is not unusual for MINAT to receive donations of this nature in crisis situations;
- the Minister of Territorial Administration did not communicate to the Audit Bench the situation of contributions received in the framework of the fight against COVID-19, even though it was requested by letter No. 013/CAB/PCDC/CSC of 29 October 2020;
- if the transfer is not recorded in the MINSANTE bank ledger, there is a risk that the sum of CFAF 288,000,000 will be appropriated by private individuals.

In view of these findings, the Audit Bench notes the lack of transparency Entertained by the Minister of Territorial Administration and the Minister of Public Health in the management of this transaction, whereas there is a risk of misappropriation of this sum for private interests.

[37] transaction entitled "VIR.ISSUE DAP/MINAT/ELECTIONS

8.4. The opacity of the profile of the promoters of some companies awarded contracts

The Audit Bench carried out controls on a sample of companies awarded contracts for development, rehabilitation and construction work, the supply of medical equipment and devices, computer and office equipment, or other services.

It worked on the basis of Decision No. 2820/D/MINSANTE/CAB of 29 May 2020 on the publication of the results of the call for expressions of interest No. D13-159/AAMI/MINSANTE/SG/DEP/CEI/CEA2, and on the basis of information contained in the Trade and Personal Credit Register (TPCR). On Monday 26 April 2021, the Audit Bench held a series of hearings with service providers.

8.4.1. Non prequalified companies performing services

Out of 343 companies awarded contracts, 96 were not included in the list of short listed suppliers but were awarded contracts under the COVID 19 response plan.

Although the Minister of Public Health justifies this situation by the urgency and the imperative need to have medical equipment available given the fear of an amplification of the pandemic, the name of some of the entities concerned and the identity of their managers give rise to a presumption of favoritism.

8.4.2. Inconsistent pre-qualification of providers by MINSANTE

Three service providers, ETS NEW DESIGN BUILTSHINE, ETS NJB SERVICES and ETS BUSINESS CIE, pre-qualified as civil engineering companies specialized in project management/construction/rehabilitation of infrastructures, were also selected as suppliers of medical equipment specialized in medical furniture and biomedical equipment as presented in the following table

Table 22- Inconsistencies in the list of pre-qualified providers

Order number in the decision	Provider's company name	Sub-field	Field of activity
214	ETS NEW DESIGN BUILTSHINE	Civil engineering company	Project management/construction/infrastructure rehabilitation
1	*ETS NEW DESIGN BUILTSHINE*	*Medical furniture and biomedical equipment*	*Supply of medical devices*

84	ETS NJB SERVICES	Civil engineering company	Construction/rehabilitation of infrastructure
117	*ETS NJB SERVICES*	*Medical furniture and biomedical equipment*	*Supply of medical devices*
82	ETS BUSINESS CIE	Civil engineering company	Project management/construction/infrastructure réhabilitation
115	*ETS BUSINESS CIE*	*Medical furniture and biomedical equipment*	*Supply of medical devices*

*(**Source**: Decision No. 2820/D/MINSANTE/CAB of 29 May 2020)*

The Audit Bench notes that companies qualified to manage the construction and rehabilitation of infrastructures were also pre-qualified to supply biomedical devices, furniture and equipment.

This inconsistent choice of provider exposed the administration to a high risk of inadequate delivery.

8.4.3. Provider companies registered under the response plan

Based on the registration extracts of certain service providers in the Trade and Personal Credit Register (TPCR), the Audit Bench noted that companies were created under the response plan or reactivated for the needs of the cause, but also that contracts were awarded on the basis of a conflict of interest.

Three service providers, PROOF CONSULTING GROUP SARL, TECHNOLOGIE MEDICALE DU CAMEROUN SARL and NEW PHARMA SARL have as main activity the supply of medical equipment or the sale of medical and pharmaceutical equipment.

Although they were only registered in July and August 2020, these inexperienced companies were awarded contracts under the response plan. They benefited 35 to 40 days after their registration in the TPCR from 3 contracts of CFAF 276,554,869 (PROOF CONSULTING GROUP SARL), a special contract of CFAF 131,355,000 (TECHNOLOGIE MEDICALE DU CAMEROUN SARL) and a special contract of CFAF 291,597,346 (NEW PHARMA SARL), i.e. a total of CFAF 699,507,215.

Table 23 - Contracts awarded to newly registered providers

No	Contract number	Date of signature of the contract	Contract provider	Amounts in CFAF
PROOF CONSULTING GROUP SARL (manager: BESSOLO EYENGA spouse of OWONA)				
1	SC: 150/2020/MS-COVID19/MINSANTE/SG/DEP/CEI	21 August 2020 (35 days after registration at the (TPCR)	Supply of medical care equipment (ECE)	181,952,869
2	SC: 148/2020/MS-COVID19/MINSANTE/SG/DEP/CEI		Supply of medical equipment (other than MCE)	52,900,000
3	BCA No.0380/020			41,702,000
	TOTAL			**276,554,869**
TECHNOLOGIE MEDICALE DU CAMEROUN SARL (manager : TEKENDO NANYOU René Blaise)				
1	SC: 165/2020/MS-COVID19/MINSANTE/SG/DEP/2020	15 September 2020 (40 days after registration at the TPCR)	Supply and installation of a medical oxygen production plant	131,355,000
	TOTAL			**131,355,000**
NEW PHARMA SARL (manager: NGADJOU FOTSING Christelle)				
1	SC: 166/2020/MS-COVID19/MINSANTE/SG/DEP/2020	15 September 2020(40 days after registration at the T PCR)	Supply and installation of a medical fluid distribution network	291,597,346
	TOTAL			**291,597,346**
	GRAND TOTAL			**699,507,215**

*(**Sources**: summary of documents transmitted No. 01977/BR/MINSANTE/R-COVID-19 of 3 November 2020 and contracts transmitted by MINSANTE to the Jurisdiction)*

8.4.4. Links of interest between companies awarded special contracts and the President of the MINSANTE working group

The Audit Bench established that three companies (ETS ABOA PERSPECTIVE, ETS ABS MOTORS and PHASE ENGENEEERING CAMEROON SA), which were awarded 6 contracts, for a total amount of CFAF 1,620,834,039, are managed by Mr. ABOUBAKAR SIDIKI DIABY, elder brother to Mr. OUSMANE DIABY, President of the working group set up by the Minister of Public Health to formulate a technical opinion on contracts awarded.

Table 24 : Contracts awarded to the companies of Mr. ABAKAR SIDIKI DIABY

	Contract	Object of the service	Date of signature	Amount
SERVICE PROVIDER ETS ABOA PERSPECTIVE – Manager: ABOUBAKAR SIDIKI DIABY				
1	SC: 017/2020/LCS-COVID-19/MINSANTE/SG/DEP/CEI	Purchase of medical equipment (oxygen concentrators)	19 June 2020	116,325,000
2	SC: 049/2020/LCS-COVID-19/MINSANTE/SG/DEP/CEI	Purchase of office furniture	1st July 2020	82,381,388
3	LCS : 064/2020/LCS-COVID-19/MINSANTE/SG/DEP/CEI	Supply and installation of a refrigerated container	24 July 2020	18,528,161
	TOTAL			**217,234,549**
SERVICE PROVIDER ABS MOTORS – Manager: ABOUBAKAR SIDIKI DIABY				
1	SC: 060/2020/LCS-COVID-19/MINSANTE/SG/DEP/CEI	Supply of (12) 4x4 double cab pick-up vehicles to MINSANTE	2 July 2020	339,600,000
	TOTAL			**339,600,000**
SERVICE PROVIDER PHASE ENGENEERING CAMEROON SA – Manager: ABOUBAKAR SIDIKI DIABY				
1	SC: 026/2020/LCS-COVID-19/MINSANTE/SG/DEP/CEI	Servicing of buildings E1, E2, E3, E4, D6, D7, D8, D9 and the MBANGO PONGO health centre in Douala	29 June 2020	239,999,990

2	SC: 029/2020/LCS-COVID-19/MINSANTE/SG/DEP/CEI	Rehabilitation and extension work of the Lagarde pavilion of the YCH (Batch 1)	29 June 2020	823,999,500
TOTAL				**1,063,999?490**
GRAND TOTAL				**1,620,834,039**

*(**Source**: summary slip of the documents transmitted No. 01977 / BR / MINSANTE / R-COVID-19 of 03 November 2020)*

Mr. Ousmane DIABY, President of the working group did not notify the project owner in writing, of the relation of brotherhood that unites him with the owner of these companies, and the resulting conflict of interest.

Given the lack of transparency surrounding the criteria for awarding these contracts and the links between the President of the working group and the manager of these three companies, the Audit Bench stresses the high risk of criminal liability associated with the award of these contracts.

