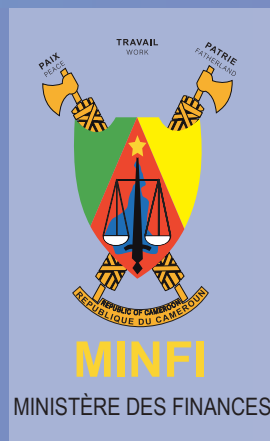


DECREE N° 2020/375
OF 07 JULY 2020
RELATING TO

THE GENERAL RULES AND REGULATIONS GOVERNING PUBLIC ACCOUNTING



REPUBLIC OF CAMEROON
PEACE - WORK - FATHERLAND

Ministry of Finance

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THE PRESIDENT OF THE REPUBLIC,

- Mindful of the Constitution;
- Mindful of Law No. 74/18 of 5 December 1974 relating to the control of public authorizing officers and vote holders, and State companies as amended and supplemented by Law No. 76/4 of 8 July 1976;
- Mindful of Law No. 2003/5 of 21 April 2003 to lay down the jurisdiction, organization and functioning of the Audit Bench of the Supreme Court;
- Mindful of Law No.2006/16 of 29 December to lay down the organization and functioning of the Supreme Court;
- Mindful of Law No. 2006/17 of 29 December 2006 to lay down the organization, duties and functioning of regional audit courts;
- Mindful of Law No.2017/11 of 12 July 2017 to lay down the general rules and regulations governing public corporations;
- Mindful of Law No.2017/10 of 12 July 2017 to lay down the general rules and regulations governing public establishments;
- Mindful of Law No. 2018/11 of 11 July 2018 to lay down the Cameroon Code of Transparency and Good Governance in public finance management;
- Mindful Law No. 2018/12 of 11 July 2018 relating to fiscal regime of the State and other public entities;
- Mindful of Law No.2019/24 of 24 December 2019 to institute the general code of regional and local authorities;
- Mindful of Decree No. 2011/408 of 9 December 2011 to reorganize the Government;
- Mindful of Decree No. 2011/410 of 9 December 2011 to appoint members of the Government;
- Mindful of Decree No. 2011/411 of 9 December 2011 to reorganize the Presidency of the Republic;
- Mindful of Decree No. 2013/66 of 28 February 2013 to organize the Ministry of Finance;
- Mindful of Decree No. 2015/434 of 2 October 2015 to reshuffle the Government;
- Mindful of Decree No. 2018/191 of 02 March 2018 to reshuffle the Government;
- Mindful of Decree No. 2018/190 of 2 March 2018 to supplement some provisions of Decree No. 2011/408 of 9 December 2011 to organize the Government;
- Mindful of Decree No. 2011/408 of 9 December 2011 to organize the Government, as amended and supplemented by Decree No. 2018/190 of 2 March 2018;
- Mindful of Decree No. 2019/1 of 4 January 2019 to appoint the Prime Minister, Head of Government;



HEREBY DECREES AS FOLLOWS:

PART I GENERAL PROVISIONS

CHAPTER I SCOPE OF APPLICATION

Article 1:

- (1) This decree lays down the basic rules governing the execution of public budgets, accounting, the control of financial transactions as well as the management of funds, securities and property belonging to or entrusted to the State.
- (2) National and local public establishments, regional and local authorities, services or bodies that are subject by law to the legal regime of public accounting shall also be subject to these provisions.
- (3) It lays down the conditions under which the financial and accounting operations of the State and public entities shall be conducted. Such operations shall cover revenue, expenditure, borrowings, cash flow, funds and securities and assets. They shall be recorded in accounts prepared in accordance with the laws and regulations in force and based on accepted international standards. Such accounts shall be subject to the control of the competent bodies.
- (4) The legal persons referred to in this Article of this decree shall be referred to as "public entities".

Article 2:

- (1) The State budget shall be prepared, examined, voted and executed in accordance with the provisions of Law No. 2018/12 of 11 July 2018 relating to fiscal regime of the State and other public entities, these General Rules and Regulations of Public Accounting, the State Budget Nomenclature and the State Chart of Accounts.
- (2) The budgets of public entities other than the State, notably the budgets of public establishments and those of regional and local authorities, shall be consistent with the principles laid down in Law No. 2018/12 of 11 July 2018 relating to fiscal regime of the State and other public entities, Law No. 2019/24 of 24 December 2019 to institute the general code of regional and local authorities, these general rules and regulations of public accounting, State charts of accounts and the sector budget nomenclatures of regional and local authorities and public establishments.
- (3) The accounts that keep budgetary, cash and financing operations shall be established, audited and approved under the same conditions.

- (4) Funds granted to public entities by international financial backers, foreign States or international financial institutions shall, whatever their purpose and nature, be public funds subject to the general principles defined by the aforementioned law.

Article 3:

Authorizing officers, finance controllers and public accountants shall be responsible for the financial and accounting operations resulting from the execution of the budgets of public entities.

CHAPTER II: KEY ACTORS

Section 1: Authorizing Officers

Article 4:

- (1) An authorizing officer shall be any person vested with the power to prescribe the execution of public revenue and expenditure in the budget of the State, or the entities concerned. Authorizing officers shall establish the rights and obligations of the State and other public entities, clear revenue, commit, clear and authorize expenditure.
- (2) They are principal or secondary authorizing officers and may be delegated authorizing officers.
- (3) They shall be responsible for programming, allocating and, where appropriate, making appropriations available.
- (4) They shall forward orders to recover and pay, with supporting documents and the certifications they issue, to the competent public accounting officer.
- (5) They shall issue the documents required for the public accountants to keep the accounts for which they are responsible.

Section 2: Accounting Officers

Article 5:

- (1) A public accounting officer shall be any public official duly empowered to perform revenue, expenditure or securities handling operations, exclusively and on behalf of the State or other public entities, either using funds or securities in his custody, or by internal transfer of entries, or through other accounting officers.
- (2) They shall manage accounting items.
- (3) The designated public accounting officers alone shall be empowered to perform certain revenue and expenditure operations under their responsibility.
- (4) They shall be appointed by the Minister in charge of finance.



- (5) Accounting officers assigned to the regions, city councils, sub-divisional councils in city councils, as well as their collaborators up to the rank of service head, finance controllers assigned to the said authorities and their collaborators up to the rank of service head shall be appointed by the Minister in charge of finance. Accounting officers of the said authorities shall be chosen from among treasury accountants
- (6) Accounting officers in other councils as well as their collaborators up to the rank of service head shall be appointed by joint order of the Minister in charge of finance and the Minister in charge of regional and local authorities. They shall be chosen from among the financial personnel of the State or regional and local authorities with a qualification in accounting. In the said authorities, public accounting officers shall act as finance controllers as stipulated in Article 115 (2) of this decree.
- (7) Accounting officers shall be required to lodge guarantees before being installed in their offices and, when they first take up their duties, to take an oath before the audit judge.
- (8) They may delegate their powers to one or more representatives authorized to act on their behalf and under their responsibility. Unless otherwise authorized by the Minister in charge of finance, the representative must be chosen from among accounting officers. The representative shall be accredited under the same conditions as the certified accounting officer.
- (9) A certified accounting officer holding a post may be entrusted with the management of another post as interim accounting officer. The interim accounting officer shall be required to lodge the above-mentioned guarantees.
- (10) The network of public accounting officers shall be made up of the direct accounting officers of the Treasury, the accounting officers of financial administrations (Taxation, Customs and State property), the accounting officers of public establishments, the accounting officers of regional and local authorities and all other accounting officers designated as such by a separate instrument.
- (11) Public accounting officers shall be under the technical and supervisory authority of the Minister charge of finance.

Article 6:

- (1) The various categories of public accounting officers shall include the following:
 - cash and securities accounting officers;
 - Order accounting officers.
- (2) Cash and securities accounting officers are persons authorized to handle and safeguard public funds and securities which are portfolio securities, bills, drafts, bonds, annuities and company shares.
- (3) Order accounting officers are those who centralize and present in their entries and accounts the financial transactions performed by other accounting officers.
- (4) The duties of the order accounting officer shall not be incompatible with those of the cash and securities accounting officer.

Article 7:

- (1) The duties of the authorizing officer and the accounting officer shall be separate and incompatible. There is no subordination relationship between the authorizing officer and the public accounting officer.
- (2) Spouses, ascendants and descendants of authorizing officers may not be accounting officers of the public entities with which those authorizing officers discharge their duties.
- (3) Other cases of incompatibility may be defined by separate instruments.

Article 8:

- (1) Any person without a legal or regulatory status shall be prohibited from performing the duties of the authorizing officer or public accounting officer, under penalty of prosecution as provided for by law.
- (2) The legal status shall result from the appointment and accreditation of an authorizing officer or a public accounting officer in accordance with laws and regulations.

Article 9:

For the purpose of this decree,

- (1) accreditation is the obligation on an officer involved in the financial transactions of public bodies to notify other officers designated by the laws and regulations either of his appointment instrument or of his sample signature.
- (2) Accreditation shall be performed by the officer himself as soon as he is installed and under his responsibility.

PART II
PROVISIONS APPLICABLE TO THE STATE
CHAPTER I
AUTHORIZING OFFICERS AND ACCOUNTING OFFICERS
Section 1
Authorizing officers

(a) Categories of authorizing officers

Article 10:

Regarding revenue, there are two categories of authorizing officers: the principal authorizing officer and delegated authorizing officers in central government services.



Article 11

- (1) The Minister in charge of finance shall be the sole principal authorizing officer of the general budget revenue, special Treasury accounts, with the exception of all cash and financing operations.
- (2) He shall prescribe the revenue implementation, establish the State's rights, clear and issue the corresponding debt securities.
- (3) He may delegate these powers to other ministers or persons ranking as such and to employees of the tax administration.

Article 12:

- (1) Regarding expenditure, there shall be three categories of authorizing officers: principal authorizing officers, secondary authorizing officers in deconcentrated State services and delegated authorizing officers in the central government services.
- (2) Ministers and senior officials in charge of constitutional institutions shall be the principal authorizing officers of their ministries' and institutions' budgets, subject to the regulatory power of the Minister in charge of finance over budget appropriations and State treasury management as provided for in Section 63 of Law No. 2018/12 of 12 July 2018 relating to fiscal regime of the State and other public entities.
- (3) Secondary authorizing officers shall be those in charge of the deconcentrated State services which receive expenditure authorizations from the principal authorizing officers.
- (4) Delegated authorizing officers shall be the persons responsible for programmes and, where appropriate, any other person designated by the principal or secondary authorizing officers for specifically defined matters. Such delegation shall take the form of an administrative decision by the principal or secondary authorizing officer.

Article 13:

Authorizing officers shall be accredited by lodging their signatures with the public accounting officers responsible for the revenue and expenditure operations entered in the budget whose implementation they prescribe.

(b) Rights and obligations of authorizing officers

Article 14:

- (1) Authorizing officers prescribe expenditure implementation. Subject to the provisions of Article 15 of this decree, they shall proceed with the commitments, clearances and authorizations of the expenditure included in their budget. Clearance shall commence immediately after certification of the service performed. Authorization immediately follows clearance.

