



Republic of Cameroon
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**AUDIT BENCH
OF THE SUPREME COURT OF CAMEROON**

**AUDIT OF THE SPECIAL
NATIONAL SOLIDARITY FUND
TO FIGHT AGAINST CORONAVIRUS**
and its economic and social impacts

2020 | Financial year

SECOND REPORT
SEPTEMBER 2022

■ Audit Bench of the Supreme Court

The Audit Bench of the Supreme Court adopted this second report on the audit of the use of resources of the Special National Solidarity Fund to fight Coronavirus and its economic and social impacts for the 2020 financial year following the deliberation in Chamber of Thursday, September 22 2022, on the report of Mr Théodore MBENOUN, President of the First Division.

Sitting in chambers, the committee was composed as follows:

Chairman:

- **YAP ABDOU**, the President of the Audit Bench of the Supreme Court;

Members:

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

The Legal Department was represented by:

- **NIBA Georges**, Advocate General;

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- **ONANA ETOUNDI Félix**, Advocate General,

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

The audit work was conducted under the general supervision of the President of the Audit Bench. He appointed a General Coordinator and set up five work teams of Legal and Judicial Officers and Audit Assistants led by Masters of the Supreme Court. The following acted as rapporteurs:

MFUL'EMANE Yves Olivier, MBOCK née SAME LOTTIN Laure Elsa, TAMA Vital Charly, NDJEMBA NKOTO Willy Martial, SADJO MAÏGARY Patrice, YOH Elvis NCHINDA, TCHINDE MBE Michel Ferrick, NYEMB Oscar Thierry Ulrick, MATEKE NGALLE née MBOZO'O Stéphanie Arielle, MBEPET née NGASGA MENYOMO Laurentine, LADENG Kizito GAHWANYIN, trainee Commissioners of Audit.

ENAM née EYINGA NLATE Evelyne Sandrine and NKOLO née MEKENA Annette, Audit Assistants

The audit and consultancy firm **BEKOLO & PARTNERS** was mandated to participate on an ad hoc basis to conduct an evaluation of the information systems and procedures set up by ministries.

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TABLE OF ACRONYMS

ACCT	Central Accounting officer/agency of the Treasury
AFD	French Development Agency
AfDB	African Development Bank
BCA	Administrative purchase order
BDEAC	Central African States Development Bank
BEAC	Bank of Central African States
WB	World Bank
COVID-19 SAA	Special Appropriation Account titled Special National Solidarity Fund to fight against Coronavirus and its economic and social impact
AB	Audit Bench
CGI	General tax code
SCC/AB	Supreme Court of Cameroon/Audit Bench
DGSN	General Delegation for National Security
DGB	Directorate General of the Budget
DGT	Directorate General of Taxes
DGTFMC	Directorate General of the Treasury, Financial and Monetary Cooperation
DRES	Regional Delegation of Secondary Education
DRJEC	Regional Delegation of Youth Affairs and Civic Education
DRSP	Regional Delegation of the Ministry of Public Health
FASS	Reproductive Health Support Program
FENASCO	National Federation of School Sports
FSSN or Special Fund	Audit of the Special National Solidarity Fund to fight against Coronavirus and its economic and social impact
INTOSAI	Organisation Internationale des Institutions Supérieures de Contrôle des Finances Publiques/ <i>International Organization of Supreme Audit Institutions</i>
IRAD	Agricultural Research Institute for Development
IPSAS	Normes comptables internationales du secteur public/ <i>International Public Sector Accounting Standards</i>
ISSAI	Normes internationales des Institutions Supérieures de Contrôle des Finances Publiques/ <i>International Standards of State Audit Institutions</i>
MINADER	Ministry of Agriculture and Rural Development
MINAS	Ministry of Social Affairs
MINCOMMERCE	Ministry of Trade

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MINCOM	Ministry of Communication
MINDDEVEL	The Minister of Decentralisation and Local Development,
MINDEF	Ministry of Defence
MINEPAT	Minister of Economy, Planning and Regional Development
MINEDUB	Ministry of Basic Education
MINEPIA	Ministry of Livestock, Fisheries and Animal Industries
MINESEC	: Ministry of Secondary Education
MINESUP	Ministry of Higher Education
MINJEC	Ministry of Youth Affairs and Civic Education
MINAT	Ministry of Territorial Administration
MINFI	Ministry of Finance
MINMIDT	Ministry of Mines, Industry and Technological Development
MINPMEESA	Ministry of Small and Medium-sized Enterprises, Social Economy and Handicrafts
MINPROFF	Ministry of Women’s Empowerment and the Family
MINRESI	Ministry of Scientific Research and Innovation
MINSANTE	Ministry of Public Health
MINT	Ministry of Transport
MINTOURL	Ministry of Tourism and Leisure
MINTS	Ministry of Labour and Social Security
MS	Special contract
LCS	Special jobbing order
WHO	World Health Organisation
UNDP	United Nations Development Programme
PS SAA COVID-19	Specialised Paymaster for COVID-19 SAA
PS MINSANTE	Specialised Paymaster at the Ministry of Public Health
PTF	Technical and Financial Partners
UBA	United Bank of Africa
UNOPS	United Nations Office for Project Services
TG	Central Treasury
EU	European Union
UIECC	Cameroon-Congo Interstate University
UNESCO	United Nations Educational, Scientific and Cultural Organisation
UNICEF	United Nations International Children’s Emergency Fund

SUMMARY

In its first report, the Audit Bench audited the resources of the Special Appropriation Account (SAA) called “National Solidarity Fund to fight coronavirus” for the 2020 financial year and the expenditure incurred by the Ministry of Public Health (MINSANTE), the Ministry of Scientific Research and Innovation (MINRESI) and the Ministry of Finance (MINFI). The Audit Institution decided to publish a second report on the expenditure incurred by 20 other ministries in 2020 under the same SAA and the tax expenditure for the same financial year.

The technical and administrative organisation of the COVID-19 SAA and its operationalisation in November 2020 enabled these twenty other ministries to control better the budgetary expenditure and the pace of consumption of funds.

Notwithstanding these elements, the Audit Bench makes six observations:

FIRSTLY, while the resources allocated by the decree of July 22 2020, to the 20 audited ministries amounted to CFAF 76.87 billion, the **Audit Bench estimates the expenditure incurred by four ministries in 2020 at CFAF 10.799 billion. The 16 other audited ministries did not incur any expenditure that year.** CFAF 8.512 billion of these funds were committed under the Special Appropriation Account and CFAF 2.287 billion under the budget of the Ministry of Higher Education (MINESUP), the Ministry of Secondary Education (MINESEC) and the Ministry of Basic Education (MINEDUB). This amount is modest compared to the expenditure incurred in 2020 by MINSANTE, MINRESI and MINFI, which the Audit Bench estimated at CFAF 132.883 billion. These three ministries were in the front line of the response to the pandemic, particularly in their health and economic aspects, whereas the 20 ministries audited in this report appear to be in the second line. Only the Ministry of Decentralisation and Local Development, the Ministry of Agriculture and Rural Development, the Ministry of Youth Affairs and Civic Education and the Ministry of Secondary Education committed small expenditures. They also intervened mostly in the last quarter of 2020. On the other hand, MINSANTE and MINRESI responded promptly to the emergency. In this light, the Audit Bench considers that the effectiveness of the spending of these four ministries was low given their stated objectives of economic resilience (programme 972) and social resilience (programme 974) for the year 2020.

SECONDLY, it appears that 16 ministries incurred no expenditure in 2020. This situation shows shortcomings in the organisation of these ministries, which could not mobilise quickly in a national emergency. Specifically, the Audit Bench notes that ministries, except MINSANTE, did not set up ad hoc organisations or internal procedures to validate files eligible to be funded under the Special Appropriation Account. They also failed to adapt their information system to ensure effective reporting. In the end, they did not produce the activity and financial reports requested by MINFI, which was a major obstacle to the strategic steering of the Special Fund. In addition, some ministries refrained from incurring SAA expenditure because they benefited directly from external funding, which is inconsistent with optimising the allocation of available resources within the Special Fund. Finally, the organisation of the response to the pandemic at the local level was weak. The funds MINDDEVEL transferred to FEICOM in October only reached councils in December. In practice, they could only be used in 2021. The actions implemented at the local level in 2020 were initiated by Regional and Local Authorities and funded from their own budgets.

THIRDLY, changing the rules to attach the expenditure of the 2020 financial year to the first six months of 2021 had no legal basis or accounting justification. This **undermined the principle of budgetary annuality and compromised the transparency and accountability** underpinning Special Appropriation Accounts. While respecting the principle of budgetary annuality, the Audit Bench had to recalculate the expenditure to be attached to this account for the 2020 financial year without being able to use reliable accounting documents. The Special Appropriation Account management account was not produced until August 1 2022, and the documents sent to the Audit Bench by the Specialised Paymaster did not make it possible to determine the expenditure incurred by the 20 audited ministries as at December 31 2020. Given that the Ministry of Finance experienced difficulty ensuring that accounts are monitored according to the regulations in force, it is necessary to raise the question of maintaining this Special Appropriation.

FOURTHLY, monitoring the implementation of the measures revealed serious shortcomings. **The notion of urgency was largely forgotten.** Bottlenecks hampered the launch of contracts in the financial control of the streamlined circuit, which was supposed to speed up the procedure (averagely 23 days of delay). In contrast, many contracts were not executed 18 months after they were launched.

As for the management of **store accounting, it is likely to have encouraged the diversion of property**. Finally, the Audit Bench points out that **MINADER'S grants of CFAF 424.5 million** to reduce food dependency **were awarded to 64 individuals, including a minister, two Parliamentarians, a colonel and a Finance Controller**. These people were not directly linked to agricultural activities nor had proven competence in food security. It was, therefore, doubtful whether they were in the best position to carry out actions aimed at this objective. Besides, MINADER did not monitor the use of these resources, which left the door open to possible misuse of aid.

FIFTHLY, the Audit Bench estimates the total expenditure under SAA for 2020 at CFAF 141.395 billion, the total revenue at CFAF 161.837 billion, leaving a positive balance of CFAF 20.442 billion at the end of the year, to be carried over to the 2021 financial year.

SIXTHLY, the tax expenditure for the 2020 financial year is estimated in between CFAF 2 and 4 billion, which is also a modest amount. One of the measures concerned the VAT credit refund. To this effect, the Director General of Taxes instructed the National Director of BEAC to transfer funds to a list of companies in order to refund VAT credits by debiting the Special VAT Account. The Audit Bench notes that the management of a Treasury account opened at the central bank by the Director General of Taxes violates the principle of separation of functions between the authorising officer and the accountant in the VAT credit refunding chain. It also appears that the VAT credits validated by the competent services of DGT are not recorded in the Department of Public Accounting accounts whereas they generate debts that bind the State. At the end of the financial year, the Director General of the Treasury, Financial and Monetary Cooperation sends a letter to the Director General of Taxes to transmit every information necessary for budget coverage. VAT credits are thus subject to extra-accounting management, which limits the transparency of their management. On these points, it is necessary to return to a strict budgetary orthodoxy. Finally, the Audit Bench notes **that MINDDEVEL's Directorate of Local Finance is unable to provide reliable information on the implementation of the taxation of Regional and Local Authorities (RLAs)**. Reforms are needed to increase the Directorate's operational capacities, decentralisation being of strategic importance.

In light of these findings, the Audit Bench makes 12 recommendations. It also initiates one (1) proceeding for mismanagement against certain officials.

RECOMMENDATIONS

TO THE PRIME MINISTER, HEAD OF GOVERNMENT

1 - Increase the operational capacities of MINDDEVEL's Directorate of Local Finance to ensure effective monitoring of the taxation system implemented by RLAs;

TO THE MINISTER OF FINANCE

2 - Close the Special Appropriation Account (SAA) "National Solidarity Special Fund to fight against coronavirus and its economic and social impacts" on December 31 of each financial year, in strict compliance with budgetary annuality, subject to the adjustments authorised within the framework of the complementary period as stipulated by Article 99-2 of Decree No. 2020/375 of 7 July 2020 on the General Rules on Public Accounting;

3 - Record the expenditure incurred under the SAA "Special National Solidarity Fund to fight against coronavirus and its economic and social impact" on the date of commitment of each expense, without the possibility of carrying it over to the following financial year, an option which is not in line with regulations in force;

4 - Strictly reserve the management of the VAT escrow account to the Central accounting officer of the Treasury (ACCT) in accordance with the law;

5 - Record claims of VAT credit refund as soon as they are validated by the tax administration, pursuant to Section 92 of Law No. 2018/012 of 11 July 2018 relating to the Fiscal Regime of the State and other Public Entities;

TO THE MINISTER OF AGRICULTURE AND RURAL DEVELOPMENT

6 - Strictly separate stores to enable better record-keeping of goods;

TO THE MINISTER OF FINANCE AND THE MINISTER OF YOUTH AFFAIRS AND CIVIC EDUCATION

7 - Conduct a concerted action between MINFI and MINJEC for the rapid payment

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of the young people whom MINJEC mobilised from April 2020 to raise the population awareness on the barrier measures to adopt against the Coronavirus;

TO ALL MINISTERS INVOLVED IN THE RESPONSE TO THE PANDEMIC

8 - Develop and implement, at the level of each ministry, a procedure for the validation of the eligibility of expenditures of the government response plan to combat the coronavirus pandemic in order to avoid rejections by the Finance Controller of the streamlined circuit;

9 - Evaluate the ministry's information system and, if necessary, strengthen and adapt it to ensure effective financial reporting required under SAA "Special National Solidarity Fund to fight against coronavirus";

10 - Provide the Audit Bench diligently with the information requested directly by its teams or through experts regularly appointed by the Audit Institution;

11 – Produce quarterly and annual reports required by Circular No. 220/C/MINFI of July 22 2020, though no activity was conducted, which explains the absence of expenditure;

12 - Systematically inform the Minister of Finance of all funds received from public entities or international donors in accordance with Section 8 of Law No. 2018/011 of July 12 2018.

GENERAL INTRODUCTION

The Coronavirus (COVID-19) health crisis affecting Cameroon since March 2020, like other countries in Africa and the world, prompted a strong response from the authorities. The government launched a Global Response Plan of CFAF 479 billion over three years, that is CFAF 296 billion for the 2020 fiscal year. In this context, Ordinance No. 2020/001 of 3 June 2020 of the President of the Republic, amending and supplementing certain provisions of Law No. 2019/023 of 24 December 2019 to lay down the Finance Law of the Republic of Cameroon for the 2020 financial year provided for tax relief measures estimated at CFAF 114 billion in 2020 and the establishment of a Special Appropriation Account called “Special National Solidarity Fund to fight against Coronavirus and its economic and social impacts”. The budget allocated to this Special fund amounted to CFAF 180 billion, divided into four programmes involving 24 ministries.

Given the importance of this response plan for the health of the population and the national economy, the Audit Bench decided to include the audit of the Special National Solidarity Fund in its programme for the 2020 financial year.

Moreover, the President of the Republic’s Ordinance No. 2020/001 of 3 June 2020 prescribed an independent audit, the results of which were to be made public. Decree No. 2020/3221/PM of 22 July 2020 of the Prime Minister, Head of Government, and Circular No. 00000220/C/MINFI of 22 July 2020 of the Minister of Finance assigned this audit to the Audit Bench. The audit of the Audit Bench gave rise to two reports. The first report was published on 16 November 2021. It focused on the resources deployed for the health response to the crisis by the three ministries most involved, which committed most of the expenditure of the Special Fund in 2020. The present report focuses on the economic and social response implemented by the other ministries during the same financial year.

In accordance with Section 86 of Law No. 2018/012 of 11 July 2018 relating to the Fiscal Regime of the State and other Public Entities, the Audit Bench focused

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on the regularity of the use of public funds, that is, its economy, efficiency and effectiveness and the performance of public action.

Finally, at the request of the Prime Minister, Head of Government and following its programme, the Audit Bench conducted an audit of the Special Fund for the year 2021.



PART 1

SCOPE OF THE AUDIT

1 - A first report on the audit of three ministries

The Audit Bench of the Supreme Court deliberated on 4 June 2021 on the first audit report on the Special National Solidarity Fund (2020 financial year). This report was published on 16 November 2021. It focused on the expenditures of three ministries: MINSANTE, MINRESI and MINFI, which accounted for the bulk of the 2020 commitments, for a total amount of CFAF 132.9 billion.

The bulk of this expenditure, covering 22 activities, concerned the health response to the tune of CFAF 50 billion, Programme 972 “economic resilience”, implemented by MINFI as a discharge of domestic debt.