8.4.5. Provider companies operating under fictitious names

8.4.5.1. The case of MG & COMPANY

MG & Company was awarded purchase order No. 0258 of 20 April 2020 amounting to **CFAF 199,223,514** for the refurbishment of the buildings of Camp SIC OLEMBE[38]. When auditioned at the Audit Bench, it appears that its manager is close to the President of the MINSANTE working group. Most importantly, the telephone numbers listed in the contract under the headings "company information" and "persons who may bind the company" are those of the President of the working group and his younger brother.

In view of these elements, it appears that the manager of MG & COMPANY is only a proxy and that the President of the working group and his younger brother are the real owners of the said company. They were therefore in a situation of conflict of interest not only at the time of attribution of the contract, but also at the reception of the works. The Audit Bench established that a large part of the work invoiced and paid for had not taken place (see §7.2 above). This situation is likely to be classified as a criminal offence.

[38] The Audit Bench examined the execution of this work in detail and highlighted the fact that it was overcharged (see § 7.2 above)

8.4.5.2. The case of BETSI Company

The three companies ENZO, LA CONVERGENCE and LA PATIENCE were respectively awarded five (05), three (03) and four (04) public contracts worth **CFAF 740,360,000, CFAF 945,283,000** and **CFAF 783,000,000** respectively. All three are owned by the same manager.

The auditioning of the manager by the Audit Bench made it possible to establish that he is also the owner of the company BETSI registered in the name of his wife, from whom he received power of attorney. This company was awarded a special contract in the amount of **CFAF 556,562,500.**

In total, these four companies were awarded nine public contracts for a total amount of **CFAF 3,025,205,500.**

8.4.5.3. The Case of CAMBIZ SARL and MAEK CAMEROUN

The manager of METROCALIB SARL, a company awarded four (4) contracts for the supply of medical equipment and personal protective equipment worth **CFAF 896,098,000**, was auditioned by the Audit Bench. He indicated that he was also the real owner of the companies CAMBIZ SARL and MAEK CAMEROUN, registered in the RCCM under another name.

CAMBIZ SARL and MAEK CAMEROUN were awarded five contracts each for the supply of medical and personal protective equipment worth **CFAF 1,089,233,800** and **CFAF 1,474,400,000** respectively**.**

In total, these three companies were awarded fourteen (14) public contracts for a total amount of **CFAF 3,790,231,800.**

8.4.6. Companies impersonating other companies

The Audit Bench heard the owner and manager of the company MRK MULTISERVICES AND PRINT, and the owner of the company FUNDING TRANSFERT AND SERVICE, ownership which he transferred to a limited company in July 2020 under the name FUNDING TRANSFERT AND SERVICE GROUP SA.

It appears that the latter used the letterhead of MRK MULTISERVICES AND PRINT to apply for and obtain public contracts under the COVID 19 response plan. According to the Tax Administration, this company was awarded in 2020 twenty contracts, nineteen of which were obtained and carried out by the, owner of the

company FUNDING TRANSFERT AND SERVICE under the letterhead of MRK MULTISERVICES AND PRINT and identity of its manager.

Except for the administrative purchase order No. 064/020 of **CFAF 43,700,000** which she claims to have executed, the owner and manager of the company MRK MULTISERVICES told the Audit Bench that the entire process of awarding, execution, delivery and payment of the other nineteen contracts, amounting to a total of **CFAF 674,167,242** according to the Tax Administration, was conducted by the owner of the company FUNDING TRANSFERT AND SERVICE without her knowing and without her authorization, and that the payments relating to these contracts were made to another bank account opened by the latter and to which she did not have access.

During his hearing, the owner of the company FUNDING TRANSFERT AND SERVICE stated that he acted with the authorization of the owner and manager of the company MRK MULTISERVICES AND PRINT and that they both had access to the dedicated bank account. In any case, the Audit Bench observes that these facts contravene the provisions of the Public Contracts Code and are likely to be classified as criminal offences.

In addition, the owner of the company FUNDING TRANSFERT AND SERVICE was also awarded fifteen public contracts with his company for an amount of **CFAF 782,252,054**, and five contracts with the company FUNDING TRANSFERT AND SERVICE GROUP SA for an amount of **CFA F 1,410,225,447**.

In total, the three (03) companies controlled directly or indirectly by the same manager were awarded 39 contracts, for a total of **CFA F 2 866 644 743**.

The eleven (11) cases mentioned above represent a significant sample of companies whose real ownership is uncertain. The case of MEDILINE MEDICAL CAMEROON SA is emblematic in this respect. The Audit Bench notes that the manager of MEDILINE MEDICAL CAMEROON SA did not reply to the summons.

8.5. Payments without supporting documents

8.5.1. Construction, rehabilitation, extension and fitting in of isolation centres: a very damaging absence of minutes of receipt of the work

Although the administrative clauses of the special contracts provided for the holding of acceptance committees to verify the effectiveness of the work, payments totalling **CFAF 815,817,708** were made on seven contracts, i.e. 53.29 per cent of the total amount of payments made for the construction and fitting in of isolation units in the absence of a work acceptance report and a report on the completion of the execution of the contracts. These are documents certifying that the service was

rendered and establish the validity of the claim. These contracts are summarized in the following table:

Table 25: Payment of Special Contracts for Isolation Centres in the absence of minutes of the reception of works

CONTRACT REFERENCE	CONTRACT HOLDER	Amount Paid
Special contract No.°009/2020/MS-COVID19/MINSANTE/SG/DEP/CEI of 09 June 2020 for the construction of a hospital isolation building at the Garoua Regional Hospital	Company ANNOUR BTP SARL	192,815,818
Special contract No.°045/2020/MS-COVID19/MINSANTE/SG/DEP/2020 of 01 July 2020 for the construction of a hospital isolation building at the NGAOUNDERE Regional Hospital	Ets GRAND LUX	228,534,093
Special contract No.°036/2020/MS-COVID19/MINSANTE/SG/DEP/2020 of 29 June 2020 for the works to securing (fence) and security and development works (VRD) at the isolation building of the Bertoua RH	Ets NJB SERVICES	41,121,230
Special contract No.°090/2020/MS-COVID19/MINSANTE/SG/DEP/2020 of 20 July 2020 for the construction of a hospital isolation building at Mandjou csi	Ets NJB SERVICES	76,721,492
Special contract No.°113/2020/MS-COVID19/MINSANTE/SG/DEP/2020 of 05 August 2020 for the construction of a hospital isolation building at the Ebolowa regional hospital	LES EXPERTS CONSULTING	175,449,095
SPECIAL CONTRACT No. 086/2020/MS-COVID19/MINSANTE/SG/DEP/2020 of 20 July 2020 for works to securing (fencing) and improvement of the roads and bridges of the isolation building of the Ebolowa regional hospital.	LES EXPERTS CONSULTING	41,121,230
Administrative Purchase Order No. 0023 Rehabilitation of several buildings used for isolation at the Yaounde Central Hospital	Ets DMS services	60,054,750
TOTAL		**815,817,708**

8.5.2. Supporting documents not transmitted or partially transmitted to the Audit Bench

8.5.2.1. Acquisition of medical equipment

The Audit Bench notes that 50 contracts for the acquisition of medical equipment were submitted without supporting documents. i.e. 15 special jobbing orders for **CFAF 370,289,991** and 35 special contracts for **CFAF 6,798,084,962**.

8.5.2.2. Personal protective equipment

135 administrative purchase orders, special jobbing orders and special contracts amounting to **CFAF 5,415,891,923**, together with their supporting documents, were not forwarded to the Audit Bench.

8.5.2.3. Management of the quarantine of passengers in the Centre region

MINFI made available to MINSANTE the sum of **CFAF300,000,000** for the management of the quarantine of passengers in the Centre Region. Of this amount, only **CFAF 180,164,000** is backed by supporting documents.

8.6. CFAF 1,250,000,000 of unfinished work but paid in full

The Audit Bench found major irregularities regarding works to refurnish treatment units for patients with Covid 19.

On 07 August and 16 October 2020, the "authorized" commissions proceeded with the reception of special contracts No.°029/2020/MS-COVID 19 and No°035/2020/MS-COVID 19 respectively for the rehabilitation work of the neurology pavilion of the Central Hospital of Yaoundé (lot 2) for an amount including vat of **CFAF 214,999,000** and the rehabilitation/extension work of Yaoundé Central Hospital (lot 1) for an amount including VAT of **CFAF 823,999,500**.

However, on December 21, 2020, during the on-site visit of the Audit Bench team accompanied by the director and the medical advisor of the Yaoundé Central Hospital, work on these contracts was still going on, several months after the signing of the reception minutes of the said contracts.

The same irregularity was noted in the special contract No. 022/2020/MS-COVID19/MINSANTE/SG/DEP/CEI for an amount of **CFAF 216,276,272** for the

construction of a border health post at the Yaounde-NSIMALEN International Airport. The reception minutes for this contract was signed on 22April 2020, while on 21December2020, the date of the Audit Bench's on-site inspection, the work was still going on. In the latter case, not only was the payment made before any service was rendered, but there was a double payment (see §7.6. below).

