



Republic of Cameroon  
Peace-Work-Fatherland



**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

**2021** financial  
year

**THIRD REPORT**

**MARCH 2023**

# **AUDIT BENCH OF THE SUPREME COURT**

## **THIRD AUDIT REPORT OF THE COVID- 19 SPECIAL FUND FOR THE 2021 FINANCIAL YEAR**

**March 2023**

The Audit Bench of the Supreme Court adopted this third report on the audit of the use of the resources of the Special National Solidarity Fund to fight the Coronavirus and its economic and social impacts for the 2021 financial year following the deliberation in Chambers of Thursday 16 March 2022, on the report of Mr Théodore MBENOUN, President of the First Division.

Sitting in chambers, the committee was composed as follows:

**Chairman:**

Mr YAP ABDOU, President of the Audit Bench,

**Members:**

Mrs WACKA née FOFUNG Justine NABUM, President of the 3rd Division;

Mr MBENOUN Théodore, President of the 1st Division, General Coordinator of the audit;

Mr NGATCHA Isaïe, President of the 4th Division;

Mr NDJOM NACK Elie Désiré, President of the 2nd Division;

Mrs TCHOQUESSI née NJONKOU MANGWA Rose Justice of the Supreme Court;

Mr MANGA MOUKOURI Isaac, Master of the Supreme Court;

Mr YEBGA MATIP Emmanuel, Master of the Supreme Court;

Mr NDONGO ETAME David, Master of the Supreme Court ;

Mr DJOKO André, Master of the Supreme Court;

Mr MIKONE Martin Bienvenue, Master of the Supreme Court;

Mr OUMAROU ABDOU, Masters of the Supreme Court.

The Legal Department was represented by Mrs. MEYE Marie née NNOMO ZANGA, Mr. NIBA George AMANCHO, MrONANA ETOUNDI Félix, Advocates General.

Mr OUWE MISSI Martial Milhaud, Registry Administrators, Division Registrar, took the minutes.

The audit work was conducted under the general supervision of the President of the Audit Bench, who appointed a General Coordinator and set up five work teams composed of Legal and Judicial Officers and Audit Assistants headed 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 GAHGWANYIN, Trainee Commissioners of Audit.

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

## TABLE OF CONTENTS

<b>LIST OF CHARTS.....</b>	<b>9</b>
<b>ACRONYMS AND ABBREVIATIONS .....</b>	<b>10</b>
<b>SUMMARY .....</b>	<b>13</b>
<b>RECOMMENDATIONS.....</b>	<b>17</b>
<b>GENERAL INTRODUCTION.....</b>	<b>18</b>
<b>PART 1 - SCOPE OF THE AUDIT.....</b>	<b>19</b>
1. Two first audits conducted in 2020 have already focused on the Special National Solidarity Fund .....	20
1.1. The first audit focused on the interventions of three (03) ministries (MINSANTE, MINRESI and MINFI) under the Special Fund in 2020.....	20
1.2. The second audit focused on the interventions of other ministries in 2020....	21
2. The third audit covers all ministries and identifies a new breach of the principle of budgetary annuality .....	22
<b>PART 2 – A TASK FORCE-LED RESPONSE FROM MARCH 2021: IMPROVED EFFICIENCY FOR CONTRACTS, BUT STRATEGIC MANAGEMENT IS STILL INSUFFICIENT .....</b>	<b>23</b>
3. A steering structure created at the Presidency of the Republic.....	24
3.1. A steering structure announced by a letter from the Presidency of the Republic .....	24
3.2. Undefined missions, but focused in practice on part of the MINSANTE contracts .....	25
4. Areas for improvement in the effectiveness of the health response system .....	26
4.1. Greater speed in the processing and payment of expenditures incurred by the TASK FORCE.....	26
4.1.1. Accelerated processing by the financial controller of the streamlined circuit .....	26
4.1.2. Compliance with payment deadlines .....	28
4.2. Regularization and settlement of outstanding payments for the 2020 financial year .....	29
4.3. Better price control.....	30
5. Insufficient strategic management.....	30
5.1. The Secretary General of the Presidency of the Republic, chief authorising officer of the COVID-19 CASE.....	30

5.2.	Lack of a National Health Response Plan, a strategic reference document	31
5.3.	Insufficient coordination with MINSANTE	32
5.3.1.	<i>The Director of Disease Control at MINSANTE, the link between the TASK FORCE and the operational management of the health response</i>	32
5.3.2.	<i>A partial vision of MINSANTE needs in the fight against the pandemic in 2021</i>	32
5.3.3.	<i>Contracts awarded directly by MINSANTE, without coordination with the TASK FORCE</i>	33
5.4.	Lack of budget forecasts and optimal allocation of resources to administrations, in the absence of a decree to allocate appropriations	33
5.5.	Lack of strategic steering for the economic and social response	34
6.	Excessive use of the cash advance procedure	34

### **PART 3 - MANAGEMENT OF THE SPECIAL NATIONAL SOLIDARITY FUND ..... 36**

7.	Poor transparency in the management of the Special Fund	37
7.1.	The principle of budgetary annuality once again ignored	37
7.2.	A management account of the 2021 financial year not produced by the specialized paymaster at the end of February 2023	37
7.3.	Files eligible for the Special Fund to the tune of CFAF 11,4 billion, which have not been the subject of a commitment of expenditure	38
7.4.	Bank and Treasury accounts not closed	39
7.4.1.	Bank accounts	39
7.4.2.	Treasury Account No. 470552	39
7.5.	A difficult evaluation of donations in kind that can be linked to the 2021 financial year	41
7.5.1.	The UNESCO emergency response project for basic education	41
7.5.2.	USAID/WHO/FAO project for the North West and South West Regions	41
8.	2021 accounts reconstituted at CFAF 151.9 billion in resources and CFAF 142.3 billion in jobs	42
8.1.	A complex reconstitution	42
8.2.	SAA surplus balance of CFAF 9.5 billion, but largely fictitious	43

### **PART 4 – MANAGING THE HEALTH RESPONSE TO THE PANDEMIC ..... 45**

9.	Acquisition of screening tests for a total of CFAF 23.783 billion	46
9.1.	CFAF 20 billion for the acquisition of rapid screening tests (RST) at varying prices	47
9.1.1.	- Lack of approval of the price of the tests	47
9.1.2.	- Inappropriate assumption of transport and handling costs in addition to 2 contracts	48
9.1.3.	The particular case of the MEDILINE MEDICAL CAMEROON SA contract signed by the MINSANTE: an additional cost of CFAF 5.491 billion	49
9.2.	The acquisition of PCR tests by the TASK FORCE at varying prices	49
9.3.	The use of the Special Committee for the Validation of Reference Prices and Tariffs is questioned	50
9.4.	The execution of contracts for the acquisition of PCR and RSTs tests	50
9.5.	A partial view of the testing policy	51
9.5.1.	- Statistical data recorded in the testing centres, but not centralised	51
9.5.2.	- In airports: systematic testing on arrival, contrary to ministerial directives	51
10.	- Immunization policy	55
10.1.	The supply of 3.343 million doses of vaccine in 2021	55
10.1.1.	GAVI-COVAX Convention: 1.380 million doses received	56

10.1.2. African Vaccine Acquisition Trust (AVAT) initiative of the African Union: 763,000 doses received .....	57
10.1.3. Bilateral cooperation with China: 1.2 million doses received .....	58
10.2. An immunization campaign that mobilized CFAF 69.298 billion in resources, of which CFAF 17.939 billion was paid for by the State .....	58
10.3. The implementation of the immunization campaign.....	59
10.3.1. A campaign aimed at the target populations .....	59
10.3.2. Unsatisfactory vaccination coverage, with 06% of the target population by 31 December 2021 .....	60
11. Management of medical equipment procurement contracts by the CCOUSP	61
12. Hospital care facilitated by the limited number of cases .....	63
12.1. Two waves of COVID-19 during 2021 .....	63
12.2. Clinical management that did not overwhelm hospital services .....	63
12.3. With 83,389 new cases and 1,407 deaths, the case fatality rate for COVID-19 was 1.7% in 2021 .....	65
12.4. A pandemic that remained under control at the end of 2022.....	66

## **PART 5 – AN ECONOMIC AND SOCIAL COMPONENT OF THE RESPONSE THAT WAS POORLY STEERED AND FAR FROM THE INITIAL GOALS .....68**

13. An economic and social component that accounted for 20.8% of the expenditure in 2021 .....	69
14. Ambitions often revised downwards.....	71
14.1 The case of the Ministry of Economy, Planning and Regional Development (MINEPAT).....	71
14.1.1. Support to enterprises .....	71
14.1.2. Assistance to vulnerable households.....	72
14.1.2.1. Targeting and registration of the 80 000 beneficiary households.....	72
14.1.2.2. Scheme management.....	72
14.1.2.3. A first instalment of CFAF 3.6 billion paid to 80,000 beneficiary households with excessive management fees .....	72
14.1.2.4. Difficulties related to the closing of the mobile money service Yup Cameroon.....	73
14.2. The case of the Ministry of Social Affairs (MINAS) .....	73
15. In contrast, the Ministry of Small and Medium sized Enterprises, Social Economy and Handicraft (MINPMEESA) led a dynamic action .....	74
15.1. CFAF 2 billion allocated to 429 craftspeople and 291 SMEs.....	74
15.2. An evaluation that highlights the effectiveness of the system.....	75

## **PART 6 - IMPLEMENTATION OF MEASURES MARKED BY RECURRENT BAD PRACTICES .....76**

16. Poor involvement of operational managers in the expression of needs and the execution of works and services.....	77
16.1. MINEDUB: A confusion in the location of a school that was to benefit from works .....	77
16.2. MINEDUB: External actors competing with companies awarded contracts .....	77
16.3. MINTOUL: Difficulty targeting the beneficiaries of the support .....	78
16.4. MINPMEESA: Inadequate regional distribution of aid .....	78

17. Delays in the execution of works, products and services, and the absence of penalties .....	78
17.1. MINEDUB: recurrent delays, without the contracting authority implementing the procedures in case of exceeding deadlines .....	78
17.2. Universities of Ngaoundere and Bamenda: contracts with delivery delays of 115 days and 29 days respectively.....	79
17.3. MINESEC: contracts awarded in a hurry and not delivered 18 months after they were signed.....	79
18. Contracts not terminated more than a year after deficiencies were noticed.....	81
18.1. MINEDUB: unexecuted contracts and abandoned works .....	81
18.1.1. Contracts not executed as at 31 December 2021 .....	81
18.1.2. Rehabilitation and construction works abandoned by contractors.....	82
18.2. - MINEPIA: Ten contracts and jobbing orders not executed in May 2022 .....	84
19. Poor stores accounting.....	85
19.1. MINEDUB: Insufficient rigour in stores accounting.....	85
19.2. University of Ngaoundere: Non-implementation of regulations .....	85
20. Insufficient supporting documents .....	86
20.1. Absence of work acceptance report at the University of Bamenda.....	86
20.2. Absence of signatures and approvals on the final invoice of a MINESEC contract .....	86
21. Lack of rigour in the monitoring of contracts and accounting information .....	86
21.1. MINESEC: Inconsistency between the subject of contracts and their contents.....	86
21.2. MINESEC: Erroneous data published on contract amounts .....	87
21.3. COVID-19 vaccination cost estimated by MINFI in an uncertain way.....	88
<b>GENERAL CONCLUSION .....</b>	<b>89</b>
<b>LIST OF PERSONS INTERVIEWED.....</b>	<b>92</b>
1. CENTRAL AND DEVOLVED SERVICES OF ADMINISTRATIONS .....	92
2. GENERAL MANAGERS OF ENTERPRISES .....	98

## LIST OF TABLES

Table 1 : Expenditures authorized by the TASK FORCE in 2021 .....	25
Table 2: Time limit for affixing the Financial Controller's visas to the TASK FORCE's draft contracts .....	27
Table 3 : Payment period for contracts awarded by the TASK FORCE .....	28
Table 4: Special National Solidarity Fund - 2021 financial year.....	42
Table5: Contracts on tests awarded by the TASK FORCE in 2021 .....	46
Table 6: Additional cost of acquisition of PCR tests.....	50
Table 7: Status of screening at Cameroon airports in 2021 .....	52
Table 8: COVAX vaccines received in 2021 under the Expanded Programme on Immunisation (EPI) .....	56
Table 9: COVAX cold chain equipment as at 31.12.2021 .....	56
Table 10: Financial data for the COVID immunization (in billions of CFA francs) .....	58
Table 11: Quantity of vaccines supplied as of 31 December 2021 .....	60
Table 12: Vaccination coverage by region as of 29 December 2021 .....	60
Table 13: Procurement contracts for medical equipment.....	61
Table 14: Delivery of medical oxygen cylinders as of 1 July 2022 .....	62
Table 15: Clinical management of patients in 2021 .....	63
Table 16: Confirmed cases, deaths and recoveries by region between March 2020 and 29 December 2021 .....	65
Table 17: Confirmed cases, deaths and recoveries by region between 23 December 2020 and 29 December 2021 .....	66
Table 18: Clinical management of patients in 2022 .....	66
Table 19: Expenditure committed by public administrations in 2020 and 2021 under the Special Fund and their own budgets .....	69
Table 20: Situation for the construction of blocks of 03 classrooms and 02 offices .....	79
Table 21: Work abandoned by the service providers or at a standstill .....	83
Table 22: Situation of ten contracts awarded by MINEPIA and not delivered .....	84
Table 23: Discrepancy between the amounts published and those contained in the contracts awarded by MINESEC .....	87



## **LIST OF CHARTS**

Graph 1: evolution of positive cases detected at airports during the year 2021 .....	54
Graph 2: evolution of confirmed cases by epidemiological week, 04 march 2020 to 29 december 2021 .....	63

## **ACRONYMS AND ABBREVIATIONS**

<b>AFD</b>	French Development Agency
<b>AfDB</b>	African Development Bank
<b>BCA</b>	Administrative purchase order
<b>BDEAC</b>	Central African States Development Bank
<b>BEAC</b>	Bank of Central African States
<b>BGFI BANK</b>	Banque Gabonaise et Française Internationale
<b>IsDB</b>	Islamic Development Bank
<b>WB</b>	World Bank
<b>COVID-19 SAA</b>	Special Appropriation Account titled Special National Solidarity Fund to fight the coronavirus and its economic and social impact
<b>AB</b>	Audit Bench of the Supreme Court
<b>CENAME</b>	National Supply Centre for Essential Medicines and Medical Consumables
<b>CNDT</b>	National Committee for the Development of Technologies
<b>CCOUSP</b>	Public Health Emergency Operations Coordination Centre
<b>CPC</b>	Centre Pasteur of Cameroon
<b>SCC/AB</b>	Supreme Court of Cameroon/Audit Bench
<b>DGB</b>	Directorate-General of the Budget

<b>DGT</b>	Directorate General of Taxes
<b>DGSN</b>	General Delegation for National Security
<b>DGTFMC</b>	Directorate General of the Treasury, Financial and monetary Cooperation
<b>DRSP</b>	Regional Delegation of the Ministry of Public Health
<b>EMPC</b>	Medical Management Equipment
<b>PPE</b>	Personal Protective Equipment
<b>FAO</b>	Food and Agriculture Organisation
<b>IFAD</b>	International Fund for Agricultural Development
<b>IMF</b>	International Monetary Fund
<b>FSSN or Special Fund:</b>	Audit of the Special National Solidarity Fund to fight the coronavirus and its economic and social impact
<b>INTOSAI</b>	International Organization of Supreme Audit Institutions
<b>IRAD</b>	Agricultural Research Institute for Development
<b>LANACOME</b>	National Drug Control Laboratory
<b>LNSP</b>	National Public Health Laboratory
<b>MINADER</b>	Ministry of Agriculture and Rural Development
<b>MINAS</b>	Ministry of Social Affairs
<b>MINCOMMERCE</b>	Ministry of Trade
<b>MINCOM</b>	Ministry of Communication
<b>MINDDEVEL</b>	Minister of Decentralisation and Local Development
<b>MINEPAT</b>	Minister of Economy, Planning and Regional Development
<b>MINEDUB</b>	Ministry of Basic Education
<b>MINEPIA</b>	Ministry of Livestock, Fisheries and Animal Industries
<b>MINESEC</b>	Ministry of Secondary Education
<b>MINESUP</b>	Ministry of Higher Education

<b>MINJEC</b>	Ministry of Youth Affairs and Civic Education
<b>MINAT</b>	Ministry of Territorial Administration
<b>MINFI</b>	Ministry of Finance
<b>MINMIDT</b>	Ministry of Mines, Industry and Technological Development
<b>MINPMEESA</b>	Ministry of Small and Medium sized Enterprises, Social Economy and Handicraft
<b>MINPROFF</b>	Ministry of Women's Empowerment and the Family
<b>MINSANTE</b>	Ministry of Public Health
<b>MINT</b>	Ministry of Transport
<b>MINTOUL</b>	Ministry of Tourism and Leisure
<b>MINTS</b>	Ministry of Labour and Social Security
<b>MS</b>	Special contract
<b>LCS</b>	Special jobbing order
<b>WHO</b>	World Health Organization
<b>PEA-JEUNES</b>	Youth Agropastoral Entrepreneurship Promotion Programme
<b>ICBP</b>	Presidency of the Republic of Cameroon
<b>PS SAA COVID-19</b>	COVID-19 SAA Specialized Paymaster
<b>PS MINSANTE</b>	Specialised Paymaster at the Ministry of Public Health
<b>PTF</b>	Technical and Financial Partners
<b>TF</b>	TASK FORCE
<b>TG</b>	Regional Treasury
<b>UBA</b>	United Bank of Africa
<b>UNOPS</b>	United Nations Office for Project Services
<b>USAID</b>	United States Agency for International Development
<b>EU</b>	European Union

## SUMMARY

This report covers the audit of the management of the “**Special National Solidarity Fund to fight the Coronavirus and its economic and social impacts**” for the 2021 financial year. The Audit Bench produced two reports relating to the 2020 financial year, on 4 June 2021 and 22 September 2022 respectively. These reports are available on its website<sup>1</sup>.

At the end of this third phase, the Audit Bench made six (06) main observations:

- **FIRST**, the organization of the response to the pandemic that prevailed in 2020 was significantly modified as of March 31, 2021, when a "TASK FORCE" housed at the Presidency of the Republic was established. This Task Force focused on awarding contracts in the health sector, monitoring their payment, and making funds available to structures under MINSANTE. Compared to the contracting body housed at MINSANTE in 2020, contract management improved, notably with shorter administrative processing and payment times, the regularization of outstanding payments for contracts awarded in 2020 to the tune of **CFAF 300 million**, and better control of prices compared to those for the 2020 fiscal year. However, as the Audit Bench had already noted in 2020, the strategic management of the response to the pandemic remained unsatisfactory, with insufficient coordination between the TASK FORCE and MINSANTE and a lack of strategic management of the economic and social component of the response. In 2021 the price validation committee of MINCOMMERCE was once again unable to fully play its role
- **SECONDLY**, 76.5% of the COVID-19 SAA expenditure of **CFAF 142.3 billion** i.e. **CFAF 108.9 billion**, recorded in 2021 was devoted to the health component. The implementation of the vaccination programme was the flagship measure for the 2021 financial year, costing **CFAF 69.3 billion**, while **CFAF 23.7 billion** were spent on the purchase of **2.990 million** tests. On the other hand, the Audit Bench observed that the economic and social components of the response to the pandemic carried out by eleven (11) ministries resulted in a modest amount of expenditure, with a very weak impact. The main actions come from the three (03) ministries in charge of education: MINEDUB (**CFAF 5.7 billion**), supplemented by a UNESCO programme (**CFAF 7.2 billion**), MINESEC (**CFAF 3.8 billion**) and MINESUP (**CFAF 2.101 billion**). Assistance to small and medium-sized enterprises, social and family economy organizations and craftsmen (**CFAF 2 billion** which benefited 720 enterprises) and vulnerable households (**CFAF 3.6 billion** to 80,000 households) remained limited in its ambition and implementation;
- **THIRDLY**, the results of the health policy to combat COVID-19 was rather positive, even if there is considerable room for improvement. The number of confirmed cases in 2021 was 83,389 and the number of deceased patients was

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<sup>1</sup> [www.chambrecomptes.cm](http://www.chambrecomptes.cm)

1,407<sup>2</sup>. The case-fatality rate of 1.7% was lower than the 2.4% case-fatality rate of the entire African continent in 2021. Patient intake in hospitals was controlled despite the two pandemic peaks recorded from late February to mid-May and from late August to late October 2021. At the height of the first pandemic wave, between April 15 and 21, the number of hospitalized patients peaked at 837, including 111 patients with a severe form COVID-19 -19; it reached 2,039 on 13 June 2020, a nearly threefold increase. That same week, 5048 patients received ambulatory care, i.e. without hospitalization. The vaccination campaign was launched thanks to the support of Technical and Financial Partners who allowed Cameroon to benefit from 3.343 million doses through three (03) agreements. But because of the population's reluctance to get vaccinated, only 1.032 million doses were actually used: 6% of people over 18 were vaccinated by the end of December 2021 and 10.2% by the end of December 2022, far from the 40% target set for the end of 2022. Clearly, the effectiveness of communication with respect to the target population was insufficient. As regards testing, the Audit Bench noted a lack of centralized statistics, which makes it impossible to accurately assess the effectiveness of the testing policy. Only statistics on border health posts were available in 2021. However, the Audit Bench questions the value of maintaining in 2023 a policy of systematic testing on arrival of international travellers, when they must provide a negative PCR test less than 72 hours or proof of vaccination on boarding, when the other African countries have all abandoned testing on arrival and when there were only two (02) patients hospitalized in the country at the end of October 2022

- **FOURTHLY**, MINEPAT's intervention alone summarizes the insufficient implementation of the economic and social components of the response to the pandemic. The "support to enterprises" component of MINEPAT programme, with a budget of **10 billion FCFA**, was not implemented. The "*social safety net for vulnerable households*" component, with a budget of **CFAF 16 billion**, was limited to a single instalment of **CFAF 3.6 billion** for 80,000 households, or **CFAF 45,000** per household, paid more than a year after the start of the pandemic. The Audit Bench also observed that the management costs of this aid amounted to **CFAF 1.243 billion**, i.e. a rate of 25.6%. In addition, the continuation of operations and reporting are complicated by the closing the mobile money service Yup Cameroon.
  
- **FIFTHLY**, the management of the Special Fund was neither efficient nor transparent. In 2020, the Audit Bench had already found a departure from the principle of budgetary annuality, without legal basis or accounting justification. Similarly, the 2021 financial year of the Special Appropriation Account, which

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<sup>2</sup> Against 446 patients who died in 2020, knowing that the pandemic had started in March 2020 and that the census of patients and deaths due to Covid-19 in the first months of the pandemic was uncertain, because of the initial difficulties of census taking.

began on 1 July 2021, apparently ended on 30 June 2022, since the COVID-19 SAA Specialized Paymaster had still not produced his 2021 management account by the end of February 2023. To restore budgetary orthodoxy and transparency of management, the Audit Bench was therefore led, for the second year in a row, to reconstitute the accounts of the Special Fund for the period from 1 January to 31 December 2021, which is a complex exercise, due in particular to the insufficient quality of the accounting documents submitted to it. In particular, the Audit Bench took into account MINFI's assertion that the general budget payment to the Special Fund amounted to **70.01 billion FCFA**, or 46.1% of the resources of the Special Appropriation Account in 2021. The Audit Institution could not verify this assertion, since these funds did not pass through the accounts of the Specialized Paymaster. Beyond that, the Audit Bench noted that there was no decree in 2021 to allocate the resources of the Special Appropriation Account to ministries, which led to the change in the management of the fight against the pandemic. As a result, ministries had no information enabling them to know how much money they had been allocated: there was no budget forecast, which did not allow for the optimal allocation of resources. In practice, administrations referred to the distribution decree of the 2020 financial year, which was no longer legally valid. Most of their expenditures were outside the budget allocated to them the previous year. The Audit Bench further noted the excessive use of the cash advance derogation procedure, which is limited to public expenditure paid before service and therefore without an accounting commitment. It was used exceptionally at the start of the pandemic, before the Special Fund became operational in September 2020. After that date, this procedure was no longer justified. The Audit Bench noted that it was, however, used massively in 2021, and that the absence of ex-post regularization of cash advances makes it impossible to know with a sufficient degree of certainty the situation of the budgetary execution of the response to the coronavirus pandemic.

