

Open Budget Survey 2015

Cameroon

Section 1. Public Availability of Budget Docs. “Section One: The Availability of Budget Documents” contains a series of four tables that allow the researcher to examine and map the public availability and dissemination of its country’s key budget documents (i.e., Pre-Budget Statement, Executive’s Budget Proposal (EBP) and Supporting EBP Documents, Citizens Budget, Enacted Budget, In-Year Reports, Mid-Year Review, Year-End Report, and Audit Report), as well as any national laws regulating budget processes and financial management. Once filled in, these tables will serve as a foundation for the completion of the rest of the questionnaire, as researchers will reference the specific documents cited in the tables to answer the questions contained in Sections 2-5 of the questionnaire.

Table 1. Key Budget Documents

Cameroon

BUDGET DOCUMENT

Full Title

Fiscal Year the Budget

Pre-Budget Statement	Circulaire n°001/CAB/PR du 30 juillet 2013 relative à la préparation du budget de l'Etat pour l'exercice 2014.	2014	July 31, 2013
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Executive's Budget Proposal (EBP)	Projet - Loi de finances de la République du Cameroun pour l'exercice 2014 FINANCE BILL OF THE REPUBLIC OF CAMEROON FOR THE 2014 FINANCIAL YEAR	2014	November 27, 2013
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Supporting EBP Document	Projet Loi de Finances 2014 - Prévision de recettes budgétaires Financial Bill for the 2014 Financial Year - Budgetary Revenue Projections	2014	November 27, 2013
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Supporting EBP Document	Projet Loi de Finances 2014 - Projet de performances des administrations Financial Bill for the 2014 financial Year - Administrations Performance Project	2014	November 27,
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Supporting EBP Document	Projet Loi de Finances 2014 - Dette publique Financial Bill for the 2014 Financial Year - Public Debt	2014	November 27,
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Loi N° 2013/017 du 16 décembre 2013 portant loi de finances de la République du

Enacted Budget	Cameroun pour l'exercice 2014. Financial Law for the 2014 Financial year	2014	December 17, 2013
Citizens Budget (for EBP or Enacted Budget)	N/A	N/A	N/A
In-Year Report	N/A	N/A	N/A
Additional in-year report	N/A	N/A	N/A
Additional in-year report	N/A	N/A	N/A
Mid-Year Review	N/A	N/A	N/A
Year-End Report	Loi n°2013 - 16 du 16 décembre 2013 portant loi de règlement de l'exercice budgétaire 2012 Law No.2013/16 of 16 december 2013 on the settlement Law for the 2012 financial year	2012	December 2013
Audit Report	N/A	N/A	N/A

Sources: "The additional documents of the Cameroon's budget proposal and finance act for the 2014 financial year are: 1. 2014 Finance bill - State financial support to enterprises; 2. 2014 Finance bill - Special accounts 3. 2014 Finance bill - Public indebtedness strategy These three documents were made available to the public at the same time as the Executive Budget Proposal. Meaning on November 27, 2013, after the submission of the budget proposal to Parliament (National Assembly and Senate). 4. Newsletter no. 001/MINFI/DGI/LC/L from January 15, 2014 - Specifying the application procedures of the tax provisions of law no/2013/017 of December 16, 2013, on the finance act of the Republic of Cameroon for the 2014 financial year; 5. The newsletters on the Instructions on the Implementation of Finance Acts, the Monitoring and Control of the Execution of the State Budget, the Public Administrative Establishments, Decentralized Territorial Units and other Subsidized Organizations, for the 2014 financial year. These documents are published two weeks after the adoption and promulgation of the finance act. In the context of this study, we will use the additional documents: 6. The State's new financial regime - Law no. 2007/006/ from 12/26/2007 on the State's financial regime; and, 7. The General Tax Code of Cameroon, 2013 version."

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: "It is useful to note that, on a quarterly basis, the Ministry of Finance provides an economic trend note (sometimes in the form of a press release) on the execution of the State Budget, which can therefore not be considered as a current year execution report. So the researcher is right to note that the current year reports have not been produced. Regarding the audit report, the Audit Chamber of Cameroon made us realize that even though the audit report for the analysis period selected by the researcher (2012) was already internally produced, it is still subject to validation by the Supreme Court. Because it should be stressed that the Audit Chamber of Cameroon is still an institution administered by the Supreme Court of Cameroon, even though the directives of December 19, 2011, from the Economic and Monetary Committee of the Central African States had imposed, on December 31, 2013, the creation of an Audit Court enjoying complete and full independence to ensure the transparency of its opinions."