In total, the Audit Bench notes that Special Contracts No. 029, 035 and No. 022 were received and paid for between April and October 2020 for a total amount tax inclusive of **CFAF 1,255,274,772**, whereas the services were not completed as at 21 December 2020.

Plate 3: Views of the border health post at Yaoundé-Nsimalen International Airport, unfinished during the on-the-spot control on 22 December 2020

8.7. Double contract payments resulting in a loss of CFAF 708,400,000

8.7.1. Construction of the health post at the Yaounde-Nsimalen airport

The construction works of the border health post at the Yaounde NSIMALEN international airport were awarded to ETS GLOBAL DISTRIBUTION by administrative purchase order (APO) No.°106 of April 15, 2020 for an amount of **CFA F 216,276,272** tax inclusive.

This purchase order was not paid for, but was transformed into a special contract, given its amount. The regularization of the said purchase order into a contract was done through two contracts bearing the same reference, one for an amount including tax of **CFA F 216,276,272**, (net receivable of **CFAF 214,713,788**) the other for an amount inclusive of tax of **CFAF 261,805,922** (curiously, the Audit Bench noted two "net payments" of **CFAF 179,368,749** and **CFAF 177,373,748,** respectively, for the first contract).

The documents collected by the Audit Bench show that two payments were made to ETS GLOBAL DISTRIBUTION from Account No. 470552 as follows:

- **CFAF 177,373,748** for the payment of APO No.106;
- **CFAF 179,368,749** of June 19, 2020

Finally, the special contract No. 174/2020 / MS-COVID 19/MINSANTE/SG/DEP / CEI of 8 October 2020 for **CFAF 97,323,383** VAT inclusive was awarded to the same company: however, this contract includes the same services as those of the initial contract, with the exception of the installation work of medical gas which amounts to **CFAF 16,841,000**.

In the end, the Audit Bench notes that the construction of the Nsimalen airport health post resulted in unjustified payments totalling **CFAF 259,851,132**[39] to ETS Global DISTRIBUTION.

The Audit Bench further points out that the date of signature of the start-up order is prior to the date of signature of Special Contract No. 022/2020/MS-COVID19/MINSANTE/SG/DEP/CEI.

[39] CFAF 179.368 M +CFAF 97.323 M – FFAC 16.841 M

8.7.2. Construction of an isolation building at the Ngaoundere Regional Hospital

The administrative purchase order No. 109 for the construction of a hospital isolation building at the Regional Hospital of Ngaoundere, regularized in Special Contract No.°045/2020/MS-COVID19/MINSANTE/SG/DEP/2020 of 01 July 2020, subject to double payment.

The first payment of this contract has the order number 26 on the list of payments produced on December 3, 2020 by the Specialized Paymaster of MINSANTE, for an amount of **CFAF 228,534,093** and the second payment has the order number 203 for the same amount.

In these two cases, the Audit Bench asks the Minister of Public Health to initiate proceedings for the issuance of a recovery orders to the concerned companies for the purpose of recovering these sums. It also highlights that such acts could be classified as criminal offences.

8.8. Northern Region: unreliable statement of accounts

By correspondence No. 021/20/L/MINSANTE / CAB of 03 April 2020 from the Secretary of State of MINSANTE to the Specialized Paymaster of MINSANTE, funds dedicated to the response in the region were made available to Governors.

In the North Region, the Governor collected the amount of **CFAF 20 million** dedicated to the response through his personal account[40] by order of the Minister of Public Health[41].

The verifications carried out on spot by the Audit Bench revealed two versions of the use of these funds:

- the Governor produced a statement of account for the **CFAF 20,000,000** which shows CFAF 11,000,000 discharged by the Regional Delegate of Public Health for the North, and a **CFAF 9,000,000** balance in cash under his keeping. He explained that he decided to keep the money to "*avoid financial misappropriation*".
- The Cashier and collaborator of the Regional Delegate of Public Health of the North produced an account of the use of **CFAF 20,000,000**, while he only discharged **CFAF 11,000,000**. An examination of this expenditure account curiously reveals that the expenses incurred cover the entire sum of **CFAF 20,000,000**.

[40] account number : 05724191051 at Afriland First Bank, the 08/04/2020

Consequently, it appears that the statement of account produced by the cashier is fictitious for at least **CFAF 9,000,000**, which is still available with the Governor.

In response to the question from the Audit Bench, the cashier again produced supporting documents worth **CFAF 20,000,000**. Regarding the disputed **CFAF 9,000,000**, he indicated that the disagreement between the Governor and the Regional Delegate of Public Health led the latter to be pre-financed by private providers for this amount. This explanation appears unconvincing in that it is not supported by evidence of the support of the "partners/providers" mentioned by the Cashier.

Furthermore, there is good reason to believe that the allegedly supporting documents produced by the person concerned were fabricated for the purposes of the case.

This situation illustrates the risks associated with the provision of cash funds already mentioned in § 6.2.4. , Which were overused.

The Audit Bench also observed that the Governor did not use the available balance of **CFAF 9,000,000**, while there were uncovered needs, particularly in terms of community surveillance in the districts and the conduct of screening campaigns (see § 9.2.1 below).

In any event, this sum must be paid to the Treasury by the Governor.

9. SHORTCOMINGS IN THE MANAGEMENT OF THE MINISTRY OF PUBLIC HEALTH

The management of MINSANTE appears to be insufficient on 4 points: the production of statistics, the involvement of local decision-makers and operators in the management of the pandemic, the management of hospital staff and the monitoring of the implementation of activities.

9.1. An unreliable statistical production system

The system for producing statistics appears to be unreliable, especially because of the lack of automation of data collection.

9.1.1. A non automated statistical production system

As part of the response to COVID-19 pandemic, MINSANTE set up an Incident Management System (IMS), which is based at COUSP. The main activity of the IMS is the production of statistics and data on the epidemic.

Data collection, which is based on the health pyramid[42], does not have an automated system for the collection, analysis and production of statistics, but relies on two systems.

On the one hand, a system of data collection from the field emanating from the health pyramid which is manual. It consists of a set of information collection forms designed by the MINSANTE health information unit using the open source application DHIS2.

On the other hand, a data collection system associated with the collection of samples, by approved laboratories or sent to these laboratories. This data collection system is fully automated, and uses the PLACARD application made available to MINSANTE by the Centre Pasteur (owner of the application), which hosts the application. It interconnects 17 laboratories approved for PCR testing, and was later extended to the district hospitals that coordinate the outsourced rapid testing (TCR).

This system of producing statistics suffers from several defects, which call into question its reliability:

- Lack of procedures for controlling and validating the statistical data collected by the operators of the health pyramid;
- Lack of a formal system for transmitting information between the actors in the health pyramid
- A multiplicity of data bases such as Excel and Access, which are not secure and can be modified without traceability;
- Lack of an effective data backup system.

Recommendation to MINSANTE

- *Develop and implement a procedure for monitoring and validating the data collected on the evolution of the pandemic by the actors in the health pyramid.*
- *Establish a central and integrated computer application for the production and analysis of statistical data on the evolution of the pandemic.*
- *Develop a system to safeguard statistical data on the evolution of the pandemic.*

[42] At the base of the pyramid, the communities, then the health facilities, the health areas, the district hospitals, the regional hospitals and finally at the top, the central administration of MINSANTE (SGI)

9.1.2. Unproduced statistics: the average length of stay of Covid patients treated in hospitals

While MINSANTE produces statistics on the management of the number of outpatients and inpatients at a given time, distinguishing between moderate and severe patients under oxygen therapy, it does not produce statistics on the average length of stay of inpatients, which is a key data point for assessing the need for the number of beds and forecasting the risks of saturation of the system, nor the flow of patients managed during a given period (month or year).

Recommendation to MINSANTE

Produce statistics on the length of stay in hospital of Covid-19 patients expressed in number of days on the one hand, and on the flow of patients managed during a given period (month or year)

9.2. Insufficient association of local operators in the management of the pandemic

The implementation of certain activities required close collaboration between the services and local operators. However, central government decisions were made without consultation with the local operators or without taking into account the needs expressed locally. This is the case, for example, of the activities "community monitoring in the Districts" and "Conducting screening campaigns in the ten Regions" (see § 7.3. above).

This is also the case with activities related to the construction of isolation units and patient care units. The mapping of the isolation units and the 233 labelled care units, and that of the buildings to be built, was decided at the central level and implemented without consulting the local operators, and in particular with hospitals.

The choice of district hospitals as care sites was often irrelevant, because their ability to isolate patients in dedicated buildings was not taken into account. The Audit Bench was able to note for the cases of the hospitals of Mfou, Cité verte and Nkoldongo, that they did not have isolated premises allowing hospitalization of patients with Covid, they therefore choose to carry out care at home, at the risk of contaminating the other members of the family.

9.3. Inefficient management of health personnel: the issue of allowances

Health workers, exposed to the risk of transmission of the disease and heavily stressed from March 2020 were on the front line to contain the pandemic. It was therefore logical that their commitment should be rewarded by the payment of allowances, which had been promised in ministerial statements.