- **SIXTHLY**, the Audit Bench again found anomalies in the execution of special contracts. This is in particular the case of the contract for the supply of **500,000** PCR tests by the company MEDILINE MEDICAL CAMEROON SA signed in February 2021 with the Ministry of Public Health at a unit price of **CFAF 17500**. This company had already applied this price in 2020 for these tests. This price is well above the benchmark of **CFAF 5 000** identified by the Audit Bench for PCR tests in 2021. The additional cost borne by the State amounts to **CFAF 6.25 billion**, which is in addition to the surplus of **CFAF 15.374 billion** the Audit Bench had identified for this same company in its first report for the 2020 financial year. However, as at 31 December 2022, the Specialized Paymaster had not paid this invoice. Other anomalies noted include the absence of signatures and approvals on the final invoice of a MINESEC contract. MINESEC jobbing order No. 166/20/LC/GG/MINSEC/DFRM/CIPM/2020 concerned the rehabilitation of classrooms and toilets in certain schools in the Littoral region. The first and final invoice amounted to **CFAF21.624 billion**. It was not signed by either the head

of the contract department or the contracting authority, nor did it include the approval of MINMAP.

\*

In conclusion, while this audit found that the implementation of the COVID-19 response resulted in fewer irregularities in 2021 than in 2020, the audited administrations do not always seem to have been performance-driven.

According to the Specialized Paymaster, the *“Special National Solidarity Fund to fight the Coronavirus and its economic and social impacts”* has not really worked. Expenditures related to the health response were therefore channelled through the State budget and no longer through the Special Appropriation Account dedicated to this objective.

Since the Special Fund did not operate in 2022 and there is no longer, as at the date of production of this report in 2023, a health emergency comparable to that which prevailed at the beginning of the pandemic, it seems reasonable to close this Special Appropriation Account which, in any case, was not intended to be permanent.

\*

**In the light of the above findings and at the end of its audit of the use of the resources of the FSSN for the 2021 financial year, the Audit Bench made six ((06)) recommendations. It also initiated one (01) procedure on budgetary and financial discipline.**

**This 2023 financial year, the Audit Bench will produce, a special report on the follow-up by the Executive to all the forty-eight (48) recommendations it made at the end of the three audits conducted on the use of resources allocated to the fight against the Coronavirus and its economic and social impacts.**



## **RECOMMENDATIONS**

### **TO THE PRIME MINISTER, HEAD OF GOVERNMENT**

- 1.** Seek the opinion of the Scientific Council on Public Health Emergencies on the relevance of maintaining rapid screening tests (RSTs) performed at the arrival of international flights at airports and land borders, and draw the consequences of this opinion.

### **TO THE MINISTER OF FINANCE**

- 2.** Ensure that the COVID-19 SAA Specialized Paymaster takes into account the transactions carried out in account No. 470552 held by the Specialized Paymaster of MINSANTE until its effective closure, in accordance with item 2.20. of Circular No. 220/C/MINFI of 22 July 2020.
- 3.** Cancel the proceedings of "pending" files, of the 2020 financial year, proposed for carry-forward to 2021 involving the following administrations: DGSN, MINDEF, MINCOM, MINT, MINMIDT, MINCOMMERCE, MINTSS.

### **TO THE MINISTER OF BASIC EDUCATION**

- 4.** Inform the Ministry of Finance of all modalities of UNESCO funding received under the "*COVID-19 Emergency Response Project in Basic Education in Cameroon*", as well as the COVID-19 SAA activities funded by UNESCO under this project.

### **TO THE MINISTER OF SOCIAL AFFAIRS**

- 5.** Completely fill out exit vouchers or discharge sheets for persons taking over donations in kind or in cash on behalf of associations, in order to identify them.

### **TO THE DIRECTOR GENERAL OF THE AUTONOMOUS SINKING FUND**

- 6.** Ensure that the donation of MTN and MasterCard foundations of eleven (11) million USD, or approximately six billion six hundred million (6,600,000,000) CFAF, is taken into account in the repayment of the debt of the State of Cameroon to AFREXIMBANK.

## General Introduction

The health crisis linked to the Coronavirus (COVID-19) pandemic which has been affecting Cameroon since March 2020, like all the countries in Africa and the world, prompted a strong response from the Government, through a Global Response Plan estimated at **CFAF 479 billion** over three years. Within this framework, Ordinance No. 2020/001 of 03 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 relaxation measures, the cost of which was estimated at **CFAF 114 billion** in 2020, and the creation of a Special Appropriation Account (SAA) called "Special National Solidarity Fund to the fight the Coronavirus and its economic and social impacts" with a budget of **CFAF 180 billion**, divided into 4 programmes involving 24 ministries.

Given the importance of this response plan for the health of the population and the national economy, the Audit Bench conducted two (02) audits covering the 2020 financial year. The first report focused on the health response to the crisis by the three ministries most involved, which incurred 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.

This report is the result of the third audit of the Special Fund. This audit was conducted at the request of the Prime Minister, Head of Government and in accordance with the Audit Bench's programme. It covers the 2021 financial year.

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

**PART 1 - SCOPE OF THE AUDIT**

## 1. Two first audits conducted in 2020 have already focused on the Special National Solidarity Fund

As part of its audit of the Special National Solidarity Fund for the financial year 2020, the Audit Bench of the Supreme Court has already produced two reports.

### 1.1. The first audit focused on the interventions of three (03) ministries (MINSANTE, MINRESI and MINFI) under the Special Fund in 2020

The Audit Bench deliberated on 4 June 2021 on a first audit report, which 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 and, to the tune of **CFAF 50 billion**, the Programme 972 “*economic resilience*”, implemented by MINFI in the form of a discharge of domestic debt.

In conclusion, the Audit Bench stressed that the Government's response to the pandemic was swift and that the national health system was able to accommodate and treat COVID-19 patients in 2020, whose number remained 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 is not in a position to say whether patients who had to be treated at home, because the hospitals concerned did not have buildings to isolate them, were systematically able to receive appropriate treatment.

This first audit identified major difficulties. The transfer of non-health information from the care centres to the Ministry of Health, which was poorly organized, limited the Ministry's strategic steering capacity and therefore the effectiveness of the health response. 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, as it did not allow for a complete and real-time overview of the ministries' actions. Finally, the awarding of special contracts was very opaque and conducive to numerous abuses, many of which are likely to be classified as criminal offences.

The use of this derogation procedure beyond July 2020 was costly. Keeping it is all the less justified as it has sometimes been slower and less effective than ordinary procedures. The Audit Bench stressed in particular the need to maintain the controls exercised by finance controllers, contract engineers and store accountants.

All of 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 with regard to the automation of the collection of accounting and financial information. The first report was accompanied by 30 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. In accordance with Law No. 2018/012 of 11 July 2018 on the Fiscal Regime of the State and other public entities, the Audit Bench decided to initiate fourteen proceedings for mismanagement.

In application of Law No. 2003/005 of 21 April 2003 to lay down the jurisdiction, organization and functioning of the Audit Bench of the Supreme Court and Law No. 2006/016 of 29 December 2006 to lay down the organization and functioning of the Supreme Court, the Audit Bench also decided to initiate 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.

## **1.2. The second audit focused on the interventions of other ministries in 2020**

A second audit report deliberated on 22 September 2022 looked on the one hand, at the activities carried out by 20 ministries during the 2020 financial year as part of the fight against the pandemic and, on the other hand, the tax easing measures with an estimated cost of **CFAF 114 billion** for the 2020 financial year.

The Audit Bench estimated the amount of expenditure actually incurred by 4 ministries in 2020 at **CFAF 10.799 billion**, while 16 other ministries did not incur any expenditure for that year, which reflects the shortcomings in the organisation of these administrations, which were unable to mobilise quickly in a situation of national emergency. It also noted a change in rules, which extended the expenditure of the Special National Solidarity Fund from the financial year 2020 to the first six months of the 2021 financial year. In addition to not having any legal basis or accounting justification and undermining the principle of budgetary annuality, this change compromises transparency and accountability which are the *raison d'être* of a Special Appropriation Account.

While respecting the principle of budgetary annuality, the Audit Bench had to recalculate the amount of the expenditure to be attached to this account for the 2020 financial year, without being able to use reliable accounting documents. While the management account of the Special Appropriation Account was not produced until 1 August 2022, documents submitted to the Audit Bench by the Specialised Paymaster did not make it possible to determine the amount of expenditures incurred by the 20 audited ministries as at 31 December 2020. In the end, the total expenditure made for the year 2020 under Covid-19 SAA was estimated by the Audit Bench at **CFAF 141.395 billion**, and the total revenue at **CFAF 161.837 billion**, leaving a positive balance at the end of the year of **CFAF 20.442 billion**, to be carried forward to the 2021 financial year.

The tax expenditure for the 2020 financial year, aimed at mitigating the effects of the pandemic, was estimated at between CFAF 2 billion and 4 billion, which remains a modest amount.

The Audit Bench made twelve (12) recommendations, and decided to initiate a proceeding for mismanagement.

## **2. The third audit covers all ministries and identifies a new breach of the principle of budgetary annuality**

This report is the third part of the audit of the Special National Solidarity Fund. It concerns the 2021 financial year and covers all the ministries involved in the health, economic and social response under the Government Response Plan, as well as the revenues allocated to this Fund.

As already pointed out, MINFI authorised the Special Fund to derogate without justification from the principle of budgetary annuality as of the 2020 financial year, which was closed on 30 June 2021. The Audit Bench was therefore obliged to reconstitute the accounts of the 2020 financial year, as they should be, with a closing of the financial year on 31 December 2020.

Consequently, the same difficulty is found in the presentation by MINFI of the accounts of the 2021 financial year, opened on 1 July 2021 and closed on 30 June 2022. The Audit Bench therefore reconstituted the accounts of the period from 1 January to 31 December 2021.

**PART 2 – A TASK FORCE-LED RESPONSE FROM MARCH 2021:  
IMPROVED EFFICIENCY FOR CONTRACTS, BUT STRATEGIC  
MANAGEMENT IS STILL INSUFFICIENT**

### 3. A steering structure created at the Presidency of the Republic

#### 3.1. A steering structure announced by a letter from the Presidency of the Republic

By Correspondence No. A263/SG/PR of 31 March 2021, the Minister of State, Secretary General of the Presidency of the Republic informed the Secretary General of the Prime Minister's Office (SGPM) of the establishment, by the President of the Republic, of a "TASK FORCE" on COVID-19.

According to the terms of the letter, the COVID-19 TASK FORCE was to be lodged at the Presidency of the Republic and composed as follows:

- a representative of the Prime Minister's Office (SPM);
- Two representatives of the Ministry for Public Health (MINSANTE);
- a representative of the Ministry of Territorial Administration (MINAT);
- a representative of the Ministry of Finance (MINFI);
- a representative of the Ministry of Defence (MINDEF);
- a representative of the General Delegation for National Security (DGSN).

Although the letter does not mention a representation of the Presidency of the Republic in the TASK FORCE, in practice, it included four members of the Presidency of the Republic, including two Technical Advisers who alternately held the presidency. A representative of MINSANTE was appointed Vice-president, without a document attesting to this appointment and determining the responsibilities associated with this function.

The representatives of MINSANTE and MINFI in the TASK FORCE were also not appointed by a written act of their hierarchy.

Following his correspondence of 31 March 2021, the Secretary General of the Presidency of the Republic, by Letter No.176/CF/SG/PR of 8 April 2021, informed the Secretary General of the Prime Minister's Office of the appointment by the President of the Republic of *"the Minister of State, Secretary General of the Presidency of the Republic as the authorizing officer of the Special National Solidarity Fund to fight the Coronavirus and its economic and social impacts"*.

**The Audit Bench underlines the significant change induced by these correspondences, with regard to the system so far in place.**

Circular No. 00000220/C/MINFI of 22 July 2020 specifying the modalities for organization, operation and monitoring and evaluation of the Special Fund still in force<sup>3</sup> prescribes in item 2.2 as follows: *"The Minister of Finance shall be the chief*

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<sup>3</sup> Circular No.00000242/C/MINFI of 30 December 2020 on Instructions relating to the Execution of Finance Laws, the follow up and Control of the execution of the Budget of the State and Other Public Entities for the 2021 Financial Year provides as follows: Expenditures of the Special National Solidarity Fund to fight the Coronavirus and its economic and social impacts (COVID-19 SAA) are

*Implemented in accordance with Circular No. 00000220/C/MINFI of 22 July 2020 specifying the modalities of organization, operation, monitoring and evaluation of the said fund"*.



authorising officer of COVID-19 SAA for revenue and expenditure. In this capacity, he/she shall centralise all the revenues and order all the expenditures of the said Account".

### 3.2. Undefined missions, but focused in practice on part of the MINSANTE contracts

According to the aforementioned letter of 8 April 2021, the TASK FORCE, a "structure that complements the existing system, shall be lodged at the Presidency of the Republic". The consequence of this elliptical formulation, given the positioning of the TASK FORCE, was to discharge the other ministers in charge of steering the response of their responsibilities, starting with the Prime Minister, the MINFI and the MINSANTE.

In practice, the COVID-19 TASK FORCE monitored part of the 22 health response contracts and made funds available to structures under MINSANTE. It appears that it took over the prerogatives of the working group set up by the Minister of Public Health by decision No. 0512/D/MINSANTE/cab of 4 May 2020, in lieu of the Tenders' Board. This group was chaired by the Head of the Studies and Projects Division of MINSANTE and was "responsible for examining and issuing a technical opinion on the draft contracts transmitted, formulating proposals on the prices applied, monitoring the contracting procedure, following up on the implementation of recommendations, and sending progress reports to the head of department".

In this respect, the COVID-19 TASK FORCE received the expression of needs of administrations, it received service providers and discussed with them, it pre-selected offers, and determined quantities and amounts. In the end, it proposed to the SGPR the name of the service provider to be selected.

On the other hand, the Audit Bench observed that this body was not interested in the economic and social response carried out by some twenty ministries (see Part 5 below). Its intervention was therefore partial.

It was mainly involved in the acquisition of tests and health equipment as well as in the provision of funds to various structures under the supervision of MINSANTE, notably the Centre for the Coordination of Public Health Emergency Operations (CCOUP) and the National Public Health Laboratory (LNHP), for **CFAF 25.99 billion** in 2021. However, the total expenditure of the Special Fund in 2021 was **CFAF 145.976 billion**. The intervention of the TASK FORCE therefore covered 17.8% of the total expenditure.

**Table 1 : Expenditures authorized by the TASK FORCE in 2021**

Nature of the expenditure	Number of transactions	Amount (in CFAF)
Contracts for the acquisition of tests	11	18,605,780,854
Contracts for the acquisition of medical equipment	08	4,268,029,950
Other contracts (digital vaccine management system, technical call centre management, meal delivery)	03	477,109,710
Provision of funds for MINSANTE structures	60	1,800,000,000

Reimbursement of transport and handling costs to certain service providers	02	840,000,000
<b>TOTAL</b>	<b>84</b>	<b>25,990,920,514</b>

*Source: COVID 19 TASK FORCE*

Of these **25.99 billion FCFA**, four (04) contracts **worth 2.06 billion FCFA** concerned the purchase of tests for the organization of the Africa Cup of Nations (AFCON) held in Cameroon in January 2022.

#### **4. Areas for improvement in the effectiveness of the health response system**

The establishment of a COVID-19 TASK FORCE lodged at the Presidency of the Republic made it possible to improve government management of the health response on several points, in particular:

- the expeditious processing and payment of expenditures incurred by the TASK FORCE;
- the regularisation and settlement of outstanding payments for the 2020 financial year;
- Better price control.

##### **4.1. Greater speed in the processing and payment of expenditures incurred by the TASK FORCE**

###### **4.1.1. Accelerated processing by the financial controller of the streamlined circuit**

According to Circular No.00000220/C/MINFI of 22 July 2020 specifying the modalities of organization, operation and monitoring and evaluation of the Special Fund, the maximum time to process a COVID-19 SAA expenditure document for the first stage, that is to say until the accounting commitment, is 13 days, and 43 days until the final stage of the accounting take over<sup>4</sup>.

In its second audit report of the Special Fund for the 2020 financial year, the Audit Bench noted the existence of a bottleneck at the level of the Financial Controller of the streamlined circuit, which resulted in extending the deadlines instead of shortening them. On a sample of 73 MINESEC files, 9 MINEDUB files and 15 MINADER files, the

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<sup>4</sup> Item 2.17 of the circular of 22 July 2020 specifying the modalities of organisation, operation and monitoring and evaluation of the Fund states as follows: *"The processing of expenditure files executed under the" Fund "shall obey the requirement of speed. To this end, the actors involved in the management of the Fund must ensure scrupulous compliance with the following deadlines:*

- *from the legal commitment to the accounting commitment: ten (10) days;*
- *from accounting commitment to liquidation: fourteen (14) days;*
- *from liquidation to authorization: three (03) days;*
- *from authorization to accounting take-over: fourteen (14) days'.*

In addition, there is a 72-hour period mentioned in item 2.13 of the same circular of 20 July 2020: *"Applications submitted to the Minister of Finance shall be examined within 72 hours of receipt"*.

average processing time by the Financial Controller of the streamlined circuit was 36 days instead of 13 days. In addition, there were delays in the stages up to accounting take-over.

In 2021, these errors were corrected for the thirteen (13) contracts awarded by the TASK FORCE. The requirement of swiftness from the legal commitment to the accounting commitment has been met, as shown in the table below:

**Table 2: Time limit for affixing the Financial Controller's visas to the TASK FORCE's draft contracts**

No	Special contracts Reference	Subject	Amounts in (CFAF)	Date of subscription and transmission to the financial controller	Date of approval by the financial controller	Date of Signature	Processing time (in days)
1	SPECIAL CONTRACT No.001/2021/MS-COVID19/MINSANTE/SG/DLMEP/CC OUSP/2021	SUPPLY OF 65,000 OTHER PLATFORMS PCR TESTS	1,137,500,000	27/04/2021	28/04/2021	29/04/2021	1
2	SPECIAL CONTRACT No.002/2021/MS-COVID19/MINSANTE/SG/DLMEP/CC OUSP/2021	SUPPLY OF PERSONAL PROTECTIVE EQUIPMENT	1,200,000,000	26/04/2021	28/04/2021	29/04/2021	2
3	SPECIAL CONTRACT No.003/2021/MS-COVID19/MINSANTE/SG/DLMEP/CC OUSP/2021	SUPPLY OF 35,000 ABBOTT PCR TESTS	420,780,854	27/04/2021	28/04/2021	29/04/2021	1
4	SPECIAL CONTRACT No.004/2021/MS-COVID19/MINSANTE/SG/DLMEP/CC OUSP/2021	SUPPLY OF 500,000 ABBOTT RAPID TESTS	2,500,000,000	27/04/2021	28/04/2021	29/04/2021	1
5	SPECIAL CONTRACT No.005/2021/MS-COVID19/MINSANTE/SG/DLMEP/CC OUSP/2021	SUPPLY OF 65,000 OTHER PLATFORMS PCR TESTS	1,137,500,000	27/04/2021	28/04/2021	29/04/2021	1
6	SPECIAL CONTRACT No.006/2021/MS-COVID19/MINSANTE/SG/DLMEP/CC OUSP/2021	SUPPLY OF PEC EQUIPMENT AND CONSUMABLES FOR COVID-19 PATIENTS	559,248,100	29/04/2021	28/04/2021	29/04/2021	1
7	SPECIAL CONTRACT No.007/2021/MS-COVID19/MINSANTE/SG/DLMEP/CC OUSP/2021	SUPPLY OF CONSUMABLES AND SMALL LABORATORY EQUIPMENT	588,390,950	27/04/2021	28/04/2021	29/04/2021	1
8	SPECIAL CONTRACT No.008/2021/MS-COVID19/MINSANTE/SG/DLMEP/CC OUSP/2021	SUPPLY OF PEC EQUIPMENT AND CONSUMABLES FOR COVID-19 PATIENTS	140,750,000	27/04/2021	28/04/2021	29/04/2021	1
9	SPECIAL CONTRACT No.011/2021/MS-COVID19/MINSANTE/SG/DLMEP/CC OUSP/2021	SUPPLY OF 250,000 BIOSYNEX RAPID TESTS	1,072,500,000	20/09/2021	11/10/2021	18/10/2021	20
10	SPECIAL CONTRACT No.017/2021/MS-COVID19/MINSANTE/SG/DLMEP/CC OUSP/2021	SUPPLY OF 25,000 SEQUENCING/PCR TESTS	362,500,000	13/01/2022	14/01/2022	14/01/2022	1

11	SPECIAL CONTRACT No.019/2021/MS-COVID19/MINSANTE/SG/DLMPEP/CCO USP/2021	SUPPLY OF 25,000 DIAGNOSTIC/PCR TESTS	725,000,000	13/01/2022	14/01/2022	14/01/2022	1
12	SPECIAL CONTRACT No.018/2021/MS-COVID19/MINSANTE/SG/DLMPEP/CCO USP/2021	SUPPLY OF CONSUMABLES AND SMALL LABORATORY EQUIPMENT	312,740,000	13/01/2022	14/01/2022	14/01/2022	1
13	SPECIAL CONTRACT No.016/2021/MS-COVID19/MINSANTE/SG/DLMPEP/CCO USP/2021	SUPPLY OF VARIOUS PERSONAL PROTECTIVE EQUIPMENT (GLOVES, MASKS, GOWNS, ETC.)	660,000,000	30/12/2021	14/01/2022	15/01/2022	14

**Sources:** Contracts, SP SAA/COVID-19

#### 4.1.2. Compliance with payment deadlines

The first audit report of the Special Fund for the 2020 financial year noted a significant volume of Covid-19 SAA outstanding payments amounting to **FCFA 30.244 billion** at 31 December 2020 for MINSANTE and MINRESI, with an underlying risk that the payment deadlines to the service providers significantly exceed the ninety (90) days limit set by Article 70(3) of Decree No. 2020/375 of 7 July 2020 on the general rules and regulations governing public accounting<sup>5</sup>.