Table 2a. Details about Availability

Cameroon

Budget Documents

Tick box if answer to the questions is "yes"

	Pre-Budget Statement	Executive's Budget Proposal	Enacted Budget	Citizens Budget
Is it produced at all?	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No
Is it produced for internal purposes only?	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No
Is it published too late compared to the accepted timeframe?	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No
Is it available to the public in hard copy, with charge?	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No
Is it available to the public in hard copy, NO charge?	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No
Is it available to the public	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No

in soft copy, with charge?	<input checked="" type="radio"/> No	<input type="radio"/> No	<input checked="" type="radio"/> No	<input checked="" type="radio"/> No
Is it available to the public	<input checked="" type="radio"/> Yes	<input type="radio"/> Yes	<input checked="" type="radio"/> Yes	<input type="radio"/> Yes
in soft copy, NO charge?	<input type="radio"/> No	<input checked="" type="radio"/> No	<input type="radio"/> No	<input checked="" type="radio"/> No
Is it available to the public online?	<input checked="" type="radio"/> Yes	<input type="radio"/> Yes	<input checked="" type="radio"/> Yes	<input type="radio"/> Yes
	<input type="radio"/> No	<input checked="" type="radio"/> No	<input type="radio"/> No	<input checked="" type="radio"/> No
If available online, provide internet/URL address	https://www.prc.cm/fr/actualites/actes/313-circulaire-n-001-cab-pr-du-30-juillet-2013-relative-a-la-preparation-du-budget-de-l-etat-pour-l-exercice-2014?showall=&start=2		N/A	http://www.presidence.ducameroun.com/news/?mode=newsdetails&id=3205
Is it machine readable?	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes
[only for electronic copies]	<input checked="" type="radio"/> No	<input checked="" type="radio"/> No	<input checked="" type="radio"/> No	<input checked="" type="radio"/> No
Is there a "citizens version" of the budget document?	<input type="radio"/> Yes	<input checked="" type="radio"/> Yes	<input type="radio"/> Yes	N/A
	<input checked="" type="radio"/> No	<input type="radio"/> No	<input checked="" type="radio"/> No	

Sources: "In Cameroon, there is no 'Citizen Budget' document, but the Prime Minister delivers a press release to Parliament each year when the executive budget proposal is submitted for examination. This presentation is titled the 'Economic, Financial and Sociocultural Presentation of the Government' better known under the name 'Government Priorities,' which is the simplified version of the budget proposal that the government publishes each year during the budgetary session. The websites of the President of the Republic, the departments of the Prime Minister, the Directorate General of Taxes, provides sufficient information on the key budgetary documents. In addition to the information on this table, we will also focus on the provisions of the new financial regimes of the State, adopted and promulgated in 2007 by the President of the Republic."

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: "I agree with the researcher's results. I will add that the State Budget Proposal is often given to the representatives outside of the legal timelines, which actually stipulates that the State Budget Proposal and all the required annexes must be delivered to the representatives 15 days before holding the parliamentary session on the examination of the State Budget Proposal, to allow the representatives to thoroughly understand the proposals within it. Regarding the citizen budget, the laws in Cameroon neither provides it or requires it. Also, the "yes/no" response to the question on production and publication of the citizen budget is

not pertinent in the context of this investigation. Relative to public access to the paper version, The Preliminary Budget Report (RPB) and the Enacted Budget (the finance act) are published in the Cameroon Tribune, the daily national governmental newspaper that costs 400 FCFA and which, by using official information as a publication source, has been distributed to the big cities and in the major towns of the administrative units. The Executive Budget Proposal (PBE) is not published in the Cameroon Tribune. A copy can be obtained at the applicant's expense by request to the Ministry of Finance. It must be specified that it is still not easy for the citizens to know which department to see to obtain this document, even if he or she has the will and the means. Relative to the accessibility of electronic versions The State Budget Project is available in an electronic version in the departments of the Ministry of Finance and its absolutely not sold to citizens. However, the citizen who wants to get one must make the effort (which could be a very great effort) to know which department he or she should refer to in order to acquire this electronic version, without any guarantee of obtaining it, given that the document is not found on any internet site. The Enacted Budget (BA) is scanned (image file) before being put online on the internet sites of the Presidency and Taxes. We can also add to this online publishing the electronic version of the Daily Cameroon Tribune of the edition on the finance act, which is obtained by subscription at the price of 400 FCFA per number. Relative to the citizen version of the budget document The researcher explains the reasons for which he believes that the State Budget Proposal, rendered into a summarized form by the Prime Minister, can be considered a citizen version of this document. Though even seen this way, this communication by the Prime Minister is not truly directed towards the citizens, since it is a regular opening exercise of the parliamentary session established for the examination of the budget. Thus, we suggest that the response is "no."