The Audit Bench notes, however, that the central services of MINSANTE lost interest in a question which is nevertheless central, since it concerns the motivation of personnel, and is the guarantee of the durability of their commitment.

The central administration did not intervene to provide a regulatory basis for this allowance and to define a harmonized scale throughout the country, nor to mobilize adequate financial resources to ensure that the allowance is paid.

If allowances were indeed paid to medical, paramedical and administrative staff, they were paid without a regulatory basis or definition of a pay scale, and led to very disparate situations, sometimes in the absence of formalized hierarchical decisions.

Sometimes the payment of allowances led to questionable practices. For example, the regional delegation of public health in the Littoral region allocated allowances of **CFAF 6,845,000** to its managers, although these funds were intended for the payment of allowances to field teams.

In addition, hospitals have not always had the financial means to pay these allowances, so they accumulate unpaid bills. As an example, the Audit Bench noted that the ORCA centre had **CFAF 60,225,000** in unpaid allowances as at 31 December 2020, the Soa District Hospital **CFAF 8,006,025**, the Jamot Hospital in Yaoundé **CFAF 5,380,000** and the Bertoua Regional Hospital **CFAF 3,305,000**.

Recommendation to MINSANTE

Establish a bonus scale for hospital staff applicable throughout the country in the event of an emergency situation, and give hospitals the means to pay this bonus.

9.4. Inadequate control of Central administration over the use of allocated funds

The services of MINSANTE are organised to design and implement public policies, but not to ensure the follow-up of measures and to be able to make the necessary rectifications when shortcomings are observed.

A certain number of major shortcomings, highlighted by the Audit Bench, were not detected by MINSANTE, even though the administration had the capacity to gather the relevant information. Circular No.°62/LC/MINSANTE/CAB of 3 April 2020 of the MINSANTE on the management of financial and material resources dedicated to the response against the pandemic had however defined a strict financial framework, but the Audit Bench notes that its provisions have only been weakly implemented.

9.4.1. A dashboard limited to health data, which did not allow for the administrative management of the response

The lack of approval by the Financial Controller (see § 6.2.5. above), contrary to the regulations, created condition favourable for the massive overruns observed in the SAA budget. But beyond the global figure of budget consumption, the administration should have been alerted by a certain number of indicators showing in particular either the under-consumption or the abnormal over-consumption of credits for each of the activities managed by MINSANTE.

More generally, while the ministry, in accordance with WHO recommendations, developed very quickly a dashboard on the evolution of pandemic figures in the territory, it did not put in place a dashboard to monitor key indicators covering administrative data for each of the activities, which would have allowed it to have visibility on the effectiveness of the implementation of the health component of the Response Plan (Programme 971: Strengthening the health system), and to correct its shortcomings.

These data should have included at least:

- monthly monitoring of the commitment of appropriations by activity : the under-consumption of appropriations, for example on the activity on community supervision in districts, indicates either the inadequacy of the measure, which should then be abandoned, or obstacles to its implementation which must be identified and resolved; on the other hand, if the overconsumption of appropriations for the purchase of tests, personal protective equipment or the promotion of barrier measures shows that these are priorities, it must be a warning signal for the administration in order to limit the budgetary cost of these measures, which has not often been the case (see § 7.2.4 above)
- follow-up of deadlines: while the urgency of the measures to be taken motivated the disruption of procedures, MINSANTE had to give priority to implementation deadlines, in particular for works, deliveries of purchased goods and their distribution to care centres and isolation units. However, the monitoring of deadlines was not a priority concern of the administration, which, for example, allowed almost 5 months to elapse between the signing of the ambulance contract and the service order, which allowed the construction work of the health post at the borders of Yaoundé Nsimalen International airport to start without the contract of control and follow up having been signed, or which

caused the construction work of the isolation centre of Maroua to be interrupted due to delays in payment.

As for orders to start work, they were not issued for 12 of the 19 contracts for the construction and rehabilitation of isolation centres, amounting to **CFAF 2,631,182,582**, or 64.4% of the total commitments for this activity. However, the failure to sign the service order for the start of the work does not make it possible to calmly computerize the deadlines for the execution of the work and to draw the legal consequences associated with it.

- the operational nature of the buildings delivered: MINSANTE should have been interested in the time required to put the delivered buildings into service. This was not the case, as contracts were paid for example, for uncompleted work, which had the effect of delaying the commissioning of the buildings for an indefinite period;
- the use of stocks and their distribution on the territory : the Audit Bench notes that part of the stocks of goods purchased, medicines in particular , were lost sight of or left in more or less suitable sites without being distributed to operators who needed them.

In the absence of reliable indicators on the nature and quantity of needs to be met, it is certain that the award of contracts by MINSANTE was marked by some improvisation.

Recommendation to MINSANTE

Establish a set of indicators for the administrative management of the activities of Programme 971 (strengthening of the health system), covering monthly monitoring of the commitment of funds by activity, monitoring of deadlines, the operational nature of the buildings delivered, the use of stocks of goods purchased and their distribution to operators in the field, and the satisfaction of the needs of care centres, particularly in terms of medicines and oxygen

9.4.2. A partial assessment of hospital needs

As of June 2020, MINSANTE collected key indicators on the number of beds dedicated to the care of Covid 19 patients by region, as well as the number of beds available and the number of respirators and oxygen concentrators.

On the other hand, the issue of the need for medicines, oxygen and other medical equipment were not reported in 2020. However, it appears that this was a very sensitive issue since the management of stocks of medicines was particularly uncertain (see § 7.1. above)

The Audit Bench points out that improvements have been made in early 2021, the CCOUSP set up a computerized system for monitoring stocks of personal protective equipment and medicines at the level of each regional public health delegation, which begins to give visibility. It is necessary to go further and set up a computerized follow-up for each care centre.

PART 4
CRISIS MANAGEMENT BY OTHER MINISTERIAL DEPARTMENTS

10. PROGRAM 972 "ECONOMIC AND FINANCIAL RESILIENCE": A CONTRIBUTION TO THE RECOVERY OF THE ECONOMY TO THE TUNE OF CFAF 75,080,000,000

Decree No. 2020/3221 / PM of July 22, 2020 on the repartition of the Special National Solidarity Fund for the fight against the coronavirus and its economic and social impacts , for the financial 2020 year, the sum of **CFAF 50,000,000,000** to the programme 972 " Economic and financial resilience ".

This sum is distributed as follows:

- Clearance of domestic debt: **CFA F 25,000,000,000;**
- Clearance of the stock of VAT: **CFA F 25,000,000,000.**

As at 31 December 2020, the overall payments made pursuant to this measure, which was not allocated to a ministerial department in the repartition decree of 22 July 2020, but which was implemented in practice by MINFI, amounted to **CFAF 75,085,000,000**, a surplus of **CFAF 25,085,000,000** compared to the budgetary forecast.

10.1. Clearance of domestic debt

The clearance of domestic debt resulted in subsidies to state-owned enterprises (**FCFA 10.085 billion**) and the settlement of outstanding debts in accounting stations (**FCFA 15,000,000,000**).

10.1.1. A subsidy of CFAF10 000 000 000 to five public enterprises

A subsidy of a total of **CFAF 10,000,000,000** was granted by decision of 19 May 2020 of the Minister of Finance to five state-owned enterprises, all belonging to the tertiary sector following the distribution below:

Table 26. Grants to public enterprises

No.	Public enterprise	Bank account	Payment date	Amount
1	ENEO	10003 00100 22000341 893 37	19/05/2020	2,500,000,000
2	CAMWATER	10001 06800 34682600 003 22	19/05/2020	2,000,000,000
3	HYSACAM	10001 06800 34120000 002 25	19/05/2020	500,000,000
		10029 00 001 012006483 01 36	19/05/2020	1,000,000,000
		10003 00100 05000313871 89	19/05/2020	1,000,000,000
4	CAMTEL	10003 0020 22000044362 88	19/05/2020	2,000,000,000
5	CAMAIR-CO	NC[43]	NC	1,000,000,000
6	**TOTAL**			**10,000,000,000**

Source: *MINFI/DGB*

The Audit Bench points out that some state-owned enterprises in the primary and secondary sectors have not benefited from subsidies, although they also face challenges due to the drastic reduction in their production.

10.1.2. CFAF 15,000,000,000 in settlement of outstanding payments

The Ministry of Finance disbursed CFAF 15,000,000,000 for the settlement of outstanding payments in accounting stations. It indicates that "these expenses benefited from budgetary support (COVID) to the tune of CFAF 15,000,000,000", that is to say funding from technical and financial partners (PTFs)

The special nature of this operation does not seem to have been perceived by the accounting stations concerned. The public accountants interviewed by the Audit Bench considered that the resources allocated were intended for the ordinary payment of expenses in their constituencies, and not part of the government's logic

[43] Non communiqué

of special measures to combat COVID 19 and its economic, social and financial consequences.