The Audit Bench noted that out of the nineteen (19) liquidations and authorizations made by the TASK FORCE on the contracts it awarded, eighteen (18) were paid before the 90-day deadline, and one exceeded the deadline by three (03) days, as shown in the table below:

**Table 3 : Payment period for contracts awarded by the TASK FORCE**

No.	Purpose of the expenditure	Amounts in (CFAF)	Date of Signature	Liquidation Date:	Payment date	Time limit (in days)
1	SC No.002/2021/MS-COVID/MINSANTE/SG/DLMPEP/CCO USP/2021 PRC TASK FORCE: supply of individual equipment (single invoice)	1,200,000,000	29-Apr-21	23-June-21	11 Aug 21	49
2	SC No. 001/2021/MS-COVID/MINSANTE/SG/DLMPEP/CCO USP/2021 TASK FORCE PRC: provision of 65,000 PCR tests of other COVID-19 detection platforms (40% initial invoice)	455,000,000	29-Apr-21	23-June-21	10 Aug 21	48
3	SC No.003/2021/MS-COVID19/MINSANTE/SG/DLMPEP/CCO USP/2021 TASK FORCE PRC: supply of 35,000 tests from the Abbot detection platform COVID-19 (advance and initial payment 40%)	168,312,342	27-Apr-21	23-June-21	10 Aug 21	48
5	SC No.007/2021/MSCOVID19/MINSANTE/SG/DLMPEP/CCO USP/2021 TASK FORCE PRC: supply of consumables and small laboratory equipment (advance invoice 40%)	235,356,380	29-Apr-21	03-June-21	10 Aug 21	68
6	SC No.001/2021/MSCOVID/MINSANTE/SG/DLMPEP/CCO USP/2021 TASK	682,500,000	29-Apr-21	31 Aug 21	22-Sept-21	23

<sup>5</sup> Article 70(3) of Decree No.2020/375 of 7 July 2020 on the general rules and regulations governing public accounting "the statutory time limit for payment shall be ninety (90) days from the date of validation of the expenditure by the authorising officer. Any expenditure not paid within this period shall constitute an arrear and shall therefore be liable to a default interest.

	FORCE PRC: supply of 65,000 PCR tests of other COVID-19 detection platforms (second and final invoice)					
7	SC No.005/2021/MSCOV19/MINSANTE/SG/DLMPE/CCOUP/2021 PRC TASK FORCE: supplies of 65,000 PCR tests from other COVID-19 detection platforms (single invoice)	1,137,500,000	29-Apr-21	31 Aug 21	12-Nov-21	74
8	SC No.003/2021/MSCOV19/MINSANTE/SG/DLMPE/CCOUP/2021 TASK FORCE PRC: supplies of 35,000 tests of the Abbot COVID-19 detection platform (second and final invoice)	252,468,512	27-Apr-21	27-Oct-21	18-Jan-22	84
9	SC No.008/2021/MSCOV19/MINSANTE/SG/DLMPE/CCOUP/2021 TASK FORCE PRC: supply of equipment and consumables for the management of COVID-19 patients (first and final invoice)	140,750,000	29-Apr-21	27-Oct-21	18-Jan-22	84
10	SC No.007/2021/MSCOV19/MINSANTE/SG/DLMPE/CCOUP/2021 PRC TASK FORCE: supply of consumables and small laboratory equipment (second and final invoice)	353,034,570	29-Apr-21	01-Dec-21	18-Feb-22	80
12	SC No.012/2021/MSCOV19/MINSANTE/SG/DLMPE/CCOUP/2021 SUPPLY OF 250 000 BIORAD RAPID TESTS	1,250,000,000	11-Oct-21	19-Jan-22	03-Feb-22	15
14	SC No.014/2021/MSCOV19/MINSANTE/SG/DLMPE/CCOUP/2021 PRC TASK FORCE: Supply of 500,000 Abbots tests for COVID-19 detection	2,500,000,000	04-Jan-22	14-March-22	09-May-22	56
15	SC No.013/2021/MSCOV19/MINSANTE/SG/DLMPE/CCOUP/2022 PRC TASK FORCE: supply of 500,000 AG COVID-19 BIORAD tests	2,500,000,000	15 Dec 21	14-March-22	05-May-22	51
16	SC No.015/2021/MSCOV19/MINSANTE/SG/DLMPE/CCOUP/2021: TASK FORCE PRC Implementation of a digital security and authentication system against COVID-19	177,324,750	04-Jan-22	14-March-22	27-Apr-22	44
17	SC No.017/2021/MSCOV19/MINSANTE/SG/DLMPE/CCOUP/2021 TASK FORCE PRC: supply of 25,000 tests Applied Biosystem Taqpath COVID -19 (single invoice)	362,500,000	14-Jan-22	22-Apr-22	25-May-22	33
18	SC No.018/2021/MSCOV19/MINSANTE/SG/DLMPE/CCOUP/2021 PRC TASK FORCE: supply of consumables and small laboratory equipment (single invoice)	312,740,000	14-Jan-22	27-Apr-22	30-June-22	65
19	SC No.020/2021/MS-COV19/MINSANTE/SG/DLMPE/CCOUP/2021	5,000,000,000	04- Feb -22	29-March-22	30-June-22	93
<b>TOTAL</b>		<b>16,727 486,554</b>				

**Sources:** Contracts, SP SAA/COVID-19

Overall, it appears that the management of contracts by the TASK FORCE had a positive impact on the processing time of expenditure files executed under the SAA, as well as on the payment of the said expenditure by the Treasury, which enabled the State to limit the accumulation of arrears liable to default interest.

#### **4.2. Regularization and settlement of outstanding payments for the 2020 financial year**

The Audit Bench noted in its two (02) audit reports for the 2020 financial year that a certain number of expenses were incurred by administrations without complying with the procedures in force, that is in the form of an administrative purchase order, a jobbing order or a public contract. This was due to the prevailing emergency, particularly in the first half of 2020.

However, some service providers could not be paid by the Specialized Paymaster, due to the lack of conformity of their files.

In 2021, the TASK FORCE helped to regularize this expenditure by awarding contracts to the service providers concerned. This was particularly the case with Special Contract No. 009/2021/MS-COVID19/MINSANTE/SG/DLMPEP/CCOUSP/2021 for **CFAF 199,786,680** signed on 30 June 2021 with the company WELLDONE SARL for the technical management of call centres at CCOUSP during the 2020 financial year and Special Contract No.010/2021/MS-COVID19/MINSANTE/SG/DLMPEP/CCOUSP/2021 for **FCFA 99,998,280** signed on 18 October 2021 with the company CLUB MUNICIPAL for the delivery of meals to the Specialized Care Centre, Annex 2 of the Yaoundé Central Hospital (Former ORCA) during the 2020 financial year.

The Audit Bench notes that the TASK FORCE contributed to significantly clear the arrears resulting from the management of the pandemic in 2020.

### 4.3. Better price control

The acquisition of COVID-19 tests by the TASK FORCE was done at costs generally lower than those charged in 2020 for these strategic products in the Coronavirus response.

For RDTs, for example, the prices retained by the TASK FORCE were lower than those validated by the Special Commission of MINCOMMERCE, which allowed the State to make savings. By way of illustration, the special contract for the acquisition of 250,000 BIOSYNEX rapid tests from THE NYL COMPANY SARL was awarded at a unit price of **CFAF 4,290**, while the price validated by the Special Commission of MINCOMMERCE was **CFAF 5,000**, i.e. a total saving of **CFAF 177,500,000**.

Concerning PCR tests, despite the Special Commission of MINCOMMERCE which claimed its incompetence to rule on the requests emanating from the Presidency of the Republic refused to approve their price, the Audit Bench notes that out of five (05) orders initiated by the TASK FORCE, three (03) were placed at a price lower than that of **CFAF 17,500** criticized in 2020.

The Audit Bench notes, however, that the acquisition of the PCR tests resulted in an additional cost of **CFAF 2.218 billion**. This additional cost is lower than the **CFAF 15.374 billion** recorded in 2020.

## 5. Insufficient strategic management

### 5.1. The Secretary General of the Presidency of the Republic, chief authorising officer of the COVID-19 CASE

In the absence of formalities and written procedures, the Audit Bench reconstituted the decision-making process for contracts awarded at the initiative of the TASK FORCE as listed in Table 1 above, which involves several actors:

- the TASK FORCE shall examine the expression of needs submitted by the administration, receive service providers, pre-select tenders and determine the

name of the service provider as well as the quantities and amounts of the contract to be awarded;

- the Minister of State, Secretary General of the Presidency of the Republic shall sign a letter requesting that a contract be concluded with a designated company, and fix the quantities and prices of this contract;
- the contracting procedure is carried out by MINSANTE, within the framework of a special contract, knowing that signed contracts expressly stipulate that "the authority in charge of the authorisation and liquidation of expenditures shall be the Minister of State, Secretary General of the Presidency of the Republic";
- the Minister of State, Secretary General of the Presidency of the Republic shall carry out the liquidation of expenditures and directly order the COVID-19 SAA Specialized Paymaster to pay.

Given these elements, it appears clearly that the decision-making authority that assumed the prerogatives of chief authorizing officer of the COVID-19 SAA for the expenditures charged to the TASK FORCE in 2021 was the Minister of State, Secretary General of the Presidency of the Republic, even if the contracts were signed, upon delegation of the Minister of Public Health, by the Director of the fight against disease, epidemics and pandemics at MINSANTE. This interpretation is confirmed by the letter of the Minister of State, Secretary General of the Presidency of the Republic of 8 April 2021.

## **5.2. Lack of a National Health Response Plan, a strategic reference document**

The National Response Plan developed by MINSANTE for the 2021 financial year was not validated. In 2020, it was validated in consultation with the Minister of Finance, chief authorising officer of COVID-19 SAA expenditures under the coordination of the Prime Minister.

It is a document that defines the orientations, strategic objectives and priority actions to be financed as part of the health response against COVID-19 in Cameroon. It is also a reference document for all actors involved in the implementation of the response.

The absence of a key strategic document reflects uncertainties about the governance of the pandemic response, since the TASK FORCE, which was in charge from 8 April, did not consider it useful to validate it, while the Prime Minister and the Minister of Public Health considered that they no longer had the legal capacity to do so.

The absence of a National Health Response Plan affected the mobilization of actors from the health sector. It seemed to mark a disengagement of the state, at a time when the epidemic was far from being under control and when the WHO and international experts were calling on States to promote vaccination, the only effective way to combat the spread of the disease worldwide.

### **5.3. Insufficient coordination with MINSANTE**

#### **5.3.1. The Director of Disease Control at MINSANTE, the link between the TASK FORCE and the operational management of the health response**

During the 2020 finance year, the central administration of MINSANTE led the health management of the pandemic through a working group alongside the Secretary of State for Public Health in charge of the fight against epidemics and pandemics. This arrangement was modified in 2021, and the operational management of the pandemic in 2021 was refocused around the Centre for the Coordination of Public Health Emergency Operations (CCOUSP)<sup>6</sup>.

The CCOUSP is headed by the Director of Disease Control, who was also appointed Incident Manager for the health response to the COVID-19 pandemic by Order of 19 March 2020, and delegated contracting authority for jobbing orders, special contracts, and administrative purchase orders as part of the COVID-19 response by order of 14 April 2021<sup>7</sup>.

It is this same official who was appointed "verbally" by the Minister of Public Health as one of the representatives of MINSANTE to the TASK FORCE, and who ensured the link between the TASK FORCE, the CCOUSP and MINSANTE.

#### **5.3.2. A partial vision of MINSANTE needs in the fight against the pandemic in 2021**

The Programme Budget Implementation Guide provides that the generic procedure for the execution of the public expenditure shall begin with the expression of needs of the recipient administration.

Item 2.3 of Circular No.00220/C/MINFI of 22 July 2020 prescribes that "*the Focal Points shall be responsible for the technical preparation of the files underlying the requests of sectoral ministerial departments addressed to the Minister in charge of finance*". However, the MINSANTE Focal Point indicated that he had not been involved in the identification of the needs.

In his Correspondence No. 233/MINSANTE/CAB of 21 October 2021, the Minister of Public Health indicates for his part that the TASK FORCE worked directly with hospitals and structures under the supervision of its ministerial department. Thus, the Administrator of the National Public Health Laboratory (LNSP) provided the Audit Bench with forms of expression of needs intended for the TASK FORCE.

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<sup>6</sup> Article 2 of Order No.051/PM of 12 May 2020 of the Prime Minister establishing the CCOUSP provides that "*The Centre is a coordinating body for response operations to public health emergencies*". It is attached to the Minister in charge of public health and includes:

- A coordination, which is carried out by the Director of Disease Control at the Ministry of Public Health;
- operational units;
- incident Managers.

<sup>7</sup> This last position was held, until his death, by Mr. Alim HAYATOU, the Secretary of State for Public Health, in charge of the fight against epidemics and pandemics.



On the other hand, the Director of Disease Control, Manager of the COVID-19 Incident, Coordinator of the CCOUSP and Vice-president of the TASK FORCE, stressed that he did not send forms of expression of needs to the TASK FORCE even though his structure was one of the main beneficiaries of the equipment it ordered.

In conclusion, it appears that the TASK FORCE did not directly request an expression needs from the central administration of MINSANTE, even if it did so with certain structures under the supervision of this administration. Given its way of proceeding, it is not certain that the TASK FORCE had an exhaustive vision of all the health needs of Cameroon in 2021.

### **5.3.3. Contracts awarded directly by MINSANTE, without coordination with the TASK FORCE**

The Audit Bench noted, however, that in parallel, MINSANTE continued to award contracts on its own initiative as part of the health response, sometimes on the same matters as the TASK FORCE, as shown by the situation of the expenditures borne by the COVID-19 SAA Specialized Paymaster. This is for example the case of Special Contract No. 023/2021/MS-COVID19/MINSANTE/SG/DLMPEP/CCOUSP/2022 for the acquisition of **1 million** COVID-19 detection tests **worth FCFA 4.9 billion**.

The absence of an instrument to draw a clear boundary between the work of the TASK FORCE and that of the Ministry of Public Health created an unclear situation, detrimental to the effectiveness of the health response. This situation was likely to create competition for certain activities whereas, where the intervention of the public authority although desirable was absent.

### **5.4. Lack of budget forecasts and optimal allocation of resources to administrations, in the absence of a decree to allocate appropriations**

There was no decree in 2021 allocating the Special Fund appropriations to the beneficiary administrations, contrary to what happened in 2020.

However, Circular No. 0000242/C/MINFI of 30 December 2020 relating to the implementation of the budget for the 2021 financial year provides that: "*Expenditures of the Special National Solidarity Fund to fight the Coronavirus and its economic and social impacts (COVID-19 SAA) shall be implemented in accordance with Circular No. 00000220/C/MINFI of 22 July 2020 specifying the modalities of organisation, operation and monitoring and evaluation of the said Fund.*"

The circular of 22 July 2020 stated in item 1.9 that "*The resources collected and the expenditure to be implemented under the COVID-19 SAA shall be the subject of a distribution key defined by a decree of the Prime Minister*", and specified in item 2.10 that this distribution was the basis for the eligibility of the expenditure.

Item 2.12 of the same circular stated that: "*To ensure compliance with the principle of specification defined by the decree on budget nomenclature, the expenditure of the*

*Fund shall be detailed by programme, action, activity and economic nature in the distribution decree of the Prime Minister".*

The Audit Bench observes that in the absence of a decree allocating the 2021 COVID-19 SAA budget, the controls conducted by the financial controller of the streamlined circuit lodged at the Ministry of Finance and by the COVID -19 SAA specialized paymaster relating to compliance with the principle of specialty and the budget allocated to administrations could not be performed.

In his explanations on the occasion of the Audit Bench's report on the execution of the finance law for the 2021 financial year, the Minister of Finance considered that *"the absence of a decree to distribute the **CFAF 200 billion** allocated to the fight against COVID-19 in 2021 is due to the establishment of the TASK FORCE by Memorandum No. 176/CF/SG/PR of 8 April 2021.* lodged at the Presidency of the Republic, this body has become the coordinating institution of the government's response, which made it inappropriate for the Prime Minister, Head of Government, to sign a distribution decree.

In any case, in the absence of a breakdown of the Special Fund's appropriations, administrations had no way of knowing the budget envelope allocated to them, which did not allow for the optimal allocation of resources.

## **5.5. Lack of strategic steering for the economic and social response**

The Audit Bench notes that the TASK FORCE did not intervene in the steering of the economic and social response to the pandemic, although it mobilized 11 ministries and an amount of **CFAF 24.401 billion**.

However, the letter of 8 April 2021 establishing the TASK FORCE addressed to the Secretary General of the Prime Minister's Office suggested that this new structure was in charge of the overall management of the response.

The SGPR's letter therefore had the effect of removing the Prime Minister from the case. As a result, the economic and social component of the response to the pandemic was de facto deprived of the strategic steering it needed, which may have had an impact on the effectiveness of public action.

## **6. Excessive use of the cash advance procedure**

The situation of the payments made by the COVID-19 SAA Specialized Payer shows that the expenditures ordered by the TASK FORCE were made entirely through the cash advance procedure, i.e. far beyond the statutory limit of 30% of advance on works.

It should be recalled that the cash advance procedure is limited to public expenditure paid before the service is performed and therefore without an accounting

commitment<sup>8</sup>. It was used exceptionally at the start of the pandemic, before the Special Fund became operational in September 2020<sup>9</sup>.

After that date, this procedure was no longer justified. The Audit Bench notes that the procedure was, however, used massively in 2021, and that the absence of ex-post regularization of cash advances made in the context of expenditure ordered by the TASK FORCE does not make it possible to know with a sufficient degree of certainty the situation of the budgetary execution of the response to the coronavirus pandemic.

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<sup>8</sup>Article 61 of Decree No. 2020/375 of 7 July 2020 on the general regulation of public accounting " The expenditure circuit shall include: Commitment, liquidation, authorisation and payment. However, certain categories of expenditure may, under the conditions laid down by the regulations, be paid without authorisation and subsequently be regularized after they have been paid, within a maximum period of thirty ((30)) days. Expenditures that may be the subject of payment without prior authorization, shall be specified and strictly regulated by a decree issued on the proposal of the Minister in charge of Finance ".

<sup>9</sup> In various memos addressed to the Director-General of the Budget, The Minister of Finance shall authorize disbursements without budgetary cover, explaining that this is done "in exceptional cash advance procedure pending the implementation of the decree of distribution of the Special Fund of Special National Solidarity Fund to fight the Coronavirus and its economic and social impacts of the 2021 financial year".

**PART 3 - MANAGEMENT OF THE SPECIAL NATIONAL SOLIDARITY  
FUND**

## 7. Poor transparency in the management of the Special Fund

### 7.1. The principle of budgetary annuality once again ignored

In its second report on the Special National Solidarity Fund, the Audit Bench pointed out that the accounts of 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 30 June 2021, which would correspond to a financial year of 18 months, on the basis of a derogation of which the Audit Bench has not found any written record.

The Audit Bench noted that the 2021 financial year began on 1 July 2021 and was closed on 30 June 2022. For the second consecutive year, the Ministry of Finance disregarded the principle of budget annuality, which is one of the foundations of the State's accounting and financial management.

In doing so, it also disregarded the International Public Sector Accounting Standards for public sector entities known as "International Public Sector Accounting Standards (IPSAS)", which are based on the *annual principle* of accounting. This principle derives from Sections 25, 39 and 49 of the aforementioned Law No. 2018/012 of 11 July 2018.

The principle of annuality makes it possible to compare the accounts of successive financial years, which is no longer the case when the rules relating to the length of the accounting year are changed. For the Audit Bench, apart from the fact that this derogation has no justification, its main effect was to confuse the budgetary and accounting operations of the 2021 financial year, where ordinary expenditure operations, committed and liquidated up to 31 December 2021, coexist with the COVID-19 SAA expenditure operations committed and liquidated beyond this date.

In any event, the Audit Bench complied with budgetary orthodoxy, taking into account only revenue and expenditure operations strictly related to the 2021 financial year.

### 7.2. A management account of the 2021 financial year not produced by the specialized paymaster at the end of February 2023

The COVID-19 SAA management account for the 2021 financial year should have been submitted to the Audit Bench by 31 May 2022<sup>10</sup>. This was not the case; as of 28 February 2023, the production of this account was nine (09) months late.

One of the reasons for this delay is the lack of awareness by MINFI of the principle of budgetary annuality, which led the administration to close the 2021 financial year well beyond 31 December 2021 (cf. § 7.1. above). This shortcoming is contrary to the

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<sup>10</sup> Section 26 (2) of Law No. 2003/005 of 21 April 2003 to lay down the jurisdiction, organization and functioning of the Audit Bench of the Supreme prescribes as follows: "Accounts produced by certified public accountants, finalized and examined in accordance with the instruments in force, shall be submitted for adjudication to the Audit Bench within three months following the closing of the financial year".

transparency requirement that underpinned the establishment of special Appropriation Account.

The Audit Bench observed that this situation was occurring for the second consecutive year.

The quality of the information in the management account, which does not make it possible to know the status of expenditure commitments as at 31 December 2021, and the timing of its production did not provide the Audit Bench with a reliable working basis and explain why it was difficult to reconstruct the 2021 accounts of the Special Fund.

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 has affected the life of the nation for many months, and was a national top priority.

### **7.3. Files eligible for the Special Fund to the tune of CFAF 11,4 billion, which have not been the subject of a commitment of expenditure**

In its execution 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 expenditures eligible for the COVID-19 SAA which had already received prior budgetary approval, were returned to the various ministries concerned for a physical provision of the services agreed. Their processing in the PROBMIS COVID-19 SAA system was not completed in 2020, which resulted in a budgetary provision of **CFAF 40 billion** in the 2021 COVID SAA allocations to cover this ” expenditure.*

It appears that a number of administrations with files eligible for the Special Fund did not finally commit the planned expenditure in 2021 and abandoned the procedure, either because they did not receive any news of the files transmitted to the financial control of the streamlined circuit, or because they did not complete the file required by this same financial control.

In total, the Audit Bench estimates at **CFAF 11,42 billion** the amount of files whose commitment procedure has not been completed and whose administrations of which have finally gave up. This is particularly the case for the files submitted by the DGSN, MINCOMMERCE, MINCOM, mint, MINMIDT, MINTSS, MINDEF and MINAT.

#### **Recommendation 01 to the Minister of Finance**

**The Audit Bench recommends cancelling the processing of “pending” files of the 2020 financial year proposed for carry-forward to 2021 for the following administrations: DGSN, MINDEF, MINCOM, MINT, MINMIDT, MINCOMMERCE, and MINTSS.**

## 7.4. Bank and Treasury accounts not closed

### 7.4.1. Bank accounts

The BGFI Bank account No. 012208000572501163 and the UBA account No. 18004000076 opened by MINSANTE before the establishment of the Special Fund, presented as at 31 December 2020 a balance of **CFAF 7,245,329** and **CFAF 484 361** respectively. After the Special Fund was established these accounts were no longer intended for use.

Therefore, in its first audit of the Special Fund for the 2020 financial year, the Audit Bench recommended closing these accounts in accordance with the circular of 22 July 2020.

By correspondence of 24 October 2022, the General Manager of BGFI indicated that the bank had not received a request to close this account nor an order to transfer the credit balance of **CFAF 6 608 523** to the Treasury

By correspondence dated 08 December 2022, *the Head Legal* of UBA indicated that the account was "dormant" and remained open in the bank's books with a balance of **CFAF 484 361**.

The Audit Bench recalls its Recommendation 26 made in its first report of the 2020 financial year, which invited the Minister of Finance to close the accounts opened at BGFI Bank and UBA before the signing of the Ordinance of 03 June 2020.

### 7.4.2. Treasury Account No. 470552

Following the update of the nomenclature of Treasury accounts on 15 April 2020, the number 470552 was assigned to the Special Appropriation Account entitled "National Solidarity Fund to fight against the coronavirus" pursuant to Ordinance No. 2020/001 of 03 June 2020. The account was opened to house financial contributions from various donors to respond to the pandemic. The accounting post responsible for this account was the MINSANTE specialized payroll.