- (2) The authorizing officers' acts: commitment, clearance and authorization shall be recorded in the budgetary accounts. They shall allow the monitoring of budget operations and reconciliation with entries made by public accounting officers.
- (3) Authorizing officers shall issue movement orders affecting the State's goods and materials.
- (4) They shall ensure, under their own responsibility, the keeping of the auxiliary accounts of State materials, values and securities and thus participate in keeping the general accounts of the State under the control of the public accounting officer.

Article 15:

- (1) Where the rules and procedures relating to the management of the revenue and expenditure of government services and their assets and liabilities are infringed or where there is mismanagement, all authorizing officers shall be subject to the penalties laid down by the laws and regulations in force for the performance of their duties, without prejudice to those imposed by an audit court after hearing them.
- (2) Notwithstanding the provisions of the previous Article, any authorizing officer shall be liable to disciplinary, criminal or civil liability, without prejudice to the sanctions that may be imposed on him by an audit court for mismanagement as stipulated in Section 88 of Law No. 2018/012 of 12 July 2018 relating to fiscal regime of the State and other public entities.

Section 2: Public accounting officers

(a) Definition and categories of public accounting officers

Article 16:

The public accounting officers referred to in Article 6 of this decree shall consist of senior or junior accounting officers, principal or secondary accounting officers, centralizing or non-centralizing accounting officers.

Article 17:

- (1) The senior accounting officer shall head a financial region. In this regard, he shall exercise control over the activities of all public accounting officers in his financial region: the direct treasury accounting officers, financial administration accounting officers, accounting officers, and municipal and regional tax collectors.
- (2) The following shall have the status of senior accounting officer: paymaster general of the treasury, treasurers paymaster general, specialized paymasters and all accounting officers designated as such by a separate instrument. The financial region shall be the jurisdiction of a senior accounting officer. It shall be established by the statutory instruments.



- (3) The following shall have the status of principal accounting officer: treasury central accounting officer, paymaster general of the treasury, paymasters-general treasurers, specialized paymasters, accounting officers, local and regional revenue collectors and all accounting officers designated as such by an instrument.
- (4) The principal accounting officer shall be required to produce a management account that is submitted to an audit court. He may have secondary accounting officers under his responsibility.
- (5) The centralizing accounting officers shall receive transactions carried out by other accounting officers either to centralize them in their entries after clearance or to consolidate them. The centralizing accounting officer shall be the Treasury central accounting officer, the paymaster general of the treasury, the treasurers paymaster general and all accounting officers designated as such by an instrument.

Article 18:

The duties of accounting regulator shall be incompatible with those of public accounting officer.

Article 19:

- (1) Only the aforementioned cash and securities accounting officers shall be authorized to carry out the operations described below:
 - management and recovery of revenue orders, clearance slips and non-tax revenue orders submitted to him by an authorizing officer, amounts receivable established by a contract or public procurement contract, title deeds or any other document or instrument in his keeping, and the collection of cash entitlements and revenue of all kinds which government authorities are entitled to receive;
 - management, approval and payment of expenditure, either on the order of an accredited authorizing officer, or on the basis of documents presented by creditors, or on his own initiative, as well as the action to be taken in response to objections and other notifications;
 - custody and safekeeping of funds, values and securities belonging to or entrusted to the State or other government services;
 - handling of funds and movements in cash accounts;
 - conservation of supporting documents for operations and accounting records;
 - keeping of expenditure and revenue accounts to which he is assigned as well as the keeping of inactive assets accounts, without prejudice to the role of the authorizing officer provided for in Articles 11 and 13 of this decree.
- (2) Given the risks associated with the custody and management of funds, the keeping of accounts and the production of financial statements, the judicial approval of the annual management accounts, the personal and pecuniary liability of public accounting officers and the constraints inherent in the functioning of services, Treasury services shall benefit, as a principal benefit, as well as other State services and bodies contributing to the same purpose, from a bonus set at 0.4%, calculated on the total amount of public securities issued and eligible

State budget expenditure actually paid by the Treasury's accounting items. An order issued by the Minister in charge of finance with the approval of the Prime Minister's Office shall lay down the terms and conditions for granting this bonus.

Article 20:

- (1) Under the authority of the Minister in charge of finance, the direct accounting officers of the Treasury, principal or secondary, perform all budgetary, treasury and State financing operations, ancillary budgets and special treasury accounts.
- (2) The accounting officers of the financial administrations (taxation, customs and State property) shall be responsible for the collection of taxes, duties, fees, royalties, proceeds and sundry revenue, as well as tax penalties and related prosecution and legal costs, under the conditions laid down by the General Tax Code, the Customs Code, State property regulations and laws and regulations in force.
- (3) They shall then transfer the full proceeds of their revenue either to the territorially competent treasury accounting officer or to the treasury central accounting officer and transmit their accounts to the principal accounting officer, according to a periodicity defined by the regulations in force. As such, they are junior accounting officers and are part of the Treasury network.

Article 21:

- (1) Public accounting officers may have revenue and imprest administrators under their authority.
- (2) Revenue and imprest administrators may be authorized to carry out special categories of revenue and expenditure operations to be cleared by the accounting officer to whom they are assigned and entered in his accounts.
- (3) Such revenue and/or imprest administrators shall be personally and financially liable for their operations.
- (4) The attached public accounting officer shall be required to carry out documentary and on-the-spot control of operations and accounts of the imprest administrators. He shall be personally and financially liable for the operations of the imprest administrators within the limits of the controls for which he is responsible.
- (5) The terms and conditions for the creation and operation of revenue and imprest accounts, as well as the conditions for the appointment of imprest administrators shall be laid down in a separate instrument of the Minister in charge of finance.
- (6) Imprest accounts must be capped in terms of their amount and limited to recurrent and urgent out-of-pocket expenses.



(b) Rights and obligations of public accounting officers

Article 22:

In the discharge of their duties, cash and securities public accounting officers shall be responsible for the following:

- (1) Regarding revenue, controlling the:
 - regularity of the authorization to collect revenue;
 - revenue provided for in the budget but not authorized by the authorizing officer;
 - collection and clearance of claims and the formal regularity of reductions and cancellations of revenue orders within the limits of the information available to them.
- (2) Regarding expenditure, controlling the:
 - capacity of the authorizing officer or his delegated authorizing officer;
 - allocation of expenditure;
 - accurate expenditure to be charged to the budget in accordance with the principles laid down by the budgetary and accounting nomenclature according to its nature or purpose;
 - validity of the claim under the conditions laid down in Article 23 below.
 - discharging nature of the payment, including the possible existence of objections, notably seizures or transfers notified to him.
- (3) Regarding assets, controlling the:
 - inventory management of financial and non-financial assets acquired;
 - preservation of rights, privileges and mortgages.
- (4) The controls referred to in paragraphs 1 to 3 above shall be limited to checking formal regularity, that is, checking the existence of the documents, signatures and approvals required by the regulations in force. Errors or fraud in the basis of assessment or in the administrative phase of the expenditure which is external to it may not be attributed to the accounting officers.

Article 23:

- (1) The cash and securities accounting officer's validity control of the third parties' claim shall cover the following:
 - certification by the authorizing officer of the service rendered;
 - production of the supporting documents provided for by the regulations;
 - accuracy of the claim settlement calculations;
 - existence of budget approval for movements of appropriations and commitments;

- production of supporting documents and, where appropriate, inventory take-over certificates;
 - application of the rules on limitation and forfeiture of the claim.
- (2) In the event of irregularities detected during the controls referred to in (1) above, the accounting officer in charge shall suspend payment with a duly substantiated rejection in writing addressed to the authorizing officer.
- (3) The authorizing officer may address a requisition order to the accounting officer to which he is bound to refer, except in the cases provided for in Article 72 of this decree.

Article 24:

Any public accounting officer, cash or securities custodian, shall be required to reside at the place of service.

Article 25:

- (1) Public accounting officers shall periodically close their records in accordance with the conditions laid down by regulation.
- (2) On 31 December of each year, public accounting officers shall close all public coffers.
- (3) At each order, a report shall be established stating and detailing the state of cash and securities as well as that of the deposit accounts, backed up by a reconciliation statement.
- (4) The terms and conditions relating to the organization, conduct, filing, operation and publication of the reports of these control operations are specified by a regulatory instrument.

Article 26:

- (1) The management accounts of principal public accounting officers shall be submitted to an audit court no later than 31 May of the financial year following that in which they were prepared.
- (2) In the event of delay, fines may be imposed on the accounting officers by the audit court. Where the principal accounting officer defaults, a replacement accounting officer may be automatically appointed by the Minister in charge of finance to produce the revenue and expenditure account.

(C) Responsibility of accounting officers

Article 27:

- (1) Public accounting officers shall be personally and financially liable for the operations entrusted to them as stipulated in Article 19 above, and for the exercise of the controls provided for in Article 23 above.
- (2) The public accounting officers shall not be required to comply with irregular orders which involve their personal and financial liability, unless requisitioned



by the principal authorizing officer in accordance with the conditions laid down in Article 72 below. In this case, the latter's responsibility shall replace that of the accounting officer.

Article 28:

Public accounting officers shall be liable in the event of:

- recognition of a cash deficit or shortage of funds or value;
- non-recovery of regularly scheduled revenues;
- irregular payment of an expenditure due to a failure to comply with the control obligations listed in Article 23 of this decree;
- irregular payment of a compensation chargeable to the State by the public accounting officer.

Article 29:

- (1) The financial responsibility of public accounting officers shall cover all operations of the post they hold from the date of their taking up office until the date of termination of their duties.
- (2) This responsibility shall cover, within the limits of the controls which they are required to carry out:
 - operations of secondary public accounting officers under their authority and those of imprest administrators;
 - operations of secondary public accounting officers and correspondents, centralized in their accounts;
 - orders of de facto accounting officers, if they became aware of them and did not report them to their superiors.
- (3) Public accounting officers shall not be personally or financially liable for errors in the assessment and settlement of the proceeds which they are responsible for recovering.
- (4) The liability of public accounting officers may be called into question on account of the management of their predecessors only for operations taken over unreservedly, when the service is handed over, or which have not been contested by the incoming accounting officer within six months.
- (5) Recognition of the circumstances constituting force majeure shall exonerate the public accounting officer from personal and financial liability which can no longer be incurred.

Article 30:

Any public accounting officer may take out insurance to cover his or her financial liability. However, such insurance coverage may not exceed nine-tenths of the sums actually outstanding, unless otherwise provided for in the authorizations of the insurance companies.



Article 31:

The public accounting officer, whose financial responsibility is called into question, shall be obliged to make up immediately and to the extent of his personal funds the deficit recorded, the expenditure wrongly paid and the loss of revenue suffered under the conditions provided for by the laws and regulations in force.

Article 32:

- (1) The financial responsibility of a public accounting officer shall be called into question by an administrative or judicial deficit note.
- (2) The administrative deficit shall result from an order of the Minister in charge of finance issued under the conditions provided for by the laws and regulations in force.
- (3) The judicial deficit shall result from a decision of the audit court rendered under the conditions provided for by the laws and regulations in force.
- (4) Deficit orders shall have the same effects and be subject to the same rules of execution as the decisions of an audit court. Such orders shall be enforceable after notification and may be appealed against before an audit court. This appeal shall not have suspensive effect.
- (5) Deficits shall bear interest at the rate determined by a separate instrument from the date of the operative event or, if that date cannot be established precisely, from the date on which it is established.