The Audit Bench on its part was unable to identify a decrease in the stock of outstanding payments of accounting stations.

10.2. Reimbursement of VAT credits

The Minister of Finance funded the BEAC VAT escrow account No. 10 311101 1013 with CFAF 25,000,000,000, i.e. CFAF 15,000,000,000 on 11 May 2020 and CFAF 10,000,000,000 on 27 May 2020. This sum was intended to discharge the stock of VAT of 59 (fifty-nine) of the 69 (sixty-nine) companies whose refund files were validated.

In the light of the supporting evidence submitted to the Audit Bench, there is no doubt that this response measure was implemented. Thus the stock of VAT debt which was CFAF 25,913,539,948 in May 2020 was reduced to CFAF 15,531,802,703 as at 31 December 2020, well below the average amount of **CFAF 35,000,000,000** usually carried forward from year to year.

10.3. Reimbursement to "State subscribers"

By decision No. 20/0378/D/MINFI/SG/DGB/DCOB of 12 February 2021, the Minister of Finance authorized the release of the sum of **CFAF 25,000,000,000** to the COVID - 19 Specialized Paymaster to regularize the cash advances granted to "State subscribers" within the framework of the fight against COVID – 19. The Audit Bench observes firstly that this decision is outside the budgetary framework set by the allocation decree of 22 July 2021, which provided for 2 activities for an amount of CFAF 50,000,000,000, and not 3 activities for an amount of CFAF 75,000,000,000.

Article 2 of this Decision stipulates that this sum is to be charged to Programme 972 Economic and Financial Resilience, Action 02, Activity 02, Repayment of claims to businesses under Covid-19. The implementation of this decision was audited by the Audit Bench and resulted in the following payments to Public Enterprise providing services to the population:

Table 27 - Payment to public enterprises for reimbursement to "State subscribers"

Beneficiary companies	Amount in CFA F
ENEO	15,000,000,000
CAMWATER	500,000,000
CAMTEL	3,000,000,000
CAMRAIL	1,000,000,000
CAMPOST	2,500,000,000
EDC	200,000,000
CDC	2,800,000,000
TOTAL	**25,000,000,000**

Source: *MINFI*

The State therefore substituted itself for the subscribers to pay the outstanding bills. However, the Audit Bench has not verified that the companies in question have settled their claims on their subscribers to the extent of the amounts paid to them, and that, in the end, it is the subscribers who benefited from this measure. The Audit Bench will carry out this verification in its next report on the Special Fund.

11. OTHER MINISTERIAL DEPARTMENTS: CFAF 9.8 BILLION OF EXPENSES PAID IN 2020

Ministries other than MINSANTE, MINRESI and MINFI are not included in the scope of this audit, but the Audit Bench wished to gather a minimum amount of information in order to have an overall view of the 2020 expenditure of the Special Appropriation Account, as listed in § 4.2 above. In its future work, the Audit Bench will audit this expenditure in detail.

Apart from MINSANTE and MINRESI, 21 ministerial departments, representing CFAF 128.27 billion in allocations, i.e. 70.70%, of the overall allocation of the COVID 19 SAA Fund, were referred to the Audit Bench to produce documents enabling it to draw up the general situation of the management of the Special National Solidarity Fund in these departments as at 31 December 2020. 19 of the 21 departments contacted did respond to the Audit Bench's request, but provided information as of 15 December 2020 or earlier.

The unavailability of up-to-date information at the end of the period under review therefore does not allow the Audit Bench to establish an exhaustive situation, not only on the compliance with the obligations relating to the designation of the focal point and the person in charge of store accounting operations, as well as the

production of activity reports, but also on the actual situation of expenditure commitments made as at 31 December 2020.

While the amounts committed by the ministerial departments other than MINSANTE and MINRESI could not be established, the sums paid amount to **CFAF 9,805 billion**. But the Audit Bench points out that the amount of the commitments is higher than this figure.

Table 28. Status of COVID-19 payments in other institutions as at December 31, 2020

In thousands of CFA F

No.	Institution	Programmes / Actions	Allocations	Payments	Balance
1	CSC / AB	971/03	100,000	For memory	
2	MINAT	971/03	1,400, 000	0	
3	MINDDEVEL	971/03	2,500,000	2,400, 000	
4	MINEPAT	974/02	16,000, 000	3,600, 000	
5	MINPMEESA	972/04/2	1,500, 000	2,000, 000	
6	MINFI		400,000	31,593	
7	MINADER		6,000, 000	1,667, 531	
8	MINJEC		750,000	57,311	
9	MINESEC		7,000, 000	48,945	
10	**TOTAL**		**35,850,000**	**9,805, 380**	

Source: *State of payment of the specialized Paymaster to the COVID-19 SAA as at December 31, 2020 published on April 14, 2021*

Ministries began to implement internal control measures for the activities of the Special National Solidarity Fund at varying rates. While the MINEDUB and MINEPIA did not respond to the requests of the Audit Bench, MINAT indicated that its department fully carried out the actions that were incumbent on it in the context of the fight against the coronavirus, and returned the unused appropriations, i.e. **CFAF 1,400,000,000** to MINFI to be redeployed. However, MINAT did not provide the Audit Bench with details of its activities.

In total, the quality of the information collected is low. The transfer of information to MINFI, organized by circular No.°00000220/C/MINFI of 22July 2020 of the Minister of Finance, was generally little respected, which further underlines the

need for interdepartmental strategic management of the Special Fund that would be based on a regular reporting of the execution of the expenses incurred by ministerial departments in the context of the COVID-19 SAA, as recommended in §3.1 above.

GENERAL CONCLUSION

STRENGTHS AND WEAKNESSES OF THE RESPONSE PLAN IN 2020

At the end of its work, the Audit Bench notes that the Government's response to the pandemic has been swift and the national health system has been able to receive and treat Covid-19 patients in 2020 whose has fortunately remained limited. The installation of a dedicated and well-equipped unit in Yaoundé, the ORCA centre, played a major role. However, the Audit Bench is not in a position to say whether patients who had to be treated at home, because the hospitals concerned did not have buildings to isolate them, were systematically able to receive appropriate treatment.

Major difficult points were identified.

The poorly organized transfer of non-health information from the care centres to MINSANTE limited the strategic piloting capacity of the ministry and therefore the effectiveness of the health response.

The lack of centralized accounting of commitments and payments under the Special Fund for National Solidarity handicapped the Prime Minister's strategic piloting of the pandemic response, since he was not allowed to have a complete and real-time view of the action of ministries.

Finally, the award of special contracts was very opaque and conducive to numerous abuses, many of which are likely to be qualified as criminal offences. The use of this derogatory procedure beyond July 2020 has been costly for public finance. Keeping it is no longer justified given that it has sometimes been slower and less effective than ordinary procedures. In particular, the Audit Bench stresses the need to maintain the controls exercised by financial controllers, state control engineers and stores accountants.

All these findings, and the major challenges faced by control teams in collecting reliable accounting information, led the Audit Bench to stress the imperative need to accelerate the accounting reform, particularly as regards the automation of the collection of accounting and financial information.

In view of these elements, the Audit Bench makes **THIRTEEN (30) recommendations**.

In accordance with law No. 2018/012 of 11 July 2018 on the Fiscal Regime of the State and other public entities the Audit Bench decided to open **FOURTEEN (14) proceedings for mismanagement**.

Pursuant to law No. 2003/005 of 21 April 2003 to lay down the jurisdiction, organization and functioning of the Audit Bench of the Supreme Court and Law No. 2006/016 of 29 December 2006 to lay down the organization and functioning of the Supreme Court, the Audit Bench also intends to open **a procedure for *de facto* management** and to transmit to the Minister of Justice **TWELVE (12) cases likely to be classified as criminal offences**.