After the establishment of the COVID 19 SAA Specialised pay office in July 2020, the use of this account was no longer justified. Therefore the transactions of MINSANTE Specialised Paymaster were to be transferred to COVID-19 SAA Specialised Paymaster.

However, despite the exclusive management of the COVID-19 transactions by the Specialized Paymaster, the history of account 470552 from 1 January to 31 December 2021 shows two revenues of **CFAF 90 954 000** and **CFAF 9 000 000** respectively, with no heading.

The MINSANTE Specialized Paymaster indicated on the one hand, that the amount of **CFAF 90 954 000** concerned repayments due by the service providers who had been

the subject of a double payment and on the other hand, that the amount of **9 000 000 FCFA** emanated from a Statement of Operations to be transferred (EDOT)<sup>11</sup>.

Regarding the procedures for closing account No. 470552 and transferring the credit balance to the account of the COVID-19 Specialized Paymaster, the MINSANTE Specialized Paymaster referred the matter to the General Directorate of the Budget (DGB) in a letter dated 1 November 2021, for budgetary coverage of COVID-19 expenditures prior to the establishment of the Special Fund. It is only after these regularizations that action can be taken on the various closure and transfer procedures.

The Minister of Finance indicated that, for the 2021 fiscal year, account 470552 was changed into number **4477567004** in accordance with the new chart of accounts for 2019 in force. Cross-checks carried out at the MINSANTE specialised pay office enabled to establish that it presents an opening balance in debit of **FCFA 31,882,973,495** corresponding to the expenditures incurred under the derogatory procedure in 2020 and entries in movements of 2021 in the credit of **FCFA 113,911,214** which represent the accounting regularisation of operations disbursed in 2020. According to the Minister of Finance, the credit entries on this account in 2021 are regular since they reduce the debit balance recorded in 2020. Only new debit entries that would correspond to the expenditure executed by the MINSANTE's specialised Paymaster are forbidden in this account.

For its part, the Audit Bench highlights the fact that account **470552** "National Solidarity Fund to fight against the coronavirus" managed by the MINSANTE Specialized Pay Office was still being used despite the fact that the management of operations related to the fight against the Coronavirus was entrusted exclusively to the COVID-19 SAA Specialised Paymaster, and that the revenue operations in this account do not have any heading that would allow to trace their origin and their fate

### [Recommendation No. 02 to the Minister of Finance](#)

**The Audit Bench recommends to ensure that the COVID-19 SAA Specialized Paymaster takes into account the transactions carried out in Account No. 470552 held by the MINSANTE Specialized Paymaster until its effective closure, in accordance with item 2.20. of Circular No. 220/C/MINFI of 22 July 2020.**

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<sup>11</sup>These explanations were confirmed respectively by letters from the Commercial Bank of Cameroon (CBC) informing the specialized pay office of the return of funds to the Treasury and by the EDOT of the General Treasury of Garoua for the benefit of MINSANTE SP.



## **7.5. A difficult evaluation of donations in kind that can be linked to the 2021 financial year**

### **7.5.1. The UNESCO emergency response project for basic education**

UNICEF launched an emergency response project in partnership with UNESCO to ensure the continuity of basic and secondary education for public school students in a healthy, safe and protective environment. This project was divided into three components

- continuity of basic education through the multi-dimensional distance learning system;
- preparation for the reopening of schools and their functioning in a healthy, safe and protective environment;
- preparation for the post COVID-19 crisis period and strengthening the resilience of the education system.

Funded by UNICEF and managed by UNESCO, the total cost of this project is estimated at **USD 11.770 million**, or **CFAF 6.473 billion** for the initial period from 16 September 2020 to 31 December 2021. This period was modified and extended to 2022.

UNESCO's financial reports transmitted to the Audit Bench and relating to the GPE project to combat COVID-19 in Cameroon show that, as at 30 September 2022, disbursements on this project amounted to **USD 10,719,180**, i.e. **CFAF 7,220,978,384**. The Audit Bench observes, however, that these financial reports do not make it possible to determine the proportion of disbursements attributable to the 2021 financial year.

#### **Recommendation No. 3 to the Minister of Basic Education**

**The Audit Bench recommends that MINEDUB informs MINFI of all the modalities of the UNESCO funding it receives within the framework of the "Emergency response project against COVID-19 in basic education in Cameroon", as well as the activities of the COVID 19 SAA funded by UNESCO as part of this project.**

### **7.5.2. USAID/WHO/FAO project for the North West and South West Regions**

In 2021, with funding from USAID and WHO, FAO implemented the "Support Project for COVID-19 cases detection and management in pets in North west and South West regions, Cameroon" which enabled the following:

the training and capacity building of 91 staff from LANAVET, MINEPIA, MINSANTE and the livestock sector in the North West and South West Regions on COVID-19 case investigation techniques, laboratory detection of SARS COV-2 and biosecurity;

- the provision of diagnostic and investigation materials (reagents, kits, PPE, disinfectants, etc.) to LANAVET and the MINEPIA Department of Veterinary Services.

The responses of the focal points of the said projects, requested by the Audit Bench to provide exhaustive information on the amounts of these projects, are still awaited.

The Audit Bench is therefore unable to determine with certainty the amount of the project that benefited the State of Cameroon, due to the lack of response to its requests from the project focal points.

## 8. 2021 accounts reconstituted at CFAF 151.9 billion in resources and CFAF 142.3 billion in jobs

### 8.1. A complex reconstitution

During the 2021 financial year, an amount of **CFAF 150 billion** was allocated to the Special National Solidarity Fund by the initial 2021 Finance Law. This allocation was increased to **CFAF 200 billion** by Ordinance No. 2021/003 of 7 June 2021 amending and supplementing certain provisions of the Finance Law. As we saw in Part 3 (§ 5.4.), no decree was issued to distribute this resource among the beneficiary administrations, which made the management of the Special Fund risky and gave a bonus to the most expensive administrations in the absence of a budget ceiling.

The Audit Bench was led to reconstitute the accounts of the Special National Solidarity Fund, strictly in accordance with the principle of budgetary annuality, i.e. by accounting for the resources and uses of the Fund from 1 January to 31 December 2021.

The accounts kept by MINFI for 2021 corresponded to the period from 1 July 2021 to 30 June 2022. The Audit Bench therefore undertook a major audit to re-establish accounting orthodoxy. It relied on all the documents at its disposal and on its knowledge of the schedule of contracts awarded by the administrations.

Eventually, the accounts of the Special Fund show a total of **CFAF 151.9 billion** in resources and **CFAF 142.3 billion** in uses, as detailed in the table below.

**Table 4: Special National Solidarity Fund - 2021 financial year**

RESOURCES		
No.	TITLES/ADMINISTRATIONS	AMOUNTS (CFAF)
1	PAYMENT FROM THE GENERAL BUDGET of which :	70,016,083,336
	<i>Expenditure incurred by public authorities</i>	65,573,037,336
	AVAT-UA-AFREX STATE SHARE	3,251,046,000
	<i>EPI Disbursement</i>	1,192,000,000
2	CONTRIBUTIONS (AFREXIMBANK)	23,347,603,585
3	GAVI CONVENTION	41,158,984,308
4	CHINESE COOPERATION	3,600,000,000
5	Balance of BGFI account as of 12/31/2021	6,608,523
6	Balance of UBA account as of 12/31/2021	1,484,361
7	470552 Treasury Account Flow	99,954,000
8	Donations Foundations from MTN and MasterCard	6,600,000,000
9	UNESCO project for basic education	6,473,000,000

10	USAID/WHO/FAO project	Not determined
11	Cooperation Cameroon IFAD	605,367,950
	<b>TOTAL RESOURCES</b>	<b>151,909,086,063</b>
<b>USES</b>		
1	TASK FORCE	25,990,920,514
2	SGPR (before the establishment of the TASK FORCE)	3,900,000,000
2	MINEDUB	5,717,619,000
3	MINESUP	2,101,825,279
4	MINEPAT	4,843,935,594
5	MINTOUR	183,135,000
6	MINESEC	3,863,459,255
7	MINJEC	394,621,000
8	MINADER	1,558,861,115
9	MINEPIA	352,624,636
10	MINPMEESA	2,000,000,000
11	MINAS	79,619,905
12	MINPROFF	580,353,975
13	MINSANTE	13,650,000,000
14	VACCINATION	69,298,587,893
15	UNESCO response project for basic education	7,220,978,384
16	USAID/WHO/FAO project	Not determined
17	Cameroon IFAD Cooperation	605,367,950
	<b>TOTAL USES OF FUNDS</b>	<b>142,341,909,500</b>
	<b>SURPLUS BALANCE (TOTAL RESOURCES - TOTAL USES)</b>	<b>9,567,176,563</b>
	<b>Surplus balance for the 2020 financial year</b>	<b>20,442,555,000</b>
	<b>Total surplus balance as of December 31, 2021</b>	<b>30,009,731,563</b>

Source: Audit Bench

## 8.2. SAA surplus balance of CFAF 9.5 billion, but largely fictitious

The balance of the Special Appropriation Account for the year 2021 is in excess of **CFAF 9.567 billion**.

If the surplus balance for the financial year 2020 is added, the total surplus balance of the Special Fund as at 31 December 2021 amounts to **CFAF 30 billion**.

The significance of this positive balance must however be put into perspective.

Firstly, it should be recalled that Ordinance No. 2020/001 of 3 June 2020 introduced a major derogation for the Special Fund compared to the ordinary regime of special appropriation accounts, since its article fifty-seventh (bis) states: "The provisions of Section 47 paragraph 2 of the Law of 11 July 2018 on the Fiscal regime of the State and other public entities concerning a 10% ceiling on payments from the general budget to a special appropriation account shall not apply to the Special National

Solidarity Fund for the fight against the Coronavirus and its economic and social impacts."

This situation has two consequences: firstly, the Special Fund can no longer be considered a genuine special appropriation account since it operates substantially outside the earmarked resources rule. In an ordinary special appropriation account, a surplus balance means that earmarked resources have ensured the balance of the account. This is no longer the case here, due to the importance of payments from the general budget, which represented 83.4% in 2020 and 46.1% of resources in 2021. A surplus balance at the end of the financial year only reflects the fact that the payments from the general budget constitute an accounting adjustment calculated beyond what is necessary, but it does not give any information on the quality of management: in particular, it does not mean that management was optimal.

Secondly, this derogatory rule causes a practical difficulty in monitoring the Special Fund's revenue from the general budget, and thus the transparency of budgetary and accounting operations.

In fact, most of the revenue constituted by payments from the general budget was not recorded by the specialised Paymaster of the COVID-19 SAA, nor did it transit through the Public Treasury account No. 470552, opened on 15 April 2020. The Audit Bench therefore had no way of verifying MINFI's assertion that the payment from the general budget in 2021 to the Special Fund amounted to CFAF 70.01 billion, so that this amount remains uncertain today.

## **PART 4 – MANAGING THE HEALTH RESPONSE TO THE PANDEMIC**

The COVID-19 strategy recommended by the World Health Organization<sup>12</sup> from June 2020 is based on:

- preventing transmission by rapidly identifying and isolating all cases, which implies a testing policy;
- Eliminating local transmission through context-specific prevention and control measures, physical distancing measures at the population level;
- Reducing mortality by providing appropriate clinical care to those affected by COVID-19;
- Developing safe and effective vaccines and treatments that can be administered on a large scale.

The strategy implemented in Cameroon fell within this framework.

## 9. Acquisition of screening tests for a total of CFAF 23.783 billion

Two kinds of tests were acquired within the framework of the purchase orders ordered by the TASK FORCE:

- Rapid diagnostic tests (RST), packaged in boxes of 25 tests;
- Confirmatory tests (PCR)<sup>13</sup>.

These tests were acquired at a higher cost compared to the one in the international market.

**Table5: Contracts on tests awarded by the TASK FORCE in 2021**

No.	CONTRACT	Subject	NET AMOUNT	AMOUNT (ALL TAXES INCLUSIVE)	SUCCESSFUL BIDDER
<b>PCR TESTS</b>					
1	SC No. 001/2021	Supply of 65,000 PCR tests from other COVID-19 detection platforms	1,112,475,000	1137500000	M9 SA
2	SC No. 003/2021	Supply of 35,000 ABBOTT PCR tests for COVID-19 detection	411,523,675	420780854	MEDICAL PLUS SARL
3	SC No. 005/2021	Supply of 65,000 PCR tests from other COVID-19 detection platforms	1,112,475,000	1,137,500,000	SAT PHARMA SARL
4	SC No. 017/2021	Supply of 25 000 Applied Biosystem Taqpath COVID-19 tests	354,525,000	362500000	SAT PHARMA SARL
5	SC No. 019/2021	Supply of 50,000 PCR tests for COVID-19 detection	709,050,000	725000000	SAT PHARMA SARL
		<b>TOTAL CONTRACTS ON PCR 2021, TASK FORCE</b>	<b>3,700,048,675</b>	<b>3783280854</b>	

<sup>12</sup> WHO, Covid-19 strategy, 14 April 2020

<sup>13</sup> An ABBOTT brand kit includes 96 tests

No.	CONTRACTS	Subject	NAP AMOUNT	AMOUNT (ALL TAXES INCLUSIVE)	SUCCESSFUL TENDERERS
<b>RST</b>					
1	SC No.004/2021	Supply of 500,000 ABBOTT rapid detection tests for COVID-19	2,445,000,000	2500000000	MEDICAL PLUS SARL
2	SC No.011/2021	Supply of 250 000 Biosynex rapid tests	1,048,905,000	1072500000	THE NYL COMPANY
3	SC No.012/2021	Supply of 250 000 Biosynex rapid tests	1,222,500,000	1250000000	AEHAN GLOBAL
4	SC No.003/2021	Supply of 500,000 AG COVID-19 Biorad tests	2,445,000,000	2500000000	AEHAN GLOBAL
5	SC No.014/2021	Supply of 500,000 ABBOTT COVID-19 detection tests	2,445,000,000	2500000000	YAO PHARM
6	SC No.020/2021	Supply of 1,000,000 Ag COVID-19 Orient Gene tests	4,890,000,000	5000000000	AEHAN GLOBAL
		<b>TOTAL RST CONTRACTS 2021, TASK FORCE</b>	<b>14,496,405,000</b>	<b>4822500000</b>	
		<b>TOTAL OF EXECUTED RST CONTRACTS (TASK FORCE) IN 2021</b>	<b>11,002,500,000</b>	<b>11250000000</b>	
		<b>TOTAL OF EXECUTED PCR AND RST CONTRACTS (TASK FORCE) IN 2021 (ALL PCR AND 04 RST OUT OF SIX)</b>	<b>14,702,548,675</b>	<b>15033280854</b>	
		<b>TOTAL PCR AND RST CONTRACTS AWARDED BY SGPR/TASK FORCE</b>	<b>18,196,453,675</b>	<b>18605780854</b>	

## 9.1. CFAF 20 billion for the acquisition of rapid screening tests (RST) at varying prices

The TASK FORCE executed four (04) contracts of 2.250 million RST tests between March and December 2021<sup>14</sup>: **2 million** tests at the price of **FCFA 5,000** per unit, and **250,000** tests at the price of **FCFA 4,290** per unit, i.e. an expenditure of **CFAF 11.250 billion**.

### 9.1.1. - Lack of approval of the price of the tests

According to Law No. 2015/018 of 21 December 2015 governing commercial activity in Cameroon, approval is an operation by which the administration in charge of prices sets the prices of different products in consultation with the actors of the sector of activity concerned. The order of the Minister of Trade of 22 May 2015<sup>15</sup> includes drugs and hospital consumables in the list of products and services whose prices and tariffs are subject to the approval procedure.

<sup>14</sup> The 2 contracts Medical Plus and NYL Company were not executed

<sup>15</sup> Order n°000101/MINCOMMERCE/CAB establishing the list of products and services whose prices and tariffs are subject to the prior approval procedure.

By correspondence of 07 September 2021, the Vice-President of the TASK FORCE, who is also the Director of the Fight against Disease, Epidemics and Pandemics at MINSANTE, requested the approval of the prices COVID rapid tests from the Special Committee for the validation of reference prices and tariffs of equipment, works and services intended for public and semi-public administrations within the framework of the fight against the coronavirus pandemic of MINCOMMERCE.

In his reply of 22 September 2021, the President of this Committee indicated that "following the validation by the President of the Republic, Head of State, of the emergency budget relating to the supply of 500,000 AG COVID-19 tests by AEHAN GLOBAL, for an amount (all tax inclusive) of CFAF 3,036,250,000 and 250,000 BIOSYNEX rapid tests by NYL COMPANY SARL, for an amount (all tax inclusive) of CFAF 1,300,406,250, notified by letter A263/SG/PR of 30 August 2021, I no longer consider the examination of the said prices to be appropriate. "

To the Audit Bench, this curious stand by the Special Committee for the Validation of Prices and Tariffs, which has no legal basis, has led the latter to shirk its responsibility.

### **9.1.2. – Inappropriate assumption of transport and handling costs in addition to 2 contracts**

By letter dated 28 December 2021, the Secretary General of the Presidency of the Republic ordered the signing of two contracts for the supply of antigenic RST tests with the companies AEHAN GLOBAL and YAO PHARM.

The same letter ordered the reimbursement of handling and transport costs incurred by the service providers for the delivery of the tests, respectively of **CFAF 560,000,000** to AEHAN GLOBAL and **CFAF 280, 000,000** to YAO PHARM. The payment of these expenses was to be made as disbursements upon delivery.

The Specialised Paymaster in charge of the COVID-19 SAA demanded that the members of the reception committees of the two special contracts also sign statements of account for the payment of handling and transport costs. The members of the reception committees refused to comply with this requirement, according to written statements by the Deputy Contracting Authority.

Faced with this refusal, two draft decisions to release funds for the reimbursement of handling and transport costs by special cargo plane to be chartered for the delivery of antigenic RST tests, for the benefit of the above-mentioned service providers, were, according to the Deputy Contracting Authority, submitted for the signature of the Secretary General of the Presidency of the Republic, who had not yet signed them by 22 December 2022.

The Audit Bench stresses that a procurement order cannot give rise to two different payment procedures, and that the costs for handling and transport by cargo plane should have been included in the public contract. It observes that the contracts signed make no mention of a clause on the assumption of responsibility for transport costs by the administration, which was therefore void of any contractual basis.



Moreover, the other service providers who supplied tests did not enjoy such an advantage.

### **9.1.3. The particular case of the MEDILINE MEDICAL CAMEROON SA contract signed by the MINSANTE: an additional cost of CFAF 5.491 billion**

A contract for the purchase of 500,000 antigen RSTs tests was signed on 05 February 2021 by MINSANTE with the company MEDILINE MEDICAL CAMEROON SA for an amount of **CFAF 8.75 billion**. It should be noted that it predates the creation of the TASK FORCE.

The Audit Bench observes that the price of **CFAF 17,500** per unit, already in force for this company in 2020 for RSTs tests, was used in 2021 as the purchase price. This price is well beyond the reference of **CFAF 6.25 billion**. The additional cost incurred by the State amounts to **CFAF 15.374 billion** in 2021, in addition to the additional cost of **CFAF 15.374 billion** that the Audit Bench identified in its first report on the 2020 financial year for this same company.

This means that this company has overbilled a total of FCFA **21.624 billion** over the two financial years.

It should be noted that as of 1 January 2023, the specialised paymaster in charge of COVID-19 had still not paid for this contract.

## **9.2. The acquisition of PCR tests by the TASK FORCE at varying prices**

In its first report on the Special Fund for the 2020 financial year, the Audit Bench highlighted a lack of rigour and ethics on the part of the Special Price Validation Committee of MINCOMMERCE in determining the fair price of PCR tests.

In 2021, the acquisition of RST tests was not approved or validated by the Special Price Validation Committee of MINCOMMERCE; to justify this decision the President of this body put forward the curious excuse that the Committee was not empowered to do so since the request came from the Presidency of the Republic.

In the end, the five (05) contracts awarded by the State under the leadership of the TASK FORCE were awarded at prices ranging between **CFAF 12,000** and **CFAF 17,500** per unit, as shown in table No. 6 below:

**Table 6: Additional cost of acquisition of PCR tests**

Acquisition date	Type of test	Service provider	Total amount	Quantity (a)	Price per unit (b)	Reference price (c)	Difference (b-c)*(a)
20-Apr-21	PCR tests for other platforms	SAT PHARMA	1,137,500,000	65,000	17,500	6518	713,830,000
20-Apr-21	PCR tests for other platforms	M9	1,137,500,000	65,000	17,500	6518	713,830,000
20-Apr-21	PCR tests of the ABBOTT PLATFORM	MEDICAL PLUS	420,780,854	35,000	12,022	6518	192,640,000
28 Dec 21	PCR sequencing tests	SAT PHARMA	362,500,000	25,000	14,500	6518	199,550,000
28 Dec 21	Diagnostic PCR tests	SAT PHARMA	725,000,000	50,000	14,500	6518	399,100,000
<b>TOTAL</b>			<b>3,783,280 854</b>				<b>2,218,950,000</b>

Using the price calculated by the Audit Bench in 2020, at **CFAF 6,518**, the additional cost generated by these purchases can be evaluated at **CFAF 2,218 180,000**,

The Audit Bench notes that this additional cost is far less than the **CFAF 15.374 billion** generated by the purchase of these same tests in 2020.

### **9.3. The use of the Special Committee for the Validation of Reference Prices and Tariffs is questioned**

In its first report on the Special National Solidarity Fund, the Audit Bench had already underlined the inconsistency of the price of the PCR tests validated on 1 June 2020 by the Special Committee for the Validation of Reference Prices and Tariffs of MINCOMMERCE, in light of the information on reference prices at its disposal. The Court considered that the President of the Committee had "not respected the rules of ethics in determining the right price".

The usefulness of this Committee in its current composition was again seriously questioned in 2021.

It refused to approve the prices of the RST because it could not give an opinion when requested by the Presidency of the Republic, while finally approving prices that were twice as high as those on the global market.

### **9.4. The execution of contracts for the acquisition of PCR and RSTs tests**

Out of the eleven (11) orders for COVID-19 screening tests for the 2021 fiscal year ordered by the TASK FORCE for a total amount of **CFAF 18,605,780,854**, five (05) are for PCR screening tests and six (06) for rapid screening tests (RST). All orders for PCR tests were delivered. With regard to the RST contracts, four (04) were effectively executed and received and two (02) not executed (01 contract terminated and 01 contract put

in default). The amount paid for the nine (09) contracts executed was **CFAF 15,033,280,854**.

To this amount must be added the contract for **500,000** PCR for an amount of **CFAF 8,750,000,000** awarded by MINSANTE to MEDILINE MEDICAL CAMEROON SA.

In total, 2,490,232 tests were received by the CCOUSP and put into service at the LNSP, i.e. 2,250,000 RST of the BIORAD, PANBIO ABBOTT and ORIENT GENE types and 240,232 PCR tests of the DAAN GENE, ABBOTT and THERMOFISHER types for the public orders ordered by the TASK FORCE.

Based on the memorandum No. D31-288/NS/MINSANTE/SG/DPMI of 29 May 2020 of the Minister of Public Health, **2,490,232** screening tests initially received by the CCOUSP were stored at the LNSP between 9 July 2021 and 7 January 2022<sup>16</sup>.

## **9.5. A partial view of the testing policy**

### **9.5.1. - Statistical data recorded in the testing centres, but not centralised**

Three (03) platforms, MAMLPRO, PLACARD and 3MS, were intended to monitor the activities of the centres that benefited from COVID-19 screening tests. However, the Audit Bench notes that the data from these centres were not centralised, which did not allow the authorities to have an accurate vision of the evolution of the testing policy in Cameroon.