The Audit Bench concluded its work by stressing the swiftness of the government’s response to the pandemic. In 2020, the national health system accommodated and treated COVID-19 patients, whose number was fortunately limited. The setting up of a dedicated and well-equipped unit in Yaoundé, the ORCA centre, played a major role. However, the Audit Bench cannot say whether patients who were treated from home because the hospitals involved did not have buildings to isolate them were treated appropriately.

This first report identified major difficulties.

Care centres failed to provide the Ministry of Health with the right non-health information, which limited the ministry’s strategic steering capacity and, therefore, the effectiveness of the health response. In addition, the lack of centralised accounting of commitments and payments made under the Special National Solidarity Fund was a handicap for the strategic management of the prime minister’s response to the pandemic. It made it impossible to have a complete and real-time overview of the ministry’s actions.

Finally, the awarding of special contracts was very opaque and conducive to numerous cases of abuse, many of which are likely to be classified as criminal offences. The use of this derogative procedure beyond July 2020 was costly to public finance.

Maintaining it is all the less justified as it has sometimes been slower and less effective than ordinary procedures. The Audit Bench stressed specifically the need to maintain the controls exercised by Finance Controllers, market engineers and store accountants.

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These observations, and the major difficulty experienced by the audit teams in gathering reliable accounting information, led the Audit Bench to insist on the urgent need to speed up the state's accounting reform, particularly regarding the automation of the collection of accounting and financial information.

Thirty recommendations to the Prime Minister, Head of Government, the Minister of Public Health, the Minister of Scientific Research and Innovation and the Minister of Finance accompanied the first report.

In accordance with Law No. 2018/012 of 11 July 2018 relating to the Fiscal Regime of the State and other Public Entities, the Audit Bench decided to open fourteen proceedings for mismanagement.

Also, pursuant to Law No. 2003/005 of 21 April 2003 to lay down the jurisdiction, organisation and functioning of the Audit Bench of the Supreme Court and Law No. 2006/016 of 29 December 2006 to lay down the organisation and functioning of the Supreme Court, the Audit Bench decided to open a procedure for de facto management, and to transmit to the Procureur General at the Supreme Court twelve (12) files likely to be qualified as criminal offences.

2 - A second report on the audit of the twenty other ministries and tax expenditures in 2020

This report focuses on the activities carried out by 20 ministries during the 2020 financial year as part of the fight against the pandemic and the tax relaxation measures estimated at CFAF 114 billion in the 2020 financial year.

Pursuant to the Prime Minister's Decree No. 2020/3221 of July 22 2020, the resources allocated to these 20 ministries under the Special National Solidarity Fund to fight against Coronavirus and its economic and social impacts amounted to CFAF 76.87 billion, according to the breakdown detailed in table 1 below. The allocation decree stated that these resources should be used in programmes 971 "strengthening the health system", 972 "economic and financial resilience" and 974 "social resilience".

Table I .Distribution of CFAF 76.87 billion from the Special National Solidarity Fund among the 20 ministries audited in this report

	Administrations	Resources allocated (in billions CFAF)	Programmes
1	Ministry of Territorial Administration	1.4	971
2	General Delegation for National Security	3	971
3	Ministry of Defence	3.6	971
4	Ministry of Basic Education	6.5	974
5	Ministry of Communication	0.42	971
6	Ministry of Higher Education	6	974
7	Ministry of Trade	1	974
8	Minister of Economy, Planning and Regional Development	26	972 and 974
9	Ministry of Tourism and Leisure	1.7	972
10	Ministry of Secondary Education	7	974
11	Ministry of Youth Affairs and Civic Education	0.75	971
12	Minister of Decentralisation and Local Development	2.5	971
13	Ministry of Mines, Industry and Technological Development	1	972
14	Ministry of Agriculture and Rural Development	6	972
15	Ministry of Livestock, Fisheries and Animal Industries	2	972
16	Ministry of Small and Medium-sized Enterprises, Social Economy and Handicraft	2	972
17	Ministry of Labour and Social Security	1	974
18	Ministry of Social Affairs	2.5	974
19	Ministry of women empowerment and the family	1.5	974
20	Ministry of Transport	1	971
Total		76.87	

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



PART 2

MANAGEMENT OF THE SPECIAL NATIONAL SOLIDARITY FUND: LACK OF TRANSPARENCY AND POOR ACCOUNTABILITY

■ Audit Bench of the Supreme Court

The Special National Solidarity Fund to fight against Coronavirus and its economic and social impacts established by Ordinance No. 2020/001 of 3 June 2020 of the President of the Republic is a Special Appropriation Account.

In its first report, the Audit Bench already pointed out that it was poorly managed and that its operation during the 2020 financial year, which was governed by derogatory rules, was not very transparent since payments from the general budget and expenses associated with them to MINSANTÉ did not pass through the Public Treasury account No. 470552 dedicated to the Special Fund, which was opened on April 15 2020.

The Audit Bench, which had to undertake a difficult exercise to reconstitute the payments from the general budget to the Special Fund, observed that this situation was at odds with the objective of transparency underlying the creation of a Special Appropriation Account dedicated to the fight against the pandemic and reflected a lack of foresight in the management of revenue and expenditure operations of the Special Fund.

The findings of the Audit Bench in this second report strengthen this observation.

3 - Derogations granted to the Special Appropriation Account

3.1. - First derogation resulting from the Ordinance of June 3 2020

The first report of the Audit Bench had already pointed out that, regarding the dispositions of Law No. 2018/012 of 11 July 2018, Ordinance No. 2020/001 of 3 June 2020 introduced a major amendment since its article 57 (bis) provides that, *“the provisions of Section 47, paragraph 2 of the Law of 11 July 2018 relating to the Fiscal Regime of the State and other Public Entities concerning the ceiling of 10% for payments from the general budget to a special appropriation account do not apply to the Special National Solidarity Fund to fight against Coronavirus and its economic and social impacts”*.

The same Ordinance immediately draws the consequences of this situation since it provides in its article 45 (new) that the resources of the Special National Solidarity Fund amount to CFAF180 billion, or CFAF 43 billion in support funds from Technical and Financial Partners (PTF) and CFAF 137 billion in payments from the

■ Audit Bench of the Supreme Court

general budget, i.e., 76.1% of total revenue. This situation has two consequences: first, the Special Fund can no longer be considered a genuine Special Appropriation Account since it operates three-quarters outside the rule governing the allocation of resources; secondly, in practice, this situation created difficulty in monitoring the Special Fund's income, and therefore in the transparency of budgetary and accounting operations.

3.2. - A second derogation contrary to the principle of budget annuality

It appears that the Special Fund accounts for the 2020 financial year were not closed by 31 December 2020 and that the expenditure commitments authorised for the 2020 financial year continued well beyond that date, presumably until June 30 2021, which would correspond to a financial year of 18 months, based on a derogation of which the Audit Bench has not found any written record.

This new derogation is contrary to the principle of budget annuality, which is one of the foundations of the accounting and financial management of the State. It is also contrary to the International Public Sector Accounting Standards (IPSAS) for public sector entities, which are based on the annual accounting principle.

This principle derives from sections 25, 39 and 49 of Law No. 2018/012 of July 11 2018.

The principle of annuality makes it possible to compare accounts of successive financial years, which is no longer the case when the rules relating to the length of the accounting year are changed.

The Minister of Finance acknowledges that the legal date for closing the accounts for the COVID-19 SAA execution was not respected and that no action was taken to justify this de facto extension.

For the Audit Bench, apart from the fact that this derogation has no justification, its main effect is to confuse the accounting framework of the State budget for the 2020 financial year, where ordinary expenditure operations, committed and liquidated up to December 31 2020, coexist with the expenditure operations of the Special Fund, committed and liquidated beyond that date. Moreover, the Settlement Bill for the 2020 financial year, transmitted to Parliament for the November 2021 ordinary

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session, did not mention that the accounting operations of this SAA continued beyond December 31 2020. This substantial omission prevented the Audit Bench from informing Parliament on this point.

The Audit Bench also notes that this operation is not neutral since it no longer reveals the low level of spending on the fight against the pandemic in 2020 by the 20 ministries that are the subject of this report (see §7 below).

In any event, the Audit Bench complied with budgetary orthodoxy, considering only revenue and expenditure operations strictly related to the 2020 financial year.

Recommendation 1 to MINFI

The Audit Bench recommends to the Minister of Finance to close the accounts of the SAA “Special National Solidarity Fund to fight against coronavirus and its economic and social impacts” on December 31 of each financial year, in strict compliance with the budgetary annuality, subject to the adjustments authorised within the framework of the complementary period by article 99-2 of Decree No. 2020/375 of 7 July 2020 on the General Rules of Public Accounting.

4 - A management account submitted to the Audit Bench 14 months late

The SAA management account for the 2020 financial year was submitted to the Audit Bench by the Specialized Paymaster of the Special Fund on August 1 2022.

Pursuant to Article 26-1 of Decree No. 2020-375 of 7 July 2020 to lay down the general rules and regulations governing public accounting, the COVID-19 SAA management account for the 2020 financial year should have been submitted for judgment to the Audit Bench by May 31 2021. However, it was only produced on August 1 2022, with a delay of fourteen (14) months.

Moreover, it was closed on June 30 2021, instead of December 31 2020, without any legal basis (see above § 3.2.).

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Although in his reply of August 1 2022, the Minister of Finance explained that this delay was due to structural constraints, the Audit Bench recalls the imperative nature of the regulatory provisions relating to the production of management accounts.

The quality of information in the management account does not make it possible to know the state of expenditure commitments as at December 31 2020. Also, the timing of its production did not provide the Audit Bench with a reliable working basis for this audit. This also accounts for the difficulty in reconstructing the 2020 accounts of the Special Appropriation Account.

The Audit Bench considers that such a delay is not justified as the Special Account was created urgently to address a major public health issue, which affected the nation's life for many months, and was a top national priority.

5 - A lack of activity and financial reports from the ministries, which prevented the strategic steering of the Special Fund

Circular No. 00000220/C/MINFI of 22 July 2020 of the Minister of Finance specifies the modalities of organisation, operation, monitoring and evaluation of the National Solidarity Fund to fight against Coronavirus and its economic and social impacts.

It describes the expenditure execution circuit: the Minister of Finance is the principal authorising officer of the Special Appropriation Account in terms of revenue and expenditure, and a streamlined financial circuit is set up under the control of a Finance Controller, who is also the Head of the Budget Control, Audit and Expenditure Quality Division (DCOB) housed at the Ministry of Finance and who ensures the regularity of the expenditure, and a Specialised Paymaster is assigned to SAA.

Above all, it lays down the arrangements for monitoring the execution of expenditures relating to the Special Fund. The heads of the ministerial departments had to produce the following:

- A quarterly report on the way COVID-19 SAA activities are conducted and an assessment of the impact of each action and programme.
- An administrative account and a management account at the end of the financial year, which they transmit to the Minister of Finance.

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The audits conducted by the Audit Bench showed that these requirements were often ignored: only MINPMEESA, MINADER and MINDDEVEL produced these reports, while the other ministries failed to do so, mainly due to lack of a mechanism to provide the required financial reporting effectively.

Without feedback from most of the ministries concerned, and while delays and opacity characterised the accounting management of the Special Fund, it was impossible for MINFI to conduct effective strategic steering of the Special Fund: clearly, the authorities never had a real-time overview of the expenses incurred, nor did they consider evaluating their effects. The Audit Bench had already noted this in its first report on the three ministries at the heart of the fight against the pandemic. In this sense, it reiterates Recommendation 1 of the report¹.

¹ Recommendation 1 of the first report: *“Regularly include on the agenda of the meetings of the interministerial body responsible for the strategic management of the pandemic, set up under the auspices of the Prime Minister; the examination of the accounts of the COVID-19 SAA and the performance of each of the actions financed”*



PART 3

**CFAF 10.799 BILLION OF EXPENDITURE
COMMITTED FROM THE SPECIAL FUND
AND OWN BUDGETS OF FOUR OF THE
TWENTY MINISTRIES AUDITED**

6 - A Special Appropriation Account not closed by December 31 2020

The Specialised Paymaster did not produce the management account of the SAA “Special National Solidarity Fund to fight against coronavirus and its economic and social impacts” for the 2020 financial year to the Audit Bench until August 1 2022.

6.1. - Expenditure commitments for the 2020 financial year that continued beyond December 31 2020

Documents initially produced by the Specialised Paymaster of the “National Solidarity Special Fund to fight against coronavirus and its economic and social impacts” did not make it possible to determine the state of SAA accounts as at December 31 2020. The monitoring report by administrations presented under the heading “*Budget 2020*” indicates “*period: from 01/08/2020 to 30/11/2021*”, which does not make it possible to know at what precise date the commitments listed in this document ended.

This ambiguous presentation suggests that commitments for the 2020 financial year continued until 30 November 2021 and, in any case, beyond December 31 2020.

This is a substantial anomaly which is, as already underlined in § 3 above, contrary to the principle of budgetary annuality and to the rules laid down by Decree No. 2020/375 of 7 July 2020 on the general rules and regulations governing public accounting, and specifically its article 99.

However, the Audit Bench was subsequently able to obtain from the Central Accounting Officer of the Treasury the amounts of expenditure paid as at December 31 2020, but not the expenditure committed at that date (see §7 below).

6.2. - Misuse of the notion of carry-over

In its implementation report of the Special Fund for the 2021 financial year, published in June 2022, MINFI states that, “*At the close of the 2020 financial year, files of certain administrations with expenditure eligible for the COVID-19 SAA which had already received prior budgetary approval, were returned to the various*

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ministries concerned for the physical implementation of the contracted services. Their processing in the PROBMIS COVID-19 SAA system was not completed in 2020, resulting in a budgetary provision of 40 billion in the 2021 COVID SAA allocations to cover this expenditure". He points out that the PROBMIS COVID-19 SAA processing circuit complied with Circular No. 220/C/MINFI of July 22 2020, "which provides for carry-over in point 3.6."

The MINFI later publishes table N°5 of the "situation of files proposed for carry-over by administrations for the 2020 financial year", in which the amounts committed (CFAF 42.656 billion), the number of services provided (CFAF 39.965 billion) and the amount of 2021 carry-overs (CFAF 40.499 billion) appear.

The Audit Bench points out that this presentation is wrong in several respects:

First, it suggests that the 2020 SAA account was closed by December 31 2020, which was not the case;

Secondly, it shows a lack of understanding of the concept of carry-over. In public accounting, the balances of SAA can be carried over from one year to the next, and this is what is provided for in point 3.6 of Circular No. 220/C/MINFI of July 22 2020. Nevertheless, the balances in question refer to unused budget appropriations. However, the carry-overs in the table published in the COVID-19 SAA 2021 implementation report refer to appropriations already committed in 2020, in most cases with their service rendered.

The Audit Bench recalls a simple accounting rule; when an expenditure is incurred, it must be recorded and debited to a class 1, 2 or 6 accounts on the date it is incurred. In this case, the Specialised Paymaster and MINFI disregarded this basic accounting rule. They, therefore, wrongly considered that CFAF 42.656 billion of appropriations committed in 2020 (including CFAF 19.855 billion by MINSANTE, which is out of the scope of this report) could be charged to the management of the 2021 financial year. Moreover, the fact that the accounting processing with PROBMIS was not conducted in 2020 did not prevent it from being carried out in 2021 while charging it to the management of the 2020 financial year.

In conclusion, the 2020 and 2021 implementation reports of COVID-19 SAA produced by MINFI are marred by accounting errors. The Audit Bench was therefore obliged to reconstruct the 2020 accounts of this Special Appropriation Account for the 20 ministries audited in this report.

Recommendation 2 to MINFI

The Audit Bench recommends that MINFI records the expenditure incurred under the SAA “Special National Solidarity Fund to fight against Coronavirus and its economic and social impact” on the date of commitment of each expenditure, without the possibility of carrying it over to the following financial year. This option is not authorised by the regulations in force.

7 - Expenditure for the 2020 financial year estimated at CFAF 8.512 billion under the Special Appropriation Account

7.1. - A reconstruction of expenditure as at 31 December 2020

The Audit Bench asked the Finance Controller to provide it with the situation of commitments as at December 31 2020. In response, she produced a situation of operations committed up to 30 June 2021 for the 2020 financial year, which does not show the separation of the two financial years in accordance with the principle of budget annuality.

The Specialised Paymaster, who was asked to provide the situation of commitments entered and payments as of 31 December 2020, could only provide the statement of payments at that date.