APPENDIXES

APPENDIX 1: LIST OF PERSONS INTERVIEWED

I. CENTRAL SERVICES

No.	NAME AND SURNAMES	FUNCTION
	MINISTRY OF PUBLIC HEALTH	
1	**Dr MANAOUDA MALACHIE**	Minister
2	**Mr ALIM HAYATOU**	Secretary of State at the ministry of Public Health in charge of epidemics and pandemics
3	**Dr ETOUNDI MBALLA GEORGES ALAIN**	Director of CCOUSP, IMS Central Coordinator , Director of disease control, epidemics and pandemics
4	**Pr. OKOMO ASSOUMOU Marie**	Administrator of the LNSP
5	**Mr EYENGA NDJOMO ELISEE AMOUR II**	Head of the Administration and Finance Section
6	**Mr. DIABY OUSMANE**	Head of Logistics Section
7	**Dr EYANGOH SARAH**	Head of the Laboratory Unit of the CCOUSP
8	**Dr ABAH ABAH**	Head of the Operation Section
9	**Dr ACHTA HAMADOU**	Head of the Planning Section
10	**Dr GNIGNINANJOUENA Oumarou**	Head of the care unit
11	**Madam FANNE MAHAMAT EPOUSE OUSMANE**	Assistant Incident Manager
12	**Mr. NKEN CLAVERE**	Head of the Public information office of the CCOUSP

13	**Mr. BOAKA A MBASSA MARTIN**	Head of the WASH unit
14	**Mr. BEKOLO EDOU REMY MOISE**	Store accountant MINSANTE
MINISTRY OF SCIENTIFIC RESEARCH AND INNOVATION		
15	**Dr TCHUENTE MADELEINE**	Minister
16	**Pr. TAGUEM FAH**	Technical Advisor N°2, COVID-19 Central Focal Point of MINRESI
17	**Col. Dr MPOUDI NGOLE EITEL**	Deputy Head of the Centre for Research on Emerging and Re-Emerging Diseases (CREMER)
18	**Pr. NNANGA NGAH EMMANUEL**	Head Labotech at the Institute of Medical Research and Studies of Medicinal Plants
19	**Dr ELLE ABIAMA PATRICE**	Permanent Secretary of CNDT, Focal Point of the activity " production of masks and hydroalcoholic gel »
20	**Pr. ESSAME OYONO JEAN-LOUIS**	General Manager Institute of Medical Research and Studies of Medicinal Plants (IMPM)
21	**Dr VANDI DELI**	General Manager of the National Supply Centre for Essential Medicines and Medical Consumables (CENAME) Former Director of the Department of Pharmacy, Medicines and Laboratories at MINSANTE
22	**Dr SUH CHRISTOPHER**	Focal point of the activity " pre-base seed production of priority food crops for strengthening food and nutritional self-sufficiency »
23	**Dr AGBOR AGBOR GABRIEL**	Focal point of the activity " Development of research and local production of essential pharmaceutical products: antibiotic, antimalarial, anti-

		inflammatory and immunomodulatory »
24	**Dr TCHINDA TIABOU ALEMBERT**	Focal point of the activity "*Strengthening collaboration between naturopath* practitioners *and health care personnel for the development and certification of traditional products*"
25	**Dr BAYEMI HENRI**	Focal point of the activity " Strengthening fish production and improved monogastrics »
26	**Dr EFOMBAGN MOUSSENI YVES BRUNO**	Focal point of the activity "Use of traditional medicinal plant extracts for the control of intestinal parasites of ruminants and diseases/pests of plants and agricultural products "
27	**TELESSAM HAMASSOUMOU**	Store accountant
MINISTRY OF FINANCE		
28	**Mr. EDOU ALO'O CYRILLE**	Director-General of the Budget
29	**Mr. MEYANGA BITOUMOU SERGE CHAMPLAIN**	Accountant General of the Treasury
30	**Mr. MBIENA ARNAUD**	Head of the Budget Preparation Division
31	**Madam ANKUONG**	Focal Point of the Budget Preparation Division, MINSANTE
32	**Madam NTUE HABIBA NGAPOUT épouse NJOYA**	Specialized Paymaster SAA-COVID 19
33	**Madam MBAZOA ALICE PANCRACE**	Special Case Paymaster-COVID-19

MINISTRY OF SMALL AND MEDIUM SIZE ENTERPRISES, SOCIAL ECONOMY AND HANDICRAFTS		
34	**Mr. BASSILEKIN III ACHILLE**	Minister
35	**TCHANA JOSEPH**	Secretary-General
MINISTRY OF TRADE		
36	**Pr. OMBALLA MAGELAN**	Chairman of the Special commission for validating prices and tariffs in the COVID-19 response
37	**NOAH AVA FREDDY**	Director of Metrology, Quality and Prices
38	**EWONDO Donald**	Head of price approval service
39	**NGUIONZA NGUIONZA CHARLES EMMANUEL**	Head pricing investigations and findings service
AUDITED EXPERTS		
40	**Pr. KOULLA SHIRO SINATA**	President of Scientific Council on Public Health Emergencies
41	**Dr SANDJON GUY**	President of the National Order of Doctors of Cameroon
42	**Dr AMPOAM CHRISTOPHE**	Vice-President of the National Council of the Order of Pharmacists of Cameroon
43	**Dr ZE ALBERT**	Expert in Health Economics, Researcher, Research Institute for Health and Development

II. DEVOLVED SERVICES

1. Adamawa Region

No.	NAMES AND SURNAMES	FUNCTION	INSTITUTION
44	**Mr. EL HADJ ZAKARI YAOU**	DRSP Adamawa	DRSP Adamawa
45	**Mr. MAMOUDOU**	HR Director of Ngaoundere	Ngaoundere Regional Hospital
46	**Mr. MOHAMAN AWAL AOUDOU**	Head of the Logistics section	
47	**Mr. FADIMATOU BELLO**	COVID LAB focal point	
48	**Mr. VANAWA ALFRED**	Incoming treasurer	
49	**Dr KIDI SANDRA**	Pharmacist	
50	**Mr. EDOUARD**	Staff C / B	
51	**Mr. SALIOU SADJO**	Outgoing treasurer	
52	**Dr BITO OLIVIER**	PEC deputy focal point	
53	**Mr. FOMENA FERNANDEL**	COVID Logistician	
54	**Mr. ELESSA BELLE GILBERT**	WASH / HYGIENE focal POINT	
55	**Mr. KOULAGNA ISSOUF**	Store's accountant	
56	**Dr MAFONGANG NDEH**	Pharmacist ICS GPP	Regional Fund for Health Promotion
57	**Mr. NONGNI THOMAS**	TPMS / PHIECVDS / FRPS-AD	
58	**Dr VAILLAM FABRICE**	Pharmacist CUS / FRPS-AD	
59	**Mr. MOHAMADOU INOUA**	Head of SAAF	

2. Centre Region

No.	NAMES AND SURNAMES	FUNCTION	INSTITUTION
60	**Dr MOUSSI CHARLOTTE**	Regional delegate	Regional Delegation of , MINSANTE, Centre
61	**Madam BETE NYEMBE GISELE**	Head of the Biyem-Assi Health District	Biyem-Assi Health District
62	**Dr MAMA LUCIEN**	Head of the CitéVerte Health District	CitéVerte Health District
63	**Dr JEUDI DEBNET**	Head of the Djoungolo Health District	Djoungolo Health District
64	**Dr OTTOU AWA KISITO**	Head of the Efoulan Health District	Efoulan Health District
65	**Mr. BENGONO RONNY ERNEST**	Head of the Mbalmayo Health District	Mbalmayo Health District
66	**Madam DANG EKOE RITHA**	Head of the Mfou Health District	Mfou Health District
67	**Dr MOHAMADOU GUEMSE**	Director of Mfou District Hospital	Mfou District Hospital
68	**Dr ESSOLA MBELE YVETTE**	Head of Nkolbisson Health District	Nkolbisson Health District
69	**Dr ONAMBELE PAUL MARIE**	Head of Nkoldongo Health District	Nkoldongo Health District
70	**Dr CELESTIN NZAMBE**	Director and focal point	Djoungolo Protestant Hospital
71	**Mr. ELLA ASSENG JUSTIN**	Head of administrative and financial affairs	
72	**Dr NOUMEDEM SAUVIA**	HIV and COVID-19 care Coordinator	
73	**Mr. MINYAMETE JANOT**	Stock manager	
74	**Pr. DJIENTCHEU VINCENT DE PAUL**	General Manager and Supervisor	

75	**Pr. EYENGA VICTOR**	Deputy Director General	Yaoundé General Hospital
76	**Dr HADJA**	Infectiologist and focal point	
77	**Pr. MENANGA ALAIN**	Cardiologist	
78	**Madam KONGLIM FLORENCE**	Director of Administrative and Financial Affairs	
79	**Mr. EBODE JOSEPH DESIRE**	Accounting Officer	
80	**Mr EWANE EKANE MICHAEL**	Store accountant	
81	**Pr. MENDIMI NKODO J.M**	Director and focal point	Jamot Hospital
82	**Mr. NKODO MICHAEL PATRICK**	Store accountant	
83	**Pr. PIERRE JOSEPH FOUDA**	General Manager	Yaounde Central Hospital
84	**Pr. EUGENE SOBGWI**	Medical Advisor in charge of the COVID response, Central Hospital	
85	**Dr HERMINE ABESSOLO**	ORCA Deputy Coordinator	Yaoundé Central Hospital Appendix 2
86	**Mr. ROLAND HUBERT MEYONG FILS**	Assistant Director of Construction	Regional Delegation of Public Works for the Centre
87	**Madam AMINE EPSE MOHAMADOU**	SIC Regional Delegate	Regional Delegation SIC
88	**Dr DIKOUME ULRICH**	Director and focal point	
89	**Dr OKALA AYELLE HELENE**	Pharmacist	
90	**Dr ESSIAN ANDRE**	Medical advisor	