Only the results of tests carried out at the border health posts were monitored in a centralised statistical manner, with full publication until March 2021. From April 2021 onwards, the elements published are less precise.

### **9.5.2. – In airports: systematic testing on arrival, contrary to ministerial directives**

In a circular letter dated 15 July 2020 on the operational directives for air transport in the context of the COVID-19 pandemic, the Minister of Transport prescribed a check on departure and arrival of flights:

- On departure, the air companies must "ensure that each passenger has a negative COVID-19 PCR test result dating back to less than three days, before boarding the plane to Cameroon, in case the said test is possible in the country of departure. Otherwise, passengers who do not have such a result will be tested on arrival;"
- on arrival, the Airport Health Service must "(...) ensure the rapid screening of all passengers who do not have an adequate COVID-19 test result; isolate any passenger who presents, on disembarking, symptoms of COVID-19...".

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<sup>16</sup> It should be noted that Ordinance No. 2022/001 of 2 June 2022 of the President of the Republic made PCR screening tests against COVID-19 payable at a flat rate of CFAF 30,000 per unit. It should be noted that Ordinance No. 2022/001 of 2 June 2022 of the President of the Republic made PCR screening tests against COVID-19 payable at a flat rate of CFAF 30,000 per unit.

Under the provisions of this circular, passengers who have a negative PCR test of less than three days presented on boarding do not need to undergo an RST on arrival. However, in practice, 84.6% of passengers were subjected to an RST on arrival in 2021, but without making a distinction between those who had presented a negative PCR test on boarding and those who had not.

During its inspection at the Health Department of YAOUNDÉ-NSIMALEN International Airport on 16 February 2023, the Audit Bench observed that the following practices continued:

- passengers are still subjected to an RST even though they have a negative PCR test of less than three days;
- some senior officials of the administration refuse to undergo the test, while passengers under five years of age are exempted, which explains the non-screening rate, estimated at around 15%;
- the fate of passengers tested positive is uncertain. In fact, they are no longer sent to the care centres since the closure of the ORCA centre and especially the confinement and care centre for COVID-19 cases at the Yaounde Central Hospital. These positive cases simply sign a letter of commitment to self-confinement. The modalities of their follow-up were not indicated.

The Audit Bench observes that the redundancy of the tests to which travellers are systematically subjected, apart from being contrary to the directives of the Minister of Transport, is also costly and ineffective; on the one hand the follow-up of passengers tested positive is no longer organized, and on the other hand, the rate of positive cases detected at Cameroon's airports remained below 1% as shown in the table below, and returned to around 0.1% at the end of the second epidemic peak.

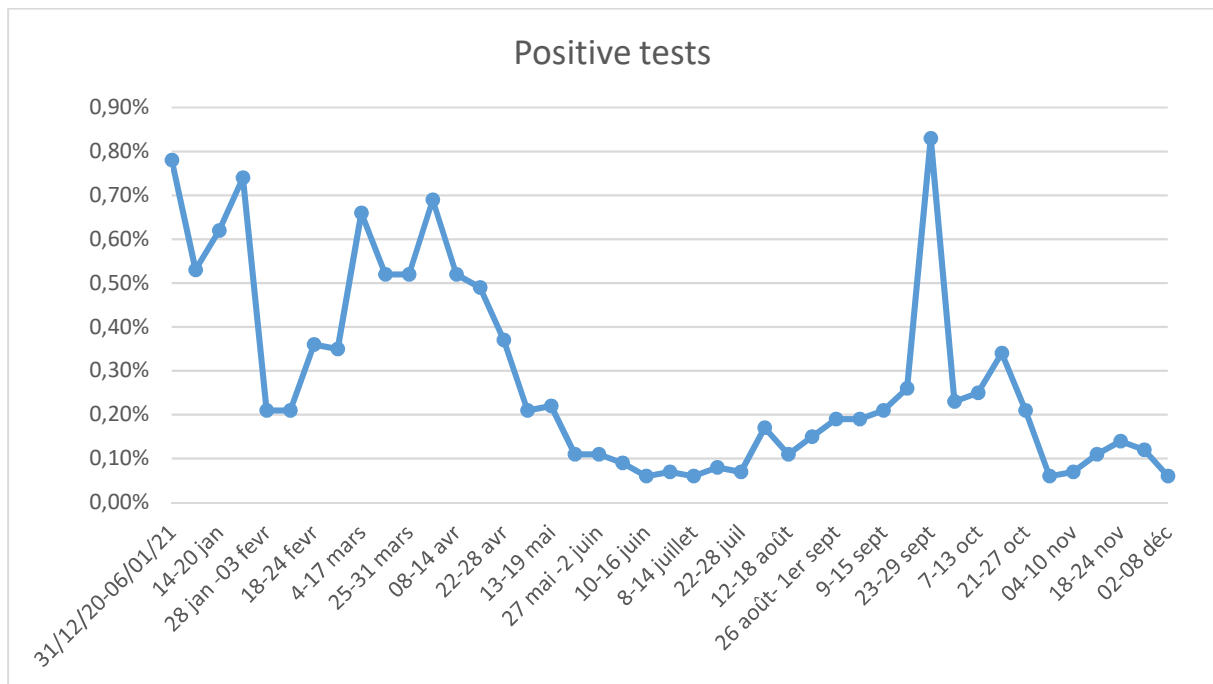
**Table 7: Status of screening at Cameroon airports in 2021**

Period	Disembarked	Number of RST performed	Screening rate	Positive	Rate of positive tests
31/12/2020 - 06/01/2021	7712	4358	56.51%	34	0.78 %
07-13 Jan	8687	6740	77.59 %	36	0.53 %
14-20 Jan	9146	7688	84.06 %	48	0.62 %
21-27 Jan	9040	6357	70.32 %	47	0.74 %
28 Jan -03 Feb	8318	6814	81.92 %	14	0.21 %
12-17 Feb	8386	7016	83.66 %	15	0.21 %
18-24 Feb	8283	6677	80.61 %	24	0.36 %
25 Feb. -03 March	8143	6932	85.13 %	24	0.35 %
04-17 Mar	16829	14690	87.29 %	97	0.66 %
18-24 Mar	7936	6379	80.38 %	33	0.52 %
25-31 Mar	8730	7470	85.57 %	39	0.52 %
01-07 Apr	8367	7385	88.26 %	51	0.69 %

08-14 Apr	8334	7346	88.14 %	38	0.52 %
15-21 Apr	8,743	7608	87.02 %	37	0.49 %
22-28 Apr	8,065	6832	84.71 %	25	0.37 %
29 Apr-12 May	9,124	6560	71.90 %	14	0.21 %
13-19 May	6,491	5543	85.40 %	12	0.22 %
20-26 May	8,033	6514	81.09 %	7	0.11 %
27 May -02 June	9,036	7328	81.10 %	8	0.11 %
03-09 June	8,782	7421	84.50 %	7	0.09 %
10-16 June	8,552	6,416	75.02 %	4	0.06 %
17-23 June	9,947	8,164	82.07 %	6	0.07 %
08-14 July	10,984	9,617	87.55 %	6	0.06 %
15-21 July	9,154	8,724	95.30 %	7	0.08 %
22-28 July	11,048	10,235	92.64 %	7	0.07 %
05-11 Aug	11,271	10,528	93.41 %	18	0.17 %
12-18 Aug	10,907	9,712	89.04 %	11	0.11 %
19-25 Aug	10,388	9108	87.68 %	14	0.15 %
26 Aug - 1 Sept	10,986	9,869	89.83 %	19	0.19 %
02-08 Sept	10,986	9,869	89.83 %	19	0.19 %
09-15 Sept	9591	7,475	77.94 %	16	0.21 %
16-22 Sept	8911	7719	86.62 %	20	0.26 %
23-29 Sept	8,901	7,382	82.93 %	61	0.83 %
30 Sept -06 Oct	10,438	8,703	83.38 %	20	0.23 %
07-13 Oct	11285	8,797	77.95 %	22	0.25 %
14-20 Oct.	9,755	8,015	82.16 %	27	0.34 %
21-27 Oct.	12140	10,049	82.78 %	21	0.21 %
28 Oct-03 Nov	11,240	9,747	86.72 %	6	0.06 %
04-10 Nov	10,315	8,653	83.89 %	6	0.07 %
11-17 Nov.	11,136	9,797	87.98 %	11	0.11 %
18-24 Nov	11,152	10,310	92.45 %	14	0.14 %
25 Nov-1 Dec	10,894	9933	91.18 %	12	0.12 %
02-08 Dec	12,982	11,992	92.37 %	7	0.06 %
<b>TOTAL</b>	<b>419148</b>	<b>354472</b>	<b>84.57 %</b>	<b>964</b>	<b>0.06 %</b>

**Source:** COVID 19 Status Reports (Nos. 62 to 151), CCOUSP

**Graph 1: Evolution of positive cases detected at airports during the year 2021**



Furthermore, according to the latest statistics available at the time of writing, between 13 and 19 October 2022, of the 8,442 passengers tested at the various border health posts, 06 were tested positive, i.e. a positivity rate of 0.07%.

According to the information available in February 2023, almost all countries, especially in Africa, no longer screen passengers on arrival and even less so the double screening maintained in the Cameroonian system.

In response to this situation, which was submitted to him by the Audit Bench, the Minister of Public Health indicated that depending on the evolution of the pandemic at the global level, the epidemiological surveillance directives at the country's entry points could be lightened by applying systematic RST only to people who have neither a vaccination certificate nor a PCR test of less than 72 hours. He said that this proposal had been submitted to the competent authorities on several occasions, but without any positive response.

For the Audit Bench, even if the double screening measure still in force in Cameroon stems from the precautionary principle, it is not relevant in view of the positive evolution of the pandemic, and constitutes a useless hindrance to Cameroon as an international destination. It should be recalled that the number of hospitalised patients was extremely low at the end of 2022 (see §12.4 below): between 13 and 19 October 2022, 96 patients were receiving outpatient care and only 04 were hospitalised, of which 02 were for a severe form of COVID.

In view of these elements, the Audit bench recommends that the Prime Minister, Head of Government, seek the opinion of the Scientific Council on the relevance of

maintaining RSTs carried out at the arrival of international flights in airports and at land borders, and to follow its recommendations.

#### **Recommendation No. 4 to the Prime Minister, Head of Government**

**The Audit Bench recommends to seek the opinion of the Scientific Council for Public Health Emergencies on the relevance of maintaining rapid screening tests (RSTs) carried out on the arrival of international flights in airports and at land borders, and to draw the consequences of this opinion.**

## **10. - Immunization policy**

Pharmaceutical companies around the world were able to develop effective vaccines against COVID-19 within incredibly short timeframes, so that by 2021, immunization became the primary means of combating the pandemic on a global scale.

In the face of a pandemic that has no borders, WHO believed it was essential that all countries have access to vaccination, including low- and middle-income countries. A "COVAX facility" was therefore set up to guarantee equal access to vaccines for all countries in the world. At the continental level, the African Union also launched the AVAT (African Vaccine Acquisition Trust) initiative, with the ambition of covering at least 60% of the African population by 2022. At the national level, Cameroon has leveraged bilateral cooperation with other State partners and international institutions for better access to funding and vaccine doses.

Based on the COVAX facility<sup>17</sup>, a National Deployment and Vaccination Plan (NDPV) was developed and approved by the Government in January 2021, and updated in March 2021 and July 2022, with the ambition of vaccinating 20% of the total population considered to be at high risk for COVID. As the outlook broadened, Cameroon reviewed its goals and planned to vaccinate 60% of the total population<sup>18</sup>. This new goal brought the country in line with the African Union goals.

In total, to achieve its vaccination coverage objectives, Cameroon has acceded to the following three conventions:

- the GAVI-COVAX facility;
- the AVAT initiative of the African Union
- the bilateral agreement with China.

### **10.1. The supply of 3.343 million doses of vaccine in 2021**

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<sup>17</sup> COVAX: Covid-19 vaccine global access facility.

<sup>18</sup>"The overall objective of the introduction of the Covid-19 vaccine is to vaccinate at least 40% of the Cameroon population by the end of 2022, 60% by the end of 2023, and 80% of vulnerable populations by December 2023" (statement by the Cameroon Minister of Public Health at the extraordinary plenary session of the National Assembly on Wednesday 23 June 2021)..

### 10.1.1. GAVI-COVAX Convention: 1.380 million doses received

The GAVI-COVAX Convention was initiated by the Expanded Programme on Immunization (EPI)<sup>19</sup>, as part of the COVAX initiative, a global mechanism for pooling resources and requests for COVID-19 vaccines.

Cameroon became member of the COVAX initiative on 29 December 2020. This membership gave it access to three (03) types of support:

- Vaccine support (COVID-19 EOS) for direct procurement by GAVI<sup>20</sup>;
- cold chain optimisation support (COVID-19 CCE);
- COVID-19 immunization support (COVID-19) for technical assistance.

In 2021, Cameroon received **1,380,750** doses of COVAX vaccine distributed as follows:

**Table 8: COVAX vaccines received in 2021 under the Expanded Programme on Immunisation (EPI)**

Vaccines	Batch number	Date of arrival	Number of doses
ASTRA ZENECA	4121Z015	17/04/2021	36,680
	4121Z024		354,520
	210345	08/11/2021	50,400
	210303		500
	210346		200
	210394		146,400
	210343		900
JANSEN	1822789	19/07/2021	115,000
	1822790		188,050
	220C21A	24/10/2021	336,000
PFIZER	34025BD	05/12/2021	152,100
<b>TOTAL DOSES RECEIVED</b>			<b>1,380,750</b>

*Source: EPI (Status of implementation of the GAVI/COVAX agreement in July 2022)*

The equipment received for cold chain optimisation under the GAVI agreement is summarized in the following table:

**Table 9: COVAX cold chain equipment as at 31.12.2021**

Type of equipment	Quantity installed
Cold room and freezing room	04
SDD solar refrigerators	48
In-shell refrigerators (ILR)	17
Freezers (power supply)	17
Ultra cold chain equipment	04

*Source: EPI (Status of implementation of the GAVI/COVAX agreement in July 2022)*

All of these services were provided without the State of Cameroon bearing the cost.

<sup>19</sup> Operational throughout Cameroon since 1982.

<sup>20</sup> GAVI: Global Alliance for Vaccine.



### 10.1.2. African Vaccine Acquisition Trust (AVAT) initiative of the African Union: 763,000 doses received

To complete the number of doses provided by the COVAX facility, Cameroon also joined the African Union initiative, which signed a tripartite agreement with AFREXIMBANK and JANSEEN PHARMACEUTICA on behalf of the Member States for the supply of doses of JOHNSON & JOHNSON vaccine.

The total cost of this agreement is 40 million US dollars, i.e. **CFAF 23,347,603,585**<sup>21</sup>.

Under the terms of the agreement, 6 million US dollars, or **CFAF 3.251 billion**, representing 15% of the total cost, were to be paid in advance through AFREXIMBANK. The remaining amount, i.e. **34 million USD**, was to be paid progressively with the delivery of the ordered doses.

The remaining amount, i.e. 34 million USD, was to be paid progressively with the delivery of the ordered doses. Cameroon became a member of this initiative by signing on 28 March 2021, the accession act, the participation agreement and the financial commitment form with an initial payment of 15% (**of the 40 million dollars**), i.e. **six (06) million dollars**.

Under this initiative, Cameroon ordered **4 million** doses of Johnson & Johnson vaccine at a cost negotiated by the AU at **USD 10** per dose, for a total cost of **USD 40 million**. After reviewing the cost to **USD 7.5** per dose, the number of doses ordered by Cameroon increased to **5.3 million** doses, in addition to the doses from the COVAX facility according to the EPI Tripartite AVAT implementation report.

However, due to the low uptake of immunisation by citizens and the low death rate from COVID-19, the requirements were reviewed downwards. Cameroon requested the suspension of vaccine deliveries during 2021 in order to adjust vaccine procurement to the country's actual needs.

In response, AVAT indicated that this advance purchase agreement for vaccines could no longer be modified, since all the doses ordered had already been produced or were in the process of being produced.

To reduce the amount Cameroon had to pay, the MasterCard Foundation and the MTN Foundation, which wanted to offer other doses of vaccine to Cameroon, agreed to write off Cameroon's debt to AFREXIMBANK by paying for the doses of vaccine already ordered, for an amount of **eleven (11) million USD**.

The number of doses of JOHNSON & JOHNSON vaccine received as of 31 December 2021 was 763,200<sup>22</sup>. In the end, the cost to the government was **CFAF 3.25 billion (6 million US dollars)**.

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21 Source: EPI Report

22 COVID-19 National Deployment and Immunization Plan, February 2022 update.

### 10.1.3. Bilateral cooperation with China: 1.2 million doses received

Within the framework of the global response plan against the Coronavirus pandemic, the People's Republic of China donated 1.2 million doses of SINOPHARM vaccine to Cameroon, estimated at about **CFAF 3.6 billion**<sup>23</sup>, while MINFI, in its implementation report on the COVID-19 SAA, indicated the amount of **CFAF 2.2 billion**.

The Chinese government undertook to take charge of the transportation of the said vaccines to Beijing International Airport and to hand them over to the Cameroonian side, which was responsible for their transportation to Cameroon, as well as their distribution and use.

MINSANTE and the Ministry of External Relations (MINREX) carried out the operations relating to this agreement.

The Prime Minister received the first batch of vaccines allocated in March 2021 consisting of 200,000 doses on 11 April 2021. The vaccine doses were immediately made available to the EPI, but the receiving documents were not provided.

The second and third batches, each consisting of **500,000** doses of vaccine, were received by the EPI on 14 December 2021.

### 10.2. An immunization campaign that mobilized CFAF 69.298 billion in resources, of which CFAF 17.939 billion was paid for by the State

The financial data relating to the immunization campaign is listed in the following table:

**Table 10: Financial data for the COVID immunization (in billions of CFA francs)**

	DONATIONS	STATE CONTRIBUTION	LOAN	TOTAL COST OF VACCINATION
<b>GAVI CONVENTION</b>	41.158			<b>41.158</b>
<b>CHINA COOPERATION</b>	3.6			<b>3.6</b>
<b>AVAT CONVENTION</b>	<b>AFREXIMBANK (85%)</b>		20.096	<b>23.347</b>
	<b>STATE (15%)</b>	3.251		
<b>DISBURSEMENT BY THE STATE</b>		1.192		<b>1.192</b>
<b>TOTAL</b>	<b>44.758</b>	<b>4.443</b>	<b>20.096</b>	<b>69.298</b>

*Source: Audit Bench*

The total resources mobilised for the immunization campaign amount to **CFAF 69.298 billion**.

It should be noted that the amortization of the loan granted to the state under the AVAT Convention, which amounts to **CFAF 20.096 billion**, was paid by the MASTERCARD and MTN foundations to the tune of **eleven (11) million USD**, or **CFAF 6.6**

<sup>23</sup> Based on the WHO database on the approved price of vaccines, which indicates that a dose of vaccine is worth USD 3.

**billion.** The residual amortization to be paid by the State therefore amounts to **CFAF 13.496 billion.** However, it is up to the Autonomous Sinking Fund to take this element into account, which reduces the cost of amortization of the State's debt.

The cost to the State of the 2021 immunization campaign was therefore **CFAF 17.939 billion**, of which **CFAF 4.443 billion** was disbursed in 2021, with the rest to be reimbursed later from the AVAT loan<sup>24</sup>.

The total amount of donations, in kind and in cash, amounted to CFAF 51.358 billion.

### Recommendation No. 05 to the Director General of the Autonomous Sinking Fund

**The Audit Bench recommends to ensure that the donation from the MTN and MasterCard foundations amounting to eleven (11) million USD, i.e. about six billion six hundred million (6,600,000,000) CFA francs, be taken into account as part of the amortization of the debt of the State of Cameroon towards AFREXIMBANK.**

### **10.3. The implementation of the immunization campaign**

According to the National Deployment and Vaccination Plan (PNDV), "the vaccination campaign was launched as a matter of urgency, with a minimal level of preparation". Few resources were mobilised, so that certain critical preparatory activities, such as micro-planning, were not carried out beforehand. Moreover, this campaign took place in a context of public reluctance to vaccinate.

#### **10.3.1. A campaign aimed at the target populations**

In its response to COVID-19, Cameroon drew up a National Deployment and Vaccination Plan (NDVP) in January 2021, which planned to cover 20% of its total population with the specific objectives of preserving essential health services and preventing economic disruption linked to the pandemic. An update of this plan was carried out in March 2021 and July 2022, including the extension of the vaccination target to all adults aged 18 and upward. The vaccination objective was thus reviewed to 40% of the total population as of 31 December 2022. This plan was developed in accordance with the revised WHO and UNICEF guidelines.

Cameroon has chosen to include vaccination in the Incident Management System (IMS) for the COVID-19 pandemic, which is an activity within the Public Health Emergency Operations Coordination Centre (CCOUSP). The operations of the vaccination unit of this IMS were carried out by the EPI.

After receiving the first doses on 11 April 2021, the vaccination campaign started on 12 April 2021 in all the country's health districts, initially targeting, in accordance with the orientations of the Scientific Council for Public Health Emergencies (CSUSP) and the National Technical Advisory Group for Vaccination (GTCNV):

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<sup>24</sup> It should be noted that the 2021 Settlement Law erroneously mentions the sum of CFAF 42.2 billion as having been effectively disbursed by the State for immunization expenses in 2021.

- health care staff;
- people living with co-morbidities;
- people aged 50 years upwards.

It was then extended to all eligible people aged 18 upwards, while keeping the priority for the first group. The vaccination strategy was essentially built around the 244 approved vaccination centres, which existed prior to the COVID-19 pandemic, with three key periods: 13 April to 28 May, 7 to 11 July and 17 to 21 November 2021.

The **3.343 million** doses of vaccine supplied on 31 December 2021 were distributed as follows:

**Table 11: Quantity of vaccines supplied as of 31 December 2021**

Sources	Vaccines	Doses ordered
CHINA AID	SINOPHARM	1,200 000
COVAX	COVIDSHIELD/ ASTRA ZENECA	589,600
	JOHNSON & JOHNSON	639,050
	PFIZER	152,100
AVAT	JOHNSON & JOHNSON	763,200
<b>TOTAL</b>		<b>3,343 950</b>

*Source: COVID-19 National Deployment and Vaccination Plan, updated on February 2022*

### 10.3.2. Unsatisfactory vaccination coverage, with 06% of the target population by 31 December 2021

As of 31 December 2021, vaccination coverage by region is presented in the following table:

**Table 12: Vaccination coverage by region as of 29 December 2021**

Regions	Eligible persons (+18)	Multiple dose vaccines (Astra Zeneca, Sinopharm and Pfizer)		Single-dose vaccine	Coverage	
		Dose 1	Dose 2	Dose J&J	Dose 1 (%)	Dose 2 (%)
Adamaoua	781,867	28,486	17,801	64,722	11.9	10.5
Centre	2,557,419	47,297	24,983	50,756	3.8	3.0
East	700,632	33,787	15,135	32,825	9.5	6.8
Far North	2,558,411	102,840	50,421	104,863	8.1	6.1
Littoral	2,202,894	25,512	15,758	38,089	2.9	2.4
North	1,543,080	41,928	17,973	78,104	7.8	6.2
North West	962,036	24,916	14,081	46,065	7.4	6.3
West	1,198,821	29458	16092	30551	5.0	3.9
South	460,862	14663	8322	16993	6.9	5.5
South West	978,469	11810	5893	11024	2.3	1.7
<b>TOTAL</b>	<b>13944491</b>	<b>360697</b>	<b>186459</b>	<b>473992</b>	<b>6.0</b>	<b>4.7</b>

*Source: Cameroon annual epidemiological bulletin - MINSANTE*

According to this table:

- 1,021,148 doses of vaccine were administered;

- 660,451 people completed their vaccination schedule, i.e. 4.7% of the population aged 18 years upwards;
- 834,989 people received at least one dose of vaccine.