Article 33:

- (1) In the event of an administrative deficit, the public accounting officer, whose responsibility has been called into question, may not be discharged in whole or in part from his liability until all the necessary justifications have been produced. This discharge shall be granted by order of the Minister in charge of finance after the opinion of the Director in charge of public accounting.
- (2) In the event of partial or total refusal to grant a discharge of responsibility and at the request of the public accounting officer, the Minister in charge of finance may grant the total or partial remission free-of-charge of the administrative deficit.
- (3) The deficit, discharge or remission free-of-charge orders issued by the Minister of Finance shall be forwarded to an audit court in charge of the revenue and expenditure accounts.

Article 34:

- (1) In the case of administrative deficits, accounting officers, whose good faith is established, may be granted a deferment of payment while their application for discharge of liability or remission free-of-charge is being examined. This deferment shall be granted by the Minister in charge of finance on the opinion of the Director in charge of public accounting.
- (2) In the absence of an express decision by the Minister in charge of finance within three months from the date of the application by the accounting officer concerned, the deferment shall be deemed to have been granted.



- (3) The deferment must be expressly renewed every year until a decision is taken either to release the person from liability, to grant remission free-of-charge or to reject it conclusively

Article 35:

In the event of a judicial deficit, the means of recourse shall be those provided for by the laws in force on auditing.

Article 36:

In the event of discharge from liability or remission free-of-charge, the deficits shall remain chargeable to the State budget under the conditions laid down by regulation.

Article 37:

Imprest administrators responsible for collection and payment operations on behalf of the public accounting officers shall be personally and financially responsible for their operations.

Article 38:

- (1) A de facto accounting officer shall be any person who, without the capacity of public accounting officer or without acting under the control and on behalf of a public accounting officer, interferes in the collection of revenue, the settlement of expenditure and the handling of funds or assets belonging to the State.
- (2) In practice, management entails the same obligations and responsibilities for the person who has been declared a de facto accounting officer by the audit court as the transparent management for the public accounting officer.
- (3) The de facto accounting officer may also be fined by the audit court for interfering in the duties of the public accounting officer. This fine shall be calculated according to the level and duration of the detention or handling of the funds. Its amount may not exceed the total of the amounts unduly held or handled.

d). Termination of the duty of the public accounting officer and release of guarantees

Article 39:

- (1) The termination of service of a public accounting officer shall require a report to be made when he returns to duty.
- (2) No accounting officer may terminate his duties without a contradictory report being made on his return to duty, except in duly established cases of death or irregular absence.
- (3) The date of termination of service shall be the actual date of release from service.

Article 40:

- (1) Where a vacancy is duly established, the Minister in charge of finance shall appoint an interim accounting officer, for a period not exceeding 6 (six) months, to manage the post until the new post holder is installed.
- (2) The interim accounting officer shall, subject to any express restrictions by the competent authority, have the same powers as the holder. He shall be liable to the same personal and financial penalties as the incumbent accounting officer.
- (3) A report shall be drawn up when the interim accounting officer takes up or leaves the service.

Article 41:

- (1) The release of the guarantees lodged shall only take place under the following conditions:
 - for the principal accounting officers: after final clearance by an audit court for the various management operations for which they were responsible until they left office, or by the intervention of the acquisitive prescription, which is 5 (five) years from the date of submission of the management account to an audit court;
 - for the secondary accounting officers: after obtaining the clearance certificate issued by the Director in charge of public accounting, on the opinion of the principal accounting officers to whom these secondary accounting officers are attached.
- (2) The clearance certificate must be issued within six months of the express application for release of the guarantees submitted by the secondary accounting officer, except where the Director in charge of public accounting refuses to do so in writing, giving reasons, within the same time limit.
- (3) The clearance certificate shall only allow the release of the guarantees, but shall not entail any consequence as regards the assessment of the possible liability of the secondary accounting officer by the Minister in charge of finance or the audit court.

Article 42:

The release of guarantees shall be granted by decision of the Minister in charge of finance on the proposal of the Director in charge of public accounting, after ascertaining that the conditions provided for in Article 41 above have been met.



CHAPTER 2

BUDGET EXECUTION OPERATIONS

Section 1

Revenue operations

Article 43:

State budget revenue shall be presented in heads as follows:

- (1) Head I: fiscal revenue: taxes, levies, duties and other compulsory transfers other than social welfare contributions, notably:
 - taxes and duties on income, profits and assets;
 - taxes and duties on goods and services;
 - customs duties;
 - Registration fees and stamp duties;
 - other tax revenue.

- (2) Head II: grants, bequests and support funds, notably:
 - grants from international cooperation;
 - support funds
 - bequests.

- (3) Head III: Social insurance contributions, notably contributions to pension and social security funds.

- (4) Head IV: Other revenue, comprising notably property income, sale of goods and services, fines, pecuniary judgements and seizures, voluntary transfers other than grants, and sundry revenue.

Article 44:

- (1) The collection of revenue other than that provided for in the preceding article shall be strictly forbidden, under penalty of prosecution as embezzlers for agents who collect it, without prejudice to action for three years against any collector, accounting officer or agent who collected it.

- (2) Any agent who has granted exemptions free-of-charge from the revenue stipulated in Article 43 of this decree or who has provided the State with paid products or services free-of-charge shall also be liable to the same prosecutions.

- (3) The State budget shall receive the full amount of all the resources provided for in the finance law, regardless of their source, and without any contraction between revenue and expenditure, the collection and management costs and other ancillary costs being entered as expenditure in the said budget.

a) Recognition, clearance and collection of public revenue securities

Article 45:

- (1) In accordance with the conditions laid down for each of them, revenue shall be recorded, settled and authorized before being entered in the accounts and recovered.
- (2) The purpose of settlement is to determine the amount of the debt owed by the debtors and must indicate the basis on which it is carried out.
- (3) Any settlement error shall lead either to the issue of an order to cancel or reduce revenue or to the issue of a supplementary order.

Article 46:

- (1) Any amount receivable established and settled shall be the subject of a document constituting a collection order issued by the authorizing officer of the budget concerned, who alone shall take the initiative.
- (2) For revenue collected on spontaneous payments from taxable persons, regularization vouchers shall be established by the authorizing officer at the request of the accounting officer.

Article 47:

The rules governing the payment of public debts shall be established by the laws and regulations in force.

Article 48:

- (1) Acts constituting collection documents shall be notified to the accounting officers for payment in accordance with the procedures laid down in separate instruments.
- (2) They shall be notified to taxpayers by notice informing them of the due date and the procedures for payment and stating the ways and means of contesting and appealing against them.

b) Revenue accounting phase

Article 49:

- (1) The accounting officers shall be responsible for recovering all payments made by authorizing officers as soon as they take charge of them.
- (2) They must prove that they have discharged these payments within the time limits and in accordance with the regulations in force.
- (3) The discharge shall result either from actual collection or from the reduction or cancellation of rights previously settled or from their being written off.



Article 50:

- (1) The State's debtors shall settle their debts by paying in cash, by issuing cheques or bank or postal bills, or by depositing or transferring funds into one of the cash accounts opened in the name of the public accounting officers.
- (2) However, in the cases provided for by law, debtors may pay by transferable securities.
- (3) They may also pay by delivery of negotiable instruments or guaranteed bonds under the conditions provided for by the laws and regulations in force.

Article 51:

- (1) Any cash payment shall be subject to the issuance of a receipt.
- (2) For other payment methods, revenue declarations shall be issued to the parties after implementing the regulation. No receipt shall be issued if the person paying receives stamps, forms or tickets in exchange for his payment.

Article 52:

The debtor of the State shall be released if he presents a regular receipt, if he invokes the benefit of a prescription and that the latter is effective, or if he establishes the reality of the collection by a public accountant of bank or postal bills issued to the Treasury

Article 53:

- (1) The usual collection procedure shall be amicable.
- (2) Unless there is an exception due either to the nature or the contentious nature of the debt, or to the need to take protective measures without delay, forced recovery shall be preceded by an attempt at amicable recovery.

Article 54:

- (1) Prosecution in the context of forced recovery shall follow legal remedies on the basis of an enforceable instrument.
- (2) Collection notices, constraints, statements of assessment of taxes and similar charges, court decisions and debit orders issued by the competent authorities shall constitute enforceable instruments.
- (3) Revenue orders shall be made enforceable by the issuing authorizing officers. To this end, they shall bear the enforcement formula, dated and signed by the authorizing officers.

Article 55:

- (1) The recovery of enforceable instruments shall be pursued until the debtor opposes them before the competent court.
- (2) Claims and disputes of all kinds relating to the basis of assessment and the payment of duties shall not have suspensive effect on proceedings if they are not backed by guarantees accepted by the Treasury, up to the amount of the disputed sums.

c). Compensation and prescription of government revenue

Article 56:

- (1) State debtors may not claim legal compensation if they are also State creditors.
- (2) In the same vein, prior to any payment, the public accounting officer must legally set off the debts and claims assigned to his cash fund in favour of the State.

Article 57:

The rules specific to the State and, where applicable, to each debt category, shall lay down the conditions under which debt recovery may be suspended or waived, or under which a debt remission, a transaction or an arrangement with creditors may take place.

Article 58:

- (1) Limitation periods shall be laid down by law. In the absence of special provisions, such limitation periods shall be those of ordinary law.
- (2) Amounts owed by taxpayers for taxes, charges and duties assessed or liquidated by virtue of the provisions of the General Tax Code shall be time-barred to their benefit after a period of 4 (four) years following the due date, if nothing has interrupted the limitation period. The above limitation period may not be invoked in the case of taxes withheld at source or those for which the person liable is merely a collector.
- (3) The rules specific to each debt category shall lay down the conditions under which a debt recovery may be suspended or waived and under which debt remission, a transaction or an arrangement with creditors may take place.

d). Revenue collection services

Article 59:

- (1) Revenue collection services may be established for the collection of some revenue categories. They shall be established by an order of the Minister in charge of finance.
- (2) The terms and conditions of operation of the revenue collection services and the appointment of administrators shall be laid down by an instrument of the Minister in charge of finance. The list of operational revenue collection services shall be published at the beginning of each year.
- (3) Unless derogation is granted by the Minister in charge of finance, taxes, duties and charges of a fiscal nature may not be collected through a collection service.
- (4) Orders establishing revenue collection services shall determine the nature of the revenue to be collected.
- (5) The imprest administrators shall pay the revenue they have collected to the accounting officer responsible every 10 days at the most or when the cash ceiling is reached.



- (6) Bank cheques shall be remitted to the assigning accounting officer no later than the day following their receipt.
- (7) On 31 December of the financial year, the accounts of the imprest administrators must be closed and the cash transferred to the accounting item to which the imprest administrator is assigned. A report shall be submitted to the principal accounting officers concerned.
- (8) The terms and conditions for the provision of guarantees and the compensation scheme shall be laid down in an instrument issued by the Minister in charge of finance.