91	**Dr MAHAMADOU GUEMSE EMMANUEL**	Director and focal point	Mbalmayo District Hospital
92	**Madam MBEZELE**	Service Manager	
93	**Madam EFEMBA**	Store accountant	
94	**Dr EKANI BOUKAR**	Director and Supervisor	SOA District Hospital
95	**Madam EBOUTOU ODETTE**	Nurse	
96	**Mr. FARHAT HABIB**	General Manager	Hôtel Franco
97	**Mr. NOUADJE VICTOR**	General Manager	Yaahot Hôtel
98	**Mr. KENGNE ARISTIDE**	General Manager	HôtelMirador
99	**Mr. BIELE FRANCIS**	General Manager	NGUELA TRADE CENTER Hôtel
100	**Mr. PAUL TCHOKOUA**	General Manager	MANSEL
101	**Mr. CHOUPE MICHAEL**	General Manager	LIZA Hôtel
102	**Mr. NKEVOND EBENEZER**	General Manager	Xaviéra Hôtel
103	**Mr. NOWA PRISCA**	Manager	Saint ELIE Hôtel
104	**Mr. VERNYUY ERICK**	Director	Jeanny Hôtel
105	**Mr. SADJAKAM SAMUEL**	Sponsor	Relais St Jacques SARL
106	**Mr. NDZANA PIERRE**	Director	Hôtel Félicia
107	**Mr. MBANG ED**	Director	SAFARI Hôtel
108	**Mr. EFETI MUKEBA EPSE NDI**	Marketing Director	SAFYAD Hôtel
109	**Mr. BIAMOU KOUATO YANNICK**	Operations manager	SANTA LUCIA Hôtel
110	**Mr. SINTAFEU HONORE**	Director	EXELL-IOR Hôtel
111	**Madam SIMEU SYDONIE**	Housekeeper	LUXTRAL Hôtel

112	**Mr. FOTSO LUC**	Director	ASCOT Hôtel
113	**Madam AMINE EPSE MOHAMADOU**	SIC Regional Delegate	Real Estate Company of Cameroon (SIC)
114	**ROLAND HUBERT MEYONG FILS**	Regional Assistant Director of Construction	MINTP Centre
115	**Mr. YAOUBA**	Head of Sector ,OLEMBE	SIC
116	**Mr. NLOUBOULI PASCAL**	Maintenance brigade, Camp Sic OLEMBE	SIC

3. **East Region**

No.	NAMES AND SURNAMES	Function	Institution
117	**Dr MINTOP ANNICET**	Regional Delegate, MINSANTE	Regional Delegation, MINSANTE
118	**Dr POUTH ÉPSE NKENGUE**	Head of Bertoua Health District	
119	**Dr NNOMO ESSOMBA**	Head of Nka Health District	
120	**Dr NDJIP JEAN MARIE**	Head of Batouri Health District	
121	**Dr ESSONO MEBOUINZ**	Head of Abong Mbang Health District	
122	**Mr. ENKALOUMB ROGER**	CSCSE	
123	**Dr FOKOUO VALENTIN**	Head of UPEC	
124	**Mr. KA'ABA MONGO**	CDSASS DRSP	
125	**Dr CHRISTIAN EBELLE**	Pharmacist	
126	**Mr. WOUATEDEN**	Engineer	
127	**Mr. BITOTO KEVIN**	Accountant	

128	**Mr. MBA ELIE**	DRTPES	Bertoua Regional Hospital
129	**Dr NDI ALOA BIENVENU**	Pharmacist	
130	**Dr MBITA BISLAIN**	CERPLE EST	
131	**Mr. OUSMAN DEKE**	Head of PLANIF	
132	**Dr KANNEN DANNICK**	DIRECTOR HDA	
133	**Dr MABOULI NKOMOM FLORIBERT**	FRPS Administrator	Regional Fund for Health Promotion

4. **Far North Region**

No.	NAMES AND SURNAMES	FUNCTION	INSTITUTION
134	**Mr. MIDJIYAWA BAKARI**	Governor	Governor's Office
135	**Madam AÏSSATOU**	Head of the financial service	
136	**Mr. HAMADOU BOUBAKARY**	Regional delegate	Regional Delegation, MINSANTE
137	**Mr. SENOUSSI ALLAMINE**	Head of General Affairs service	

5. **Littoral Region**

No.	NAMES AND SURNAMES	FUNCTION	INSTITUTION
138	**Mr. IVAHA DIBOUA SAMUEL DIEUDONNE**	Governor	Governor's Office
139	**Mr. ABOUBAKARI**	Secretary General of the Governor's Office	
140	**Pr. MAMBO MAKA A.**	DRSP	
141	**Madam ESSIAN**	Head of the administrative and	

		financial section	Regional Delegation, MINSANTE
142	**Mr. NIAMI**	Store accountant	
143	**Dr MBENGUE**	Head of the Logistics section	
144	**Mr. EPANLO Paul**	Service Manager	
145	**Dr MAYAP**		
146	**Mr. TCHAKOUNTE SERGE OLIVIER**	Private Secretary of the Mayor of the City of Douala	Douala City Council
147	**Mr. BIKOTI JOSEPH MARIE**	Administrator	Regional Fund for Health Promotion
148	**Mr. MBOUA JACQUES**	Regional Delegate, Littoral	MINTOUL
149	**PR. MBOUDOU EMILE**		DOUALA GYNAECO-OBSTETRIC AND PAEDIATRIC HOSPITAL
150	**Mr. OUAMBE**	DAAF	
151	**Dr EYOUMOU GERVAIS**	Former Deputy Director of the Medical Director	
152	**Pr. ESSOMBA NOEL EMMANUEL**	General Manager	Laquintinie Hospital
153	**Pr. LUMA HENRY NAMME**	General Manager	Douala General Hospital
154	**Mr. JEAN II DISSONGO**	Regional delegate	MINSANTE, Littoral
155	**Mr. BOULEYS PATRICE**	Head of WASH unit	Littoral Region
156	**Mr. BIHOLONG**	Head of the Isolation Centre	Laquintinie Hospital
157	**Dr MEKOLO DAVID**	Head of the care centre in Yassa's social housing	Douala Laquintinie Hospital
158	**Mr. MOUAFO FABRICE**	Technical Director	

159	**Mr. NDJAMBA MBELECK JACQUES**	CEO	ACCENT MEDIA GROUP
160	**Mr. SILBOUHALI KHALID**	General Manager	ONOMO
161	**Mr. EPOUPA AUGUSTE**	General Manager	SAFFANA Hôtel
162	**Mr. MODJO MOKO CHRISTINE**	Chief Accountant	Hôtel La Négresse
163	**Mr. MENYE ELESSO WILLIAM**	Administrative and Financial Director	AKWA PALACE
164	**Madam DE MONTHE NIANG**	Accounting Director	Jet Hôtel
165	**Mr. TEUFACK ANDRE**	Director	Hôtel Le Château
166	**Mr. IBRAHIMA**	Regional delegate, SIC DOUALA	SIC Douala
167	**Mr STEPHAN MICHEL DINDE**	Head of maintenance brigade	SIC Douala
168		Regional delegate	MINDUH Littoral
169	**Mr. AKO'O REMY CLAUDE**	Regional delegate	MINTP LITTORAL
170	**Mr. MBANGAMOH JOSUE**	Deputy Director of Construction	MINTP LITTORAL

6. **North Region**

No.	NAMES AND SURNAMES	FUNCTION	INSTITUTION
171	**Mr. ABATE EDI'I JEAN**	Governor	Governor's Office
172	**Mr. AVOM DANG**	Secretary-General	
173	**Madam DJAMILATOU LEÏLA**	Regional delegate	Regional Delegation, MINSANTE
174	**Mr. SAIDOU DIBRILLA**	Cashier	

175	**Mr. TCHOKOKAM ERIC JOËL**	Head of SAAF	
176	**Mr. MOHAMADOU AMINOU**	Regional delegate	MINDDEVEL

7. **North-West**

No.	NAMES AND SURNAMES	FUNCTION	INSTITUTION
177	**Mr. LELE LAFRIQUE TCHOFFO DEBEN ADOLPHE**	Governor	Governor's Office
178	**Mr. TABI-CHU MARTIN AGBOR**	Governor's Chief of Cabinet	
179	**Dr CHE SOH KINGSLEY**	Regional delegate	Regional Delegation, MINSANTE
180		Chef du SGRI	
181	**Mr. MOFOR ROBERT NGOMOWING**	Head of the administrative and financial section	
182	**Mr. LAMBOU LEOPOLD**	Accountant	
183	**Mr. NGWAIMBI PAUL AYEAH**	New Regional Delegate (since 11/11/2020)	Regional Delegation, MINTP
184	**Mr. FORSUH WILFRIED NJING**	Former Regional Delegate	
185	**Dr DENIS NSAME**	Director General	Bamenda Regional Hospital
186	**Mr. FUNG JOHN**	Service Manager	
187	**Mr. NGUNJUAH FRANKLEN**	Assistant General Supervisor	
188	**Mrs TAKA BRIDGET STORE**	Store Accountant	
189	**Dr YOUBA YOLLANDE**	Pharmacist / Logistics	

		section	
190	**Mr. TETEH KINGSLEY**	Nursing coordinator at the treatment centre	
191	**Mr. YUYUM TIMOTHY**	Chief Service Laboratory	
192	**Mrs FON EVELY**	In Voice Clerck	Regional Fund for Health Promotion