In the light of these figures, the Audit Bench makes two observations:

- On the one hand, the vaccination rate of the target population was 6% at the end of 2021, i.e. 670,000 people, whereas the objective of 40% vaccination of the total population by 31 December 2022 corresponds to 10.889 million people vaccinated. In fact, by 31 December 2022, only 10.23% of the target population had been vaccinated, far from the initial objective;

According to the December 2021 Stakeholder Mobilisation Plan (PMPP), Cameroon's vaccination strategy is in line with "World Bank standards and requires that written informed consent be a prerequisite for any person wishing to be vaccinated". Since vaccination is a voluntary act, an active communication strategy was essential. Clearly, the actions deployed in this area were insufficient, but one may think that in view of the population's reluctance to be vaccinated, the stated objective was far too ambitious.

- On the other hand, and because of the low mobilisation of the population, **1.032 million** doses were used in 2021, whereas **3.343 million** were ordered. The difference between these two figures is not so much due to expiry losses in 2021, which amounted to 24,255 doses; rather, it is due to delivery delays, as a substantial proportion of the vaccines ordered in 2021 were not delivered until the end of 2021 or in 2022.

## 11. Management of medical equipment procurement contracts by the CCOUSP

The amount of the 06 contracts ordered by the TASK FORCE and signed by the Centre for Coordination of Public Health Emergency Operations (CCOUSP) amounted to **CFAF 3,149,166,798**. These contracts relate to the purchase of various medical equipment, as detailed in the table below.

**Table 13: Procurement contracts for medical equipment**

No.	CONTRACTS	Subject	AMOUNT (ALL TAXES INCLUSIVE)	Provider	PLACE OF DELIVERY
1	MS No.014/2021	Implementation of a digital system for securing and authenticating vaccination certificates against COVID-19	177,324 750	PIASOFT-DEK SARL	EPI
2	MS No.007/2021	Supply of consumables and small laboratory equipment	588,390 950	MEDICAL LINK	LNSP
3	MS No.008/2021	Supply of equipment and consumables for COVID 19 patient care	140,750 000	MEDICAL PLUS SARL	CCOUSP

4	MS No.022/2021	Supply of 34,000 cylinders of medical oxygen	820,000 000	INDUSTRIAL AND MEDICAL GASES (GIM)	Health facilities (FOSA) throughout the national territory
5	MS No.018/2021	Supply of consumables and small laboratory equipment	312,740 000	SAT PHARMA SARL	LNSP
6	MS No.002/2021	Supply of personal protective equipment	1,200,000 000	METROCALIB SARL	CCOUSP
	TOTAL		<b>3,149,166,798</b>		

**Source:** MINSANTE

The Audit Bench verified that five (05) of the contracts for the acquisition of medical and small laboratory equipment were charged by the Specialised Paymaster to the COVID SAA for the financial year 2021, for an amount of **CFAF 2,329,166,798**.

At the end of the financial year, contract No. 022/2021/MS worth CFAF 820 000 000, had not yet been taken over by the Specialised Paymaster. It consisted of the acquisition the following:

- 6,000 oxygen cylinders of 7.5 m<sup>3</sup> for the hospitals of Douala (LAQUINTINIE hospital and General Hospital);
- 28,000 oxygen cylinders of 7.5 m<sup>3</sup> for hospitals in other regions.

As of 1 July 2022, deliveries were significantly behind schedule, as only 5,018 oxygen cylinders had been received out of an expected total of 34,000 cylinders to be distributed to 16 health facilities. By that date, 12 of them had not yet received any oxygen cylinders.

**Table 14: Delivery of medical oxygen cylinders as of 1 July 2022**

No.	Health facility	Date of reception	Number of cylinders	Supporting documents
1	Douala Laquintinie Hospital	18/04/2022	2,106	Provisional acceptance report and delivery note GIM002-22
2	Douala General Hospital	18/04/2022	2,507	Delivery note no. GIM001622
3	Yaounde Central Hospital			
4	Yaounde Central Hospital			
5	CURY of Yaounde			
6	Jamot Hospital, Yaounde			
7	Djougolo Hospital			
8	Maroua Regional Hospital			
9	Kousseri Regional Hospital			
10	Garoua Regional Hospital			
11	Ngaoundere Regional Hospital			
12	Bertoua Regional Hospital	25/05/2022	145	Provisional acceptance report and slip No. GIM 004-22
13	Ebolowa Regional Hospital			
14	Buea Regional Hospital	05/05/2022	260	Provisional acceptance report and slip No. GIM 005-22
15	Bamenda Regional Hospital			

16	Bafoussam Regional Hospital			
	<b>TOTAL</b>		<b>5,018</b>	

**Source:** CCOUSP and GIM

## 12. Hospital care facilitated by the limited number of cases

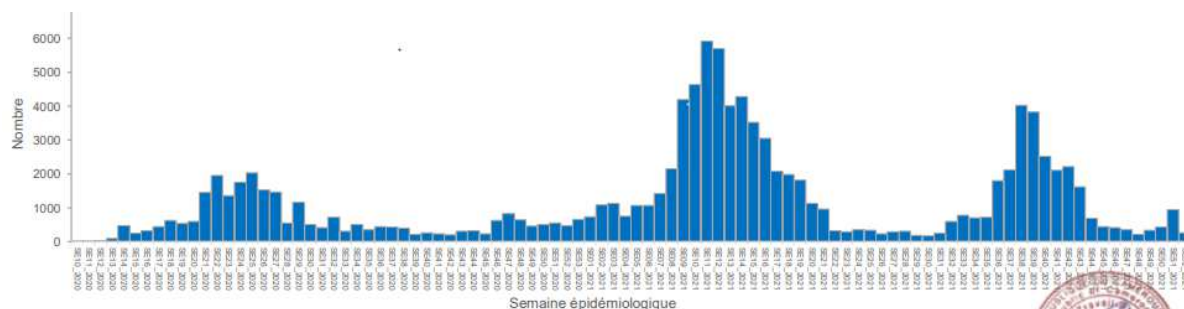
In 2020, the Audit Bench had already stressed that the hospital system had been able to accommodate the flow of patients, in particular because of the limited number of cases, despite the tensions observed at the start of the pandemic in the Centre region<sup>25</sup>.

Similarly, the hospital system was able to cope with a limited flow of patients in 2021.

### 12.1. Two waves of COVID-19 during 2021

The graph below, taken from data published by CCOUSP<sup>26</sup>, shows that Cameroon faced 2 epidemic waves in 2021, first from the end of February to mid-May, then from the end of August to the end of October.

**Graph 2: Evolution of confirmed cases by epidemiological week, 04 March 2020 to 29 December 2021**



**Figure 2 : Evolution des cas confirmés par semaine épidémiologique, 04 mars 2020 au 29 décembre 2021**

### 12.2. Clinical management that did not overwhelm hospital services

The number of patients hospitalised remained moderate, including during the two episodes of the pandemic upsurge: it peaked at 726 in the week from 15 to 21 April, whereas it had reached 2,039 on 13 June 2020, i.e. almost three times more.

**Table 15: Clinical management of patients in 2021**

Period	Ambulatory care	Hospitalized patients	
		moderate	Severe

<sup>25</sup> See first report of the Audit Bench, § 5.

<sup>26</sup> Covid-19 Status Reports No.19, CCOUSP.

31/12/2020-06/01/21	552	76	5
07-13 Jan		79	8
14-20 Jan		76	14
21-27 Jan		91	22
28 Jan -03 Feb	K	99	25
12-17 Feb	2004	158	38
18-24 Feb	2444	175	53
25 Feb. -03 March	2629	339	68
04-17 Mar	7504	504	120
18-24 Mar	7504	214	95
25-31 Mar	4290	305	122
01-07 Apr	3886	271	114
08-14 Apr	4177	631	84
15-21 Apr	5,048	726	111
22-28 Apr	6,717	215	89
29 Apr-12 May	3,504	171	61
13-19 May	3636	109	41
20-26 May	3,558	83	39
27 May -2 June	4,065	40	35
03-09 June	1,353	100	22
10-16 June	798	109	36
17-23 June	504	35	15
08-14 July	215	17	4
15-21 July	133	9	0
22-28 July	137	17	5
05-11 Aug	320	33	11
12-18 Aug	705	34	10
19-25 Aug	1,261	61	35
26 Aug - 1 Sept	1,351	124	46
02-8 Sept	1,790	135	44
09-15 Sept	3,328	261	91
16-22 Sept	4,778	299	117
23-29 Sept	5,404	195	121
30 Sept -06 Oct	5,227	190	99
07-13 Oct.	3,625	168	115
14-20 Oct.	2,292	137	67
21-27 Oct.	1,564	139	82
28 Oct-03 Nov	1,710	137	69
04-10 Nov	1,564	79	61
11-17 Nov	1427	57	43
18-24 Nov	1,072	45	24
25 Nov-1 Dec	656	29	24
02-08 Dec	474	25	20
08-15 Dec.	408	22	20
16-22 Dec.	704	57	24
23-29 Dec.	1587	92	26



### 12.3. With 83,389 new cases and 1,407 deaths, the case fatality rate for COVID-19 was 1.7% in 2021

Statistical data available as at 29 December 2021 show that out of 109,666 confirmed cases since the start of the pandemic in March 2020, 106,108 were fully recovered (96.8%), while the number of patients who died was 1,853, a case-fatality rate of 1.7%, which is lower than the 2.4% case-fatality rate for the African continent as a whole..

In detail, the breakdown of these figures by region is as follows:

**Table 16: Confirmed cases, deaths and recoveries by region between March 2020 and 29 December 2021**

Region	Confirmed cases	Deaths			Recoveries	
	Cumul	Cumul	Fatality (%)	Proportion of deaths by region (%)	Cumul	Recovery rate (%)
Adamawa	3 681	56	1,5	3,0	3 576	97,1
Centre	34 813	494	1,4	26,7	33 754	97,0
East	5 060	82	1,6	4,4	4 896	96,8
Extreme-North	2 424	58	2,4	3,1	2 301	94,9
Littoral	31 683	358	1,1	19,3	30 896	7,5
North	1 745	41	2,3	2,2	1 639	93,9
North West	10 324	348	3,4	18,8	9 903	95,9
West	10 436	261	2,5	14,1	10 136	97,1
South	4 855	69	1,4	3,7	4 637	95,5
South West	4 645	86	1,9	4,7	4 370	94,1
<b>Total</b>	<b>109 666</b>	<b>1 853</b>	<b>1,7</b>	<b>100,0</b>	<b>106 108</b>	<b>96,8</b>

Source: COVID-19 Situation Report No. 109, CCOUSP

The Audit Bench notes that the North-West, West and Far North regions have experienced much higher case fatality rates than the other regions, which indicates the inadequacy of hospital care for patients in these three regions.

For the year 2021 alone<sup>27</sup>, the number of confirmed cases is 83,389 and the number of patients who died is 1,407, compared to 446 patients who died in 2020. It should be noted that the epidemic began in March and that the period considered is 10 months, and also that the recording of deaths due COVID-19 in the first few months of the pandemic is uncertain, given the time needed to adapt the statistical apparatus. Therefore, the case fatality rate in 2021 is 1.7%.

27 Between 23 December 2020 and 29 December 2021, according to CCOUSP statistics.

**Table 17: Confirmed cases, deaths and recoveries by region between 23 December 2020 and 29 December 2021**

Region	Confirmed cases	Deaths	Recoveries
Adamawa	3,210	42	3,227
Centre	22,516	375	21,981
East	3,856	53	3752
Far North	1,467	45	1602
Littoral	24,684	249	24055
North	1,367	27	1321
North West	9,344	309	9,009
West	8,971	198	8,755
South	4,162	55	3963
South West	3,812	54	3551
<b>Total</b>	<b>83389</b>	<b>1407</b>	<b>81216</b>

Source: COVID-19 Status Reports (Nos. 62 to 109, CCOUSP)

#### 12.4. A pandemic that remained under control at the end of 2022

The latest figures available at the time this report was drafted in the first quarter of 2023 indicate that there were 123,993 confirmed cases between March 2020 and 19 October 2022, and 1,965 deaths. The pandemic therefore slowed down significantly in 2022, with 14,327 confirmed cases and 112 deaths in just over nine and a half months, between 29 December 2021 and 19 October 2022, with the case-fatality rate also declining significantly, to 0.8%.

As at 19 October 2022, we had four (04) hospitalized patients with two (02) on oxygen.

**Table 18: Clinical management of patients in 2022**

Time period	Ambulatory care	Hospitalized patients	
		Moderate	Severe
30 Dec-05 Jan.	1,895u	105	82
06-12 Jan.	1545	96	58
13-19 Jan.	1300	85	44
20-26 Jan.	1449	40	23
27 Jan-02 Feb.	1063	20	15
03 -9 Feb.	526	6	10
10 -16 Feb.	219	2	9
17 -23 Feb.	223	1	4
24 Feb-2 March	131	1	1
03-09 March	104	0	1

10-16 March	159	2	1
31 March-6 April	62	0	0
07-13 April	37	0	0
14-20 April	41	0	0
21-27 April	40	1	0
28 Apr-4 May	53	0	2
05-11 May	34	1	2
12-18 May	34	0	0
19-25 May	32	0	1
26 May-1 June	30	4	1
02-08 June	45	11	1
09-15 June	58	2	1
16-22 June	42	2	1
30 June-6 July	53	4	0
07-13 July	59	6	1
14-20 July	124	12	1
21-27 July	225	15	1
28 July-3 Aug	540	31	4
04-10 Aug	1,068	26	7
11-17 Aug	1,172	29	13
18-24 Aug	1,356	29	9
25-31 Aug	1,123	19	5
01-07 Sept	740	6	4
08-14 Sept	525	10	3
15-21 Sept	346	5	1
22-28 Sept	189	2	1
29 Sept 05 Oct.	150	4	1
06-12 Oct.	86	3	1
13 Sept 19 Oct.	96	2	2

*Source: COVID 19 Status Reports (Nos. 62 to 151), CCOUSP*

These figures indicate that the epidemic is now under control in Cameroon and seems to remain so, although it is necessary to remain vigilant and maintain certain preventive measures.

They justify the closure of the Yaoundé ORCA Centre in August 2021, notwithstanding the sum **CFAF 1,041 billion** invested in the development and equipment of this place as the main treatment centre for patients with COVID -19 in the Centre Region .

**PART 5 – AN ECONOMIC AND SOCIAL COMPONENT OF THE  
RESPONSE THAT WAS POORLY STEERED AND FAR FROM THE INITIAL  
GOALS**

In its second report on the management of the Special Fund, the Audit Bench pointed out that while the expenditure incurred in 2020 by the Ministry of Public Health, the Ministry of Scientific Research and Innovation and the Ministry of Finance was significant, that of the other administrations relating to the economic and social aspects of the response to the pandemic were committed late in the year and in a small amount of **CFAF 10.8 billion**.

These expenditures were de facto carried forward to the 2021 financial year. In the absence of a new distribution decree for the 2021 financial year, the Audit Bench notes that ministries referred to the distribution decree of 22 July 2020, even though it was no longer legally valid.

The elements identified in this section are therefore the result of choices made in 2020 under programmes 972 "economic and financial resilience" and 974 "social resilience", and implemented in 2021, despite an uncertain legal basis. They confirm that the economic and social component of the response remained limited in 2021, as was already the case in 2020.

### 13. An economic and social component that accounted for 20.8% of the expenditure in 2021

**Table 19: Expenditure committed by public administrations in 2020 and 2021 under the Special Fund and their own budgets**

(In billion CFA F)	Budget allocation resulting from the decree of 20 July 2020 (1)	Budget execution 2020 (2)	Budget execution in 2021 (in the absence of a 2021 distribution decree) (3)	Total budget execution (2020 and 2021 (4)) = (2) + (3)	Difference between total budget execution and budget allocation in 2020 (4) – (1)
TASK FORCE and SGPR (before the establishment of the TASK FORCE)			29.89	29.89	29.89
Ministry of Territorial Administration	1.4			0	-1.4
General Delegation for National Security	3			0	-3
Ministry of Defence	3.6			0	-3.6
Ministry of Basic Education (Special Fund)	6.5		5.717	5.717	-0.783
Ministry of Basic Education (own budget and UNESCO project)		1.389	7.22	8.609	8.609
Ministry of Communication	0.42			0	-0.42
Ministry of Higher Education	6		2.101	2.101	-3.899
Universities (own budget)		0.2	0.754	0.954	0.954
Ministry of Scientific Research and Innovation	6.1	0.63		0.63	-5.47
Ministry of Finance (including domestic debt clearance)	50.4	50.085		50.085	-0.315

Ministry of Trade	1			0	-1
Minister of Economy, Planning and regional Development	26		4.843	4.843	-21.157
Ministry of Tourism and Leisure	1.7		0.183	0.183	-1.517
Ministry of Secondary Education (Special Fund)	7	2.648		2.648	-4.352
Ministry of Secondary Education (own budget)		0.699	3.863	4.562	4.562
Ministry of Youth Affairs and Civic Education	0.75	0.225	0.394	0.619	-0.131
Minister of Decentralisation and Local Development	2.5	2.4		2.4	-0.1
Ministry of Mines, Industry and Technological Development	1			0	-1
Ministry of Agriculture and Rural Development	6	3.239	1.558	4.797	-1.203
Ministry of Livestock, Fisheries and Animal Industries	2		0.352	0.352	-1.648
Ministry of Small and Medium sized Enterprises, Social Economy and Handicraft	2		2	2	0
Ministry of Public Health (including vaccination)	45.63	82.167	82.948	165.115	119.485
Ministry of Labour and Social Security	1			0	-1
Ministry of Social Affairs	2.5		0.079	0.079	-2.421
Ministry of Women's Empowerment and the Family	1.5		0.58	0.58	-0.92
Ministry of Transport	1			0	-1
<b>Total</b>	<b>179</b>	<b>143.682</b>	<b>142.482</b>	<b>286.164</b>	

The table above, which summarises health, economic and social expenditures, shows that most of the administrations in charge of the economic and social response carried out limited actions in both 2020 and 2021.

The only major action was the clearance of domestic debt by the Ministry of Finance to the tune of **50 billion FCFA** in 2020.

For the rest, four (04) ministries implemented the economic and social component of the response in 2020, to the tune of CFAF 10.799 billion, and by 11 ministries to the tune of **CFAF 29.6 billion** in 2021. On the other hand, 08 ministries committed no expenditure in 2020 or 2021 as part of the COVID response, even though a budget envelope was allocated to them by the distribution decree of 20 July 2020.

Overall, the economic and financial component accounted for 42,8% of the COVID response<sup>28</sup> in 2020, but only 20,8% in 2021.

The Audit Bench observes that, in two years, many ministries did not spend the budget allocated to them for the 2020 financial year alone, which depicts insufficient mobilisation in a context of national emergency.

## 14. Ambitions often revised downwards

With regard to the distribution decree of 20 July 2020, which expressed an ambitious approach to the economic and social component of the response, actions actually implemented have often been significantly revised downwards.

### 14.1 The case of the Ministry of Economy, Planning and Regional Development (MINEPAT)

MINEPAT initially received funds for 2 types of interventions:

- Support to enterprises, to the tune of **10 billion FCFA** from the distribution decree of July 20, 2020;
- Support to vulnerable households, to the tune of **16 billion FCFA**.

#### 14.1.1. Support to enterprises

A call for expressions of interest was launched on 26 April 2021 for the selection of financial institutions in view of a partnership through which the following first three financing schemes will be set up:

- a guarantee fund for medium-sized enterprises (ME) budgeted at **CFAF 4 billion**;
- a support fund for Very Small and Small Enterprises (VSE), with a budget of **CFAF 2 billion**
- a support fund for start-ups and innovative enterprises for an amount of **CFAF 1 billion**.

The fourth scheme, which concerned direct support to enterprises for **CFAF 2,6 billion**, was to be conducted directly by MINEPAT.

As at 31 December 2021, no expenditure relating to the above operations had been incurred. At the time it was finalising its report in March 2023, the Audit Bench could only note that the procedure for implementing this action was initiated in April 2021 before being finally abandoned.

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<sup>28</sup> Including, in addition to the expenditure of the Special National Solidarity Fund, own expenditures on the administrations' budget.

### 14.1.2. Assistance to vulnerable households

The goal of this “social safety nets” project was to support the purchasing power of vulnerable households and help them cope with the socio-economic consequences of the COVID-19 health crisis.

The allocation of **CFAF 16 billion** was the subject of 4 provision of funds decisions between 27 January and 23 February 2021. Only an amount of **CFAF 3, 6 billion** was actually paid.

#### 14.1.2.1. Targeting and registration of the 80 000 beneficiary households

80 000 beneficiary households were selected in the 10 regional capitals and in Limbe according to specific criteria, including pre-pandemic employment situation, patrimonial status, household size, poverty status. Targeting officers selected with the help of sub divisional officers, mayors and neighbourhood or blockheads identified beneficiaries. Registrations were made by data collectors recruited in the same manner as targeting officers.

#### 14.1.2.2. Scheme management

For the management of this activity, expenditures of **CFAF 243 935 594** were incurred as follows:

- Five (05) contracts and four (04) jobbing orders were awarded to seven (07) service providers for a total amount of **CFAF 868 885 553** after the authorization of the Minister Delegate at the Presidency in charge of Public Contracts of 09 November 2020;
- Other expenditures, including the payment of staff recruited for targeting and registering beneficiary households, amounted to **CFAF 376 188 350**.

#### 14.1.2.3. A first instalment of CFAF 3.6 billion paid to 80,000 beneficiary households with excessive management fees

At the end of 2021, only the first instalment had been paid, i.e. **CFAF 3.6 billion** in the amount of **CFAF 45,000** per household, which represented 25% of the allocation. The remaining **CFAF 10.8 billion**, representing 75% of the allocation, is still awaited by the beneficiaries almost two years after the introduction of the barrier measures that limited their activities.

In the end, the management fees represented 25.2% of the amount of the operation, which is clearly excessive.



#### **14.1.2.4. Difficulties related to the closing of the mobile money service Yup Cameroon**

In a press release issued on 15 March 2022, the General Manager of the French banking group Société Générale announced the closure of its mobile money service YUP, one of the payment agencies selected by MINEPAT under the "social safety nets" project.

The closure of this payment agency resulted in the termination, as of 1 June 2022 at the latest, of the mass payment contracts concluded on 24 December 2020 with MINEPAT and the closing of the 45,000 accounts of vulnerable households opened in this agency.

By letter dated 11 April 2022, MINEPAT asked YUP Cameroon:

- to end the process of validating pending accounts;
- to transmit a financial report on the mission carried out, showing in particular the amounts not collected and the lists of beneficiaries who have not received their transfers;
- to transfer all funds not collected by the beneficiaries to the Basket Fund of counterpart funds lodged at BEAC, after validation of the project.

In view of the continuation of this activity that was not confirmed at the beginning of 2023, it will be up to MINEPAT to designate a new service provider to open accounts for current YUP beneficiaries, on behalf of the "social safety nets" project.