In this context of limited comprehension of financial information, the Audit Bench was obliged to reconstruct the 2020 expenditure of the administrations involved in this audit by separating the expenditure commitments made in 2020 and those made in 2021.

The following table shows the expenses paid as at 31 December 2020. However, from the list of contracts, the Audit Bench could reconstruct the amounts committed by five ministries. Therefore, it makes “expenses incurred” and “expenses paid” coexist, which is far from orthodox but is the best information available.

Table II. Estimated 2020 expenditure of 20 ministries (excluding MINSANTE, MINRESI and MINFI) under the SAA “Special National Solidarity Fund to fight against coronavirus and its economic and social impacts.”

Ministries	Expenses paid (in thousand CFAF)
DGSN	0
MINAT	0
MINCOM	0
MINDDEVEL	2,400 000
MINDEF	0
MINJEC *	225,000
MINT	0
MINADER *	3,239 126
MINEPAT	0
MINTOUL	0
MINEPIA	0
MINMIDT	0
MINPEMEESA	0
MINESUP	0
MINESEC *	2,648,000
MINEDUB *	0
MINCOMMERCE	0
MINPROFF *	0
MINTSS	0
MINAS	0
Total	8,512,126

* Expenditure incurred

As at 31 December 2020, only four (4) ministries committed expenditure in COVID-19 SAA, namely MINDDEVEL (2.4 billion), MINESEC (2.65 billion), MINADER (1.85 billion) and MINJEC (0.22 billion) for CFAF 8,512,126,000, i.e., 11% of the CFAF 76,870,000,000 allocated by the Prime Minister, Head of Government for the 2020 financial year.

7.2. - Expenditure incurred by 04 ministries in the last quarter of 2020 with limited impact

Most of this expenditure was incurred in the last quarter of 2020, i.e., at the end of the year. Given their late date and modest amount, the impact of these measures, which mainly concerned programmes 972 (Economic and financial resilience) and 974 (Social resilience), was limited in 2020.

To illustrate, MINESEC signed fifteen (15) contracts on 21 December 2020, for CFAF 2.238 billion, for constructing classrooms in different parts of the territory. Given the time required to complete the work, the positive effects of this measure were necessarily postponed until 2021.

7.3. - A modest amount compared to the 132.9 billion FCFA committed in 2020 by MINSANTE, MINRESI and MINFI

An estimate of expenses incurred by the four (4) ministries out of the twenty (20) audited at CFAF 8.512 billion makes it possible to set the total expenses of the SAA in 2020 at CFAF 141.395 billion.

The first report of the Audit Bench set the expenditure of MINSANTE, MINRESI and MINFI, which were in the front line of the fight against the pandemic, at CFAF 132.883 billion. In comparison, the other 20 ministries appear to be in the second line of the pandemic, with much more modest spending and a spending schedule largely shifted towards the end of 2020. Therefore, the notion of urgency was not applied in the same way for all ministries.

The reconstruction of operations of the Special Appropriation Account for the 2020 financial year, which updates the data published by the Audit Bench in its first report, makes it possible to estimate the total expenditure at CFAF 141.395 billion and the total revenue at CFAF 161.837 billion, i.e., a positive balance of CFAF 20.442 billion at the end of the financial year to be carried over to the 2021 financial year.

Table III. Final reconstruction of the 2020 operations of the COVID-19 Special Appropriation Account (accounts closed as at 31 December 2020)

USE	
MINSANTE and MINRESI activities (Programme 971)	Amounts in thousands CFAF
A1A2: Community monitoring in the districts and A1A3: Conduct of Covid screening campaigns in the ten regions	2,624,353
A2A1: Construction, rehabilitation, extension and fitting out of Covid 19 positive isolation units	4 085,566
A2A2: Development and equipment of specialized centres for the care of Covid 19 patients	3 967,624
A2A5: Development and equipment of mortuaries and specialized health facilities	383,917
A2A6: Construction and rehabilitation of medical imaging centres	-
A2A7: Project management of construction, development and equipment works	421,290
A2A11: Development of quarantine centres in social housing	507,207
A2A10: Comprehensive hospital management of patients with Covid 19	1,085,802
A2A12: Hygiene Management in Care Hospitals Covid 19	-
A2A13: Management of Corpse of Covid 19 Patients	-
A1A1: Procurement of rapid tests	25,806,000
A2A3: Procurement of medical equipment for the management of Covid 19 patients	12,761,291
A2A4: Procurement of medical ambulances	880,000
A2A8: Procurement of personal protective equipment	26,783,571
A2A9: Procurement of Covid 19 management drugs	836,443
A3A1: Strengthening barrier mesures to Covid 19	384,593
A3A2: Management of hygiene and sanitation of environments open to the public	787,867
A3A3: Quarantine management of passengers arriving in Cameroon in the context of an epidemic	851,843
TOTAL MINSANTE	82,167,367
A1A1: Evaluation of the performance of the Covid 19 rapid screening tests Covid 19 rapid tests for certification	-

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A1A2: Development of research and local production of essential antibiotic, antimalarial, anti-inflammatory and immunomodulatory pharmaceuticals	-
A1A3: Strengthening collaboration between naturopaths and health care providers in the development and certification of traditional products	-
A1A4: Production of chloroquine and l'azithromycin	610,710
A3A1: Use of traditional medicinal plant extracts for the control of intestinal parasites of ruminants and diseases/pests of plants and agricultural products	-
A3A2: Production of pre-basic seeds of priority food crops to strengthen food and nutritional self-sufficiency	19,565
A3A3: Strengthening fish production and improved monogastrics	-
TOTAL MINRESI	630,275
Domestic Public Debt (Programme 972)²	
Reimbursement VAT credits	25,000,000
Clearance of domestic debt and subsidies	25,085,611
TOTAL Public debt	50,085,611
Other administrations	8,512,126
GRAND TOTAL	141,395,379

RESOURCES	
Bank deposits	Amounts in thousand CFAF
Cash	57,695
UBA account	150,000
BGFI BANK account	2,413,521
TOTAL	2,621,216
Payments to the Treasury account (No. 470552)	
Natural persons	120

² The line «Clearance of domestic debt and subsidies», estimated at CFAF 75.085 billion in the first report, was reduced to CFAF 50.085 billion to take into account an adjustment entry of CFAF 25 billion.

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Members of Government	154,600
DB MINEDUB / EN	1,253
BDEAC support	500,000
HUAWEI donation	100,000
TOTAL	755,973
Payments from the general state budget to MINSANTE	
Payments as at 31 December 2020	75,085,354
TOTAL	75,085,354
Payments from the general state budget to other ministries	
Payments as at 31 December 2020	9,805,380
TOTAL	9,805,380
Payments from the general State budget for the clearance of domestic debt and the stock of VAT credits	
Reimbursement of VAT credits	25,000,000
Clearance of domestic debt and subsidies	25,085,611
TOTAL	50,085,011
Payments from Technical and Financial Partners (TFPs) *	
Payment as a contribution as at 31 December 2020	23,485,000

TOTAL	23,485,000
GRAND TOTAL	161,837,934

8 - MINESUP, MINESEC and MINEDUB: CFAF 2.287 billion spent outside the Special Appropriation Account

The three ministries in charge of education, MINESUP, MINESEC and MINEDUB, committed funds at the beginning of the pandemic, i.e., before the creation of the SAA, from their own funds: CFAF 754.5 million by universities, on the instructions of MINESUP, CFAF 699 million by MINESEC and CFAF 834 million by MINEDUB. All these funds, i.e. CFAF 2.287 billion, were adjusted with the SAA.

8.1. - Expenditure of CFAF 199.9 million made in an emergency by MINEDUB before the creation of the SAA, not adjusted

Before the establishment of the SAA, MINEDUB authorised, by decision of 8 June 2020, the purchase from its own budget of:

- 34,791 face masks through 10 purchase orders, for CFAF 45,642,797;
- 5,443 buckets through 11 purchase orders, for CFAF 54,762,692;
- 4182 cartons of soap through 18 purchase orders for FCFA 85 859 232,

A total of FCFA 199 979 208.

Circular No. 220/C/MINFI of 22 July 2020 stipulates in point 2.19 that all expenditure before the signing of the Ordinance of 3 June 2020 and falling within the framework of the response strategy against COVID-19 must be the subject of adjustment commitments and charged to SAA expenditure.

The Audit Bench notes that this was not done.

8.2. - Expenditure of CFA 634.4 million for the construction and equipment of classrooms, not adjusted

By Letter N°000004236/L/MINEPAT/SG/DGEPIP/DPIP/SDPBIP/A3 of 20 August 2020, the Minister of Economy, Planning and Regional Development authorised “the construction and equipping of classrooms with desks” to the tune of CFAF 800,000,000.

This support aimed to expand the response by using 2020 PIB-MINEPAT funding to build classrooms and equip them with desks in the Adamawa, Centre, East, Littoral, West and South regions.

The construction of public schools was committed in 2020 to the tune of CFAF 414,486,162 through 9 jobbing orders and the supply of 4613 desks through 7 jobbing orders to the tune of CFAF 219,949,239. Note that this expenditure is not reflected in the COVID-19 SAA information.

The Minister of Finance justifies this lack of adjustment by the fact that the above expenditure, having already been the subject of a first budgetary commitment in the State budget, cannot be committed again in the COVID-19 SAA budget.

8.3 - Expenditure of CFAF 754.5 million from the budget of State Universities

By circular letter of 21 March 2020 relating to the measures to prevent and combat the Coronavirus (COVID-19) in higher education, the Minister of State, Minister of Higher Education asked Universities to apply governmental measures enacted on very high instructions of the President of the Republic.

By letter of 4 June 2020, he gave new guidelines relating to the management of the fight against the Coronavirus in the respective budgets of university institutions by requesting the carry-over of the budgetary allocations devoted to the University Games and extracurricular activities to the lines dedicated to sanitation and health coverage of campuses, on the one hand, and the transfer of certain funds from the investment budget to the protection and health care of the university community on the other hand.

He also prescribed the organisation of Board meetings to make all these adjustments in accordance with the regulations.

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Subsequently, agreements were signed from 9 September 2020 between MINESUP and State Universities for the provision of each of them with a budgetary allocation of CFAF 303,885,000 and CFAF 68.5 million for the Cameroon-Congo Interstate University.

The first expenses resulting from the directives of 4 June 2020 were financed from University budgets; they amounted to CFAF 754 537 964.

No expenditure from the resources resulting from the agreement was made for the 2020 financial year.

8.3.1 University of Maroua

It appears from the resolutions of the seventh extraordinary session of the Board of Directors of the University of Maroua dated 22 May 2020 that the budgetary savings from the postponement of extracurricular activities to 2021 of CFAF 144,382,449 were reallocated to the fight against the Coronavirus, with a view to the resumption of face-to-face academic activities on 1 June 2020.

Table IV. University of Maroua: reallocation of funds for the fight against Coronavirus in 2020

Programme 244: Governance and institutional support		
Action 6: Development of Human Resources		
Activity 6.14: Coronavirus response plan		
Code	Headings and tasks	Appropriations transferred (in CFAF)
6.14.1	Purchase of an ambulance	40,000,000
6.14.2	Purchase of face masks	35,000,000
6.14.3	Purchase of thermoflashes	7,500,000
6.14.4	Disinfection of sites	9,382 449
6.14.5	Hand-washing facilities	4,000,000

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6.14.6	Purchase of hydroalcoholic gels	8,500 000
6.14.7	Purchase of essential medication	5,000 000
6.14.8	Purchase of video projectors	10,000 000
6.14.9	Grant for digitisation of lectures	5,000 000
6.14.10	Provision of internet bandwidth	10,000 000
6.14.11	Making campuses healthier	10,000 0000
TOTAL		144,382 449

Source: University of Maroua

Out of the estimated CFAF 144,382,449, the university committed CFAF 81,896,413. During the on-site audits, the Audit Bench noted that some items listed in the table above were completed, including the purchase of an ambulance, the installation of a hand-washing facility and the purchase of personal protective equipment.

The supporting documents relating to the disinfection of sites, the provision of internet bandwidth and the purchase of essential medication, amounting to CFAF 20,419,848, are insufficient in light of the regulations in force.

The Audit Bench also notes that no expenditure was incurred in 2020 from the appropriations of the agreement signed with MINESUP.

8.3.2 University of Ngaoundere

In application of the instructions received by letter dated 04 June 2020 from the Minister of State, Minister of Higher Education, the Rector of the University of Ngaoundéré requested, by letter dated 16 July 2020, the transfer of lines 5418241731040 and 54182417310402813 of the 2020 PIB, in the respective amounts of one hundred and sixty-three million (163,000,000) CFA francs and ten million (10,000,000) CFA francs respectively, distributed as follows:

- the work to finalise amphitheatre 500 and related offices of ESMV for one hundred and six million (106 000 000) CFA francs;
- the equipping of amphitheatre 500 of ESMV with desks and the rehabilitation of certain infrastructure for sixty-seven million (67 000 000) CFA francs.

Analysis of the documents received by the Audit Bench shows that these

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appropriations were used for the acquisition of supplies and personal protective equipment, and medical equipment following the administrative purchase order procedure. Part of these funds was spent as bonuses to staff involved in the fight against the COVID-19 pandemic. The total expenditure amounted to CFAF 125,801,370, i.e., a difference of CFAF 47,198,630 compared to the initial request.

The Audit Bench stresses the inadequacy of the supporting documents corresponding to this expenditure regarding the requirements of the 22 July 2020 circular, specifying the modalities of organisation, operation and monitoring-evaluation of the Special Fund, particularly in its appendix, which indicates the list of supporting documents for expenditure regarding purchase orders (File No. 2) and the release of funds (File No. 3):

- minutes were attached to ten (10) purchase orders for CFAF 40,434,382 and transmitted to the Audit Bench without any other supporting documents;
- minutes relating to purchases worth CFAF 55,628,523 were sent to the Audit Bench without copies of the relevant purchase orders.

Also, bonuses were granted to some staff of the University of Ngaoundéré:

- to the tune of CFAF 15,636,640 without authorisation order signed by the Rector, nor documentary evidence of signature;
- to the tune of CFAF 14,101,825 with an authorisation order but without proof of their collection by the beneficiaries.

In both cases, payments were made by the designated “cashier”.

In this case, the inadequacy of the supporting documents for CFAF 266,531,130 is likely to constitute a management error.

8.3.3 University of Bamenda

The Rector of the University did not provide the Audit Bench with the deliberations of the Board of Directors on the carry-over of budgetary allocations relating to University Games and extracurricular activities to the lines dedicated to sanitation and health coverage of the campus, which constitutes an obstacle to its due diligence verification. Furthermore, no supporting documents for expenditure from own resources were produced.

Insufficient supporting documents in this case may constitute a management error.

8.3.4 University of Douala

The University of Douala requested the Minister of State, Minister of Higher Education to open a “special intervention” line in its budget to cover the following expenditure:

- disinfection of classrooms and administrative offices at the University of Douala;
- coverage of the costs related to the operation of an Information Systems Division (ISD) to launch online delivery of courses;
- the resumption of in-person classes at the University of Douala;
- the purchase of fabrics to manufacture face masks;
- the purchase of other disinfection equipment;
- the payment of students engaged in the maintenance of classrooms and other green spaces, i.e., expenses evaluated at CFAF 275,000,000 charged to the university’s budget for the 2020 financial year.

These budget lines were supplied with CFAF 533.4 million from the funds initially allocated to the organisation of the University Games, UNIFAC and the acquisition of the bus for students after approval of the deliberative body of the University of Douala meeting in its seventh extraordinary session on 14 April 2020.

The Audit Bench notes the inadequacy of supporting documents for expenditure financed by the release of funds, corresponding to 9 purchase orders worth CFAF 31,590,860 and a jobbing order of CFAF 20,650,000.

8.3.5 University of Buea

While budgetary appropriations for University Games and national celebrations amounted to CFAF 167,000,000 in 2020, the funds used for expenditure related to the fight against the pandemic amounted to CFAF 56,045,109, i.e., a commitment rate of 33.55%. Unfortunately, no supporting documents for this expenditure were

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sent to the Audit Bench.

This lack of supporting documentation is likely to constitute a management error.

8.3.6 University of Dschang

The funds reallocated to fight against pandemic amounted to FCFA 151,888,938, but only FCFA 91,043,534 were used.

8.3.7 The University of Yaounde I

The Rector indicated to the Audit Bench in his letter of 10 May 2022 that, as part of the academic and financial autonomy of the university, in the face of the crisis and the social panic as a result, the University of Yaounde I refrained from upsetting the integrity of the budget voted for the 2020 financial year.