Section 2: Expenditure operations

Article 60:

State expenditure shall be provided for and authorized by the finance laws.

Article 61:

- (1) The expenditure flow includes: commitment, clearance, authorization and payment.
- (2) However, some expenditure categories may, under the conditions laid down in the regulations, be paid without authorization and subsequently be regularized after payment within a maximum period of 30 (thirty) days.
- (3) Expenditure that may be subject to payment without prior authorization is specified and strictly controlled by a decree of the Prime Minister issued on the proposal of the Minister in charge of finance.

a) Commitment, clearance and authorization of government expenditure

Article 62:

- (1) Commitment is the act by which the authorizing officer, exclusively, creates by a formal order or establishes, against the State, an obligation from which a liability will arise.
- (2) Forms of commitment are provided for by the rules and regulations in force and notably those of the Public Contracts Code.
- (3) Commitment is made within the limits of the budgetary authorizations provided for in the Finance Law.
- (4) Each commitment shall carry the budget item as detailed by the current budget nomenclature.

Article 63:

- (1) The purpose of clearance is to ascertain the reality of the debt and to determine the exact expenditure amount. It can only be established based on the securities and documents that show proof of the rights acquired by the creditors.
- (2) Regarding notably supplies, services and works, these securities and documents shall consist of original contracts, memoranda or invoices detailing the supplies, services or works executed as well as acceptance and service reports signed by the competent technical services and, where appropriate, by the heads of the technical services designated by the authorizing officers.

Article 64:

Authorizing officers may determine the rights of creditors, including rights to advance payments on work, supply and service contracts, only after establishment of the service rendered, except in the case of advances or prepayments authorized by laws and regulations.

Article 65:

- (1) Authorization is the act whereby, in accordance with the results of the clearance, the authorizing officer shall instruct the assigned accounting officer to pay the debt. This act may take the form of a payment order, the characteristics of which are defined by an order of the Minister in charge of finance.
- (2) Clearance shall commence immediately after certification of the service performed. Authorization immediately follows clearance.

Article 66:

The payment order specifies the detailed budget item in the State budget nomenclature.

Article 67:

As part of the expenditure regularity control, public accounting officers shall be authorized to request from the authorizing officers the supporting documents provided for in the nomenclature of supporting documents established by the Minister in charge of finance.

Article 68:

- (1) The amount stated on the payment orders shall be stated in words and figures.
- (2) Cancellations, changes, overwrites and cross-references shall be prohibited. The same shall apply to the use of a stamp as a signature to be affixed to payment orders and supporting documents.

Article 69:

Payment orders issued by authorizing officers shall be forwarded to the accounting officers to whom they are assigned.



b) Accounting phase of government expenditure and requisition for payment

Article 70:

- (1) Payment is the act by which the State pays off its debt. With the exception of the cases provided for by the regulations in force, all expenses shall be subject to a prior accounting charge.
- (2) Subject to the exceptions provided for by laws and regulations, payments may not be made before debt maturity, performance of the service or the individual decision to grant a subsidy, allowance or advance.
- (3) The statutory payment deadline shall be a maximum of 90 days from the date of clearance of the expenditure by the authorizing officer. Any expenditure not paid beyond this period shall constitute arrears and shall therefore be liable to interest on arrears.
- (4) A special instrument issued by the Minister in charge of finance shall determine the methods of calculation and payment of interest on arrears following the constitution of arrears.

Article 71:

Assigned accounting officers shall be solely responsible for the payment of orders after the controls listed in Articles 22 and 23 above have been conducted.

Article 72:

- (1) Where irregularities are detected during the controls provided for expenditure, the accounting officers shall be required to refuse to approve the expenditure. The same shall apply where they have been able to establish that the certifications issued by the authorizing officers are inaccurate.
- (2) Accounting officers shall be required to submit to the authorizing officers a written statement of the reasons for any refusal to approve them, together with the rejected documents.
- (3) If, despite such rejection, the authorizing officer instructs the accounting officer, in writing, to make payment, the latter shall do so, and shall attach to the payment order the original requisition form which he received, together with a copy of his declaration, the requisition forms issued by the authorizing officers shall be transmitted to the audit court and shall be supported by the revenue and expenditure accounts of the accounting officers concerned.
- (4) The accounting officers may not defer to the requisition of the authorizing officer where the grounds for the refusal to approve are as follows:
 - unavailability of funds;
 - lack of justification for the service provided, except for advances and subsidies;
 - non-discharging nature of the payment;
 - absence of approval by the finance controller where such approval is mandatory.

- (5) Where the accounting officer shall pay the expenditure on the requisition of the authorizing officer, except in the cases referred to in (4) above, the responsibility of the authorizing officer shall prevail over that of the accounting officer.

(c). Oppositions and limitation of expenditure

Article 73:

- (1) Without prejudice to special forfeitures provided for by laws and regulations or granted by contracts or agreements, all unpaid claims before the close of the financial year to which they belong shall be time-barred and be finally extinguished in favour of the State, if they were not paid before the close of the financial year to which they belong and could not, in the absence of sufficient justification, have been validated, ordered and paid within a period of four years from the beginning of the financial year.
- (2) Such provisions shall not apply to claims which could not be authorized and paid within the time limits laid down, either because of the Administration or as a result of appeals.
- (3) Expenditure affected by the limitation period may only be exceptionally authorized by order of the Minister in charge of finance.

Article 74:

- (1) Any objection or other notification intended to stop a payment must be made, under pain of nullity, by the accounting officer to whom the expenditure is assigned.
- (2) If the distrainer or the opposing party fails to comply with the formalities prescribed in the matter by the regulations in force, the objection shall be deemed null and void.

(d). Expenditure payment

Article 75:

- (1) Expenditure shall be paid either in cash for small amounts or by transfer or any other means of payment under the conditions laid down in a separate instrument.
- (2) Payments shall be made only subject to the provisions of Article 59 on legal compensation.

Article 76:

Assigned public accounting officers shall be solely responsible, under their responsibility and in accordance with the law, for ascertaining the rights and qualities of the stakeholders and the regularity of their achievements and, to this end, for requiring the production of all useful justifications.



Article 77:

When a creditor refuses to receive payment, the corresponding amount shall be entered in the Treasury's records pending resolution of the dispute.

(e). Imprest accounts**Article 78:**

- (1) Imprest accounts may be opened for the payment of some expenditure categories. They shall be created by an order of the Minister in charge of finance.
- (2) Unless an exemption is granted by the Minister in charge of finance, only the following may be paid through an imprest account:
 - out-of-pocket expenditure for materials that do not conform to normal procedure;
 - remuneration of personnel regularly linked to the State within the authorized ceilings;
 - expenditure related to the functioning of the private residences of members of the government;
 - expenditure on food in hospitals, prisons, schools and other social establishments;
 - costs related to inspection, assessment, control, litigation and collection of State revenue.
- (3) The conditions for the creation and operation of imprest accounts and the appointment of imprest administrators shall be laid down by order of the Minister in charge of finance.

Article 79:

- (1) Each imprest administrator shall be provided with an advance, the amount of which shall be determined by the instrument creating the imprest.
- (2) The advance shall be paid by the assigned accounting officer at the request of the imprest administrator as approved by the authorizing officer. The imprest administrator shall justify the correct use of the advance in accordance with the expenditure type indicated by providing the corresponding supporting documents to the accounting officer responsible, who shall clear them before entering them in his accounts.

Article 80:

- (1) The imprest administrator shall pay the expenses in cash or by transfer from the imprest account opened at the Treasury.

- (2) All imprest accounts shall be systematically checked and closed at the end of the financial year under the supervision and responsibility of the accounting officer to whom they are assigned.

Section 3

Cash and financing operations

Article 81:

- (1) Cash and financing operations shall be defined as all movements in cash, marketable securities, deposit accounts, current accounts and short, medium and long-term receivables and payables.
- (2) Cash and financing operations include the following:
- cash in and cash out operations;
 - supply and release of funds from public coffers;
 - discounting and collection of bills of exchange and bonds issued for the State in accordance with the regulations in force;
 - management of funds deposited by correspondents and transactions made on their behalf;
 - drawings on external financing, issue, conversion, management and repayment of short-, medium- and long-term public borrowings. Resources and cash and financing expenses relating to these transactions may not include premiums or discounts on issue;
 - loans and advances granted by the State;
 - receipt of proceeds from the disposal of assets.

Article 82:

- (1) Cash and financing operations shall be carried out exclusively by the public accounting officers either on their own initiative or on the instructions of authorizing officers or at the request of qualified third parties.
- (2) They shall be described without contraction between them and for their entirety.

Article 83:

- (1) Funds held by public accountants shall be managed according to the joint-counter principle
- (2) The cash generating unit is the principle according to which the Public Treasury has a single current account opened at the Central Bank in which all the resources held by all the public accounting officers are deposited in the name of the State and from which all disbursements are made.



Article 84:

Authorizing officers and other government employees who are not public accounting officers, revenue or imprest administrators may under no circumstances have an availability account opened in their capacity as such.

Article 85:

- (1) Except for the cash movements required for the supply and clearing of public accounting officers' funds, all payments between public accounting officers shall be made by transfer account or by bank transfer.
- (2) Public accounting officers shall collect the securities and bonds they hold.

They shall present them at a discount under the conditions provided for by the banking regulations in force.

- (3) The cash-flow ceilings of public accounting officers, as well as the conditions and the deadlines for their release, shall be determined by order of the Minister in charge of finance regarding accounting officers of the Treasury and the Taxation, Customs and State property revenue services.

Article 86:

All public funds, including external resources mobilized for projects, shall be deposited in a sub-account of the single Treasury account opened at the Central Bank.

However, the Minister in charge of finance may authorize the opening of accounts:

- on the national territory, in commercial banks found in localities not served by the Central Bank's branches;
- abroad, in financial institutions approved by the Minister in charge of finance.

Article 87:

The Public Treasury's funds shall be excepted from seizure.

Article 88:

- (1) Public debt may only be converted in accordance with the authorizations granted by a finance law.
- (2) Securities issued by the State, which have deteriorated, been lost or stolen may be opposed, replaced or reimbursed under the conditions laid down in a separate instrument.

Article 89:

- (1) Treasury correspondents shall be those bodies and individuals who, either in accordance with the laws and regulations or under agreements, deposit funds in the Public Treasury on a compulsory or optional basis or are authorized to conduct revenue and expenditure operations through its accounting officers.
- (2) The Minister of Finance shall determine the conditions for opening or operating and closing the accounts opened in the name of correspondents as well as the rate and method of clearance of the interest that may be allocated to them. Unless authorized by the Minister in charge of finance, only one account may be opened per correspondent.
- (3) No overdraft may be granted to Treasury correspondents

Article 90:

- (1) The issuance, conversion, management and repayment of loans, guarantees, advances and other State debts shall be carried out in accordance with the general or specific authorisations provided for by law.
- (2) The management of State loans and advances shall be carried out in accordance with the provisions contained in the annual finance law and for a fixed period of time which may not exceed five years
- (3) Loans and advances shall bear an interest rate which may not be lower than that paid by the State for bonds and debentures of the same maturity or, failing that, the nearest maturity.