8. **West Region**

No.	NAMES AND SURNAMES	FUNCTION	INSTITUTION
193	**Mr AWA FONKA AUGUSTINE**	Governor	Governor's Office
194	**Dr CHIMOUN DAOUDA**	Regional delegate	Regional Delegation, MINSANTE
195	**Mr. LENE YANNICK**	Store accountant	
196	**Mr GEORGE OROCK ENOW**	Director of the Regional Hospital	Bafoussam Regional Hospital
197	**Mr. FIFEN SOULEMANOU**	Deputy Director of Construction	MINTP WEST

9. **<u>South Region</u>**

No	Names and surnames	Function	Institution
198	**Mr. NGUELE NGUELE FELIX**	Governor	Governor's Office
199	**Dr BIDJANG ROBERT**	Regional delegate	
200	**Dr ZANG FRANCIS**	Pharmacist	
201	**Mr. BINGAN SAMUEL**	Executive, Brigade, SAF-COVID19	

202	**Mr. ONGUENE EBODE**	C/ SAG	Regional Delegation
203	**Dr MANGA ZE MAURICE**	Head Brigade DRSP/SUD	
204	**Mr. BINGONO**	Head of the administrative and financial section	
205	**Mr. ETOUNDI**	Head of Finance and Budget Office	
206	**Mr. BOYOGUENO LOUIS DE G**	Administrator of the Regional Fund	Regional Fund for Health Promotion
207	**Dr ABA'A ABA**	Pharmacist	
208	**Mr. ABANDA LAURENT FABRICE**	Head WASH Unit	
209	**Mrs. NGO NYOBE EPOUSE ABE ABE**	Head of SAAF	
210	**Dr ELANGA VINCENT DE PAUL**	Director of Ebolowa Regional Hospital	Ebolowa Regional Hospital
211	**Dr BEKOULI PATRICK**	Director of the Sangmelima Reference Hospital	Sangmelima Reference Hospital
212	**BIWOELE KOUKOLO T.**	General Supervisor	
213	**Dr BEKIMA KOLOKO JEANNINE DIANE**	Pharmacist	
214	**Mr. ABIANA**	Store accountant	
215		Regional delegate	MINTP SUD
216	**Mr. MEBADA DOMO ALAIN REMY**	Deputy Regional Director of Construction	
217	**Dr BETSI BERNARD FILS**	Official	Meyomessala District Hospital

10. **South West Region**

No.	NAMES AND SURNAMES	FUNCTION	INSTITUTION
218	**Mr. BERNARD OKALIA BILAI**	Governor	Governor's Office
219	**Dr EBONGO ZACHAEUS**	MINSANTE Regional Delegate and Head of the Regional Incident Management System (RIMS)	Regional Delegation, MINSANTE
220	**Mr. JOHN MBUA NDJIE**	Head of the administrative and financial section of RIMS	
221	**Dr FATIMA NKEMPU**	Head of the Logistics section of RIMS	
222	**Dr WENDY**	Administrator	Regional Fund For the Promotion of Health
223	**Dr ARRENEKE NYENTI**	Director of the Regional Hospital	Limbe Regional Hospital
224	**Dr ZOUNA FRANCK**	Chief of COVID 19 unit, RHL	
225	**Dr MEKONGO CHRISTOPHE**	Pharmacist/Logistician of SGI	
226	**Mr ADOLF NJIE VEFONGE**	Stores Accountant	
227	**Madam MERELYN MEBOKA**	Service Manager	
228	**Mr. DIVINE SAMA**	Stadium Coordinator	Buea Stadium
229	**Mr. MEZATSOP GABRIEL**	Divisional Delegate and Director of Construction	Divisional Delegation Of The Ministry Of Public Works
230	**Madam ZABRE DORINE**	Head of Technical Service at the Divisional Delegation	
231	**Dr MOKAKE MARTIN**	Director	Buea Regional Hospital

APPENDIX 2: LIST OF SERVICES AND ORGANIZATIONS VISITED ON SITE

Central Services

No	Institution
1	Ministry of Public Health
2	Ministry of Scientific Research and Innovation
3	Ministry of Small and Medium sized Enterprises, Social Economy and Handicraft
4	Directorate General of Budget (Ministry of Finance)
5	Institute of Medical Research and Studies of Medicinal Plants
6	National Central Supply of Essential Medicines and Medical Consumables (CENAME)
7	Scientific Council on Public Health Emergencies
8	National Order of Physicians of Cameroon
9	Order of Pharmacists of Cameroon
10	Research Institute for Health and Development
11	Public Health Emergency Operations Coordination Centre

Devolved Services

1. **Centre Region**

No	Institution
13	Regional Delegation, Ministry of Public Health
14	Biyem-Assi Health District, Yaounde

15	CitéVerte Health District ,Yaounde
16	Djoungolo Health District, Yaounde
17	Efoulan Health District ,Yaounde
18	Mbalmayo Health District
19	Mfou Health District
20	Mfou District Hospital
21	Nkolbisson Health District, Yaounde
22	Nkoldongo Health District ,Yaounde
23	Mbalmayo District Hospital
24	SOA District Hospital
25	Djoungolo Protestant Hospital, Yaoundé
26	General Hospital, Yaounde
27	Jamot Hospital, Yaounde
28	Central Hospital Annex 2 (ORCA), Yaoundé
29	Central Hospital, Yaounde
30	Regional Delegation of Public Works for the Centre, Yaounde
31	Regional Delegation of the Real Estate Company of Cameroon (SIC)
32	Camp SIC OLEMBE
33	Camp SIC OLEMBE
34	Hôtel Franco Yaoundé
35	Yaahot Hôtel Yaoundé
36	HôtelMirador Yaoundé
37	NGUELA TRADE CENTER

38	MANSEL Hôtel Yaoundé
39	LIZA Hôtel Yaoundé
40	Xaviéra Hôtel Yaoundé
41	Saint ELIE
42	Jeanny Hôtel Yaoundé
43	Relais St Jacques SARL
44	Hôtel Félicia Yaoundé
45	SAFARI Hôtel Yaoundé
46	SAFYAD Hôtel Yaoundé
47	SANTA LUCIA Yaoundé
48	EXELL-IOR
49	LUXTRAL HOTEL Yaoundé
50	ASCOT
51	Agricultural Research Institute for Development (IRAD)
52	Centre for Research on Emerging and Re-Emerging Diseases (CREMER)

2. Littoral Region

No	Institution
53	Governor's Office
54	Regional Delegation, Ministry of Public Health
55	Regional Fund for Health Promotion
56	Douala City Council
57	Gynaeco-Obstetric and Paediatric Hospital, Douala

58	Laquintinie Hospital, Douala
59	General Hospital, Douala
60	Délégation Régionale MINTP, Littoral, Douala
61	ACCENT MEDIA GROUP
62	Regional Delegation of MINTOUL,-Littoral
63	ONOMO
64	SAFFANA Hôtel, Douala
65	Hôtel La Négresse, Douala
66	Hôtel AKWA PALACE, Douala
67	Jet Hôtel, Douala
68	Hôtel Le Château, Douala

3. West Region

No	Institution
69	Governor's Office
70	Regional Delegation, MINSANTE
71	Regional hospital

4. South Region

No	Institution
72	Governor's Office
73	Regional Delegation, MINSANTE

74	Regional Fund for Health Promotion
75	The Sangmelima Reference Hospital

5. **Far North Region**

No	Institution
76	Governor's Office
77	Regional Delegation, MINSANTE
78	Regional Hospital

6. **North Region**

No	Institution
79	Governor's Office
80	Regional Hospital
81	Regional Delegation, MINDDEVEL

7. **South West Region**

No	Institution
82	Governor's Office
83	Regional Delegation, MINSANTE
84	Regional Fund for Health Promotion
85	Limbe Regional Hospital
86	Stadium Coordinator Buea

87	Divisional Delegation, MINTP

8. **North West Region**

No	Institution
88	Governor's Office
89	Regional Delegation, MINSANTE
90	Regional Delegation, MINTP
91	Regional Hospital
92	Regional Fund for Public Health

9. **Adamawa Region**

No	Institution
93	Regional Delegation, MINSANTE
94	Regional Hospital
95	Regional Fund for Public Health

10. **East Region**

No	Institution
96	Regional Delegation, MINSANTE
97	Regional Fund for Public Health

Republic of Cameroon
Peace - Travail - Patrie

AUDIT BENCH
OF THE SUPREME COURT OF CAMEROON

AUDIT OF THE SPECIAL SOLIDARITY FUND TO FIGHT THE CORONAVIRUS

and its Economic and Social Consequences

2020 | Financial year

FIRST REPORT
JUNE 2021