In this case, analysis of accounting documents shows that no expenditure was incurred to fight against pandemic.

8.3.8 University of Yaounde II - Soa

An “internal commission in charge of the response to COVID-19” replaced the Board of Directors to modify the initial budget of the university and decided to transfer CFAF 90,000,000 from the line of University Games to that of sovereignty expenditure “*to take urgent measures within the various campuses and to respect the barrier measures as enacted by the Government.*”

The Audit Bench points out that the Board of Directors should have modified the initial budget. The urgency of the situation cannot justify using an internal commission, which is not in conformity with the regulations and directives of MINESUP.

In any case, the expenditure incurred in 2020 in this framework to the tune of CFAF 42,058,510 was not justified in the documents sent to the audit institution.

8.3.9 Cameroon-Congo Interstate University (UIECC)

The funds reallocated and committed to fight against pandemic amounted to CFAF 19 996 662. No supporting documents for this expenditure were sent to the Audit Bench.

8.4. - Expenditure of CFAF 699 million from MINESEC's own budget

To limit contamination, the government decided to close schools on 17 March 2020. Classes resumed on 1 June 2020 to enable students in examination classes to complete the year and take part in the official exams organised by the Cameroon Baccalaureat Board and the Cameroon General Certificate of Education Board. Certain measures were taken by the Government to limit the spread of the virus and to respect the rules of hygiene in schools during the resumption of classes.

Special measures were taken to reopen schools.

8.4.1 The reallocation of resources dedicated to FENASCO A Games to the tune of 152 million FCFA

In a letter dated 15 May 2020, the Secretary General of the Prime Minister's Office reminded MINESEC of the Prime Minister's high directives on the response strategy against the coronavirus pandemic in Cameroon, notably the publication of a readjusted school calendar and the reallocation of resources initially dedicated to FENASCO games and other cultural events to activities relating to the fight against COVID-19

Thus, a MINESEC decision dated 26 May 2020 reallocated the resources dedicated to FENASCO A games to finance the Secondary Education Response Plan in the ten regions. Accordingly, on 27 March 2020, the COVID-19 SAA focal point at MINESEC deposited the said funds in the accounts of the School Health Support Fund (FASS) of the various Regional Delegations.

The main objective of these resources was to provide schools with face masks, gels, disinfectants and cleaning products.

CFAF 102,000,000 were made available to Regional Delegations. However, several statement of accounts were still not produced by June 2022.

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Moreover, an additional FCFA 30,000,000 were allocated for the production of masks in some approved technical schools. FCFA 20,000,000 were set aside for the supervision of the various activities.

MINESEC did not produce statement of accounts or supporting documents of expenditure for:

- FENASCO A funds reallocated for the East, West, Littoral and Far North Regions (CFAF 48,750,000);
- the production of face masks in certain approved technical schools (CFAF 30 000 000);
- supervision activities (CFAF 20,000,000),

That is a total of 98,750,000 FCFA in unjustified expenditure.

8.4.2 Ad hoc transfer of funds to Regional Delegations

By various decisions signed on 26 May 2020, the Minister of Secondary Education authorised the ad hoc transfer of funds to the Regional Delegates of Secondary Education to finance the Response Plan against COVID-19 in the secondary schools of their jurisdictions.

These funds were intended for the purchase of hand washing and disinfection products, body temperature monitoring equipment, personal protective masks and hygiene items.

Of the FCFA 582,000,000 transferred, the Audit Bench notes that the statement of accounts of the Littoral and West Regions were not produced, i.e., CFAF **147,000,000**, of funds used was not justified.

8.4.3 The special case of the Regional Delegation of Secondary Education for the Centre

To deal with COVID-19, MINESEC signed an ad hoc transfer of funds to its Regional Delegates. On 27 March 2020, the MINESEC COVID-19 SAA focal point deposited resources from the School Health Support Fund (FASS) in the accounts of Regional Delegations. Due to all these transfers, the Regional Delegation for the Centre received CFAF 152 000 000.

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By Decision No. 000235/D/J/SG/SAFL of 2 June 2020, the Governor of the Centre Region authorised the release of the sum of FCFA 130 million in favour of a cashier appointed by the same decision. The latter made direct purchases to the tune of CFAF 111,172,500 instead of using purchase orders, jobbing orders and contracts as recalled in Circular No. 00000220/C/MINFI of 22 July 2020 specifying the modalities of organisation, operation and monitoring-evaluation of the Special Fund for National Solidarity.

**TableV. MINESEC/Regional Delegation for the Centre:
Direct purchases made by the cashier**

No.	Service provider	Description	Amount in CFAF
01	DKD AGRO	AGRO PRO Sprayer	9,500 000
02	CONFECTION MANDILARIS	Protective mask (Mandilaris)	50,000 000
03	MTE MEDICAL	Infrared thermometer AICAIRE	20,400 000
04	ALT FRANCK PRIX ; ETS LA MENAGERE	Cardboard of 60-piece of soap	22,522 500
05	GROUPE RIGOSTONE	PRIMA tap buckets of 50 L	6,500 000
06	GROUPE RIGOSTONE	1000l cubitainers with installation accessories	2,250 000
TOTAL			111,172,500

The Audit Bench estimated at CFAF 9.148 million the damage caused to the State of Cameroon, which did not collect registration fees, attestation of non-exclusion, stamp duties and income tax, due to the circumvention of procedures, which is likely to constitute a management error of the Regional Delegate for the Centre.

8.4.4 The development of distance learning

During the break between 17 March 2020 and 1 June 2020, and as a matter of urgency, the Government took decisions to make digital resources available to students in exam classes.

In his letter dated 21 April 2021 reporting to the Prime Minister on the use of resources allocated to his ministry for the fight against COVID-19, the Minister of Secondary Education emphasised that while waiting for the resources from COVID-19 SAA, budget appropriations from his ministry were redirected to finance:

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- the setting up of a distance learning centre at the Bilingual Technical Industrial and Commercial High School of Yaoundé;
- the production of 320 digital teaching resources, recorded and broadcast on CRTV in 2020 to complete the 2019/2020 school year;
- the development of a minesec-distancelearning.cm website and the acquisition of a YouTube channel for the same project (minesec distance learning).

Regarding the first two tasks, MINESEC received support from UNESCO in the form of equipment for recording digital teaching resources and assistance in organising a teacher retraining seminar in Buea. The first recordings were made at the premises of MINPOSTEL. Subsequently, CRTV made its recording room available for the recording of digital resources by teachers with materials received from UNESCO.

For the last task, a jobbing order of CFAF 15,045,021, including VAT, was signed with CAMTEL for the secure hosting and deployment of digital platforms for the Ministry of Secondary Education. However, the documents relating to the work carried out by CAMTEL in the context of this last task were not transmitted to the Audit Bench.



PART 4

**A COMMITMENT RATE OF 11.1% THAT
HIGHLIGHTS A POOR ORGANISATION
OF MINISTRIES IN RESPONDING
TO AN EMERGENCY**

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Out of twenty ministries to which a budgetary envelope of CFAF 76.87 billion was allocated for the 2020 financial year, only four ministries spent CFAF 8.512 billion under the Special Appropriation Account for the said year, i.e., 11.1% of the allocated funds. In contrast, sixteen ministries made no expenditure in 2020, despite the emergency and the directives issued by the Prime Minister, Head of Government.

This situation reflects shortcomings in the organisation of administrations, which were unable to mobilise quickly in a national emergency or which incurred expenditures without using the funds allocated under the Special Appropriation Account, notably by relying on funding from international organisations.

9. Inadequate information system and procedures

The Audit Bench commissioned Bekolo & Partners, an audit and consultancy firm, to collect data from sectoral administrations to evaluate the information system and procedures.

Nine (9) administrations responded favourably: Ministry of Decentralisation and Local Development (MINDDEVEL), Ministry of Youth Affairs and Civic Education (MINJEC), Ministry of Tourism and Leisure (MINTOUL), Ministry of Livestock, Fisheries and Animal Industries (MINEPIA), Ministry of Mines Industry and Technological Development (MINMIDT), Ministry of Small and Medium Sized Enterprises, Social Economy and Handicraft (MINPMEEESA), Ministry of Basic Education (MINEDUB), Ministry of Trade (MINCOMMERCE) and Ministry of Labour and Social Security (MINTSS).

In contrast, eleven (11) sectoral administrations did not provide any information: General Delegation for National Security (DGSN), Ministry of Territorial Administration (MINAT), Ministry of Communication (MINCOM), Ministry of Defence (MINDEF), Ministry of Transport (MINT), Ministry of Agriculture and Rural Development (MINADER), Ministry of the Economy, Planning and Regional Development (MINEPAT), Ministry of Higher Education (MINESUP), Ministry of Secondary Education (MINESEC), Ministry of Women's Empowerment and the Family (MINPROFF) and Ministry of Social Affairs (MINAS).

Of these eleven administrations, some expressed their reluctance to provide data

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on information systems to a private expert, although the Audit Bench had regularly commissioned the latter. However, in its procedures, the Audit Bench binds the experts to be committed to the professional secrecy that is imposed on itself, in accordance with Section 20 of Law No. 2003/005 of 21 April 2003 laying down the competence, organisation and functioning of the Audit Bench of the Supreme Court and with ISSAI Standard 100.

The reluctance of these administrations to provide information prevented the Audit Bench from assessing the effectiveness of the information system and procedures put in place as part of the Government's response plan to combat the Coronavirus and its economic and social impacts.

It appears that various shortcomings were thus hidden in the organisation of the administrations concerned.

Recommendation 3 to Ministers involved in the response to the pandemic

The Audit Bench recommends that the Ministers involved in the response to the pandemic diligently provide the information requested by its teams through experts regularly commissioned by it.

9.1. Absence of internal actions and ad hoc organisation

First, most sectoral administrations³ have not taken any internal action regarding the sectoral organisation of the response to the pandemic, its administrative and financial management, and accountability.

Many of them did not set up an ad hoc organisation, with the accountability of the various stakeholders, which would have been necessary given the urgent and strategic nature of the activities assigned to each sectoral administration concerned. This is the case, for example, with the Ministry of Decentralisation and Local Development (MINDDEVEL), the Ministry of Mines, Industry and Technological Development (MINMIDT), the Ministry of Trade (MINCOMMERCE) and the

³ This is the case, for example, with the Ministry of Mines, Industry and Technological Development (MINMIDT), the Ministry of Trade (MINCOMMERCE) and the Ministry of Labour and Social Security (MINTSS).

Ministry of Labour and Social Security (MINTSS).

However, the current organisation of administrations, often marked by cumbersome decision-making and poor responsiveness, was not likely to respond effectively to an emergency situation.

On the other hand, the Audit Bench emphasised in its first report that the Ministry of Public Health (MINSANTE) could quickly set up a crisis organisation that allowed it to respond well.

9.2. Lack of internal procedures to validate the eligibility of expenditure

Expenditure under COVID-19 SAA is subject to the procedures defined by Circular No. 220/C/MINFI of 22 July 2020 of the Minister of Finance specifying the modalities of organisation, operation and monitoring-evaluation of the Special National Solidarity Fund to fight against Coronavirus and its economic and social impacts. They had to comply with one of the following two categories of procedures:

- the normal procedure (administrative purchase orders, jobbing orders, contracts);
- the simplified procedure (release of funds or expenditure that cannot be executed under the normal procedure).

To effectively implement the response plan, each sectoral administration should have ensured that the expenditure submitted to the Finance Controller of the streamlined circuit met the eligibility criteria set out in the circular of 20 July by implementing internal procedures to validate the eligibility of each expenditure.

Most of the administrations audited did not do so. This failure prevented staff in the sectoral administrations from taking ownership of the process of validating the eligibility of expenditure.

This situation had a twofold consequence: the rate of rejection of expenditure submitted to the Finance Controller under the streamlined circuit was high, and his department was overloaded with files that should not have been submitted to him, increasing the processing time of files, which exceeded the 13-day time limit set out in the circular of 20 July 2020 by an average of 23 days (see §11 below).

Recommendation 4 to Ministers involved in the response to the pandemic

The Audit Bench recommends that the Ministers involved in the response to the pandemic draw up and implement a procedure at the level of each ministry to validate the eligibility of expenditure under the government's response plan to combat the coronavirus pandemic, to avoid rejection by the Finance Controller of the streamlined circuit.

9.3. – Lack of an organisation to ensure effective financial reporting

Circular No. 220/C/MINFI of 22 July 2020 lists the reporting obligations of ministers. They must produce the following:

- quarterly to MINFI, a report on the implementation of COVID-19 SAA activities, as well as an evaluation of the effects of each action and the impact of the programme on the fight against the pandemic;
- At the end of each financial year, an administrative account and a management account are to be transmitted to MINFI.

Given the demands for rapid information under the COVID-19 SAA, a mechanism was needed to ensure effective financial reporting. However, most of the administrations audited had not set up a dedicated information system or adapted their information system, which made it difficult to produce the required activity and financial reports on time.

Recommendation 5 to Ministers involved in the response to the pandemic

The Audit Bench recommends that the Ministers involved in the response to the pandemic assess their ministry's information system and, if necessary, strengthen and adapt it to ensure the effective financial reporting required under COVID-19 SAA.

9.4. Lack of production of activity and financial reports, an obstacle to the strategic steering of the Special Appropriation Account

Activity and financial reports required by Circular No. 220/C/MINFI of 22 July 2020 must be produced independently upon completion of activities, or the commitments

and payment of the services provided, to report on the achievements and difficulties encountered.

However, most of the sectoral administrations did not produce the quarterly and annual activity and financial reports of COVID-19 SAA, which prevented the Prime Minister from having an overview of the situation and contributed to the weakness of the strategic management of COVID-19 SAA, which the Audit Bench had already highlighted in its first report.

Table VI. Production of activity and financial reports by sectoral administrations

No.	Sectoral administrations	Observation
1	MINDDEVEL	MINDDEVEL did not produce quarterly activity reports required by circular No. 220/C/MINFI of 22 July 2020 for the 2020 financial year. None of the financial and accounting reports required by Circular No. 220/C/MINFI of 22 July 2020 was produced by MINDDEVEL for the 2020 financial year. Similarly, the activity and financial reports of the 360 Councils were not submitted.
2	MINEPIA	Only the implementation report for the first quarter was prepared and submitted to MINFI in accordance with the provisions of Circular No. 220/C/MINFI of 22 July 2020; the reports for subsequent quarters have not yet been produced. None of the financial and accounting reports required by Circular No. 220/C/MINFI of 22 July 2020 was produced by MINEPIA for the 2020 financial year because MINFI has made no payments and disbursements under COVID-19 SAA.
3	MINMIDT	Copies of the quarterly activity reports were not made available to us. Besides, the annual activity report has not been prepared. None of the financial and accounting reports required by Circular No. 220/C/MINFI of 22 July 2020 was produced by MINMIDT for the 2020 financial year because there has been no commitment of expenditure or disbursement of funds by MINMIDT.

4	MINEDUB	None of the financial and accounting reports required by Circular No. 220/C/MINFI of 22 July 2020 was produced by MINEDUB for the 2020 financial year because most services are ongoing. Therefore, no report was submitted to MINFI.
5	MINCOMMERCE	None of the activity reports required by Circular No. 220/C/MINFI of 22 July 2020 was produced by MINCOMMERCE for the 2020 financial year because this ministry has carried out no activities. None of the financial and accounting reports required by Circular No. 220/C/MINFI of 22 July 2020 was produced by MINCOMMERCE for the 2020 financial year because there has been no commitment of expenditure or disbursement of funds by this ministry.

Source: Reports of the audit and consultancy firm Bekolo & Partners

The Audit Bench points out that the absence of reporting contributed significantly to the lack of transparency in managing COVID-19 funds. This makes it impossible to assess SAA’s results and performance and implement corrective measures in time.

Recommendation 6 to Ministers involved in the response to the pandemic

The Audit Bench recommends that the Ministers involved in the response to the pandemic produce quarterly and annual reports as required by Circular No. 220/C/MINFI of 22 July 2020, including no activity reports, which makes it possible to note the absence of expenditure.

10. Administrations that did not use COVID-19 funds

Sixteen (16) ministries did not incur any expenditure in 2020 under the COVID-19 Special Appropriation Account. From the investigations conducted by the Audit Bench, it appears that:

- Some administrations received funding from entities other than COVID-19 SAA
- other administrations deliberately decided to stop using SAA funds.