Article 91:

Public accounting officers shall manage, keep, control and record State securities and assets, notably stamps, tickets and stickers.

Article 92:

The rules for evaluating, classifying and accounting for the various items of movable and immovable assets, inventories, depreciation and provisions for depreciation, as well as the revaluation methods shall be laid down by the compendium of State accounting standards.

Section 4 Justification of operations

Article 93:

The revenue, expenditure, cash flow and financing operations described in sections 1 to 3 of this decree must be backed up by the supporting documents provided for in a nomenclature established by an order of the Minister in charge of finance, upon the opinion of the audit court.



Article 94:

- (1) The supporting documents produced as part of the preparation of the management accounts shall be submitted to the audit court under the conditions provided for by the regulations in force.
- (2) Supporting documents for cash flow and financing operations shall be kept by the State's principal public accounting officers. They may not be destroyed before the examination of the accounts concerned or before the limitation period applicable to the transaction.
- (3) The conservation period for the supporting documents referred to in (2) of this Article shall be ten years from the first day of the year following the year in which the accounts are submitted to the audit court.

Article 95:

In the event of loss, theft, destruction or deterioration of the supporting documents submitted to the accounting officers, the latter shall establish a certificate of loss which shall be sent to the senior accounting officer, who may authorize the junior accounting officer to replace the documents in duplicate.

CHAPTER 3 STATE ACCOUNTING

Section 1

Purpose and scope of the State accounting system

Article 96:

The purpose of the State accounting system is to describe and control operations and to inform the control and management authorities. In this regard, it is organized to allow the following:

- knowledge and control of budgetary, cash flow and financing operations;
- knowledge of the situation of the assets and the regularization operations;
- cost analysis of the various actions taken under programmes;
- determination of annual results;
- integration of operations into the national accounts.

Section 2 State accounting content

Article 97:

- (1) The State's accounting system consists of budgetary and general accounting.
- (2) The State shall also keep the cost analysis accounting of the various actions taken as part of the programmes as well as material, values and securities accounting.

Article 98:

The State's accounts must be regular, sincere and give a true and fair view of the budget execution as well as the development of its assets and its financial situation.

(a). Budgetary accounting

Article 99:

- (1) Authorizing officers shall keep, in accordance with the nomenclature for the presentation and voting of the budget, budgetary accounts which shall show the financial year under consideration:

In revenue:

- budget estimates, issues and reductions (cancellations or rebates) of securities made during the year to show the net amount of revenue assessed;
- collections on the basis of notifications sent to them by the accounting officers who collected them.

In expenses:

- establishment and changes in commitment authorizations and payment appropriations for the financial year concerned;
 - implementation of the year's commitment plans and their periodic adjustments;
 - delegations of appropriations;
 - commitments, clearances, authorizations and payments made on each programme during the year.
- (2) The period covered by the budgetary accounting shall be the management for the calendar year. However, budget expenditure committed and validated during the financial year may be paid by the accounting officer after the end of the financial year during an additional period which may not exceed



30 days. Furthermore, by way of exception, where an amending finance law is promulgated during the last month of the calendar year, the revenue and expenditure operations provided for therein may be implemented during this additional period.

- (3) This expenditure budgetary accounting system shall be organized such that it is possible to identify expenditure at any time during the year and at the close of management:
- amount of commitment authorizations available as a result of expenditures incurred during the year;
 - amount of payment appropriations available as a result of authorizations taken over by the accounting officer during the year;
 - amount of unpaid authorized expenditure;
 - expenditure paid before the service was provided, without prior authorization, and not regularized;
 - amount of commitment authorizations not used at the end of the year and hence to be cancelled;
 - payment appropriations to be carried forward and payment appropriations to be cancelled.

Article 100:

- (1) The budgetary accounting system shall record the State budget execution operations in revenue and expenditure for the financial year concerned. It shall be maintained in part simple, in the administrative phase by the authorizing officer and in the accounting phase by the accounting officer, in accordance with the budget nomenclature in force.
- (2) The budgetary accounting system of the State shall comprise an accounting system for commitment authorizations, an accounting system for payment appropriations and an accounting system for revenue, as well as an accounting system for use authorizations.
- (3) It shall record and restore, for the general budget, additional budgets and special accounts, opening operations and consumption of budget authorizations.

Article 101:

The public accounting officers shall participate in keeping the budget accounts, in conjunction with the authorizing officer, enabling them to monitor the budget execution:

- as regards revenue, the budgetary accounting system tracks, by programme, budget allocations, take-overs, receipts and outstanding amounts to be recovered.
- in terms of expenditure, it shall track, by programme, budget allocations, takeover of authorizations, payments and payables according to the nomenclature in force.



Article 102:

- (1) The budgetary accounting system shall generate a budget outcome known as the budget balance, corresponding to the difference between revenue received and expenditure paid out of the general budget and the special accounts for the year concerned.
- (2) All expenses paid, after the service has been provided, without prior authorization shall be recorded in provisional expense accounts. Such transactions must be regularized within 30 days and by issuing regularization orders at the end of management at the latest.

Article 103:

The terms and conditions for keeping the Budgetary accounting system shall be determined in the Budgetary accounting reference framework made enforceable by an order of the Minister in charge of finance.

(b) General accounting of the State**Article 104:**

The organization of the general accounting of the State is based on the following principles:

- deconcentration of the general accounting system, to bring it closer to the event giving rise to it and to the authorizing officers and their managing services;
- entry in the State's balance sheet of all management flows relating to non-financial assets, debts and receivables, in order to understand public assets and hence the State's ability to meet its commitments.

Article 105:

- (1) The purpose of the general accounting of the State is to describe the State's assets and its trends.
- (2) It shall be based on the principle of recognition of rights and obligations. Operations shall be taken into account in respect of the financial year to which they relate, irrespective of their date of payment or collection. It shall be kept in double-entry form according to the State chart of accounts.
- (3) The rules governing the general accounting of the State are based on internationally accepted accounting standards.
- (4) Public accounting officers shall be responsible for keeping and preparing the State's accounts in accordance with the principles and rules of the accounting profession. They shall notably ensure the accuracy of accounting records and compliance with procedures.



Article 106:

General accounting shall comply with the principles laid down in the decree on the State Chart of Accounts.

Article 107.

- (1) General accounts kept by public accounting officers shall record the following:
 - budget operations;
 - cash and financing operations;
 - transactions with third parties and pending and regularization transactions;
 - movements in assets and values;
 - internal management flows: depreciation, provisions, related income and expenditure.
- (2) It shall be organized in such a way as to identify situations and results during the year and at the end of management.
- (3) Attached budgets and special accounts shall comply with the principles of the State chart of accounts.

Article 108:

- (1) At the end of each year, the General Account of the State shall be prepared by the State's accounting network, under the responsibility of the Minister in charge of finance. It shall comprise the general balance of the State's accounts and the following financial statements:
 - statement of net position or balance sheet;
 - income statement;
 - cash flow statement;
 - attached statement under the conditions defined by the decree on the State Chart of Accounts.
- (2) The overall balance of accounts shall be produced monthly by the network of public accounting officers.
- (3) The general account of the State shall be transmitted to the audit court by 31 May of the following financial year at the latest.
- (4) The comments of the audit court, made as part of the certification exercise, shall be forwarded to the Minister in charge of finance no later than 1 (one) month after the receipt of the State's general account by the audit court, that is, no later than 30 June of the following financial year.
- (5) Corrections shall be made by the competent services and the general account of the State shall be returned to the audit court, which shall forward its certification report to the Minister in charge of finance by 30 August of the following financial year at the latest.

- (6) The audit court shall certify that the financial statements are regular, sincere and give a true and fair view of the development of the State's assets and liabilities and of its financial position.

(c). Stores, values and securities accounting

Article 109:

- (1) Stores, values and securities accounting is a permanent stock accounting system, the purpose of which is to describe existing assets, movable and immovable property, stocks and inactive assets other than cash and administrative records belonging to the State and other public entities.
- (2) It makes it possible to receive, enter, monitor and control the quantity and quality of the various corps with a physical and material property.
- (3) Stores, values and securities accounting is a sub-accounting system of general accounting. Held in simple part, it describes the existing property as well as the inflow and outflow movements concerning the following:
- intangible and tangible assets;
 - stocks of goods, supplies;
 - registered securities, bearer or promissory securities, and miscellaneous securities belonging to or entrusted to the State as well as objects deposited with it;
 - formulas, titles, tickets and stickers intended for issue or sale.
- (4) Inventories and use accounts shall be established on a fixed date and during controls conducted by the authorized bodies.

Article 110:

- (1) Tangible and intangible assets acquired before the date of entry into force of this decree shall be identified, registered, valued and recorded in the books in accordance with the terms, methods and techniques defined in the compendium of State accounting standards.
- (2) New acquisitions shall be entered as and when the authorizing officers certify the services rendered and the accounting officers make the necessary entries in the appropriate accounts in accordance with the terms, methods and techniques laid down in the aforementioned compendium.
- (3) Periodic contradictory reconciliations shall be performed between the data in the stores accounting and those in the general accounting of the State.

Article 111:

- (1) Stores accounting shall be managed by stores accounting officers appointed by the authorizing officer.
- (2) Stores accountants shall be responsible for movements in the assets in their custody.



- (3) The accounting organization and system applicable to stores accounting shall be laid down by regulation.

(d). Cost analysis accounting

Article 112:

- (1) The purpose of the cost analysis accounting kept by the authorizing officers is to identify the cost elements of the actions undertaken as part of programmes for the implementation of public policies.
- (2) It helps to justify the appropriations needed to carry out the actions and to highlight the elements necessary to measure performance within the programmes.
- (3) Lastly, it aims to provide elements for comparison in space and time and possibly between various administrative structures.
- (4) The terms and conditions for implementing this accounting system are defined in a reference framework made enforceable by order of the Minister in charge of finance.

CHAPTER IV BUDGET EXECUTION CONTROL

Article 113:

Without prejudice to the powers of Parliament, the State budget execution operations shall be subject to a double administrative and judicial control.

SECTION 1 ADMINISTRATIVE CONTROL

Article 114:

- (1) Administrative control shall include the following:
- The administration shall exercise supervisory control over its staff, which may, where appropriate, take the form of disciplinary measures;
 - internal control, which covers all the procedures and methods that enable the head of a department to ensure that it functions properly and, in particular, that risks are properly managed;
 - control exercised by state institutions and supervisory bodies;
 - financial and accounting control.
- (2) Regularity and performance control as well as audit missions on the management of government services, public enterprises, public establishments, regional and local authorities, as well as private entities that received a subsidy,

endorsement or guarantee from the State or any other legal entity under public law, shall be carried out by the competent specialized services of the executive power.

- (3) The procedures for organizing these administrative controls shall be laid down in statutory instruments.

Article 115:

- (1) A finance controller shall be appointed for the principal authorizing officers and the secondary authorizing officers at the head of the deconcentrated services.
- (2) In government services and structures where the finance controller is not formally appointed, the assigned accounting officer shall act as finance controller.

