

Cameroon

Open Budget Index 2006



Open Budget Index Highlights

Cameroon scores 29 percent out of a possible 100 percent on the *Open Budget Index 2006*. The *Index* evaluates the quantity of information provided to citizens in the seven key budget documents that all governments should make public during the course of the budget year. Cameroon's performance indicates that the government provides citizens with **minimal information** on the central government's budget and financial activities and that there is much room for improvement.

Public Availability of Key Budget Documents		
Budget Document	Availability	
Pre-Budget Statement		
Executive's Budget Proposal		
Citizens' Budget		
In-Year Reports		
Mid-Year Review		
Year-End Report		
Auditor's Report		
Available to the Public	Produced but for internal Use Only	Not Produced
		

The **executive's budget proposal** is one of the most important documents released during the budget year. Cameroon's proposal provides some information to the public, scoring 41 percent out of a possible 100 percent of the information needed to present the public with a comprehensive picture of the government's financial activity. This suggests that there is substantial room for improvement.

Governments should report to citizens regularly during the budget year on their spending, revenue collection and borrowing with **in-year reports**. Cameroon does not publish its in-year reports and publishes minimal information in its **mid-year review**. The mid-year review provides the public with updates on what can be expected for the second half of the budget year. By publishing a more comprehensive mid-year review and in-year reports, Cameroon would greatly strengthen public accountability. A **year-end report** by the executive is not produced, impeding comparisons between enacted levels and actual outcomes. Cameroon does not produce an **audit report** and does not provide any information on whether the audit report's recommendations are successfully implemented.

Citizens require both access to information, and opportunities during the budget's consideration to use that information, to ensure their informed participation in budget debates. Cameroon's score on the *Open Budget Index* suggests that the public's access to information has to be improved. The

researcher also found that opportunities for citizen participation could be increased. For example, the legislature does not hold public hearings on the budget in which the public can participate.

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