10.1. Administrations that received funding from entities other than COVID-19 SAA

Some administrations, such as MINAT, received resources directly from external donors as part of the response to the pandemic without informing the Minister of Finance. The Minister of Territorial Administration indicated that the activities incumbent on him in the fight against the Coronavirus were fully carried out. Consequently, he returned the funds allocated under the SAA, i.e., 1.4 billion FCFA, to the Ministry of Finance. However, he did not provide the Audit Bench with either the money received from donors or details of the activities carried out.

This situation is contrary to the provisions of Section 8 of Law No. 2018/011 of 12 July 2018, according to which:

“(1) Government services and international donors must inform the Minister in charge of finance of all funds granted to public entities or for the execution of projects and activities of public interest.

(2) The allocation of such funds shall be subject to prior approval of the minister in charge of finance (...).”

Moreover, Section 67 of the same law states that, *“with respect to revenue, the minister in charge of finance shall be the sole principal authorising officer...”*.

Besides, other administrations, notably DGSN and MINDEF, benefited from direct financing from SNH without informing the Minister of Finance.

Point 2.2 of Circular No. 00000220/C/MINFI of 22 July 2020 specifying the modalities of organisation, operation and monitoring-evaluation of the Special National Solidarity Fund to Fight against Coronavirus and its economic and social impacts states, however that, *“The Minister of Finance is the chief authorising officer of COVID-19 SAA for revenue and expenditure. In this capacity, he/she shall centralise all revenues and order all expenditures of the said Account.”*

The lack of information from the Minister of Finance, who is the main authorising officer for State budget revenue and COVID-19 SAA revenue and expenditure, on the resources obtained for the response made it difficult to centralise financial information exhaustively.

Recommendation 7 to Ministers involved in the response to the pandemic

The Audit Bench recommends that Ministers involved in the response to the pandemic systematically inform the Minister of Finance of all funds received from public entities or international donors, in accordance with Section 8 of Law No. 2018/011 of 12 July 2018.

10.2. Administrations that did not use COVID funds

According to the statement of commitments produced by the Finance Controller of the streamlined circuit, some administrations which had initiated the procedure for the commitment of expenditure discontinued it⁴.

Eight (8) administrations decided not to use COVID-19 SAA resources for a total amount of FCFA 11,420,000,000, i.e., 6.34% of funds allocated for the 2020 financial year.

The non-consumption of funds allocated to the administrations identified for the 2020 financial year calls into question the relevance of the needs expressed by these administrations. This can also reflect unpreparedness, lack of coordination, control over procedures and the inability to carry out planned activities.

11. Poor organisation of the response at the local level

The Prime Minister's allocation decree of 22 July 2020 entrusted the Ministry of Decentralisation and Local Development (MINDDEVEL) with the task of leading the response at the local level, with councils, under programme 971, action 03, activity 1 "Management of hygiene and sanitation in spaces open to the public". MINDDEVEL considered that it did not have the operational capacity to implement this activity and that it was appropriate to transfer this responsibility to councils together with funds. Circular Letter No. 3942/LC/MINDDEVEL of 22 October 2020 to mayors, however, merely mentions the purpose of the transfer of funds without any other useful details.

⁴ This is the case of DGSN, MINCOMMERCE, MINCOM, MINT, MINMIDT, MINTSS, MINDEF, MINAT.

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The budget allocated to implement this activity was consumed up to 96%, i.e. CFAF 2.4 billion. The Minister transferred this amount to the Special Fund for Equipment and Inter-communal Intervention (FEICOM) and instructed it to distribute it among the 360 councils: each council of divisional capitals received CFAF 11,666,666, and the other sub-divisional councils received CFAF 5,000,000.

The remaining CFAF 100 million was to finance monitoring and evaluation missions to implement the activity by MINDDEVEL's central and devolved administration staff. This amount was not committed in 2020.

11.1 Implementation by councils deferred to the 2021 financial year

11.1.1 Late arrival of funds

By decision of 13 October 2020, MINDDEVEL allocated a budget envelope to the council through FEICOM. However, these funds were transferred to councils only on 3 and 4 December 2020.

On that date, most councils did not consider it appropriate to use the funds before a deliberation of their Municipal Council to integrate these revenues into their accounts. The sessions were held only in 2021.

Therefore, although the budget appropriations were committed in 2020 by MINDDEVEL, the expenditure circuit was such that these funds were only consumed in 2021, as indicated by statements collected by the Audit Bench.

Note, however, that many councils did not wait to receive funds from the State and that in 2020 they cleaned public spaces, except for hospitals, from their own funds by mobilising their municipal hygiene and sanitation services.

11.1.2 Diversified use of funds, sometimes far from hygiene and sanitation purpose

Without specific ministerial guidelines, the use of transferred resources was diversified. While some sought and obtained authorisation from the Ministry of Public Contracts (MINMAP) to award direct contracts and to use the mutual agreement procedure to purchase disinfectants or personal protective equipment, others used these resources to carry out projects that are not related to the purpose

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of the appropriation and were thus able to finance the construction of boreholes with water towers or even the purchase of tricycles.

Given the risks of a resurgence of the pandemic, it is important that the measure «*Hygiene management and sanitation of spaces open to the public*» be maintained and financed in 2022, or even in 2023, provided that MINDDEVEL draws up a circular setting out the use of the funds.

11.2. Lack of coordination between MINDDEVEL and MINSANTE

The Prime Minister's allocation decree of 20 July 2020 entrusted the Ministry of Public Health (MINSANTE) with the implementation of activities with the same title as that of MINDDEVEL (Programme 971, action 03, activity 02 "Management of hygiene and sanitation in spaces open to the public"), with a budget of CFAF 850 million⁵.

The Audit Bench notes that the two administrations did not coordinate the implementation of this measure.

It also points out that the draft guidance documents issued by WHO for sectors other than health were not brought to the attention of mayors responsible for their operational implementation.

These environmental cleaning and disinfection recommendations included:

- faith-based community settings;
- funeral services;
- workplaces;
- the food sector;
- the aviation sector;
- the maritime sector;
- schools;
- prisons.

⁵ Note that the same decree allocated CFAF 4.193 billion to MINSANTE for community surveillance in health districts, which was distributed among health districts, and CFAF 1.7 billion to conduct COVID-19 screening campaigns in the ten regions.

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They prescribed specific cleaning and disinfection techniques and formulas for preparing disinfection solutions. MINSANTE produced no indication of the components to be used to disinfect sites and the protection of those in charge of implementing this activity.

This lack of coordination prevented an optimal allocation of funds to councils. It led to health risks for people handling chemicals without knowledge of how to use them.

11.3. Funds not received by Douala 2 council

Douala 2 council did not receive the sum of CFAF 11,666,666 allocated to it by the State to support the fight against the pandemic.

When contacted by the Audit Bench, the Director General of FEICOM acknowledged this situation, which he explained as a material error that led to the transfer of these funds to the Douala 5 council. He provided the Audit Bench with proof of an adjustment of the situation by a transmission letter of 6 September 2022.

11.4. Resources received by Pouma council but not used

Pouma council received from FEICOM a transfer of CFAF 5 million to implement measures of hygiene and sanitation of spaces open to the public. However, the mayor indicated that these funds were not yet mobilised by his council as of 4 May 2022, as the Municipal Treasurer did not inform him of the availability and use of COVID-19 SAA resources.

He indicated that a report of this situation was transmitted to the Minister of Decentralisation and Local Development and that these funds are still available in the council bank account at SCB-Edéa Branch.

11.5. Lack of evaluation

On 18 November 2020, MINDDEVEL sent two letters to its Regional and Departmental Delegates concerning the monitoring and evaluation of the implementation, by councils, of activities to clean up spaces open to the public.

These circular letters do not specify the methods and means of collecting information and the deadlines for producing financial reports and reports on the monitoring and evaluation of activity 1 of programme 971, either for the various councils or for Regional and Departmental Delegates.

Despite these intentions, the Audit Bench notes that the analysis of the impact of councils' activities as part of Government's response plan against the pandemic, was not carried out. MINDDEVEL did not produce activity reports as required by circular No. 220/C/MINFI of 22 July 2020 for the 2020 financial year.

Besides, no study on urban sanitation policy and the impact of the government's response plan against the COVID-19 pandemic at the local level is available. However, a budget of 100 million CFA francs was earmarked for this purpose.

12. Insufficient coordination between ministries and international organisations in managing grants and implementing aid programmes

The Audit Bench notes that ministries have been unresponsive, or even absent, in optimising donations received or aid programmes from international organisations. Each ministry coordinated this aid at its level.

12.1. A UNESCO programme of CFAF 5.356 billion poorly coordinated with MINEDUB and MINESEC

UNESCO launched and implemented, through UNICEF, an emergency response project against COVID-19 in basic education, aiming to ensure the continuity of preschool, primary (under MINEDUB) and lower general secondary (under MINESEC) education in a safe and protective environment. This programme was financed in 2020 to the tune of US\$8.104 million, or CFAF 5.356 billion.

The Audit Bench observes that the two main components of this programme were, on the one hand, the establishment of a multidimensional distance learning system through radio, television, online internet platforms (www.monecolenligne et www.myschoolonline) and self-learning materials; and on the other hand, the reopening

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of schools and resumption of classes in a safe and protective health environment.

These objectives overlapped with the activities of MINEDUB and MINESEC as set out in the Prime Minister's allocation decree of 22 July 2020. For example, MINEDUB's programme 974 (social resilience) action 7, titled "development of distance learning and control tools and virtual platforms," with a budget of CFAF 390 million, included four activities; MINESEC's programme 974 (social resilience) action 03 was titled "Development of distance education/training system" and was allocated CFAF 7 billion.

The Audit Bench observes that despite the size of the funds committed in 2020 by UNESCO, in relation to the expenditure of MINEDUB and MINESEC in the same year, i.e., 0 for MINEDUB and CFAF 2.648 billion for MINESEC, the activities carried out by UNESCO were not subject to prior consultation with MINEDUB, and were carried out with local MINEDUB and MINESEC officials, without reporting to the central administration. Furthermore, poor coordination created a risk of duplication, given that these ministries were supposed to implement activities that exactly overlapped with those of UNESCO.

UNESCO interventions were probably not reported to the Government in accordance with the provisions of Section 8 of the Law on the Fiscal Regime of the State.

12.2. UNDP grants difficult to reach councils

MINDDEVEL received various grants from UNDP, as summarised in Table 7 below:

Table VII .List of grants received from the United Nations Development Programme (UNDP)

No.	Description	Quantity
1	Washable protective masks	29,920
2	Backpack sprayers	110
3	BACTOL Disinfecting Gel of 250 ml	1,320
4	La Croix bottles of bleach of 1,5 L	1100
5	Cardboard of 60 pieces of soap of 400g	220
6	25 kg bags of Chlorine	44
7	MADAR detergent of 1kg	1,100
8	plastic buckets of 20 l with adapted tap	1,100
9	SAMSUNG GALAXY TAB A Tablets of 8 INCH	378

Source: MINDDEVEL

12.2.1. Anti-COVID kits

Anti-COVID-19 kits were intended for 22 sub-divisional councils in the following cities: Yaounde (07), Douala (06), Maroua (03), Limbé (03) and Bamenda (03).

The seven Yaounde sub-divisional councils received their equipment on Wednesday, 10 June 2020, at the Yaounde City Council Hall during an official handing-over ceremony presided over by the Secretary General of MINDDEVEL. As regards the other councils (15), it was up to MINDDEVEL to ensure the delivery of the kits.

Representatives of six councils received their kits at MINDDEVEL against receipt (the sub-divisional councils of Limbé and Garoua). The rest of the equipment was forwarded to the other councils.

12.2.2. Digital tablets

The 378 tablets, intended for reporting and monitoring pandemic interventions, were dedicated to the 360 councils and 14 city councils. Four (4) digital tablets were intended for the departments in charge of statistics and information systems of MINDDEVEL.

Of the 378 “SAMSUNG Galaxy” tablets, only 122 were handed over to the mayors on 1 June 2022, as requested by UNDP. To facilitate the distribution of the remaining 256 tablets, MINDDEVEL plans to transfer them to the United Councils and Cities of Cameroon (CVUC) for delivery to the beneficiary mayors against receipt.

In conclusion, the handover of donations to councils, which are supposed to contribute to the response to the coronavirus pandemic, was completed within a reasonable timeframe in the case of the anti-COVID kits but was far from being completed by 1 June 2022 as concerns tablets. Mayors seem not to understand the usefulness of having a reporting tool. Besides, MINDDEVEL did not specify the monitoring procedures.



PART 5

**SLOW AND UNEVEN IMPLEMENTATION
OF MEASURES**

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In its first report on the expenditure incurred by MINSANTE, MINRESI and MINFI under the Special Fund in the 2020 financial year, the Audit Bench pointed out that the emergency procedures used for contracts were justified at the beginning of the pandemic. Then, they became counter-productive from July 2020 onwards, with emergency procedures slower than ordinary ones and a lack of control detrimental to the proper execution of contracts.

The same observations were made regarding the contracts implemented in 2020 by the ministries subject to this audit.

13. Financial control of the streamlined circuit: files processed in 36 days instead of 13

The Minister of Finance entrusted the Finance Controller of the streamlined circuit with the role of Finance Controller of COVID-19 SAA. Point 2.4 of Circular No. 00000220/C/MINFI of 22 July 2020 of the Minister of Finance stipulates that, *“the finance controller of the streamlined circuit housed in the Ministry of Finance shall ensure the control of the regularity of the expenditure of COVID-19 SAA. To this end:*

- *He shall give prior budgetary approval to draft administrative purchase orders, jobbing orders, contracts, decisions, agreements or any other act financed from COVID-19 SAA resources;*
- *He shall control the conformity of the expenditure package to be sent to the Specialised Paymaster for payment, bearing the words “expenditure validated”.*

In point 2.14, it is specified that, *“in the case of the normal procedure (administrative purchase orders, order letters, contracts, etc.), the Finance Controller of the streamlined circuit shall affix the budgetary visa to the regular draft acts and return the draft expenditure to the Minister concerned, who shall sign the expenditure acts and make the service provider record them in accordance with the regulations in force; he shall return them to the Minister in charge of finance who shall issue the Commitment Certificate (...).”*

The aim is to speed up the processing of files.

The same circular underlines the need to speed up the processing of expenditure

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files executed under the Special Fund. In point 2.17, the circular states that, “*the actors involved in the management of the Special Fund must strive to comply scrupulously with the following deadlines:*

- *From legal commitment to accounting commitment: 10 (ten) days (...) “*

The Audit Bench examined a sample of 73 files from MINESEC, 9 files from MINEDUB and 15 files from MINADER to assess the processing time required to obtain a prior visa in the department of finance control of the streamlined circuit. The average processing time for all these files was 36 days, i.e., an average overrun of 23 days.

According to the Minister of Finance, these delays are due to the extension of the eligibility validation time, the time needed for stakeholders to adapt to the procedures and to the PROBMIS CAS COVID-19 software, as well as the reduced number of staff in the streamlined circuit compared to the number of requests from administrations.

As a result, the signing of contracts by the contracting authorities was delayed, which impacted the start of activities, although these were selected in the context of a health emergency.

In conclusion, the Audit Bench noted bottlenecks at the level of the finance controller of the streamlined circuit, which resulted in longer deadlines.

14. The notion of urgency largely forgotten during the implementation of contracts

14.1. Contracts awarded as a matter of urgency yet not implemented 18 months later

AT MINESEC

The Audit Bench noted major disruptions that affected the setting up of multimedia rooms necessary to develop distance learning. In some cases, the equipment was still not delivered by March 2022, although the construction was completed and accepted. In other cases, the equipment was delivered while the construction work was not complete.

In both cases, the equipment was still not operational in March 2022.