Article 116:

- (1) The prior controls exercised by finance controllers shall cover budgetary operations. All the draft instruments of authorizing officers committing expenditure, notably public contracts or contracts, administrative leases, orders, measures or decisions by an authorizing officer, shall be subject to the prior approval of the finance controller.
- (2) Such instruments shall be reviewed in relation to the charging of expenditure, availability of appropriations, application of the financial provisions of laws and regulations, their compliance with parliamentary authorizations, and the consequences that the proposed measures may have on the public finances.
- (3) The finance controller shall give an opinion on the budgetary sustainability of the expenditure commitment plans of the public entity to which he is appointed.

Article 117:

- (1) The finance controller shall be personally responsible for controls relating to the availability of appropriations, checking prices against the current market price or any other price reference system laid down by regulation and, in respect of the validity of the claim, for ensuring the accuracy of the calculations for the expenditure to be settled.
- (2) If the proposed measures appear to him to be marred by irregularities in the light of the foregoing provisions, the finance controller shall refuse to give his approval. In the event of persistent disagreement, the authorizing officer may refer the matter to the Minister in charge of finance. The refusal to grant approval may be disregarded only with the written authorization of the Minister in charge of finance. In this case, the responsibility of the Minister in charge of finance shall replace that of the finance controller officer. The authorization of the Minister in charge of finance shall be attached to the payment file transmitted to the public accountant and a copy shall immediately be sent to the audit court.



Article 118:

The controls carried out by the finance controller and the public accountant may, for low-risk expenditure, be modulated with regard to the quality and effectiveness of the internal control and management control implemented by the authorizing officer under conditions laid down, for each ministry, by the Minister in charge of finance.

Article 119:

- (1) Post controls shall be unannounced or otherwise, based on documents or on the spot, on the documents issued by authorizing officers and accounting officers. The purpose of these controls is to check the proper application of the laws and regulations in force with regard to the management of public finances.
- (2) The post control bodies shall, notably, be responsible, in the name and on behalf of the Government, for controlling the proper management of public funds in all government services as well as in any private bodies that receive government resources. They shall conduct their inspection, check or audit missions, conduct their investigations and prepare their reports in accordance with the instruments governing them and the international standards in force.
- (3) They shall also assess the quality of the management, organization and functioning of government services and the effectiveness, efficiency and economy in the management of public funds and make any relevant recommendations. They shall also evaluate the results and performance of the programmes in relation to the objectives set, the means made available, the means used and the organization of the authorizing officers' services.
- (4) The reports of post control bodies shall be transmitted to the Minister in charge of finance, after the government services and/or officers concerned who have had the opportunity to read them and express, in writing, their comments on the report.
- (5) Once final, such reports shall be sent to Parliament and the audit court by the Minister in charge of finance, who may also publish them.

Article 120:

Sector ministries shall establish internal control and audit systems to ensure the legality and security of the use of their funds and the effectiveness, efficiency and economy of their expenditure management.

SECTION 2 JUDICIAL CONTROL

Article 121:

- (1) Each year, the audit court shall receive all information and documents from the services responsible for the implementation of the finance law, notably the

management accounts of public accounting officers together with supporting documents. The Minister in charge of finance shall quarterly forward to him a statement on the execution of State revenue and expenditure. It shall be regularly informed of the implementing conditions of Article 70 of No. 2018/12 of 11 July 2018 relating to fiscal regime of the State and other public entities on the control of expenditure commitments.

- (2) It may request any information or documents from the services responsible for executing the budgets of public authorities other than the State. It may conduct any documentary and on-the-spot investigation of any public or private legal person receiving public funds.
- (3) Any person discharging his duties shall be required to communicate to the audit court any document and information he requests and to attend the meetings he deems necessary pursuant to this decree. Obstructing, in any way whatsoever, the exercise of such powers shall be punishable by fine, under the conditions laid down in the laws and regulations.
- (4) Under no circumstances may secrecy be used to refuse to communicate to him any document or information that he may require. Any person heard by the audit court shall be released from professional secrecy. The audit court shall take all measures to guarantee the secrecy of its investigations.
- (5) The audit court shall submit to Parliament the opinions, findings and reports containing the analyses and recommendations it shall make in performing its duties. The president of the audit court may decide to publish some of these opinions, findings and reports.

Article 122:

- (1) The audit court's report to the parliament on the draft settlement bill shall include, inter alia, an opinion on the compliance of the executed budget with the voted budget.
- (2) The audit court shall certify the regularity, sincerity and fairness of the financial statements. It shall assess the overall budgetary management and performance and the reports on programme implementation.
- (3) It may give opinions and make recommendations on the management of ministries as well as their programmes, where appropriate.

PART III
NATIONAL AND LOCAL PUBLIC ESTABLISHMENTS
CHAPTER 1
AUTHORIZING OFFICERS AND ACCOUNTING OFFICERS
Section 1: Authorizing officers

Article 123:

- (1) Directors general, directors and those ranking as such of national and local public establishments shall be the principal authorizing officers of their establishments' budgets.



- (2) Secondary and delegated authorizing officers may be appointed in accordance with the procedures laid down in the instruments organizing the said establishments.
- (3) Subject to the provisions of Article 72 above, the authorizing officer may, in writing and on his own responsibility, require the accounting officer to pay when the latter suspends expenditure payment.

Article 124:

In their capacity as authorizing officers, their powers and their liability regime shall be the same as those laid down in Articles 13 to 17 of this decree.

Section 2 Accounting officers

Article 125:

- (1) Public accountants assigned to public establishments shall be called accounting officers.
- (2) Accounting officers of public establishments shall be senior accounting officers. Secondary accounting officers may be designated in accordance with the terms and conditions by an instrument of the Minister in charge of finance.
- (3) Representatives of the accounting officer and the secondary accounting officer must be approved by authorizing officers.
- (4) The accounting officer may be invited, depending on the items on the agenda, on an advisory capacity to participate in the deliberations of the Board of Directors of the establishment.
- (5) The accounting officer shall be subject to the same liability regime as that of the State accountant as defined in Articles 29 et seq. of this decree.

Article 126:

- (1) Where, pursuant to Article 72 above, the authorizing officer has requested the accounting officer to pay, the latter shall defer to the requisition and report to the Minister in charge of finance. In this case, the authorizing officer's responsibility shall replace that of the accounting officer.
- (2) The requisition order shall be transmitted to the audit court by the Minister in charge of finance.
- (3) By derogation to the provisions of the first paragraph above, accounting officer must refuse to comply with the requisition order where the reason for the suspension of payment is one of the following:
 - unavailability of appropriations;
 - lack of justification for the service provided;
 - non-discharging nature of the payment;
 - unavailable of funds;



- absence of approval by the finance controller where such approval is mandatory.
- (4) In case of refusal of the requisition, the public accountant shall immediately report to the Minister in charge of finance.

Article 127:

- (1) Any public accounting officer, cash or securities custodian, shall be required to reside at the place of service.
- (2) The public accounting officers appointed public establishments who manage the accounting offices shall receive an allowance known as the "technical and financial assistance allowance" indexed to the category of the public establishment and charged to the budget of the latter, on account of the technical assistance activities that they provide to the entities for which they work.
- (3) Such technical assistance activities shall cover budgetary, economic, financial and accounting matters, notably in the following areas:
- preparation of budgetary and accounting documents, notably the management account;
 - financial and cash management;
 - budget analysis and management control;
 - implementation of budgetary and accounting regulations;
 - economic development of the public establishment.
- (4) The conditions for paying this technical and financial allowance as well as the related rates shall be determined by order the Minister in charge of finance.

CHAPTER II OPERATIONS

Article 128:

Revenue, expenditure, cash and financing operations shall be authorized by the Board of Directors the deliberative body of the public establishment.

SECTION 1 REVENUE OPERATIONS

Article 129:

Subject to the provisions of Article 130 below, regarding revenue, the deliberations of the Board of Directors shall be transmitted to the Minister in charge of finance. They shall concern the following:



- pricing applicable to services provided by the establishment;
- acceptance of grants and bequests made with charges, conditions or immovable allocations
- alienation of real property;
- granting of public equipment concessions, authorizations for private equipment or temporary occupation of public land, where such deeds exceed a period of 20 years;
- bond issues
- budget voted.

Article 130:

- (1) Revenue shall be validated by the authorizing officer in accordance with the laws and regulations in force.
- (2) Subject to the provisions of the General Tax Code, the revenue of public establishments shall be validated by the authorizing officer in accordance with the laws and regulations, court decisions and agreements signed by the Director General.

Article 131:

The collection orders issued by the authorizing officer shall be addressed, together with the supporting documents, to the accounting officer who shall receive them and notify the persons liable for payment.

Article 132:

Revenue collection shall be exclusively entrusted to the accountant and may also, under his responsibility, be entrusted to the administrators, subject to collections made on behalf of these establishments by the State tax services.

Article 133:

Any collection order shall lead to an amicable recovery phase. If amicable recovery fails, it shall be the responsibility of the accountant of the initiate legal recovery case.

Article 134:

- (1) On the decision of the deliberative body, the claims of public establishment entity may be subject to the following:
 - a remission of the debtor's debt free-of-charge;
 - a remission free-of-charge of interest on arrears;
 - a write-off when the debt is irrecoverable;
 - reductions, rebates, discounts for commercial purposes
- (2) Revenue shall be validated by the authorizing officer in accordance with the laws and regulations in force.



SECTION 2 EXPENDITURE OPERATIONS

Article 135:

- (1) The authorizing officer shall have sole authority to commit, validate and authorize the expenditure of the public establishment within the limits of the authorized appropriations.
- (2) Authorization shall be issued in the forms prescribed by the regulations of the establishment.

Article 136:

The payment orders issued by the authorizing officer shall be sent together with the supporting documents, to the accounting officer who shall receive them and proceed to pay them.

Article 137:

- (1) All expenses must be validated and authorized during the management or financial year to which they relate.
- (2) However, budget expenditure committed and validated during the financial year may be paid by the accounting officer accounting officer after the end of the financial year during an additional period which may not exceed 30 (thirty) days.

SECTION 3 CASH AND FINANCING OPERATIONS

Article 138:

Cash transactions shall be defined as all movements in cash, marketable securities and current accounts, as well as short-term receivables and payables.

Cash operations shall include the following:

- cash in and cash out operations;
- supply and release of the accountant's account;
- management of funds deposited by third parties and transactions made on their behalf;
- issue, conversion, management and repayment of short-term loans.

Article 139:

The funds of public establishments shall be deposited with the accounting officer at the Treasury or in an account opened at the Central Bank, upon authorization by the Minister in charge of finance. They shall yield no interest.



Article 140:

The accounting officer accountant of the public establishment shall be the only person competent to carry out cash and financing operations.

Article 141:

In discharging their duties, accounting officers shall be required to carry out the controls provided for in Articles Articles 22 and 23 of this decree.

SECTION 4 JUSTIFICATION OF OPERATIONS

Article 142:

- (1) The list of supporting documents for revenue and expenditure operations shall be drawn up in accordance with the rules in force governing the nomenclature of supporting documents.
- (2) In the event of loss, destruction or theft of the supporting documents submitted to the accounting officer, the Minister in charge of finance may authorize the latter to replace them in the form of a duplicate in collaboration with the authorizing services.