In conclusion, the Audit Bench notes that the outcome of MINEPAT's actions in the context of the response to the COVID-19 pandemic was disappointing. The ministry abandoned the activity "support to enterprise"; the impact of the activity "support to vulnerable households" was low in 2021, due to the small number of beneficiary households in relation to the vulnerable population and the size of the undisbursed allocation. In addition, the amount of management fees was excessive compared to the funds received by beneficiaries. With a budget of CFAF 26 billion for the 2020 financial year, MINEPAT only carried out activities for an amount of **CFAF 4.843 billion** and for a single year, that is, in 2021.

#### **14.2. The case of the Ministry of Social Affairs (MINAS)**

MINAS, which received a budget of 2.5 billion FCFA in 2020, mainly for the support of socially vulnerable people (street children, elderly), only incurred expenditures of 0.144 billion FCFA in 2021 alone.

MINAS executed Contract No. 0001/M/MINAS/2021, awarded to ETS ADI SYSTÈME, for the acquisition of equipment and materials for containment areas for the elderly and accommodation centres for street children in the ten regions, for an amount of **CFAF 79 619 905**.

The purchases made under this contract were distributed nationwide to associations throughout Cameroon (CESO and other social rehabilitation centres). However, the Audit Bench observes that photocopies of the beneficiaries' national identity cards and

telephone numbers were not attached to the documents transmitted by MINAS to attest to the actual identity of the persons who received the materials on behalf of the associations concerned. This creates a risk that ministerial assistance may not have targeted at the intended populations or may have been diverted in whole or in part.

#### Recommendation No. 06 to the Minister of Social Affairs

**The Audit Bench recommends that all information relating to the identity of persons making donations in kind or in cash to MINAS on behalf of associations be recorded on exit vouchers or discharge forms.**

### **15. In contrast, the Ministry of Small and Medium sized Enterprises, Social Economy and Handicraft (MINPMEESA) led a dynamic action**

By decision of 11 September 2020, the Minister of Small and Medium-sized Enterprises, Social Economy and Handicrafts set the conditions and modalities for granting support to SMEs, craftspeople and social economy organizations, stressing that *"the support granted (...) is direct support. It aims to meet the needs of:*

- *inputs to increase their production and/or the quality of their products;*
- *technical equipment and/or tools to strengthen their technical capacities;*
- *financing to strengthen the productive capacities of their units.*

*This support shall be exclusively in cash and payable to the promoter (...) or his duly mandated representative (...).*"

#### **15.1. CFAF 2 billion allocated to 429 craftspeople and 291 SMEs**

On 28 September 2020, the Prime Minister, Head of Government, gave the authorization to publish a call for applications for the selection of SMEs, craftspeople and social economy organizations eligible for support under the implementation of the Special Fund.

The ministerial working group reviewed 1,171 files. At the end of the process, 720 beneficiaries were selected, including 429 craftspeople or social economy organizations for a total amount of **CFAF 500 million** and 291 SMEs for an amount of **CFAF 1.5 billion**. The lists of beneficiaries as well as the selection reports were transmitted to MINFI for commitment, ordering and payment in accordance with the circular of 22 July 2020.

As of 10 June 2021, the accounting situation of the COVID-19 SAA Specialized Paymaster showed payment of **CFAF 2 billion**, i.e., 100% of the budget allocated to MINPMEESA by the distribution decree of 20 July 2020.

The Audit Bench confirmed these payments by auditing a sample of 210 craftspeople and organizations of the social economy and 150 SME beneficiaries.

## **15.2. An evaluation that highlights the effectiveness of the system**

Studies by the Cameroon Employer's Association (GICAM) and the National Institute of Statistics (INS), which assessed the level of impact of the pandemic on the national economy, reported a loss of 25% to 55% of the turnover of small and medium-sized enterprises (SMEs), particularly in the agro-industry, agri-food, agro-pastoral, digital and event management sectors.

The monitoring and evaluation reports produced by MINPMEESA emphasize that support to craftspeople and actors in cooperative societies producing handmade masks and hydroalcoholic gels benefited from both financial and technical support, thanks to the introduction by ANOR of the NC 2970 standard, which is adapted to local production. This double action generated about 930 jobs in the handicraft sector. Direct support to high-potential SMEs saved nearly 870 jobs and created about 70 new ones. The Audit Bench observes, however, that the regional distribution of this aid that was carried out mechanically without taking into account the location of SMEs and craftspeople in the field, was not satisfactory (see § 16.3. below).

## **PART 6 - IMPLEMENTATION OF MEASURES MARKED BY RECURRENT BAD PRACTICES**

## 16. Poor involvement of operational managers in the expression of needs and the execution of works and services

The Audit Bench has already pointed out (see §5.3.2 above) that the TASK FORCE did not directly request an expression of needs from the central administration of MINSANTE, even if it did so with certain structures under the supervision of this administration.

This lack of involvement of operational managers in the expression of needs and the execution of works and services can also be observed in other ministries. This situation had damaging consequences for the State.

### 16.1. MINEDUB: A confusion in the location of a school that was to benefit from works

Jobbing order No.072/LC/MINEDUB/SG/DRFM/SDB/SMP/BAO/2020 of 18 February 2021 of MINEDUB was awarded to ETS JOLLY-BA for rehabilitation works at Government School NKOMETOU III in the MEFOU and AFAMBA Division for an amount of **CFAF 29 998 811**. However, Government School NKOMETOU III is under the territorial jurisdiction of the Divisional Delegation of the LEKIE. The school, which belongs to the MEFOU AFAMBA Division, is located in NKOMETOU II.

Taking advantage of this confusion, the company ETS JOLLY-BA executed the service in both schools: NKOMETOU II and NKOMETOU III after arbitrarily being awarded a second contract, for which budget support is only being examined.

### 16.2. MINEDUB: External actors competing with companies awarded contracts

Current regulations allow local actors such as councils, parent-teacher associations (PTAs) and internal or external elites to support the State<sup>29</sup> in financing education.

The Audit Bench notes that work was carried out by councils or PTAs in schools before, at the same time and sometimes even after the intervention of companies awarded contracts or jobbing orders for the rehabilitation or construction of classrooms, on-call housing and latrines, as well as the provision of desks. This situation may lead to

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<sup>29</sup>Under Interministerial Decree No.°242/L72/MINEDUC/MJS of 1979 on the organization of post and extracurricular activities, PTAs shall support the school, which implies that they contribute financially and materially to the functioning and equipment of the school by mobilizing funds for the construction of new premises, the maintenance of existing premises, the provision of desks, the management of non-teaching staff, the promotion of health within the school and the maintenance of school heritage.

Section161 of Law No.°2019/024 of 24 December 2019 to institute the General Code of Regional and Local Authorities, stipulates that powers shall be devolved to councils in matters of education with regard to setting up, managing, equipping, tending and maintaining nursery and primary schools as well as preschool establishments, within their jurisdiction.

confusion, or even a competition, between the various actors involved and, in the end, a non-optimal allocation of public funds.

### **16.3. MINTOUL: Difficulty targeting the beneficiaries of the support**

The implementation of aid to one to five star hotels, for a total amount of **CFAF 810 million**, faced a practical difficulty, as most of the beneficiary hotels do not have their own bank account. They share their bank account with other tourist structures belonging to the same promoter.

In addition, hotels that have an account with a microfinance institution cannot receive government support directly. This support must be channelled through a liaison account between the microfinance institution and its mother bank.

Because of this situation, the aid may not be used directly by its beneficiaries. This should have prompted MINTOUL to audit the use of the aid by State devolved structures.

### **16.4. MINPMEESA: Inadequate regional distribution of aid**

As part of the response to COVID-19, MINPMEESA put in place aids for craftspeople, social economy organizations and SMEs (see § 15 above).

In distributing this aid, MINPMEESA did not take into account the unequal concentration of SMEs per region, nor the unequal regional statistics of COVID-19 patients.

MINPMEESA would have benefited from refining its distribution method by truly taking into account the demographic characteristics of SMEs, the constraints of their local market and the impact of their production in the fight against the spread of the coronavirus disease.

## **17. Delays in the execution of works, products and services, and the absence of penalties**

The Audit Bench noted numerous delays in the execution of contracts, without the contractor being sanctioned.

### **17.1. MINEDUB: recurrent delays, without the contracting authority implementing the procedures in case of exceeding deadlines**

At MINEDUB, construction and rehabilitation contracts have almost systematically exceeded the contractual deadlines.

The Audit Bench noted that the contracting authority and the contractors did not fulfil the required administrative procedures for delays in service delivery. In particular, there was a lack of:

- request for an extension of the execution deadlines;

- service orders for extensions of deadlines;
- order to suspend work;
- formal notice;
- Procedure for implementing penalties for delay.

### 17.2. Universities of Ngaoundere and Bamenda: contracts with delivery delays of 115 days and 29 days respectively

At the University of Ngaoundere, the Jobbing Order No. 2020/095/LC/UN/SG/DIPD/CIPM/2020 relating to the construction of two electric boreholes worth **CFAF 21,996,855** whose contractual execution period was one (01) month after the notification of the service order on 15 February 2021 was delivered by ETS BABALY on 11 June 2021.

The Audit Bench noted a delay in delivery of 115 days without the contractual penalties for delay being applied by the contracting authority.

At the University of Bamenda, Jobbing order No 21-0002/LC/UBa/CIPM/2020 of 05 February 2021 for the supply of disinfection equipment awarded to ETS AGL SERVICES SARL amounting to **FCFA 10,380,713** was delivered 29 days after the contractual deadline.

The contracting Authority did not declare this delay, nor service order for extension of deadlines was issued for it and no delay penalty was notified, settled nor charged to the contractor.

### 17.3. MINESEC: contracts awarded in a hurry and not delivered 18 months after they were signed

In February and March 2021, the Ministry of Secondary Education signed 9 jobbing orders relating to the construction of a block of 03 classrooms, 02 offices, and the provision of 90 desks for 09 schools, for a total amount of **CFAF 310 050 000**.

**Table 20: Situation for the construction of blocks of 03 classrooms and 02 offices**

No.	Contract References	Name of the company	Amount	Observations
1	Jobbing order No.° 143/20/LC/GG/MINESEC/CIPM/2020 of 10/03/2021 for the construction of a block of 03 classrooms + 02 offices at Government Bilingual Secondary School Mougui Logbessou	DYNAMITIE CONSTRUCTION SARL P.O. BOX: 9192 Douala Phone :677891395	35,450,000	Delivered and approved

2	Jobbing order No.° 118/20/LC/GG/MINESEC/CIPM/2020 of 24/02/2021 for the construction of a block of 03 classrooms + 02 offices at Government Bilingual High School Babadjou (Lot 2)	ISIR SARL BP: 25514 Yaounde Phone: 672748550	35 450 000	Delivered and approved
3	Jobbing order No.° 144/20/LC/GG/MINESEC/CIPM/2020 of 10/03/2021 for the construction of a block of 03 classrooms + 02 offices at Government Bilingual Secondary School Bamyanga-Hamadjangui	ETS BAM COMPANY PO. BOX 103 Maroua Phone: 675499096	35 450 000	70% completed (Roofing in progress)
4	Jobbing order No.° 142/20/LC/GG/MINESEC/CIPM/2020 of 10/03/2021 for the construction of a block of 03 classrooms + 02 offices at Government Bilingual Secondary School Mbanga Pongo	ABICO BTP PO. BOX: 7654 Doula Phone : 699414152	35 450 000	Delivered and approved
5	Jobbing order No.° 140/20/LC/GG/MINESEC/CIPM/2020 of 10/03/2021 for the construction of a block of 03 classrooms + 02 offices at Government Bilingual High School Garoua Boulai	ETS OMA MANDONG JEAN PO. BOX: 316 Bertoua Phone: 699977776	35 450 000	Delivered and approved
6	Jobbing order No.° 146/20/LC/GG/MINESEC/CIPM/2020 of 10/03/2021 for the construction of a block of 03 classrooms + 02 offices at Government Bilingual Secondary School Makenene – East	ETS L'AMI fidele PO. BOX 3992 Yaoundé Phone: 699471714	35 450 000	75% completed (roofing in progress and work stopped pending payment of partial bills.
7	Jobbing Order No.° 141/20/LC/GG/MINESEC/CIPM/2020 of 10/03/2021 for the construction of a block of 03 classrooms + 02 offices at Government Bilingual High School Ouro Labo	ETS SAB, PO. BOX 387 Yaoundé Phone: 679032828	35 450 000	Delivered and approved
8	Jobbing Order No.° 145/20/LC/GG/MINESEC/CIPM/2020 of 10/03/2021 for the construction of a block of 03 classrooms + 02 offices at Government Bilingual Secondary School Tchoutsi – Nsintchuet	ETS FOTAGIL PO. BOX: 15165 Yaounde Phone: 696206449	35 450 000	Delivered and approved
9	Jobbing Order No.°.../20/LC/GG/MINESEC/CIPM/2020 of... for the construction of a block of 03 classrooms + 02 offices at Government Bilingual High School Maroua Domayo	ETS BAM COMPANY PO. BOX 103 Maroua Phone: 675499096	35 450 000	Contract not signed but work 80% completed (Finishing work in progress)
<b>TOTAL</b>			<b>310 050 000</b>	

The Audit Bench noted that:

- six contracts were received and approved in March 2022. However, the contractual deadline of 90 days was exceeded for three of them;
- In March 2022, the construction of a block of three classrooms and two offices at Government Bilingual Secondary School Bamyanga-Hamadjangui, awarded to ETS BAM COMPANY for **CFA F 35,450,000**, was still at the foundation level. As of 30 November 2022, 70% of the work was completed while the 90-day execution period stipulated in the contracts was exceeded;



- As at 30 November 2022, the construction works of a block of 03 classrooms and 02 offices at the Government Bilingual Secondary School Makenene-East attributed to ETS L'AMI FIDELE, for an amount of **CFAF 35,450,000**, were 75% executed. Again, the ninety (90) day execution period stipulated in the contracts was largely exceeded;
- By decision of 12 October 2020, the Minister of Secondary Education awarded a contract to ETS BAM and COMPANY and on behalf of GBHS Domayo for the construction of a block of 03 classrooms, 02 offices, as well as the provision of ninety (90) desks for an amount of **CFAF 35 450 000**. On 7 December 2020, the Internal Tenders' Board (CIPM) of MINESEC gave its favourable opinion on the draft jobbing order relating to the above-mentioned works. Transmitted to MINFI on 16 November 2020, the draft jobbing order did not obtain the prior approval of the financial controller of the streamlined circuit. The latter rejected it on 30 March 2021 because the budget appropriations were insufficient. Although this contract has not been signed, the Audit Bench noted that it was already 80% executed by 30 November 2022.

## 18. Contracts not terminated more than a year after deficiencies were noticed

### 18.1. MINEDUB: unexecuted contracts and abandoned works

#### 18.1.1. Contracts not executed as at 31 December 2021

The Audit Bench noted the non-execution of 12 contracts or jobbing orders for the construction or rehabilitation of schools, or the supply of school and disinfection equipment. Thus:

- 06 jobbing orders and 01 contract signed in February and March 2022, amounting to **CFAF 253.5 million**, for the rehabilitation, construction and equipment of schools were awarded in the Centre, Littoral, West and South regions<sup>30</sup>, but the work has not started by 31 December 2021.
- the jobbing order of 18 February 2021 to ETS ELLKA, relating to the supply of 920 cartons of soap for an amount of **CFAF 18,799,906**, with a delivery period of 30 days;
- 02 jobbing orders dated 18 and 22 February 2021 to ETS ELLKA and ETS MERCURIUM for the supply of tap buckets, each for **FCFA 11,279,999**, with a delivery period of 30 days starting on 2 March 2021. There was no formal notice by the administrative authority and no termination of the contract;
- 02 contracts for the manufacture of school desks awarded to SARL SOCACAM, one dated 27 January 2021 amounting to **CFAF 74,999,984**, the other dated 23 February 2021 to the tune of **CFAF 124,999,974**.

The Audit Bench points out, however, that no payment was made for these unexecuted contracts.

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<sup>30</sup> EPA Natchigal and EPA G2 Ntui, Ntui subdivision.

### **18.1.2. Rehabilitation and construction works abandoned by contractors**

Various works relating to contracts and jobbing orders awarded for the rehabilitation, construction and equipment of classrooms were prematurely interrupted or abandoned before to the start of the works, due to the financial difficulties of the companies that were awarded contracts. The deadline for executing these works was three (03) months. These contracts are listed in the following table:

**Table 21: Work abandoned by the service providers or at a standstill**

No.	Contract references	Service providers	Amounts in (CFAF)	Notification Date	Observations
1	LC No.069/LC/MINEDUB/SG/DRFM/SDB/SMP/BAO/2020 of 18 February 2021 relating to the construction of a block of 02 classrooms at Government Primary School EZEZANG-MENDOUM, Obala subdivision	ETS PREST-QUA SUP	18,967,441	01/03/2021	Construction started but stopped as the service provider is in financial difficulty and is asking for an advance payment The council had the entire school built initially Settlement N°1 transmitted to MINFI
2	Contract No 156/M/MINEDUB/SG/DRFM/SDB/SMP/BAO/2020 of 30 March 2021 relating to the construction of a latrine block at EP Nkolya; Rehabilitation of 04 classrooms at Government Primary School Efoulan-Metet; Rehabilitation of 02 blocks of 03 classrooms at Government Primary School Metet; construction of a kindergarten block at Governmen Nursery School Nkolya; Nyong and So'o Division	ETS KEMA	80,950,015	01/04/2021	EFOULAN METE: the service provider simply poured sand and gravel before abandoning the construction site
3	Contract No.106/M/MINEDUB/SG/DRFM/SDB/SMP/BAO/2020 of 23 February 2021 relating to the rehabilitation of Government Primary School KPWE, Government Primary School NKONGMEKAK, Government Primary School NKOLENYENG, Meyomessala subdivision	ETS SGPS	65,999 867	05/02/2021	KPWE: painting only NKONGMEKAK: rehabilitated A block of 2 classrooms in a dilapidated state has not been rehabilitated, while the school should be completely rehabilitated NKOLENYENG: not rehabilitated Work stopped due to rainfall Technical report on rainfall issued by MINDCAF by Letter No.00000059/20-21/L/MINDCAF/DP/SDPE/7/T100 on the request to suspend work

The contracting authority did not take any steps to serve a formal notice to perform, which would have made it possible to consider terminating the contracts concerned and possibly reallocating them. On the other hand, a first invoice of **CFAF 7,360 million** was paid on 13 May 2022 for the construction of a block of 02 classrooms at Government Primary School EZEZANG-MENDOUM allocated to ETS PREST-QUA SUP; similarly, a first invoice of **CFAF 13,908 million** was paid on 11 March 2022 for the contract awarded to ETS KEMA.

## 18.2. - MINEPIA: Ten contracts and jobbing orders not executed in May 2022

Ten (10) contracts and jobbing orders issued between February and May 2021 were undelivered in May 2022, although the delivery period was between 60 and 120 days.

**Table 22: Situation of ten contracts awarded by MINEPIA and not delivered**

No.	Order References	Notifications	Delivery times	Extensions granted	Observations
01	Contract No.00004/M/MINEPIA/2020 of 8 February 2021 relating to the acquisition of floating cages and inputs for support and installation of tilapia producers. SENNA MULTI SERVICES amount including VAT CFAF 279,567,673	10/02/2021	120 days	<ul style="list-style-type: none"> <li>• 60 days on 11/06/2021</li> <li>• 60 days on 04/10/2021</li> <li>• 45 days on 28/12/2021</li> </ul>	Contract still not delivered
02	LC No.00001/LC/MINEPIA/CIPM/2020 of 09 February 2021 for the acquisition of inputs for the benefit of pig farmers as part of the support for the economic and financial resilience of the livestock subsector. STGV amount including VAT CFAF 24,000,000.	19/02/2021	60 days	<ul style="list-style-type: none"> <li>• until 30/09/2021</li> </ul>	Contract still not delivered
03	Contract No. 00007/M/MINEPIA/CIPM/2020 of February 08, 2021 for the acquisition of feed for catfish and tilapia. SELMHA CORPORATION, amount CFAF198, 268,628.	10/02/2021	90 days	<ul style="list-style-type: none"> <li>• 60 days on 26/05/2021</li> <li>• 70 days on 23/08 2021</li> </ul>	Contract still not delivered
04	LC No.00005/LC/MINEPIA/CIPM/2020 of 19 April 2021 relating to the acquisition of inputs for the benefit of pig farmers. MTBO RECORDS SERVICES Sarl (lot3) amount including VAT CFAF 17,400,000	19/02/2021	60 days	<ul style="list-style-type: none"> <li>• 60 days on 19/08/2021</li> </ul>	Contract still not delivered
05	Contract No. 00002/M/MINEPIA/CIPM/2020 of 08/02/2021 for the acquisition of fish farming equipment at MINEPIA. ETS NGONG & BROTHERS amount incl. VAT CFAF 86,038,875.	10/02/2021	60 days	<ul style="list-style-type: none"> <li>• 60 days on 26/05/2021</li> <li>• 65 days on 23/08/2021</li> </ul>	Contract still not delivered
06	LC No. No 00005/LC/MINEPIA/CIPM/2020 of 19 April 2021 for the acquisition of inputs for the benefit of pig farmers. MTBO RECORDS SERVICES Sarl (lot 2) amount including tax CFAF 17 640 00	21/04/2021	60 days	<ul style="list-style-type: none"> <li>• 60 days on 19/08/2021</li> </ul>	Contract still not delivered
07	Contract No 00001/M/MINEPIA/CIPM/2020 of February 08, 2021 for the acquisition of fry for the benefit of producers. ETS MOKES Multi-Services amount incl. VAT CFAF 195,967,341	10/02/2021	90 days	<ul style="list-style-type: none"> <li>• 60 days on 29/06/2021</li> <li>• 60 days on 04/10/2021</li> </ul>	Contract still not delivered
08	Contract No.00001/M/MINEPIA/CIPM/2020 of 14 May 2020 and amendment No.00007/A/MINEPIA/CIPM/2020 of 5 May 2021 for the acquisition of plastic bins and inputs for the support and installation of clarias	12/02/2021	90 days	<ul style="list-style-type: none"> <li>• 30 days on 10/02/2021</li> </ul>	Contract still not delivered

	producers. SELMHA; amount incl. VAT CFAF 89,999,999.				
09	LC No. No 0004/LC/MINEPIA/CIPM/2020 of 24 March 2020 for the acquisition of inputs for the benefit of pig farmers. SOCAVB Sarl, amount including VAT CFAF 27,200,000	12/04/2021	60 days	-	Contract still not delivered
10	Contract No.00009/M/MINEPIA/CIPM/2020 of March 05, 2021 for the acquisition and installation of equipment for the operation of Bafoussam and Ngaoundéré branches of the National Veterinary Laboratory (LANAVET) DEEP RIVERS Sarl, amount incl. VAT 151 915 890	06/04/2021	80 days		

The above contracts were awarded in a context of health emergency. In addition to building up reserve stocks to cope with food dependency in case the pandemic persists, MINEPIA wanted to strengthen the production capacities of existing actors and provide them with innovative equipment to guarantee food security in the medium term.

In May 2022, more than a year after the contracts were signed, MINEPIA drew up reports of deficiency, without using the possibility of terminating contracts offered to it by section 180 et seq. of the Public Contracts Code to relaunch new contracts, when service providers cannot satisfy the needs expressed.

## 19. Poor stores accounting

### 19.1. MINEDUB: Insufficient rigour in stores accounting

The Audit Bench notes that MINEDUB's stores accounting was not rigorous. It was marked by unregularized material release orders, which does not allow data integrity to be confirmed.