Table VIII. Contracts for the equipment of multimedia rooms not delivered in March 2022, although the multimedia rooms have been delivered and accepted

No.	Name of undelivered equipment contracts	Contractor	Amounts	Status of the buildings awaiting equipment
1	LC N° 64/20/LC/GG/MINESEC/ CIPM/2020 for the equipment of multimedia rooms for distance learning at the Government Technical High School of LAGDO and Government High School of Kollere-Garoua	ETS IDVATION P.O. BOX: 12582 Yaounde Phone: 699734589	41,000,000	Construction work completed and accepted
2	LC N° 63/20/LC/GG/MINESEC/ CIPM/2020 for the equipment of multimedia rooms for distance learning at the Government High School of Manengouba and Government Bilingual High School of Yabassi	ETS IMPACT INNOVATEUR P.O. BOX: 3309 Yaounde Phone: 699885302	41,000,000	Construction work was completed and accepted in Manengouba, and 80% was completed in Yabassi
3	LCN° 65/20/LC/GG/MINESEC/ CIPM/2020 of 14 December 2020 for the equipment of multimedia rooms for distance learning at the Government Bilingual High Schools of Bayelle-Nkwen and Nkambe	ETS DYNK'S ENGINEERING P.O. BOX: 25116 Yaoundé Phone: 695377132	41,000,000	Construction work completed and accepted (Bayelle-Nkwen equipped)
4	LC N° 61/20/LC/GG/MINESEC/ CIPM/2020 for the equipment of multimedia rooms for distance learning at the Government Technical High School of Bertoua and Government Classical High School of Yokadouma	ETS IMPACT INNOVATEUR P.O. BOX: 3309 Yaounde Phone: 699885302	41,000,000	In Bertoua, the work has been completed but has not yet been accepted. Work has not yet started in Yokadouma.
5	LC N° 67/20/LC/GG/MINESEC/ CIPM/2020 for the equipment of multimedia rooms for distance learning at the Government Technical High Schools of Kribi and Ambam	ETS LEO DESIGN P.O. BOX: 2197 Yaounde Phone: 694041170	41,000,000	Construction work completed and accepted

6	LC N° 66/20/LC/GG/MINESEC/ CIPM/2020 for the equipment of mul- timedia rooms for distance learning at the Government High School of Baham and Government Classical High School of Bafang	ETS IDVATION P.O. BOX: 12582 Yaounde Phone: 699734589	41,000,000	Construction work completed and accepted
7	LC N° 68/20/LC/GG/MINESEC/ CIPM/2020 for the equipment of mul- timedia rooms for distance learning at CETIC of BIMBIA and Government Technical High School of Limbé	STE TA ENGINEER- ING SARL Phone: 677969556	41,000,000	Construction work completed and accepted
Total			287,000,000	

Furthermore, the contracts signed by MINESEC did not provide an operating licence for the computer equipment delivered. As a result, even if this equipment were made available to the beneficiaries within the time limit of the emergency, it would not have been used for lack of an operating licence.

AT MINADER

The action aimed at reducing food dependency included five activities, notably the acquisition, distribution and monitoring of the use of seeds of cereals, vegetables, roots and tubers, and market gardening for 1000 producers' organisations (activity 1) and the rehabilitation of seed farms and the production of organic fertilisers in the areas most impacted by COVID-19 in Cameroon (activity 3)

Two contracts awarded in 2020 were still undelivered in March 2022.

Table IX. Contracts awarded by MINADER in 2020 and not delivered as at 31 March 2022

No.	References and title of the contracts	Amounts (In CFAF)	Holders	Status
1	Contract No. 030/M/MINADER/CIPM/2020 of 24 November 2020 after following for Tender No. 019/AONO/MINADER/CIPM/2020 of 2 September 2020 for the supply and distribution of agricultural equipment for wheat cultivation (one (01) tractor, three (3) power tillers and one (1) combine harvester)	70,716,800	MOS SARL	Not delivered

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2	Contract No. 034/M/MINADER/CIPM/2020 of 1 December 2020 following Call for Tender No. 014/AONO/MINADER/CIPM/2020 of 16 September 2020 for the acquisition of one thousand two hundred and ninety-eight (1298) Cobra 2 hybrid tomato seeds in 50g boxes, three thousand (3000) Cobra 26 F1 hybrid tomato seeds in 5g bags, one thousand (1000) Lindo F1 tomato seeds in 5g bags, one thousand (1000) Nadira F1 tomato seeds in 5g bags.	56,562,000	ETS OUM-BA P.O. Box 14056 Yaounde	Not delivered
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As of April 2020, MINADER launched national invitations to tender under the emergency procedure and obtained authorisation from the Public Contracts Authority to award other contracts by mutual agreement. These procedures made it possible to award contracts as quickly as possible to ensure food and nutritional security of the population and to increase the supply of food products in urban and rural markets following restrictions on inter-city travel.

After opening tenders, the internal Tenders' Board proposed that contracts be awarded based on the best offer, or in the case of a single bid to the only company that expressed interest, although it has no experience. This was the case for contract No. 034/M/MINADER/CIPM/2020 of 1 December 2020, for which delivery was still expected at the end of March 2022.

14.2. Equipment delivered and accepted, although the construction work is not complete

The Audit Bench noted, among the contracts for the construction of multimedia rooms at MINESEC, abnormal situations where the equipment was delivered and accepted without the construction work being completed.

Table X. Uncompleted construction work despite the delivery and acceptance of multimedia equipment in March 2022.

No.	Title of the contract	Contractor	Amounts	Observation
1	LC N°108/20/LC/GG/MINESEC/CIPM/2020 for the construction of multimedia rooms for distance learning at the Government Classical High School of Nanga-Eboko	ETS LA MATURE.P.O. BOX: 1668 Yaounde Phone: 699483942	12,000,000	Project 92% completed (finishing work in progress)
2	LC N°100/20/LC/GG/MINESEC/CIPM/2020 for the construction of multimedia rooms for distance learning at ENIEG Bilingue of Ngaoundéré and Government High School of Ngaoundéré Mardock	ETS BAM COMPANY P.O. BOX 103 Maroua Phone: 675499096	24,000,000	Not started (OS notified on 01/02/2021)
3	LC N° 109/20/LC/GG/MINESEC/CIPM/2020 for the construction of multimedia rooms for distance learning at the Government Bilingual High School of Maroua Domayo	ETS BAM COMPANY PO. BOX 103 Maroua Phone: 675499096	12,000,000	Project 60% completed (awaiting roofing)
4	LCN° 113/20/LC/GG/MINESEC/CIPM/2020 for the construction of multimedia rooms for distance learning at the Government High School of Eséka	ETS CE & CIE Phone: 699483942	12,000,000	Project executed at 40% (work at a standstill)

Source: Follow-up report on the implementation of COVID-19 projects at MINESEC and approval reports.

14.3. Inadequate management of deadlines

14.3.1. Exceeding the time limits for authorizations to award contracts by mutual agreement

Article 111 (6) of the Public Contracts Code provides as follows, “*Except for contracts awarded by mutual agreement that were included in the contracts award plan, the Contracting Authority or Delegated Contracting Authority shall, with effect from the date of the grant of prior authorization by the Authority in charge of public contracts, (...) have 45 (forty-five) days for the cases referred to in Article 109 b) and c) of this code, to sign and notify the corresponding contract to the successful bidder, under pain of expiry of the authorization to award the contract*

by mutual agreement.”

Most contracts and jobbing orders awarded by MINESEC and MINADER as part of the fight against the pandemic were signed and notified beyond the 45-day deadline, in violation of the provisions of the Public Contracts Code.

All these contracts were signed without renewal of the authorisation, which had become obsolete by the Minister Delegate at the Presidency in charge of Public Contracts.

14.3.2. Delivery or performance of services without obtaining an extension of time

The Audit Bench notes that a good number of MINEDUB, MINESEC and MINADER contracts exceeded the contractual deadlines without an extension of time.

15. Poor store accounting likely to promote misappropriations

As part of the response plan against the COVID-19 pandemic, the Minister of Finance provided for the appointment of a store accountant per administration involved. The said store accountant shall be responsible for receiving acquired products and consumables and recording equipment before they are assigned.

The provisional acceptance of products by the acceptance committee is preceded by the delivery of supplies by the service provider and the technical acceptance by a restricted committee.

AT MINESUP

The management account produced by the store accountant of the Special Fund of the University of Ngaoundéré violates the regulations in force.

The absence of records on the management of various acquisitions made by the university shows a lack of monitoring of inputs and outputs of the various types of equipment purchased.

Besides, the authorising officer did not sign the extract from the store accountant’s books.

The Audit Bench reiterates the need for stores accounting in accordance with Circular No. 0000000004/CAB/MINFI/ of 18 May 2012, containing instructions on stores accounting.

AT MINADER

Poor stores accounting is illustrated in various ways:

- more outflows under COVID-19 SAA than inflows.

Table XI. Material outputs under COVID-19 SAA higher than inputs

No.	Material description	Input quantities	Unit price	Output quantities	Excess output	Excess Output Value
1	Plastic watering can 11l	605	1450	767	162	234,900
2	Atomizer	69	325,000	82	13	4,225 000
3	Safety boots	220	9488	320	100	948,800
4	Coveralls	123	34,085	360	237	8,078 145
5	Fertilizer NPK 142314, in bags of 50kg	3616	22,000	4841	1225	26,950 000
6	Fertilizer NPK 201010, in bags of 50kg	4034	18,500	4281	247	4,569 500
7	Leather gloves	1000	1150	1345	345	396,750
8	Herbicide decagrass 5l	100	17,250	140	40	690,000
9	Cobra tomato seeds	1500	29,900	2500	1000	29,900 000
//	TOTAL					75,993 095

Source: Account of MINADER COVID -19 SAA store accountant

- Outputs under COVID-19 SAA omitted from the input sheets.

Table XII. Materials removed from stock with no record

No.	Description	Output quantities
1	Bathing cap	50
2	Chlopyroy	150
3	Chocyrole	1000
4	Carrying case	10
5	Dryer	10
6	Insecticide for vegetables	890 1

***Source:** Material accounts of the accountant CAS COVID -19 MINADER*

Due to lack of space, resources acquired under MINADER’s PIB were stored in the same stores as those acquired as part of the response to the COVID- 19 pandemic. As a result, in the rush and multitude of requests, it appears that some goods were distributed without considering their sources.

Recommendation 8 to MINADER

The Audit Bench recommends ensuring strict separation of stores for different goods to enable better record-keeping

16. Support from MINADER to reduce food dependency awarded to 64 individuals to the tune of CFAF 424.5 million

In 2020, MINADER allocated CFAF 3.239 billion to reduce food dependency. However, the effectiveness of this activity depends, first, on the identification of the beneficiaries of the aid.

However, the Ministry has not been able to produce a procedural manual to direct this aid to its beneficiaries.

MINADER’s stores accountant’s records show that this aid was distributed mainly

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to the Ministry's Regional Delegations, with the task of reallocating it to the final beneficiaries, i.e., farmers' associations and community interest groups (GICs), which are the natural recipients.

However, the aid was also distributed to 64 individuals whose eligibility is questionable, including a minister, two Parliamentarians, a colonel and a Finance Controller.

The quantities taken out and the prices shown on the stock entry orders in the stores accounting show that these individuals were given goods with a total value of CFAF 424,499,579.

The Audit Bench does not have sufficient evidence that, in the context of an urgent need to reduce food dependency that justified the distribution of aid, MINADER defined and applied objective criteria that made it possible to conclude that the 64 individuals benefiting from the agricultural equipment were well suited to achieving the immediate goal of reducing food dependency.

Furthermore, MINADER did not control the use of these resources nor ask the beneficiaries how they used them.

The Audit Bench stresses that this situation is harmful and leaves the door open to misappropriating these resources by individuals who are likely to sell them.

This situation is likely to be classified as a criminal offence

17. CFAF 225 million still to be paid to young volunteers mobilised to raise the population awareness

From April 2020, the Ministry of Youth Affairs and Civic Education (MINJEC) mobilised cohorts of young volunteers to sensitise and inform the population about the barrier measures to adopt to break the transmission chain of COVID-19.

“Volunteer stipends” to be paid to these outreach workers⁶, amounting to CFAF 225 million, were still not paid in August 2022.

According to the Minister, the files relating to the payment of these expenses

⁶ Appendix 12: COVID-19 SAA report for the 2020 financial year

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experienced many rejections for reasons including the absence of a statement of payments and the absence of numbers in the “Treasury” accounts of the Regional Delegations of Youth and Civic Education (DRJEC) into which the funds had to be transferred.

Given that DRJECs do not have “Treasury” accounts, a request to open such accounts was sent to MINFI by MINJEC. However, there was no follow-up to this request.

The Minister of Finance stated that the processing of these expenses was not completed before the closing date of budgetary operations for the 2020 financial year due to non-compliance with procedures. He points out that, in accordance with the provisions of Section 47(5) of Law 2018/12 of 11 July 2018, these appropriations were carried over to 2021 and that, as at 1 August 2022, the commitment requests were still not sent to him.

Recommendation 9 to MINFI and MINJEC:

The Audit Bench recommends a concerted action between MINFI and MINJEC to pay these young people whom MINJEC mobilised from April 2020 to raise awareness among the population on the barrier measures to adopt against the coronavirus.



PART 6

**VAT CREDIT REFUNDS, OTHER
ADMINISTRATIVE MEASURES AND
TAX EXPENDITURE**

18. Numerous tax measures decided by the government

18.1. Measures announced by the Prime Minister in a special statement on 30 April 2020

In a press release issued by the Prime Minister on 30 April 2020, the Government announced the implementation of 10 tax measures in 2020:

1	Supporting the finances of companies through the allocation of a special envelope of FCFA 25 billion for the clearance of stocks of VAT credit awaiting reimbursement
2	The postponement of the deadline to pay land taxes for the financial year to 30 September 2020
3	The exoneration from the tourist tax in the hotel and catering sectors for the rest of the 2020 financial year as of March
4	Exoneration from the discharge tax and from parking fees for taxis and motorbikes as well as from the axle tax for the 2nd quarter. This measure could be extended to the rest of 2020;
5	Exoneration for the second quarter from the withholding tax and council taxes (market duty, etc.) for petty traders (bayam sellams)
6	The suspensions for the second quarter of 2020 of general accounting audits, except in cases of suspected tax evasion
7	The postponement of the deadline for filing statistical and tax declarations, without penalties in case of payment of the corresponding balance
8	The suspension of forced recovery measures against companies directly affected by the crisis.
9	Full deductibility to determine the corporate income tax of donations and gifts made by the companies for the fight against the COVID-19 pandemic
10	The temporary suspension for three months of the payment of parking and demurrage charges in the Douala and Kribi ports for essential goods.

Circular No. 20/169/CF/MINFI/DGI/DLRI/L of 13 May 2020 specifies the terms and conditions for the application of tax measures in response to COVID-19.

The Audit Bench stresses that the principle of fiscal legality enshrined in Section 5 of Law No. 2018/012 of 11 July 2018 relating to the Fiscal Regime of the State and other Public Entities was not respected since the circular of 13 May 2020 anticipated the provisions of Ordinance No. 2020/001 of 03 June 2020 amending

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and supplementing certain provisions of Law No. 2019/023 of 24 December 2019 to lay down the Finance Law of the Republic of Cameroon for the 2020 financial year.

However, the health and economic emergency that prevailed between March and June 2020 and the climate of great uncertainty about the health and economic consequences of the pandemic explain why the Government did not wait for legal authorisation before implementing tax measures.

18.2 Measures decided by Ordinance No. 2020/001 of 3 June 2020 of the President of the Republic

Ordinance No.2020/001 of 3 June 2020 amending and supplementing certain provisions of Law No. 2019/023 of 24 December 2019 to lay down the Finance Law of the Republic of Cameroon for the 2020 financial year provided a legal basis for these provisions. Four announced measures are omitted in the ordinance because they are mere administrative measures.

1	Suspension for the 2nd quarter of accounting audits except in cases of suspicious tax behaviour.
2	The postponement of the deadline for filing statistical and tax declarations, without penalties in case of payment of the corresponding balance
3	The suspension of forced recovery measures against companies directly affected by the crisis.
4	The temporary suspension for three months of the payment of parking and demurrage charges in the Douala and Kribi ports for essential goods.

On the other hand, the ordinance incorporates four measures of a fiscal nature that were omitted in the Prime Minister's special statement of 30 April 2020:

1	Exoneration from VAT, equipment purchases, materials and products for the fight against the coronavirus.
2	Full deductibility to determine the corporate income tax of denotations and gifts made by the companies for the fight against the COVID-19 pandemic
3	Total exoneration from customs duties and taxes on the import of products and equipment to prevent and fight COVID-19.
4	The suspension of the collection of interest for late payment of customs duties and taxes.

19. Implementation of tax measures

19.1. VAT credits refund

VAT credit refund is an activity of action three and comes under programme 972 of the Prime Minister's Decree No. 2020/3221/PM of 22 July 2020, fixing the distribution of the allocation of the Special National Solidarity Fund to fight against Coronavirus and its economic and social impacts

The Minister of Finance funded the VAT escrow account No. 10 311101 1013 opened at BEAC to the tune of CFAF 25 billion, i.e., CFAF 15 billion, on 11 May 2020 and CFAF 10 billion on 27 May 2020. This sum was intended to clear the VAT stock of (fifty-eight) of the 69 (sixty-nine) companies whose refund files had been validated.