Article 143:

The conservation period for supporting documents relating to cash transactions shall be ten years from the first day of the year following the year in which the accounts are submitted to an audit judge.

CHAPTER 3 ACCOUNTING

SECTION 1 BUDGETARY ACCOUNTING

Article 144:

- (1) The budgetary accounting of a public establishment is intended to record the budget execution operations in terms of revenue and expenditure.
- (2) It helps to monitor clearances, issues, takeovers, receipts and outstanding revenue, on the one hand, and commitments, clearances, authorizations, payments and outstanding expenditure, on the other hand.

Article 145:

The budgetary accounting of public establishments shall be completed in the administrative phase by the authorizing officer and in the accounting phase by the accounting officer.



Article 146:

- (1) The budgetary accounting operations of public establishments shall be justified by means of an administrative account drawn up annually by the authorizing officer.
- (2) The administrative account shall be signed by the authorizing officer who shall approve the payment and revenue order amounts taken over by the accounting officer. It shall be backed up by statements on the development of revenue and budgetary expenditure prepared by the accounting officers.
- (3) The budgetary accounting shall produce a budget out-turn corresponding to the difference:
 - between the revenue collected during the year by public accounting officers, irrespective of the year in which the entitlements were established;
 - and expenditure disbursed during the year by the public accounting officer.
- (4) All expenses paid, after the service has been provided, without prior authorization shall be recorded in provisional expense accounts. Such transactions must be regularized within 30 days and by issuing regularization orders at the end of management at the latest.

SECTION 2 GENERAL ACCOUNTING

Article 147:

- (1) For any public establishment, general accounting records all movements affecting the development of its assets and liabilities and its financial position.
- (2) It shall be based on the principle of recognition of rights and obligations.
- (3) It shall be kept for each financial year extending over one calendar year.
- (4) It shall include, where appropriate, the preparation of consolidated financial statements.

Article 148:

- (1) The accounting officer shall keep the general accounts of the public establishment and/or the government services to which he is appointed.
- (2) The general accounting of the public establishment shall be subject to the production of annual financial statements consisting of the balance sheet, income statement, cash flow statement and annexed statement. The general balance of accounts shall be attached to the said financial statements.
- (3) The statutory auditor, who is regularly registered with the national order of chartered accountants, shall certify that the financial statements are regular, sincere and give a true and fair view of the development of the assets and liabilities and the financial position of the public establishment.



- (4) The accounting framework of the public establishment and the administration that enjoys management autonomy is determined by the sector accounting plan of public establishments, which is based on the State chart of accounts.

Article 149:

- (1) At the end of each financial year, the accounting officer shall prepare the revenue and expenditure account as well as the general balance of accounts and the annual financial statements of the public establishment or administration to which he is appointed.
- (2) The management account shall be organized by an instrument of the Minister in charge of finance.
- (3) In the event of a change during the year, the outgoing accounting officer shall prepare the revenue and expenditure account for his management period.
- (4) It shall be submitted by the accounting officer to the audit court within the stipulated deadlines.

Article 150:

- (1) The administrative account, produced in support of the management account, shall be subject to the approval of the deliberative body under the conditions laid down by the regulations in force.
- (2) The approved accounts, namely the administrative account and the revenue and expenditure account, shall be submitted to the audit court for judgement by 30 June of the following financial year at the latest. In the event of delay, fines may be imposed on the accounting officer by the audit court.
- (3) Where the accounting officer defaults, a replacement accounting officer may be automatically appointed by the Minister in charge of finance to prepare the revenue and expenditure account.
- (4) In addition to the administrative account, authorizing officers shall produce annual performance report addressed to the board of director and programme manager(s) with the technical supervisory authority to which the public establishment is attached.

SECTION 3 COST ANALYSIS ACCOUNTING

Article 151:

- (1) Cost analysis accounting shows, for public establishments, the cost of services provided or the cost price of goods and products manufactured and allows the control of service performance.
- (2) It serves to measure the performance of these entities.
- (3) Cost analysis accounting is autonomous. It relies on data from general accounting.



Article 152:

- (1) Cost analysis accounting shall be kept by the authorizing officer
- (2) The procedures for preparing these accounts shall be defined by the deliberative body on the proposal of the authorizing officer in accordance with the techniques and methods laid down by regulation.
- (3) The accounting officer shall ensure the consistency of the cost analysis accounting with the budgetary and general accounting of the entity for which he is responsible. In the event of difficulty, he shall inform the authorizing officer and the deliberative body, where appropriate.

SECTION 4 STORES, VALUES AND SECURITIES ACCOUNTING

Article 153:

- (1) Stores, values and securities accounting is a stock accounting system, the purpose of which is to describe existing assets, movable and immovable property, stocks and inactive assets other than funds and archives belonging to public establishments.
- (2) It makes it possible to receive, enter, monitor and control the quantity and quality of the various goods with a physical and material property.
- (3) The stores, values and securities accounting is a sub-accounting system kept in simple part. It describes the existing property as well as the inflow and outflow movements concerning the following:
 - intangible and tangible assets;
 - stocks of goods, supplies;
 - registered securities, bearer or promissory securities, and miscellaneous securities belonging to or entrusted to the State as well as objects deposited with it;
 - formulas, titles, tickets and stickers intended for issue or sale.
- (4) Inventories and use accounts shall be established on a fixed date and during controls conducted by the authorized bodies.

Article 154:

- (1) Tangible and intangible assets acquired before the date of entry into force of this decree shall be identified, registered, valued and recorded in the books in accordance with the terms, methods and techniques defined in instruments in force.
- (2) New acquisitions shall be recorded as and when certifications are issued by the authorizing officers and data entries made by the accounting officer to the appropriate accounts.



- (3) Periodic contradictory reconciliations shall be performed between the data in the stores accounting and those in the general accounting of the public establishment.

Article 155:

- (1) Stores accounting shall be managed by stores accounting officers authorized by authorizing officers. The latter shall be responsible for the movements that they order on the heritage components.
- (2) The accounting organization and system applicable to stores accounting shall be laid down by the regulations in force.

CHAPTER 4 CONTROL

Article 156:

The operations relating to the budget execution of public establishment shall be subject to a double control: administrative and judicial.

Article 157:

Administrative control shall include the following:

- internal control, which covers all the procedures and methods that enable the head of a department to ensure that it functions properly and, in particular, that risks are properly managed;
- The administration shall exercise supervisory control over its staff, which may, where appropriate, take the form of disciplinary measures;
- control exercised by the inspectorates and auditing bodies that may be exercised over the budgetary and financial services of all public establishments;
- budgetary and accounting control as defined by the laws and regulations in force.

Article 158:

A finance controller, also appointed by the Minister in charge of finance, if necessary, shall ensure the prior control of the expenditure incurred by the authorizing officer.

Article 159:

The judicial control of budgetary and accounting operations of public establishments shall be carried out by the audit judge in accordance with the conditions laid down by the laws and regulations in force.

PART IV
REGIONAL AND LOCAL AUTHORITIES
CHAPTER I
AUTHORIZING OFFICERS AND ACCOUNTING OFFICERS
SECTION I
AUTHORIZING OFFICERS

Article 160:

- (1) The president of the regional council and the president of the regional executive council shall respectively be the authorizing officers of the budget of the region and the authorizing officers of the budget of the special status region.
- (2) The mayor shall be the authorizing officer of the budgets of the council, city council and sub-divisional council.
- (3) The president of the council union shall be the authorizing officer of the budget of the council union.
- (4) The authorities referred to in (1), (2) and (3) above shall by principal authorizing officers.
- (5) Secondary and delegated authorizing officers may be appointed in accordance with the procedures laid down in the instruments organizing the said authorities.
- (6) The authorizing officer may, in writing and on his own responsibility, request the public accounting officer of the local authority to pay when the latter suspends payment of the expenditure under the conditions laid down in Article 72 above.

Article 161:

In their capacity as authorizing officers, their powers and their liability regime shall be the same as those laid down in Articles 13 to 17 of this decree.

SECTION 2
ACCOUNTING OFFICERS

Article 162:

- (1) Public accountants shall be appointed to the regional and local authorities and shall be known as council treasurers and regional treasurers.
- (1) Council and regional treasurers shall be senior accountants who shall be required to produce a revenue and expenditure account.



- (2) The regional and council treasurers may be invited, depending on the items on the agenda, on an advisory capacity to participate in the deliberations of the local and regional councils.
- (3) Council and regional treasurers shall be subject to the same liability regime as that of the State accountant as defined in Articles 29 et seq. of this decree.
- (4) Council and regional treasurers shall be appointed in accordance with the provisions of Article 5 of this decree.

Article 163:

- (1) Where by application of Article 72 above, the authorizing officer has requested the public accounting officer of the decentralized entity to pay, the latter shall defer to the requisition and report to the Minister in charge of finance. In this case, the authorizing officer's responsibility shall replace that of the accounting officer.
- (2) The requisition order shall be transmitted to the audit court by the Minister in charge of finance.
- (3) By derogation to the provisions of the first paragraph above, the public accounting officer of the decentralized entity shall refuse to comply with the requisition order where the reason for the suspension of payment is one of the following:
 - unavailability of appropriations;
 - lack of justification for the service provided;
 - non-discharging nature of the payment;
 - unavailable of funds;
 - absence of approval by the finance controller where such approval is mandatory.
- (4) In case of refusal of the requisition, the public accountant of the decentralized entity shall immediately report to the Minister in charge of finance.

Article 164:

- (2) Any public accounting officer of the decentralized entity, cash or securities custodian, shall be required to reside at the place of service.
- (3) The public accounting officers appointed to regional and local authorities who manage the accounting offices of the regional and local authorities shall receive an allowance known as the "technical and financial assistance allowance" indexed to the regional and local authority category and charged to the budget of the latter, on account of the technical assistance activities that they provide to the entities for which they work.
- (4) Such technical assistance activities shall cover budgetary, economic, financial and accounting matters, notably in the following areas:
 - preparation of budgetary and accounting documents, notably management accounts and annual financial statements;



- financial and cash management;
 - budget analysis and management control;
 - implementation of budgetary and accounting regulations;
 - local economic development.
- (5) The conditions for paying this technical and financial allowance as well as the related rates shall be determined by an instrument issued by the Minister in charge of finance.

CHAPTER II OPERATIONS

Article 165:

Revenue, expenditure, cash and financing operations are authorized by the deliberative body of the decentralized entity.

SECTION 1 REVENUE OPERATIONS

Article 166:

- (1) Revenue shall be validated by the authorizing officer in accordance with the laws and regulations in force.
- (2) Subject to the provisions of the General Tax Code, the revenue of regional and local authorities shall be validated by the authorizing officer in accordance with the laws and regulations, court decisions and agreements signed by authorizing officers.

Article 167:

The collection orders issued by the authorizing officer shall be addressed, together with the supporting documents, to the accounting officer of the decentralized entity, who shall receive them and notify the persons liable for payment.