### 19.2. University of Ngaoundere: Non-implementation of regulations

The stores management account produced by the stores accountant of the Special Fund of the University of Ngaoundere does not comply with the regulations in force, and the provisions of Circular No. 0000000004/CAB/MINFI/ of 18 May 2012 on instructions relating to the keeping of stores accounts

Indeed, the books of stores accounting transmitted to the Audit Bench do not include entry and exit orders of the acquisitions made by the University. This situation shows a lack of monitoring of inputs, outputs and stock of purchased equipment, as well as their management in stores accounting.

## 20. Insufficient supporting documents

### 20.1. Absence of work acceptance report at the University of Bamenda

The University of Bamenda was not able to provide proof of the effective execution of six (06) jobbing orders for a total amount of **CFAF 165.5 million**, as no provisional or final acceptance report was transmitted to the Audit Bench. The contractual deadlines for delivery of these six (06) jobbing orders, which related to various works<sup>31</sup>, had expired.

The Audit Bench points out that the University has not responded to its requests for clarification and that this situation is likely to constitute a mismanagement.

### 20.2. Absence of signatures and approvals on the final invoice of a MINESEC contract

MINESEC jobbing order No. 166/20/LC/GG/MINSEC/DFRM/CIPM/2020 concerned the rehabilitation of classrooms and toilets in certain schools in the Littoral region.

The first and final invoice amounted to **CFAF 19,713,130**. Neither the head of the contract department or the contracting authority did not sign them, nor did they include the approval by MINMAP.

## 21. Lack of rigour in the monitoring of contracts and accounting information

The Audit Bench repeatedly noted the lack of rigour in the monitoring of contracts, which gives rise to numerous discrepancies in amounts at the various stages of the procedure, or in the content of contracts.

### 21.1. MINESEC: Inconsistency between the subject of contracts and their contents

The analysis of the two contracts for the construction and equipping of 08 classrooms in the first floor with desks revealed the inconsistency between the purpose and content of the different contracts.

In its meetings of 26 to 29 October 2020 and in various letters, the internal tenders' board (CIPM) requested that the titles of contracts be corrected to include the supply. The Minister of Secondary Education did not follow the advice of the CIPM, leaving the various contracts at risk of non-compliance with regulations.

However, on-site inspections by the Audit Bench showed that all the classrooms delivered and approved are indeed equipped with desks.

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<sup>31</sup>Construction of boreholes, construction of toilet blocks, installation of hand-washing facilities, rehabilitation of classrooms and amphitheatre, rehabilitation of the medico-social centre.

## 21.2. MINESEC: Erroneous data published on contract amounts

The analysis of the contracts submitted to the Audit Bench reveals differences in the amounts with the documents published by the Contracting Authority.

**Table 23: Discrepancy between the amounts published and those contained in the contracts awarded by MINESEC**

No.	Contract reference	Contractor	Contract Amount (A)	Amount published on 23 July 2021 (B)	Difference (B-A)
<b>Supply of masks</b>					
1	LC No 208/20/LC/GG/MINESEC/CIPM/2020 of 09/04/2021 for the emergency supply of 28 000 washable fabric barrier masks to the Regional Delegation of Secondary Education for the South Lot 13	ETS AT REME BP: 70 Ebolawa Phone: 677,716,301	32,200,000	38,398,500	6,198,500
2	LC No. 184/20/LC/GG/MINESEC/CIPM/2020 of 06/04/2021 for the emergency supply of 21,000 washable fabric barrier masks to the Regional Delegation of Secondary Education for the North West Lot 10	ETS A.D & COMPANY PO; BOX: 1457 Yaounde Phone: 697,777,272	24,150,000	95,996,250	71,846,250
3	Contract No 179/20/M/GG/MINESEC/CIPM/2020 of 06/04/2021 for the emergency supply of 70,000 washable fabric barrier masks to the Regional Delegation of Secondary Education for the Littoral Lot 7	ETS A.D & COMPANY PO; BOX: 1457 Yaounde Phone: 697,777,272	80,500,000	95,996,250	15,496,250
4	Contract No.202/20/M/GG/MINESEC/CIPM/2020 of 09/04/2021 for the emergency supply of 70,000 washable fabric barrier masks to the Regional Delegation of Secondary Education for the Littoral Lot 8	ETS COM 3 SARL PO. Box: 3864 Yaounde Phone: 242,180,201	80,500,000	95,996,250	15,496,250
5	Contract No.197/20/M/GG/MINESEC/CIPM/2020 of 09/04/2021 for the emergency supply of 59,500 washable fabric barrier masks to the Regional Delegation of Secondary Education for the West Lot 12	ETS COM 3 SARL PO. Box: 3864 Yaounde Phone: 242,180,201	68,425,000	81,596,813	13,171,813
6	Contract No.206/20/M/GG/MINESEC/CIPM/2020 of 09/04/2021 for the emergency supply of 70,000 washable fabric barrier masks to the Regional Delegation of Secondary Education for the Centre Lot 2	CONFECTION MANDILARIS S.A PO. Box: 1322 Yaounde Phone: 697,800,100	80,465,000	95,954,513	15,489,513
7	Contract No. 199/20/M/GG/MINESEC/CIPM/2020 of 09/04/2021 for the emergency supply of 70,000 washable fabric barrier masks to the Regional Delegation of Secondary Education for Centre II Lot 3	CONFECTION MANDILARIS S.A PO. Box: 1322 Yaounde Phone: 697,800,100	80,465,000	95,954,513	15,489,513
8	LC No. 200/20/LC/GG/MINESEC/CIPM/2020 of 09/04/2021 for the emergency supply of 28 000 washable fabric barrier masks to the Regional Delegation of Secondary Education for the - South West Lot 14	ETS MASADRAH UNIS PO BOX: 2396 Yaounde Phone: 699,300,425	32,200,000	38,398,500	6,198,500
9	LC No.°204/20/LC/GG/MINESEC/CIPM/2020 of 09/04/2021 for the emergency supply of 35 000 washable fabric barrier masks to the Regional Delegation of Secondary Education for the Adamaoua Lot 1	ETS E.GE.TRA PO. BOX: 475 Ngaoundéré Phone: 676,828,284	40,250,000	47,998,125	7,748,125

10	Contract No.207/20/M/GG/MINESEC/CIPM/2020 of 09/04/2021 for the emergency supply of 59,500 washable fabric barrier masks to the Regional Delegation of Secondary Education for the Adamaoua Lot 11	ETS SANTANA INK.COM PO. BOX: 7634 Yaounde Phone: 242,180,201	68,425,000	81,596,813	13,171,813
<b>Supply of thermoflashes</b>					
11	Contract No. 92/20/M/GG/MINESEC/CIPM/2020 of 29/01/2021 for the emergency supply of 1000 infrared thermo flashes to the Ministry of Secondary Education in two (02) lots Lot 1	WORLD WIDE COM SARL PO. BOX: 15340 Yaounde Phone: 677,510,061	99,991,500	119,250,000	19,258,500
12	Contract No. 91/20/M/GG/MINESEC/CIPM/2020 of 29/01/2021 for the emergency supply of 1000 infrared thermoflashes to the Ministry of Secondary Education in two (02) lots Lot 2	ETS NEW WAY SERVICE PO.BOX: 2964 Yaounde Phone: 676621221	99,991,500	119,250,000	19,258,500

By publishing the various contracts awarded, the Minister complied with the strict rules of transparency provided for by Article fifty-seventh of the Ordinance of 03 June 2020, as well as those enacted by Law 2018/011 of 11 July 2018 on the Code of Transparency and Good Governance in the Management of Public Finance.

However, the inconsistencies between the amounts of the contracts awarded to the administration's co-contractors and those published by the Ministry call into question the credibility of the Ministry's communication.

### **21.3. COVID-19 vaccination cost estimated by MINFI in an uncertain way**

According to Annex No. 9 of the Settlement Bill prepared by the Ministry of Finance, the three vaccine supply agreements represent a commitment for the State of Cameroon of **CFAF 49.7 billion**, for an order of **15,818,400** doses of vaccines, of which **3,343,950** were actually received in 2021. Out of the **CFAF 75 billion** forecast in Ordinance No. 2021/003, the amount actually disbursed was **CFAF 42.2 billion**.

The situation described in § 10.2 of this report is more complex.

According to the Audit Bench's calculations and crosschecking, the vaccination campaign mobilised **69.298 billion** of resources.

This vaccination campaign cost the State **CFAF 17.939 billion**, of which **CFAF 4.443 billion** was disbursed in 2021, the rest being subject to subsequent VAT refund. The remaining resources came from technical and financial partners.

These figures are significantly different from the amounts mentioned in the 2021 Settlement Bill.



## GENERAL CONCLUSION

Audits on the regularity and compliance of the operations carried out to fight COVID-19 in 2021 revealed fewer irregularities than in 2020. Concerning performance, it should be noted that it has not always been sought.

The "Special National Solidarity Fund to fight the Coronavirus and its economic and social impacts" has operated under very difficult conditions and has not, as in 2020, achieved the expected outcome in 2021.

Contrary to its purpose, this fund did not make it possible to gather accounting information on the response to the COVID-19 pandemic in real time in 2021. Moreover, it did not provide ministries with vital information about the conditions for implementing government action, and about the improvements to be made

According to information gathered in 2022, its third year of operation, this Special Fund has not worked. Therefore, the few expenditures related to the health response were channelled through the State budget and no longer through the Special Appropriation Account dedicated to this objective.

In addition, there is no longer, at the date of production of this report in 2023, a health emergency comparable to that, which prevailed at the beginning of the pandemic.

Under these conditions, the Audit Bench stresses the need to close the Special Appropriation Account that, in any case, was not intended to be permanent.

**In the light of the above findings and at the end of its audit on the use of the resources of the FSSN for the 2021 financial year, the Audit Bench made six (06) recommendations. It also initiated one (01) procedure on budgetary and financial discipline.**

**The Audit Bench will produce during this 2023 financial year, a special report on the follow-up by the Government of all the forty-eight (48) recommendations that it made at the end of the three audits carried out on the use of the resources allocated to the fight against the Coronavirus and its economic and social impacts.**

Thus, adopted the same day, month and year as above.

The following signed the minutes of this Audit Report:

**President of the Audit Bench:**

Mr YAP ABDOU

**Division Presidents:**

Mrs FOFUNG Justine NABUM épouse WACKA

Mr MBENOUN Théodore

Mr NGATCHA Isaïe

Mr NDJOM NACK Elie Désiré

**Justice**

Mrs MANGWA Rose NJONKOU épouse TCHOQUESSI

**Masters of the Supreme Court**

Mr MANGA MOUKOURI Isaac,

Mr YEBGA MATIP

Mr NDONGO ETAME David

Mr DJOKO André

Mr MIKONE Martin Bienvenu

Mr OUMAROU ABDOU

**Court Registrar**

Mr OUWE MISSI Martial Milhaud

## LIST OF PERSONS INTERVIEWED

### 1. CENTRAL AND DEVOLVED SERVICES OF ADMINISTRATIONS

No.	NAMES AND SURNAMES	POSITION
<b>COVID-19 TASK FORCE HOUSED AT THE PRESIDENCY OF THE REPUBLIC</b>		
1	<b>Dr ETOUNDI MBALLA Georges Alain</b>	Vice-Chairman of the TASK FORCE, Representative of MINSANTE, Delegated Contracting Authority MINSANTE, Director of Disease Control, Epidemics and Pandemics at MINSANTE, Coordinator of CCOUSP and SGI/COVID-19
2	<b>Dr KAMGA SIMO CYRILLE</b>	Representative of MINSANTE
3	<b>Mr MBIENA Armand</b>	Representative of MINFI
<b>MINISTRY OF PUBLIC HEALTH</b>		
<b>CENTRAL ADMINISTRATION</b>		
4	<b>EYENGA NDJOMO Elisha Love II</b>	Director of Human Resources, Head of the Administration and Finance Section of COVID-19, COVID-19 Focal Point
5	<b>Dr HOLONG Bonaventure</b>	Former Director of the Centre for the Care of Patients with COVID-19, Annex 2 of the Yaoundé Central Hospital (ORCA)
6	<b>Mr ESSONO Hilarion</b>	Head of Screening Team 3 at Yaoundé-Nsimalen International Airport
7	<b>Dr Ova MEVOULA Linda</b>	Doctor of screening team 3 at Yaoundé-Nsimalen International Airport
<b>STRUCTURES ATTACHED OR UNDER SUPERVISION</b>		
<b>CENTRE FOR THE COORDINATION OF PUBLIC HEALTH EMERGENCY OPERATIONS</b>		
8	<b>Mr. BINDZI Pierre-Claver Bertrand Clotaire</b>	Deputy Head of the Administration and Finance Section
<b>NATIONAL PUBLIC HEALTH LABORATORY</b>		
9	<b>Prof. OKOMO ASSOUMOU</b>	Administrator
10	<b>Dr Nafissatou MOUSSA</b>	Logistician
11	<b>Mr. OBAMA ANYOUZOA Didier</b>	Stores accountant
<b>Expanded Immunization Programme</b>		
12	<b>TCHOKFE NDOULA Shalom</b>	Permanent Secretary
13	<b>Aïssatou DJODA MOHAMADOU</b>	Administrative and Financial Department
<b>MINISTRY OF BASIC EDUCATION</b>		

14	<b>Mr. DOKO EDJIANE Alain</b>	Director of Financial and Material Resources, Focal Point
<b>MINISTRY OF HIGHER EDUCATION</b>		
<b>University of Douala</b>		
15	<b>Prof. ONDOA Magloire</b>	Rector
16	<b>Prof. NGO NONGA Fridoline</b>	Director of Infrastructure, Planning and Development
<b>University of Dschang</b>		
17	<b>Prof. NJOYA JEAN</b>	Vice-Rector (VREPDTIC)
18	<b>Mr. ATANGANA EDMOND</b>	DAAF/UDS
19	<b>Prof. NJAPGUE François</b>	P-SIGAMP/UDS
20	<b>Dr TCHABO SONTANG Hervé M.</b>	C/DAAPA
21	<b>Ms AZANGUE Sidoine</b>	Member of SIGAMP
22	<b>Dr LEKEFACK Bonaventure</b>	Member of SIGAMP
23	<b>Mrs. NJIPTA née NDJOMETE Annie Epse</b>	R-SIGAMP
<b>University of Maroua</b>		
24	<b>Prof. IDRISOU ALIOU</b>	Rector
25	<b>Prof. GONNE Bernard</b>	VRCIE
26	<b>Prof. BOUBA KIDAKOU</b>	T.A.
27	<b>Prof. KIOMO KAOGA</b>	DIEM/UMa
28	<b>Dr EMEGUEU YOUNBI</b>	C/CMS
<b>University of Ngaoundere</b>		
29	<b>Prof. UPHIE CHINJE MELO FLORENCE</b>	Rector
30	<b>Mr. NDONGO Jean Alex</b>	Head of Construction and Equipment Department
31	<b>MR. ABAKAR ABRAHAM</b>	Accounting Officer

<b>University of Yaounde I</b>		
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32	<b>Prof. Luc C. OWONO OWONO</b>	Vice-Rector
<b>University of Yaounde II - Soa</b>		
33	<b>Prof. MACHIKOU</b>	Vice-Rector
34	<b>MR AKEM ZIBI</b>	Accounting Officer
<b>MINISTRY OF TRADE</b>		
35	<b>Prof. OMBALLA MAGELAN</b>	COVID-19 Focal Point
<b>MINISTRY OF ECONOMY, PLANNING AND REGIONAL DEVELOPMENT</b>		
36	<b>FOHOPA KUE REMON</b>	Head of macroeconomic synthesis units
37	<b>NJOH Michelin</b>	Coordinator of the "social safety nets" project
38	<b>BIYICK NDEPPE Jean Claude</b>	Targeting officer
39	<b>NTOUBA NGOH CHARLY</b>	Targeting officer
40	<b>Henry Victor LOE TAMGA</b>	Targeting officer
41	<b>MBELLA Georges Kevin</b>	Targeting officer
42	<b>AGATHA Judicaëlle BONNY</b>	Targeting officer
43	<b>NGAN MBODY Louis Jordan</b>	Targeting officer
44	<b>Jocelyn Wilfried MBOUMOUA MOBE</b>	Targeting officer
45	<b>OTELE ALIMA Peter John</b>	Targeting officer
46	<b>MAGNE FOMET Anastasie</b>	Targeting officer
47	<b>DIBOULE NDEME Charles Deni</b>	Targeting officer
48	<b>ZE NTIMA Elvire</b>	Targeting officer
49	<b>BISSA NKALE Dany</b>	Targeting officer
50	<b>NTENGAM ABILOU</b>	Targeting officer
51	<b>KANE GILLES</b>	Targeting officer
52	<b>MVONDO Thomas</b>	Targeting officer
53	<b>DJUIDJE SOOPTOOA Ernestine</b>	Targeting officer

54	<b>KPWANG EYINGA Alphonse</b>	Targeting officer
55	<b>AVOZO'O ANGO Jacques Mérimé</b>	Targeting officer
56	<b>KAKA NGOH MARIE</b>	Targeting officer
57	<b>FONWE TAGUEU</b>	Targeting officer
58	<b>KENFACK AZAMO</b>	Targeting officer
59	<b>WEMBE Samuel</b>	Targeting officer
60	<b>SIMO PATRICK</b>	Targeting officer
61	<b>MENGUELE Jean Paul</b>	Targeting officer
62	<b>TCHUENDEM YOUMSI Hélène</b>	Targeting officer
63	<b>TAGNE Chamberlin</b>	Targeting officer
64	<b>WETCHUENT EGAMNAN Chanceline</b>	Targeting officer
<b>MINISTRY OF TOURISM AND LEISURE</b>		
65	<b>MR. HAMADOU ABBO,</b>	Director of General Affairs, COVID-19 Focal Point
66	<b>MR. OUMAROU SANDA ABOUBAKAR</b>	Regional Delegate of Tourism for the Adamaoua
67	<b>Mr NASSERHAMADAMA</b>	Regional Delegate of Tourism for the East
68	<b>MR. KODJI DELI</b>	Regional Delegate of Tourism for the Far North
69	<b>Mr MBOUA Jacques</b>	Regional Delegate of Tourism for the Littoral
70	<b>MR SAKINATOU SAMIRA</b>	Regional Delegate of Tourism for the North
71	<b>Mrs. NGOUPAYOU born ADIDJA NGOUTANE</b>	Regional Delegate of Tourism for the West
72	<b>Ms EKOVA FANY</b>	Regional Delegate of Tourism for the West
73	<b>MR MBANLE BAKARY</b>	Chief of the Budget and Equipment department
74	<b>Mr TCHANGOU DEMANGA Ludovic</b>	Head of Public Contracts
75	<b>Ms Ernestine MONEZE</b>	Stores accountant

**MINISTRY OF SECONDARY EDUCATION**

76	<b>Mr. NKOA Pierre Bernard</b>	Director of Financial and Material Resources, Focal Point
77	<b>Mr YOUALISSAM</b>	Principal of the Bilingual High School of Maroua-Domayo
<b>MINISTRY OF YOUTH AFFAIRS AND CIVIC EDUCATION</b>		
78	<b>Mr. TERRESTRA NANG Jacques Adelain</b>	Regional Delegate, Littoral
79	<b>MR. SALI ISSA</b>	Subdivisional Delegate, Douala 1
80	<b>Ms WAFO Joséphine</b>	Subdivisional Delegate, Douala 2
81	<b>Ms Nicole TCHUEN</b>	Subdivisional Delegate, Douala 3
82	<b>Ms TCHENGANG Olive</b>	Head of the General Affairs of the Regional Delegation of the West Region
83	<b>Mr Kenenc TAWAMBA Albert</b>	Head of the Department of Civic Education and National Integration of the West Regional Delegation
84	<b>Mrs. EBINEBENYE Marie-Cécile</b>	Subdivisional Delegate, Bafoussam I
85	<b>Ms. MATOU MÉVÉLINE</b>	Subdivisional Delegate, Bafoussam II
86	<b>Mr FANGUE NZEUGAH Hubert</b>	Subdivisional Delegate, Bafoussam III
87	<b>Mr. METTOU Marie Annick epse EYA</b>	Regional Delegate, South
88	<b>Mr MBAZOA Georges</b>	Subdivisional Delegate, Ebolowa II
89	<b>Mr. MELI Arnaud Ghislain</b>	Subdivisional Delegate, Ebolowa I
<b>Ministry of Agriculture and Rural Development</b>		
90	<b>Mr FOU DAMA</b>	COVID-19 Focal Point
91	<b>Mr Pélitique MEGUERE</b>	Store accountant
92		Regional Delegate, East
93		Regional Delegate, Adamaoua
94		Regional Delegate, Littoral
95		Regional Delegate Far North
96		Regional Delegate Centre
97		Regional Delegate, Littoral
<b>MINISTRY OF ECONOMY, Ministry of Economy, Finance and Industry</b>		



98	<b>Dr TAÏGA</b>	Minister
99	<b>BESSONG Laura EGBE</b>	Focal Point
100	<b>Dr Abel WADE</b>	General Manager LANAVET
<b>Ministry of Social Affairs</b>		
101	<b>AMBE AGELICA</b>	DPPHPA
102	<b>BALOG BALOG Joseph C.</b>	DAG
103	<b>SANDJOK Annie P</b>	S/D
104	<b>ANDA ABANG Christian C.</b>	C/SMP
105	<b>DONGMO Augustin</b>	CM/CAB
106	<b>BEFOMBO Théophile</b>	Executive
<b>MINISTRY OF WOMEN'S EMPOWERMENT AND THE FAMILY</b>		
107	<b>Mr. NDZANA BILOA ALAIN SYMPHORIEN</b>	Director of General Affairs, Focal Point
<b>MINISTRY OF FINANCE</b>		
<b>DIRECTORATE-GENERAL OF TAXES</b>		
108	<b>EBOUNE Bertrand</b>	Head of the Legislation Unit
109	<b>AMADOU MOHAMAN</b>	Head of the Litigation Department
110	<b>MBUWIR TAANKAR</b>	Head of the Tax Refund and Return Unit (CRRIT)
111	<b>MENGUELE Jean Paul</b>	Director of DGE
112	<b>EVINA EYA</b>	Tax Revenue Collector DGE
113	<b>Mr. WARA MBOG Jean Herbert</b>	Proxy No.1 DGE
<b>DIRECTORATE-GENERAL FOR THE TREASURY, FINANCIAL AND MONETARY COOPERATION</b>		
114	<b>MBAZOA Alice Pancrace</b>	Sub-Director of Consolidation of Budgetary and Accounting Operations, ACCT / COVID-19 SAA Specialized Paymaster
<b>DIRECTORATE GENERAL OF THE BUDGET</b>		
115	<b>TABENYANG née Augusta NJOCK ARREY</b>	Head of the Budget Control, Audit and Expenditure Quality Division (DCOB) /Financial Controller of the streamlined circuit

## 2. GENERAL MANAGERS OF ENTERPRISES

<b>N</b>	<b>NAMES AND SURNAMES</b>	<b>Company</b>
1	Mr SENDJO Paul Moreau	METROCALIB SARL
2	Mr KENMOGNE Polycarpe	MEDICAL PLUS
3	MR DEMETRIADES A GREGORIOS	YAO PHARM
4	Mr. MBOBDA YIMPO Pierre Célestin	MEDICAL LINK
5	DEKGA Moise Jean Noe	PIASOFT-DEK SARL
6	MR. KHALID DIFALLAH	AEHAN GLOBAL