In its first report, the Audit Bench had already stressed that, based on the supporting evidence submitted, there was no doubt about implementing this response measure. Thus, the stock of VAT debt which was CFAF 25,913,539,948 in May 2020, declined to CFAF 15,531,802,703 as at 31 December 2020, well below the average amount of CFAF 35,000,000,000 usually carried over from year to year.

This expenditure was charged as an adjustment to the Special National Solidarity Fund to fight against Coronavirus and its economic and social impacts after its establishment by the ordinance of 3 June 2020 and its operational implementation as of 1 September 2020.

19.1.1. A VAT credit refund scheme provided for in Article 149 of the General Tax Code

Reforms before the 2020 financial year were implemented to improve the VAT credit refund system. They notably included:

- An escrow account opened at the BEAC in 2018 to allow the Treasury to allocate CFAF 6 billion automatically per quarter to the reimbursement of VAT credits, i.e., CFAF 72 billion per year;
- The dematerialization of the procedures for requesting VAT credits refunds for entities under the jurisdiction of the Directorate for Large

Enterprises since July 2017;

- the processing of refund claims by the tax administration according to a risk-based approach (depending on their tax behaviour, Art. 149 CGI). The classification shall be made public by decision of the Minister of Finance.

According to Article 149 of the General Tax Code (CGI), the refund for companies classified as low risk is made automatically without a prior validation control procedure. For companies classified as medium-risk, repayment is made at the end of a credit validation control procedure.

Finally, in the case of companies classified as high-risk, the refund can only be made after a general accounting audit, which must be carried out within one month after submission of the application for refund.

19.1.2. The principle of separation of the functions of authorising officer and accountant disregarded by the Director General of Taxes

By various correspondences in May 2020, the Director General of Taxes instructed the National Director of BEAC to transfer funds to a list of companies to refund VAT credits by debiting the VAT Special Account. The Audit Bench obtained SWIFT documents indicating that BEAC executed these transfer orders.

The Audit Bench notes that in doing so, the Director General of Taxes ignored the principles laid down by Section 79 of Law No. 2018/012 of 11 July 2018 relating to the Fiscal Regime of the State and other Public Entities, which provides, *inter alia*, that, “*public resources shall be, irrespective of their nature and source, collected and managed by public accounting officers. They shall be placed and kept in a single account opened in the name of the Treasury at the Bank of Central African States*”. Section 71-3 of the same law further provides that, “*prior to each payment, the public accountant shall cross check the validity of the claim and the definite nature of the payment. Otherwise he may not make the payment*”.

Article 4 of Decree No. 2013/160 of 15 May 2013 on the general rules and regulations governing public accounting states that, “*the Public Treasury exercises monopoly on the collection of all revenues (...)*”, while Instruction No. 20/001/I/MINFI/G/DGTCFM/CL of 10 January 2020 on the nomenclature of Treasury accounts for

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the 2020 financial year further stipulates that only the Central Accounting Officer of the Treasury (ACCT) shall be empowered to debit account 51241 “VAT escrow account”.

The Minister of Finance explains this situation by the existence of an agreement governing the special transit account for VAT signed on 3 February 1999 with the Governor of the BEAC, which, in his opinion, is a supranational standard.

The Audit Bench does not share this position, especially since this agreement would have to be ratified to have supranational value.

Recommendation 10 to MINFI

The Audit Bench recommends that the management of the VAT escrow account be strictly reserved to the Central accounting officer of the Treasury (ACCT) in accordance with the law.

19.1.3. Failure to record VAT credits, contrary to the principle of recognition of rights and obligations

No account of the trial balance for the 2020 financial year recorded the amount of VAT credits still to be paid as at 31 December, so it is not possible to reconcile the data provided by the General Tax Directorate (DGI) with accounting data. This situation is the consequence of the management of the VAT escrow account opened at BEAC by the Director General of Taxes, outside the circuit of public accountants (see above § 10.1.3.).

It thus appears that VAT credits validated by the competent DGI departments are not recorded in the accounts of the Department of Public Accounting, although they generate debts that are binding on the State. At the end of the financial year, the Director General of the Treasury, Financial and Monetary Cooperation shall send a letter to the Director General of Taxes to transmit information necessary for budget coverage.

VAT credits are subject to non-accounting management, which limits the transparency of their management. The non-accounting of VAT credits validated by DGI is contrary to Section 75 of the above-mentioned Financial Regime law, which states as follows, “*General accounting shall be based on the principle of*

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acknowledgement of rights and obligations. Transactions shall be considered in the year to which they relate, independently of their date of payment or collection.”

In this case, the Ministry of Finance is ignoring the principle of recognition of rights and obligations which governs public accounting.

Recommendation 11 to MINFI

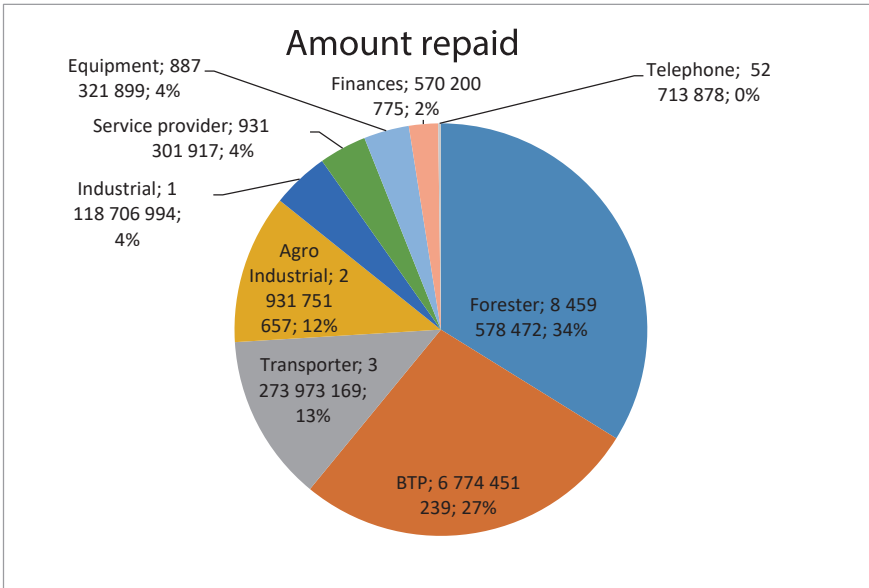
The Audit Bench recommends that the accounting possessing of VAT credit refund requests be carried out as and when the tax administration validates them.

19.1.4. Fifty-eight (58) beneficiary companies, mostly from the forestry sector

The sum of 25 billion was used to pay fifty-eight (58) companies (see graph 1 below). The forestry sector specifically received 34% of the allocation.

It should be recalled that the VAT mechanism leads to structural tax credits for exporting companies, whose exports shall be taxed at zero rate, and for suppliers and service providers to the State, whose VAT invoice shall be withheld at source.

Chart 1 - Breakdown of VAT credit refunds by sector



Source: MINFI/DGI/CRRIT

VAT credit refunds accounted for 25.2% of domestic debt service in 2020, compared with 10.7% in 2018.

19.2. Other administrative measures

19.2.1. Suspension of forced recovery

DGI provided information from 1 August 2020 to 31 December 2021. It pointed out that 4,386 claims were targeted for a potential of CFAF 117,992,086,146 in principal, but only 262 claims were recovered for CFAF 56,520,586,153, i.e., a difference of CFAF 61,471,499,993.

The estimated loss of revenue resulting from this measure, in proportion to the five (05) months of the 2020 financial year, amounts to CFAF 18.079 billion.

19.2.2. Suspension of tax audits

According to DGI, for 2017, 2018 and 2019, tax auditing showed an average annual return of FCFA 54.5 billion. In the 2020 financial year, marked by the suspension of control activities for one quarter, the return was CFAF 39.3 billion.

Under these conditions, the loss of revenue from this measure can be estimated at CFAF 15.2 billion.

19.3. The lack of response from the Director General of Customs

The Audit Bench referred the matter to the Director General of Customs in a letter dated 21 February 2022 to ascertain the impact in figures of the implementation of measures relating to:

- full exoneration from custom duties and taxes on the import of products and materials for the prevention and control of COVID-19 in the 2020 financial year;
- the suspension of the collection of interest for late payment of customs duties and taxes.

The Director General of Customs did not respond to the Audit Bench's request.

19.4. Tax expenditures

According to the OECD⁷, "*tax expenditures are special measures derogating from*

⁷ Organisation for Economic Cooperation and Development, «Tax Expenditures in OECD Countries», 2010, P.

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the reference tax system that generate revenue losses for the State, to encourage a particular economic behaviour on the part of taxpayers, or of subsidizing certain social groups”.

Tax expenditures result in a reduction in the tax burden of taxpayers compared to that which would have resulted from the norm’s application, i.e., the tax provisions as set out in the General Tax Code (CGI) or the initial Finance Law. They can take the following formats:

- Exoneration : total exclusion from the tax base;
- Abatement: amount deducted from the tax base before the application of the tax rate(s);
- Rate relief: reduced tax rate;
- Tax deferral: delay in the time allowed to pay the tax obligation.

Except for VAT credits refund, the other tax measures taken by the Government as part of the response to COVID-19 are by nature “tax expenditures”.

19.4.1. A lack of impact assessment

Section 9 of Law No. 2018/011 of 11 July 2018 to lay down the Code of Transparency and Good Governance in the Management of Public Finance in Cameroon, further states as follows, *“Where government decisions, save those falling under defence secrecy, are likely to have a significant financial impact, the total budgetary impact amount of such decisions, in revenue and expenditure, shall be made public”.*

In May 2020, the Director General of Taxes estimated the cost of tax support measures at CFAF 114 billion, i.e., CFAF 92 billion from internal revenue and CFAF 22 billion from customs revenue.

Despite the Audit Bench’s requests, no impact assessment was produced to it. The urgency of the health situation may, however, explain the government’s swift decision-making at a time when no one had any real visibility of the health and economic consequences of the pandemic and when it was necessary to prepare for the worst-case scenario.

19.4.2. An a posteriori evaluation carried out at the request of the Audit Bench

Section 7 of Law No. 2018/012 of 11 July 2018, relating to the Fiscal Regime of the State and other Public Entities provides as follows, *“The budgetary nature and cost of tax exonerations and waivers shall be presented in detail during the adoption of each annual budget. An annex finance law shall provide information on such exonerations and waivers”*.

Applying these provisions, the Directorate General of Taxes set up a committee to study and evaluate the derogatory measures constituting tax expenditure. This committee produces a “Tax Expenditure Report annually”.

However, the Tax Expenditure Report for the 2020 financial year does not cover the tax measures taken to support businesses and households as part of the government’s response to the Coronavirus and its economic and social impacts. In response to the request of the Audit Bench, the Director General of Taxes emphasised that, *“the evaluation of tax expenditure concerns measures that deviate in a structural and lasting manner from the general tax scheme. As a result, it excludes in its scope one-off measures such as those which are the subject of your request. Moreover, as some measures were renewed in 2021, their evaluation can only be envisaged in the report to be published in September 2022 and appended to the Finance Law of 2023”*.

For the Audit Bench, this interpretation is restrictive and does not meet the requirements of the law. Accordingly, an Appendix to the Settlement Bill for the 2020 financial law should have presented information on exonerations and waivers taken in the context of the response to the Coronavirus.

Nevertheless, following the Audit Bench’s request, DGT produced the results of a study aimed at assessing the impact of the tax expenditure and administrative measures decided as part of the fight against the pandemic.

19.4.3. Tax measures under RLAs poorly implemented

19.4.3.1. Lack of monitoring by MINDDEVEL of the implementation of fiscal measures in RLAs

The implementation of three measures of the government plan is the responsibility of RLAs, under local taxation⁸. Section 391 of the General Code of RLAs states that a local tax is a tax levied by the State's tax services or the competent services of the local authority for the latter.

Among the tax measures decided by the Government, local taxes are concerned:

- Exoneration from the discharge tax and from parking fees for taxis and motorbikes as well as from the axle tax for the 2nd quarter. This measure could be extended to the rest of 2020;
- Exoneration for the second quarter of 2020 from the discharge tax and council taxes (market duty, etc.) for petty traders (bayam sellams)
- the postponement of the deadline to pay land taxes for the financial year to 30 September 2020;

By Correspondence No.°001580/L/MINDDEVEL/SG/DFL/SDFL of 28 May 2020, the Minister of Decentralisation and Local Development sent a letter to all Mayors to inform them of the implementation of MINFI's circular specifying the modalities for applying the fiscal measures to respond to COVID-19.

Nevertheless, MINDDEVEL's Local Finance Directorate was unable to produce to the Audit Bench either the "Annual report on local finances" for the 2020 financial year or the "Statistics on the taxation of local authorities" for the same financial year, the annual production of which is made compulsory by article 50 of the decree of 1 August 2019⁹.

This failure on the part of MINDDEVEL to monitor and evaluate RLAs prevents it from having a global vision of the impact of the special tax relaxation measures taken by the Government on local finances. On a more general note, it prevents it from knowing precisely the fiscal resources available to RLAs. It requires

⁸ Article 391 of RLAs Code states that a local tax is a tax levied by the State's tax services or the competent services of the local authority for the latter

⁹ Article 50 of the decree of 1 August 2019 on the organisation of MINDDEVEL stipulates that the Directorate of Local Finance is responsible for the "production of the annual report on local finances and the elaboration (...), the keeping of statistics on the taxation of the Decentralised Territorial Communities".

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remedial action, given the importance of these issues in the implementation of decentralization.

Besides, CONAC received complaints from taxpayers regarding certain councils not applying government measures. When CONAC submitted the matter to MINDDEVEL no response was given to the taxpayers' requests.

Recommendation 12 to the Prime Minister, Head of Government

The Audit Bench recommends to the Prime Minister, Head of Government, to increase the operational capacities of the Local Finance Department of MINDDEVEL to ensure an effective follow-up of the taxation implemented by RLAs

19.4.3.2. A very low impact of RLAs fiscal measures due to the lack of involvement of councils

From the investigations of the Audit Bench in the councils¹⁰, the following findings emerge:

- Councils did not modify their budgets for the 2020 financial year following the notification to Mayors on 28 May 2020 by Circular No. 20/169/CF/MINFI/DGI/DLRI/L of 13 May 2020 specifying the modalities for applying the fiscal response measures to COVID-19, although the tax exoneration measures recalled above and the payment of the government's grant for hygiene and sanitation required them to prepare and vote on an amending budget. Given that government's allocation for hygiene and sanitation was not considered, council budgets for 2020 were insincere;
- Tax exoneration were not applied on a general basis but on a case-by-case basis and according to the requests of taxpayers who were aware of the government measures, which introduced a de facto inequality before the tax based on the degree of awareness of taxpayers. No council assessed the loss of tax revenue caused by the relaxation measures imposed by

¹⁰ A questionnaire sent to 130 municipalities, and interviews with 4 mayors and 3 secretaries general of municipalities

the government;

- payment of the final tax at the Tax Revenue Collector and not in the coffers of council treasurers in violation of the provisions of the Joint Circular No.0002335/MINADTD/MINFI of 20 October 2010 specifying the modalities of application of Law No. 2009/019 of 15 December 2009 on local taxation.

In conclusion, even if the financial effect of RLAs fiscal measures was not precisely assessed, the particularly restrictive conditions of their implementation significantly reduced their macroeconomic impact.

19.4.4. Low impact of tax expenditure estimated between CFAF 2 and 4 billion

In 2020, tax expenditure can be estimated at CFAF 2,080 billion, according to DGT calculations. This amount is very far from the sum of CFAF 114 billion resulting from an evaluation made by the same administration in May 2020.

In detail, these are:

- the exoneration from tourist tax in favour of hotel establishments, the cost of which is estimated at CFAF 324.155 million;
- the exoneration from the discharge tax and parking fees for taxis and motorbikes for the 2nd quarter of 2020. This measure was not evaluated due to a lack of data. It concerns micro-enterprises that are not subject to the annual summary reporting obligation;
- Exoneration from axle tax for motor vehicles with a payload of at least 3 tones for the second quarter of 2020, the cost of which is estimated at CFAF 805.9 million;
- the exoneration from the discharge tax and council taxes for petty traders in the second half of 2020. This measure was not evaluated due to a lack of data. It concerns micro-enterprises that are not subject to the annual summary reporting obligation;

table XIII. Estimated tax expenditure by tax type (2020 financial year)

Taxes	Rating	Part
Tax	Not rated	0%
Axle tax	805,900,000	38.70%
Parking fee	Not rated	0%
Tourist tax	324,155,938	15.60%
Registration fees	950,000,000	45.70%
Council tax	Not rated	0%
Total	2,080,055,938	100.00%

Source: DGT

It is unlikely that the unassessed part of the tax expenditure will be substantially higher than the assessed part. In other words, the tax expenditure can be estimated with a high degree of certainty as between CFAF 2 and 4 billion, which remains a very modest amount.