Table 2b. Details about Availability

Cameroon

Budget Documents

Tick box if answer to the questions is "yes"

	In-Year Report	Mid-Year Review	Year-End Report	Audit Report
Is it produced at all?	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input checked="" type="radio"/> Yes <input type="radio"/> No
Is it produced for internal purposes only?	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input checked="" type="radio"/> Yes <input type="radio"/> No
Is it published too late compared to the accepted timeframe?	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No
Is it available to the public in hard copy, with charge?	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No

Is it available to the public in hard copy, NO charge?	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No
Is it available to the public in soft copy, with charge?	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No
Is it available to the public in soft copy, NO charge?	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No
Is it available to the public online?	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No
If available online, provide internet/URL address	N/A	N/A	N/A	N/A
Is it machine readable? [only for electronic copies]	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No
Is there a "citizens version" of the budget document?	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No

Sources: "The in-year and mid-year reports of the budget execution are documents drafted for internal usage by the central administration of public finances and the technical partners. But a simplified form is published in the local press in the form of a press release on the execution of the budget at the end of March for the first quarter and mid-term for the first half of the budgetary year. The audit report is attached here for informational purposes to support the answer 'yes' on the first question of this table. For this study, it cannot be a reference document to the extent that the audit report applicable to this study is the 2012 report which, unfortunately, is still not available."

Comments: "The 2012 audit report of the Audit Chamber is not yet available to be used as a reference for the 2015 OBS. Links for the 2011 reports of the Audit Chamber
<http://www.chambredescomptes.net/images/stories/CDCdocs/rapportannuel2011.pdf>"

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: "The in-year report and the mid-term report These documents drafted for internal usage are not accessible to the public and are simply covered in a press release published in the Cameroon Tribune. In our interview with the Audit Chamber of the Supreme Court, we were informed that the 2012 audit report (under investigation) had been drafted a long time ago, but was sent to up to the Supreme Court which, until then, had not yet given its final discharge for its publication."

Table 3. When Are the Key Budget Documents Made Available to the Public?

Cameroon

Pre-Budget Statement: When is the Pre-Budget Statement made available to the public?

- ☒ 100. At least four months in advance of the budget year, and at least one month before the executive's budget proposal is introduced in the legislature
- ☐ 67. At least two months, but less than four months, in advance of the budget year, and at least one month before the executive's budget proposal is introduced in the legislature
- ☐ 33. Less than two months in advance of the budget year, but at least one month before the executive's budget proposal is introduced in the legislature
- ☐ 0. Does not release to the public, or is released less than one month before the executive's budget proposal is introduced to the legislature

Executive Budget Proposal: When is the Executive Budget Proposal made available to the public?

- ☐ 100. At least three months in advance of the budget year, and in advance of the budget being approved by the legislature
- ☐ 67. At least two months, but less than three months, in advance of the budget year, and in advance of the budget being approved by the legislature
- ☒ 33. Less than two months in advance of the budget year, but at least in advance of the budget being approved by the legislature
- ☐ 0. Does not release to the public, or is released after the budget has been approved by the legislature

Enacted Budget: When is the Enacted Budget made available to the public?

- ☒ 100. Two weeks or less after the budget has been enacted
- ☐ 67. Between two weeks and six weeks after the budget has been enacted
- ☐ 33. More than six weeks, but less than three months, after the budget has been enacted
- ☐ 0. Does not release to the public, or is released more than three months after the budget has been enacted

In-Year Report: When are In-Year Reports made available to the public?

- ☐ 100. At least every month, and within one month of the period covered
- ☐ 67. At least every quarter, and within three months of the period covered
- ☐ 33. At least semi-annually, and within three months of the period covered
- ☒ 0. Does not release to the public

Mid-Year Review: How long after the mid-point in the fiscal year (i.e., six months into the fiscal year) is the Mid-Year Review made available to the public?