Article 168:

Revenue collection shall be exclusively entrusted to the accountant of the decentralized entity and may also, under his responsibility, be entrusted to the administrators; subject to collections made on behalf of these authorities by the State tax services.

Article 169:

Any collection order shall lead to an amicable recovery phase. If amicable debt collection fails, it shall be the responsibility of the accountant of the decentralized entity to initiate legal recovery.



Article 170:

- (1) On the decision of the deliberative body, the claims of the decentralized entity may be subject to the following:
 - a remission of the debtor's debt free-of-charge;
 - a remission free-of-charge of interest on arrears;
 - a write-off when the debt is irrecoverable;
 - reductions, rebates, discounts for commercial purposes
- (2) Revenue shall be validated by the authorizing officer in accordance with the laws and regulations in force.

SECTION 2 EXPENDITURE OPERATIONS

Article 171:

- (1) The authorizing officer shall have sole authority to commit, validate and authorize the expenditure of the decentralized entity within the limits of the authorized appropriations.
- (2) Authorization shall be issued in the forms prescribed by the regulations of the decentralized entity.

Article 172:

The collection orders issued by the authorizing officer shall be sent together with the supporting documents, to the accounting officer appointed the decentralized entity, who shall receive them and proceed to pay them.

Article 173:

- (1) All expenses must be validated and authorized during the management or financial year to which they relate.
- (2) However, budget expenditure committed and validated during the financial year may be paid by the accounting officer of the decentralized entity after the end of the financial year during an additional period from 1 to 31 January of the following year.

SECTION 3 CASH AND FINANCING OPERATIONS

Article 174:

Cash transactions shall be defined as all movements in cash, marketable securities and current accounts, as well as short-term receivables and payables.

Cash operations shall include the following:



- cash in and cash out operations;
- supply and release of the accountant's account;
- management of funds deposited by third parties and transactions made on their behalf;
- issue, conversion, management and repayment of short-term loans.

Article 175:

- (1) The funds of regional and local authorities shall be deposited in a sub-account of the Single Treasury Account opened at the Central Bank or with the attached Treasury accountant. They shall yield no interest.
- (2) The authorized cash flow of regional and local authorities shall be determined by a decree of the Minister in charge of finance.
- (3) The State may grant to regional and local authorities, at their request, a cash advance on expected revenues after a reasoned opinion from the Minister in charge of regional and local authorities and the express consent of the Minister in charge of finance.

Article 176:

The accountant of the decentralized entity shall be the only person competent to carry out cash and financing operations.

Article 177:

In discharging their duties, the accountants appointed to regional and local authorities shall be required to carry out the controls provided for in Articles 22 and 23 of this decree.

SECTION 4 JUSTIFICATION OF OPERATIONS

Article 178:

- (1) The list of supporting documents for revenue and expenditure operations shall be drawn up in accordance with the rules in force governing the nomenclature of supporting documents.
- (2) In the event of loss, destruction or theft of the documents submitted to the accountant of the decentralized entity, the Minister in charge of finance may authorize the latter to replace them in the form of a duplicate in collaboration with the authorizing services.

Article 179:

The conservation period for supporting documents relating to cash transactions shall be ten years from the first day of the year following the year in which the accounts are submitted to an audit judge.



CHAPTER 3 ACCOUNTING

SECTION 1 BUDGETARY ACCOUNTING

Article 180:

- (1) The budgetary accounting of a decentralized entity is intended to record the budget execution operations in terms of revenue and expenditure.
- (2) It helps to monitor clearances, issues, takeovers, receipts and outstanding revenue, on the one hand, and commitments, clearances, authorizations, payments and outstanding expenditure, on the other hand.

Article 181:

The budgetary accounting of regional and local authorities shall be completed in the administrative phase by the authorizing officer and in the accounting phase by the accounting officer of the decentralized entity.

Article 182:

- (1) The budgetary accounting operations of regional and local authorities shall be justified by means of an administrative account drawn up annually by the authorizing officer.
- (2) The administrative account shall be signed by the authorizing officer who shall approve the payment orders and revenue amounts taken over by the accounting officer of the decentralized entity. It shall be backed up by statements on the development of revenue and budgetary expenditure prepared by the accounting officer of the decentralized entity.
- (3) Budgetary accounting produces a budget balance corresponding to the difference:
 - between the revenue collected during the year by public accounting officers, irrespective of the year in which the entitlements were established;
 - and expenditure disbursed during the year by the public accounting officer.
- (4) All expenses paid, after the service has been provided, without prior authorization shall be recorded in provisional expense accounts. Such transactions must be regularized within 30 days and by the end of the management period at the latest by issuing regularizing expenditure orders.

SECTION 2

GENERAL ACCOUNTING

Article 183:

- (1) For any decentralized entity, general accounting records all movements affecting the development of its assets and liabilities and its financial position.
- (2) It shall be based on the principle of recognition of rights and obligations.
- (3) It shall be kept for each financial year extending over one calendar year.
- (4) It shall include, where appropriate, the preparation of consolidated financial statements.

Article 184:

- (1) The accounting officer of the decentralized entity shall keep the general accounts of the decentralized entity to which he is appointed.
- (2) The general accounting of regional and local authorities shall be subject to the production of annual financial statements consisting of the balance sheet, income statement, cash flow statement and annexed statement. The general balance of accounts shall be attached to the said financial statements.
- (3) The regional audit court shall certify that the financial statements of the region, city council and sub-divisional council are regular, sincere and give a true and fair view of the development of its assets and its financial situation.
- (4) The accounting framework of regional and local authorities shall be laid down by the sector chart of accounts of regional and local authorities which draws from the State Chart of Accounts.
- (5) The sector Chart of accounts of regional and local authorities shall be established by decree of the Prime Minister, Head of Government.

Article 185:

- (1) At the end of each financial year, the accounting officer of the decentralized entity shall prepare the management account of the decentralized entity to which it is appointed, together with the general balance of accounts and financial statements.
- (2) The management account shall be organized by an instrument of the Minister in charge of finance.
- (3) It shall be submitted by the accounting officer of the decentralized entity to the audit court within the stipulated deadlines.
- (4) In the event of a change during the financial year, the outgoing accounting officer shall prepare the revenue and expenditure account for his management period.



Article 186:

- (1) The administrative account, produced in support of the management account, shall be subject to the approval of the deliberative body under the conditions laid down by the regulations in force.
- (2) The approved accounts, namely the administrative account and the revenue and expenditure account, shall be submitted to the audit court for judgement by 30 June of the following financial year at the latest. In the event of delay, fines may be imposed on the accounting officer of the decentralized entity by the audit court.
- (3) Where the accounting officer of the decentralized entity defaults, a replacement accounting officer may be automatically appointed by the Minister in charge of finance to produce the revenue and expenditure account.
- (4) Authorizing officers shall produce, in addition to the administrative account, an annual performance report addressed to the deliberative body.

SECTION 3 COST ANALYSIS ACCOUNTING

Article 187:

- (1) Cost analysis accounting shows, for regional and local authorities, the cost of services provided or the cost price of goods and products manufactured and allows the control of service performance.
- (2) It serves to measure the performance of these entities.
- (3) Cost analysis accounting is autonomous. It relies on data from general accounting.

Article 188:

- (1) Cost analysis accounting shall be kept by the authorizing officer
- (2) The procedures for preparing these accounts shall be defined by the deliberative body on the proposal of the authorizing officer in accordance with the techniques and methods laid down by regulation.
- (3) The accounting officer of the decentralized entity shall ensure the consistency of the cost analysis accounting with the budgetary and general accounting of the entity for which he is responsible. In the event of difficulty, he shall inform the authorizing officer and the deliberative body, where appropriate.

SECTION 4 STORES, VALUES AND SECURITIES ACCOUNTING

Article 189:

- (1) Stores, values and securities accounting is a stock accounting system, the purpose of which is to describe existing assets, movable and immovable property, stocks and inactive assets other than funds and archives belonging to regional and local authorities.
- (2) It makes it possible to receive, enter, monitor and control the quantity and quality of the various goods with a physical and material property.
- (3) The stores, assets and securities accounting is a sub-accounting system kept in simple part. It describes the existing property as well as the inflow and outflow movements concerning the following:
 - intangible and tangible assets;
 - stocks of goods, supplies;
 - registered securities, bearer or promissory securities, and miscellaneous securities belonging to or entrusted to the State as well as objects deposited with it;
 - formulas, titles, tickets and stickers intended for issue or sale.
- (4) Inventories and use accounts shall be established on a fixed date and during controls conducted by the authorized bodies.

Article 190:

- (1) Tangible and intangible assets acquired before the date of entry into force of this decree shall be identified, registered, valued and recorded in the books in accordance with the terms, methods and techniques defined in instruments in force.
- (2) New acquisitions shall be recorded as and when certifications are issued by the authorizing officers and allocations are made by the accounting officer of the decentralized entity to the appropriate accounts.
- (3) Periodic contradictory reconciliations shall be performed between the data in the stores accounting and those in the general accounting of the decentralized entity.

Article 191:

- (1) Stores accounting shall be managed by stores accounting officers authorized by authorizing officers. The latter shall be responsible for the movements that they order on the heritage components.
- (2) The accounting organization and system applicable to stores accounting shall be laid down by the regulations in force.



CHAPTER 4 CONTROL

Article 192:

The operations relating to the budget execution of regional and local authorities shall be subject to a double administrative and judicial control.

Article 193:

Administrative control shall include the following:

- internal control, which covers all the procedures and methods that enable the head of a department to ensure that it functions properly and, in particular, that risks are properly managed;
- The administration shall exercise supervisory control over its staff, which may, where appropriate, take the form of disciplinary measures;
- control exercised by the inspectorates and auditing bodies that may be exercised over the budgetary and financial services of all the regional and local authorities;
- budgetary and accounting control as defined by the laws and regulations in force.

Article 194:

A finance controller, also appointed by the Minister in charge of finance, if necessary, shall ensure the prior control of the expenditure incurred by the authorizing officer. In the absence of financial control, the public accounting officer shall act as finance controller.

Article 195:

The judicial control of budgetary and accounting operations of regional and local authorities shall be carried out by the audit judge in accordance with the conditions laid down by the laws and regulations in force.

PART V TRANSITIONAL AND FINAL PROVISIONS

Article 196:

The provisions of this decree are of immediate application, with the exception of the following provisions whose progressive application shall be mandatory as from 1 January 2022:

- implementation of cost analysis accounting;

- full application of the rules and procedures deriving from the principle of the establishment of rights and obligations and of the accrual accounting governing general accounting;
- report of the audit court on the certification of State and regional and local authorities' accounts;
- harmonization with budget programme mechanisms for public establishments and regional and local authorities.

Article 197:

This decree, which repeals all previous provisions repugnant hereto shall be registered, published according to the procedure of urgency, and inserted in the Official Gazette in French and English. /-

Yaoundé, le 07 JUIL 2020

LE PRÉSIDENT DE LA REPUBLIQUE,

 PAUL BIYA

PRÉSIDENCE DE LA RÉPUBLIQUE
 PRESIDENCY OF THE REPUBLIC
 SÉCRÉTARIAT GÉNÉRAL
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