GENERAL CONCLUSION

Three major findings emerge from this second report on the expenditure incurred by 20 ministries in the 2020 financial year to respond to the COVID-19 pandemic.

1°- The bulk of SAA expenditure in 2020, for FCFA 132.883 billion, was incurred by three ministries (MINSANTE, MINRESI and MINFI) which were the subject of the first report of the Audit Bench. Expenditure by the other 20 ministries, which is the subject of this report, is estimated at CFAF 8.512 billion (CFAF 10.799 billion, including the ministries' own budget expenditure), which is modest. In reality, this expenditure was incurred only by four ministries, while 16 other audited ministries incurred no expenditure in 2020. This is due to strong inertia in implementing urgent measures explicitly linked to poor information systems and procedures or to the choice of favouring external financing from public entities or international organisations rather than from SAA. In conclusion, these 20 ministries were in the second line of the response to the pandemic.

2°- Tax expenditure was also very low in 2020, between CFAF 2 and 4 billion, far from the initial forecast of CFAF 114 billion.

3°- Changing the rules to attach the expenditure of the 2020 financial year to the first six months of 2021 had no legal basis or accounting justification. This undermined the principle of budgetary annuality and compromised the transparency and accountability underpinning Special Appropriation Accounts.

Once again, the Audit Bench had to recalculate the expenditure allocated to this account for the 2020 financial year. Given the difficulty experienced by MINFI in ensuring that the accounts are monitored following the regulations in force, the question of maintaining this Special Appropriation Account deserves to be raised.

The Audit Bench:

- makes twelve (12) recommendations
- decides to initiate one (1) proceeding for management errors.

Appendix: LIST OF PEOPLE MET

I. CENTRAL AND DEVOLVED SERVICES

N°	NAME AND SURNAME	FUNCTION
GENERAL DELEGATION OF NATIONAL SECURITY		
1	AMOUGUI ATANGANA Elie Serge	Deputy Director of Financial Affairs
2	NNOMOKO née CD BILOUNGA	Deputy Director of Health
MINISTRY OF BASIC EDUCATION		
3	DOKO EDJIANE Mathieu Alain	Director of Financial and Material Resources, Focal Point
4	BENE Thérèse	SDB
5	TSANGA Jean Blaise	Regional Delegate, Centre
6	YMGA DJAMEN Léopold	Regional Delegate, Littoral
7	BELINGA Gilbert	Regional Delegate, South
8	NTAMAK Georgette	Regional Delegate, Littoral
9	DJIBRILLA GARGA	Regional Delegate, West
10	MBOPI Prosper Patrice	Store accountant
11	SIDA L. A. née ETOUNDI NANGA	Divisional Delegate, Ocean
12	ABESSOLO NTOUTOU Emmanuel	Divisional Delegate, Mvila
13	OTTOU TSALA Marie G.	Divisional Delegate, Mfoundi
14	NKOLO Jean-Baptiste	Divisional Delegate, Mbam and Inoubou
15	OWONA MESSI Clément Janvier	Divisional Delegate, Mbam and Kim
16	NGUELE In Oubou Henri	Divisional Delegate, Nyong and So'o
17	NDONG Angéline née ZAMBO	Divisional Delegate, Mefou and Akono
18	BIDJO Benjamin Débonnaire	Divisional Delegate, Mefou and Afamba
19	EWOLO MBEL Alain B.	Divisional Delegate, Haute Sanaga
20	ADAMOUMAÏGARY	Divisional Delegate, Vina
21	TASSI TSALA Jeanne	Divisional Delegate, Lékié
22	ESSONO Louis-Marie	Divisional Delegate, Nyong and Mfoumou
23	EBO'O MVE	Headteacher, Eba'a Public School
24	BIBI ATANGANA	Headteacher, Ahala Public School
25	NOUMI Ayala Rameline	Headteacher, Mballa II Public School
26	ABOMO EDDA Ursule	Headmistress, Djoum Public School
27	ONGBWA EKOE	Headteacher, Sangmélina Public School, Group 2
28	MVELE NKOUMOU Eloge Yves	Headteacher, Kpwe Public School
29	AMOUGOU Alain Joël	Headteacher, Ahala Public School
30	OWONA Kwa Zakarie	Headteacher, Metet Centre Public School
MINISTRY OF HIGHER EDUCATION		

University of Douala		
31	Prof. ONDOA Magloire	Rector
32	Prof. Fidoline NGO NONGA	Director of Infrastructure, Planning and Development
University of Dschang		
33	Prof. Jean NJOYA	Vice-Rector (VREPDTIC)
34	ATANGANA Edmond	DAAF/UDS
35	Prof. NJAPGUE François	P-SIGAMP/UDS
36	Dr TCHABO SONTANG Hervé M.	C/ DAAPA
37	AZANGUE Sidoine	Member of SIGAMP
38	Dr LEKEFACK Bonaventure	Member of SIGAMP
39	NJIPTA née DJOUMETE Annie	R-SIGAMP
University of Maroua		
40	Prof. IDRISOU ALIOUM	Rector
41	Prof. GONNE Bernard	VRCIE
42	Prof. BOUBA KIDAKOU	C.T.
43	Prof. KIOMO KAOGA	DIEM/UMa
44	Dr EMEGUEU YOUNBI	C/CMS
University of Ngaoundere		
45	Prof. FLORENCE UPHIE CHIN-JE MELO	Rector
46	NDONGO Jean Alex	Head of the Construction and Equipment Department
47	ABAKAR ABRAHAM	Accounting Officer
The University of Yaounde I		
48	Prof. OWONO Uma Luc C.	Vice-Rector
University of Yaounde II - Soa		
49	Prof. MACHIKOU	Vice-Rector
50	AKEM ZILLI Claude Aristide	Accounting Officer
MINISTRY OF TRADE		
51	Prof. OMBALLA MAGELAN	Focal Point
MINISTRY OF ECONOMY, PLANNING AND REGIONAL DEVELOPMENT		
52	FOHOPA KUE Remon	Head of Macroeconomic Synthesis Unit
53	NJOH Michelin	Coordinator of the Social Safety Net Project
54	BIYICK NDEPPE Jean Claude	Targeting officer
55	NTOUBA NGOH Charly	Targeting officer
56	Henry Victor LOE TAMGA	Targeting officer
57	MBELLA Georges Kevin	Targeting officer
58	AGATHA Judicaëlle BONNY	Targeting officer
59	NGAN MBODY Louis Jordan	Targeting officer

60	Jocelyn Wilfried MBOUMOUA MOBE	Targeting officer
61	OTELE ALIMA Peter John	Targeting officer
62	MAGNE FOMET Anastasie	Targeting officer
63	DIBOULE NDEME Charles Deni	Targeting officer
64	ZE NTIMA Elvire	Targeting officer
65	BISSA NKALE Dany	Targeting officer
66	NTENGAM ABILOU	Targeting officer
67	KANE Gilles	Targeting officer
68	MVONDO Thomas	Targeting officer
69	DJUIDJE SOOPTEOOA Ernestine	Targeting officer
70	KPWANG EYINGA Alphonse	Targeting officer
71	AVOZO'O ANGO Jacques Méréimé	Targeting officer
72	KAKA NGOH Marie	Targeting officer
73	FONWE TAGUEU	Targeting officer
74	KENFACK AZAMO	Targeting officer
75	WEMBE Samuel	Targeting officer
76	SIMO Patrick	Targeting officer
77	TADJUIDJE Jean Paul	Targeting officer
78	TCHUENDEM YOUSMI Hélène	Targeting officer
79	TAGNE Chamberlin	Targeting officer
80	WETCHUENT EGAMNAN Chanceline	Targeting officer
MINISTRY OF TOURISM AND LEISURE		
81	HAMADOU ABBO,	Director of General Affairs, COVID-19 Focal Point
82	OUMAROU SANDA ABOUBA-KAR	Regional Delegate of Tourism for the Adamawa
83	NASSERHAMADAMA	Regional Delegate of Tourism for the East
84	KODJI DELI	Regional Delegate of Tourism for the Far North
85	MBOUA Jacques	Regional Delegate of Tourism for the Littoral
86	SAKINATOU SAMIRA	Regional Delegate of Tourism for the North
87	NGOUPAYOU née ADIDJA NGOU-TANE	Regional Delegate of Tourism for the West
88	EKOVA FANY	Regional Delegate of Tourism for the Adamaoua
89	MBANLE BAKARY	Head of the Budget and Material Department of MINTOUL
90	TCHANGOU DEMANGA Ludovic	Head of Public Contracts, MINTOUL
91	MONEZE Ernestine	Store accountant, MINTOUL
MINISTRY OF SECONDARY EDUCATION		

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92	Prof. NKOA Pierre	Director of Financial and Material Resources, Focal Point
93	FAOUSIATOU	Computer science teacher at the Government Bilingual High School of Domayo
Regional Delegation of Adamaoua		
94	ASSANA MATHIAS	Regional delegate
95	NTYAN AFANE JEAN JOEL	Head of Equipment
96	RAMANI PIERRE	Head of Budget Department
97	APOUAMOUN JEAN JACQUES	Dean of Studies at the Government Bilingual High School of Malang
98	LANGSI MILYCENT née KUGAHME	Vice Principal, the Government Bilingual High School of Malang
99	SOUADATOU MOHAMADOU	Discipline master at the Government High School of Ngaoundéré Mardock
Regional Delegation of East		
100	BEDJABO SIMPLICE	Regional delegate
101	MINYEM NARCISSE	Head of the School Equipment, Infrastructure and Materials Department
102	ENGUENE MARIE	Store accountant
103	EBANGA SAMUEL	Principal
104	KOULBOUT REINE	Principal
105	SANDA DIM	Representative of the Service Provider

106	DERENG MOUENGUI	Principal at the Government Bilingual High School of Bonis
107	MOHAMED AZIZ	Discipline master at the Government Bilingual High School of de Bonis
Regional Delegation, Far North		
108	WANGBOUSSOUM PIERRE	Regional delegate
109	YOUALISSAM	Headmaster of the Government Bilingual High School of Domayo
110	FAOUSIATOU	Computer Science Teacher, the Government Bilingual High School of Domayo
Regional Delegation of North		
111	SAIDOU née HADJIDJATOU SADJO	Regional delegate
112	AMADOU HAMAN	Principal at the Government Bilingual High School of Garoua
113	MOHAMADOU née AISSATOU YAOUBA	Dean of studies at the Government Bilingual High School of Garoua
114	DANGUE RICHARD	Dean of studies at the Government Bilingual High School of Kollere
MINISTRY OF STATE PROPERTY, SURVEYS AND LAND TENURE		
Divisional Delegate, Bertoua		
115	NKPWATT JEAN CLAUDE	Divisional Delegate
116	TCHAMBA MBIYA MICHAEL	Head of the Heritage Department
MINISTRY OF YOUTH AFFAIRS AND CIVIC EDUCATION		
117	TERRESTRA NANG Jacques Ad-elain	Regional Delegate, Littoral

118	SALI BEDI	Subdivisional Delegate, Douala 1
119	WAFO Joséphine	Subdivisional Delegate, Douala 2
120	TCHUEN Nicole	Subdivisional Delegate, Douala 3
121	TCHENGANG Olive	Head of the General Affairs Department at the Regional Delegation of West
122	KENENC TAWAMBA Albert	Head of the Department of Civic Education and National Integration in the West
123	EBINEBENYE Marie-Cécile	Subdivisional Delegate, Bafoussam I
124	MATOU Mvéline	Subdivisional Delegate, Bafoussam II
125	FANGUE NZEUGAH Hubert	Subdivisional Delegate, Bafoussam III
126	METTOU Marie Annick épouse EYA	Regional Delegate, South
127	MBAZOA Georges	Subdivisional Delegate, Ebolowa II
128	MELI Arnaud Ghislain	Subdivisional Delegate, Ebolowa I
MINISTRY OF DECENTRALISATION AND LOCAL DEVELOPMENT		
129	ANTIBE Alain Michel	Director of General Affairs, Focal Point
130	MVOGO Alain Thierry	Deputy Director of Local Taxation
MINISTRY OF MINES, INDUSTRY AND TECHNOLOGICAL DEVELOPMENT		
131	ZEMBES Olivier	Head of Department
132	IPODA Sylvio	Executive of the Production Directorate, Focal Point
MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT		
133	FOUDAMA	Focal Point
134	Pélitique MEGUERE	Store accountant
MINISTRY OF LIVESTOCK, FISHERIES AND ANIMAL INDUSTRIES		
135	Dr TAÏGA	Minister
136	BESSONG Laura EGBE	Focal Point
137	Dr ERAYAVAI BOUBA FRANCOISE	Regional delegate
138	Dr Abel WADE	General Manager LANAVET
139	Dr ABDOU MAHAMAT	Production Manager LANAVET
140	DICKSON JUMBO S.	Deputy Production Manager LANAVET
141	POUEME NAMEGNI RODRIQUE	Deputy Production Manager LANAVET
MINISTRY OF SOCIAL AFFAIRS		
142	AMBE AGELICA	DPPHPA
143	BALOG Politiquera Joseph C.	DAG
144	SANDJOK Annie P	S/D

145	ANDA ABANG Christian C.	C/SMP
146	DONGMO Augustin	CM/CAB
147	BEFOMBO Théophile	Executive worker
MINISTRY OF WOMEN’S EMPOWERMENT AND THE FAMILY		
148	NDZANA BILOA Alain Symphorien	Director of General Affairs, Focal Point
MINISTRY OF TRANSPORT		
149	BIKANDA Eric Benoît	Director of General Affairs
MINISTRY OF FINANCE		
DIRECTORATE GENERAL OF TAXES		
150	EBOUNE Bertrand	Head of the Legislation Unit
151	AMADOU MOHAMAN	Head of the Legal Division
152	MBUWIR TAANKAR	Head of the Taxes Refund and restitution unit (CRRIT)
153	MENGUELE Jean Paul	Director of the DGE
154	EVINA EYA	Tax Revenue Collector, DGE
155	WARA MBOG Jean Herbert	Power of Attorney No. 1 DGE
156	DJAMEL Olivier	Tax Revenue Collector CIME / Bonanjo
DIRECTORATE GENERAL OF THE TREASURY, FINANCIAL AND MONETARY CO-OPERATION		
157	MBAZOA Alice Pancrace	Special Paymaster of the COVID-19 SAA
158	Dr SOROK A BOL Patrick Gérard	Authorized Agent No. 1 Central Treasury of Maroua 1
159	MOUSTAPHA GARGA	Treasurer Paymaster General, Maroua 2
DIRECTORATE GENERAL OF THE BUDGET		
160	EDOU ALO’O CYRILLE	Director-General of the Budget
161	TABENYANG née Augusta NJOCK ARREY	Head of the Budgetary Control, Audit and Quality of Expenditure Division, Financial Controller of the Lean Circuit
MINISTRY OF PUBLIC WORKS		
Regional Delegation of Far North		
162	WASSAH ALBERT	Deputy Director of Roads

OFFICIALS OF REGIONAL AND LOCAL AUTHORITIES

N	NAMES AND SURNAMES	FUNCTION	LOCAL AUTHORITIES
163	LENGUE MALAPA	Mayor	Douala 1
164	NDEFONKOU Daniel	Mayor	Bafoussam 3
165	MFEUNGWANG Richard	Mayor	Douala 5
166	MAPTUE FOTSO	Mayor	Bandjoun
167	NGO BIEND Perpétue	Secretary General	Bafoussam 1
168	NGASSOP FAMMEGNE	Secretary General	Bayangam
169	JIOF Edouard	Secretary General	Njombe-Pendja

III. COMPANY MANAGERS

N	NAMES AND SURNAMES	FUNCTION	INSTITUTION
170	AMOBE Janvier	Customer Service Officer	SESAME SARL
171	KENFACK Robert	General Manager	TRANSATOU SARL
172	Alexandre DAVOULT	DAF	CIFM Sarl / PALLISCO Sarl