- ☐ 100. Six weeks or less after the mid-point
- ☐ 67. Nine weeks or less, but more than six weeks, after the mid-point
- ☐ 33. More than nine weeks, but less than three months, after the mid-point
- ☒ 0. Does not release to the public, or is released more than three months after the mid-point

Year-End Report: How long after the end of the budget year is the Year-End Report made available to the public?

- ☐ 100. Six months or less after the end of the budget year
- ☐ 67. Nine months or less, but more than 6 months, after the end of the budget year
- ☒ 33. More than nine months, but within 12 months, after the end of the budget year
- ☐ 0. Does not release to the public, or is released more than 12 months after the end of the budget year

Audit Report: How long after the end of the fiscal year are the final annual expenditures of national departments audited and released (except for secret programs)?

- ☐ 100. Six months or less after the end of the budget year
- ☐ 67. 12 months or less, but more than 6 months, after the end of the budget year
- ☐ 33. More than 12 months, but within 18 months, after the end of the budget year
- ☒ 0. Does not release to the public, or is released more than 18 months after the end of the budget year

Sources: "The State Budget preparation newsletter for the 2014 financial year was published on July 31, 2013 [sic]. Thus 4 months before parliament examined the budget proposal. The budget proposal was handed off to representatives and senators one week after the parliamentary session established for examination of the budget started. This is contrary to the provisions of the new financial regime, which stipulates in its Article 39 that the government must have the executive budget proposal at the latest 15 days before the start of the session.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Table 4. General Questions

Cameroon

YES/NO

If yes, additional information;
If no, please note N/A in the text box.

<https://www.prc.cm/fr>

Is there a website or web portal for government fiscal information?

☒ Yes

☐ No

www.dgtcfm.cm

www.spm.gov.cm

www.impots.cm

www.minepat.cm

[www.chambredescomp
tes.net](http://www.chambredescomp
tes.net)

Is there a law (or laws) guiding public financial management?

☒ Yes

☐ No

La loi n°2007/006/ du
26 Décembre 2007 -
portant régime
financier de l'Etat;

Are there additional laws regulating:

- Access to information?
- Transparency?
- Citizens participation?

☐ Yes

☒ No

N/A

Sources: The new financial regime is the organic law that sets the conditions of development, presentation, execution and the inspection of the execution of the finance act. But together with this law are CEMAC directives on citizen access to budgetary information and the development manual of the program budget. But both of these documents we are citing in addition do not have the force of law.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: "In addition to the law on the State financial regime of 12/26/2007 that the researcher correctly cited, it should also be specified that the General Regulations for Public Accounting (RGCP) was promulgated on May 15, 2013. <http://www.presidenceducameroun.com/news/?lang=fr&mode=newsdetails&id=2972>"

Section 2. Comprehensiveness of the Executive's Budget Proposal

001. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?

A. Yes, administrative units accounting for all expenditures are presented.

B. Yes, administrative units accounting for at least two-thirds of, but not all, expenditures are presented.

C. Yes, administrative units accounting for less than two-thirds of expenditures are presented.

D. No, expenditures are not presented by administrative unit.

E. Not applicable/other (please comment).

Cameroon



Score: 100

Sources: 2014 Budget Proposal - Second title: Budgetary expenses, fifth chapter: Distribution of expenses of the general budget, sixth article - pages 12 and 13.

Comments: "In the sense of law no. 2007/006 from December 26, 2007, on the State financial regime, one chapter represents one ministry, etc. One uniform group of departments or administrative units. Article 9 (1)."

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

002. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by functional classification?

A. Yes, expenditures are presented by functional classification.

B. No, expenditures are not presented by functional classification.

C. Not applicable/other (please comment).

Cameroon



Score: 100

Sources: 2014 Budget Proposal - Forecast of budgetary revenue - Expenditures classified by function and economic nature - pages 112

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

003. If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by functional classification, is the functional classification compatible with international standards?

- A. Yes, the functional classification is compatible with international standards.
- B. No, the functional classification is not compatible with international standards, or expenditures are not presented by functional classification.
- C. Not applicable/other (please comment).

Cameroon



Score: 100

Sources: 2014 finance bill - Revenue forecast - Expenditures classified by sectors and economic types- pages 110, 112.

Comments: The functional classification is compatible with international standards. The framing of the sectors or focus areas of public policies and codification are certainly not the same. But the structure is that recommended by the good practices of IMF.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

004. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by economic classification?

- A. Yes, expenditures are presented by economic classification.
- B. No, expenditures are not presented by economic classification.
- C. Not applicable/other (please comment).

Cameroon



Score: 100

Sources: 2014 finance bill - Revenue forecast - Expenditures classified by function and economic nature - pages 70 and 115.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

005. If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by economic classification, is the economic classification compatible with international standards?

A. Yes, the economic classification is compatible with international standards.

B. No, the economic classification is not compatible with international standards, or expenditures are not presented by economic classification.

C. Not applicable/other (please comment).

Cameroon



Score: 100

Sources: 2014 finance bill - Forecast of budgetary revenue - Expenditures classified by function and economic type - page 113

Comments: Classification of expenditures by economic nature complies with international standards

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

006. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the budget year?

-
- A.** Yes, programs accounting for all expenditures are presented.
 - B.** Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented.
 - C.** Yes, programs accounting for less than two-thirds of expenditures are presented.
 - D.** No, expenditures are not presented by program.
 - E.** Not applicable/other (please comment).

Cameroon



Score: 100

Sources: 2014 finance bill - Chapter 7 - article 20, page 16

Comments: Since the 2013 budgetary year, Cameroon implements the new finance regime and its presentation requirements of the State budget by program. See general provisions - article 2 (2)

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

007. Does the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- A.** Yes, multi-year expenditure estimates are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- B.** Yes, multi-year expenditure estimates are presented by two of the three expenditure classifications.
- C.** Yes, multi-year expenditure estimates are presented by only one of the three expenditure classifications.
- D.** No, multi-year expenditure estimates are not presented by any expenditure classification.
- E.** Not applicable/other (please comment).

Cameroon



Score: 33

Sources: 2014 finance bill - Reports, 8.3 budgetary projections in 2015 and 2016, pages 103-105

Comments: The report on the financial, economic, social and cultural situation presents the expenditures by economic type and in an aggregated manner for the 2015 and 2016 budgetary years.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: I agree

008. Does the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by program?

- A.** Yes, multi-year estimates for programs accounting for all expenditures are presented.
- B.** Yes, multi-year estimates for programs accounting for at least two-thirds of, but not all, expenditures are presented.
- C.** Yes, multi-year estimates for programs accounting for less than two-thirds of expenditures are presented.
- D.** No, multi-year estimates for programs are not presented.
- E.** Not applicable/other (please comment).

Cameroon



Score: 0

Sources: 2014 finance bill

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: We actually have the multi-year aspect is not reflected in the budgetary documents, since the Commitment Authorizations are equal to the annual Payment Appropriations.

009. Does the Executive's Budget Proposal or any supporting budget documentation present the individual sources of tax revenue (such as income tax or VAT) for the budget year?

- A.** Yes, individual sources of tax revenue accounting for all tax revenue are presented.
- B.** Yes, individual sources of tax revenue accounting for at least two-thirds of, but not all, tax revenues are presented.
- C.** Yes, individual sources of tax revenue accounting for less than two-thirds of all tax revenues are presented.
- D.** No, individual sources of tax revenue are not presented.
- E.** Not applicable/other (please comment).

Cameroon



Score: 100

Sources: 2014 finance bill - Chapter 4 - article 5, page 11

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

010. Does the Executive's Budget Proposal or any supporting budget documentation present the individual sources of non-tax revenue (such as grants, property income, and sales of government-produced goods and services) for the budget year?

- A.** Yes, individual sources of non-tax revenue accounting for all non-tax revenue are presented.
- B.** Yes, individual sources of non-tax revenue accounting for at least two-thirds of, but not all, non-tax revenues are presented.

- C.** Yes, individual sources of non-tax revenue accounting for less than two-thirds of all non-tax revenues are presented.
- D.** No, individual sources of non-tax revenue are not presented.
- E.** Not applicable/other (please comment).

Cameroon



Score: 100

Sources: 2014 finance bill - Chapter 4 - article 5, page 11

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

011. Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for a multi-year period (at least two-years beyond the budget year)?

- A.** Yes, multi-year estimates of revenue are presented by category.
- B.** No, multi-year estimates of revenue are not presented by category.
- C.** Not applicable/other (please

Cameroon



Score: 100

Sources: 2014 finance bill - SFESC report, page 105

Comments: The budgetary projections of revenues by categories are presented for 2015 and 2016

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

012. Does the Executive's Budget Proposal or any supporting budget documentation present estimates for individual sources of revenue presented for a multi-year period (at least two-years beyond the budget year)?

- A.** Yes, multi-year estimates for individual sources of revenue accounting for all revenue are presented.
- B.** Yes, multi-year estimates for individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented.
- C.** Yes, multi-year estimates for individual sources of revenue accounting for less than two-thirds of revenue are presented.
- D.** No, multi-year estimates for individual sources of revenue are not presented.
- E.** Not applicable/other (please comment).

Cameroon



Score: 100

Sources: 2014 finance bill - SFESC report, page 105

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

013. Does the Executive's Budget Proposal or any supporting budget documentation present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

- A.** Yes, all three estimates related to government borrowing and debt are presented.
- B.** Yes, two of the three estimates related to government borrowing and debt are presented.

- C.** Yes, one of the three estimates related to government borrowing and debt are presented.
- D.** No, none of the three estimates related to government borrowing and debt are not presented.
- E.** Not applicable/other (please comment).

Cameroon



Score: 100

Sources: 2014 finance bill - Chapter 7 - article 6, page 14; 2014 finance bill - Public indebtedness strategy, page 27.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: "The researcher's sources are correct, but instead of chapter 7, it should be chapter 5 from the 2014 finance bill. For the second source, the chapter on 2014 indebtedness strategies refers to pages 24 to 33 and very clearly explains the estimations and indebtedness needs.

014. Does the Executive's Budget Proposal or any supporting budget documentation present information related to the composition of the total debt outstanding at the end of the budget year? (The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

- A.** Yes, information beyond the core elements is presented for the composition of the total debt outstanding.
- B.** Yes, the core information is presented for the composition of the total debt outstanding.
- C.** Yes, information is presented, but it excludes some core elements.
- D.** No, information related to composition of total debt outstanding is not presented.
- E.** Not applicable/other (please comment).

Cameroon



Score: 100

Sources: 2014 finance bill - Public indebtedness strategy, Chapter 4, pages 24-32

Comments: Information on debt is not only limited to the data, but it is enriched by a sensitive analysis of the debt.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: As the researcher says, the State indebtedness strategy is genuinely supported by a very clear analysis, support by forecasts presented in the dashboard with graphs indicating probable progress.

015. Does the Executive's Budget Proposal or any supporting budget documentation present information on the macroeconomic forecast upon which the budget projections are based? (The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

- A.** Yes, information beyond the core elements is presented for the macroeconomic forecast.
- B.** Yes, the core information is presented for the macroeconomic forecast.
- C.** Yes, information is presented, but it excludes some core elements.
- D.** No, information related to the macroeconomic forecast is not presented.
- E.** Not applicable/other (please comment).

Cameroon

B.

Score: 67

Sources: 2014 finance bill - Report on the situation and economic, social and financial perspectives of the nation - 2013, Chapter 8, paragraph 8.2.1. page 99

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: The researcher presents the correct source which, however, indicates some information that goes beyond the key elements of the question, in particular the price of oil and the exchange rate.

RESEARCHER'S RESPONSE

No information beyond the core

IBP COMMENT

No information beyond the core

016. Does the Executive's Budget Proposal or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget? (The core information must include estimates of the impact on expenditures, revenue, and debt of different assumptions for the inflation rate, real GDP growth, and interest rates.)

- A.** Yes, information beyond the core elements is presented to show the impact of different macroeconomic assumptions on the budget.
- B.** Yes, the core information is presented to show the impact of different macroeconomic assumptions on the budget.
- C.** Yes, information is presented, but it excludes some core elements.
- D.** No, information related to different macroeconomic assumptions is not presented.
- E.** Not applicable/other (please comment).

Cameroon

D.

Score: 0

Sources: No sensitivity analysis is carried out.

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: Source: 2014 finance bill - Report on the situation and economic, social and financial perspectives

of the nation Pages 22 and 23 justify response 'a'

IBP COMMENT

The information suggested by the peer reviewer is not a sensitivity analysis

017. Does the Executive's Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect expenditures?

- A.** Yes, estimates that show how all new policy proposals affect expenditures are presented, along with a narrative discussion.
- B.** Yes, estimates that show how all new policy proposals affect expenditures are presented, but a narrative discussion is not included.
- C.** Yes, information that shows how some but not all new policy proposals affect expenditure is presented.
- D.** No, information that shows how new policy proposals affect expenditure is not presented.
- E.** Not applicable/other (please comment).

Cameroon



Score: 0

Sources: 2014 finance bill

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: The newsletter on the preparation of the State budget for the 2014 financial year (July 2013) brings elements which show how the new policies impact expenditures, and gives guidelines on the implementation of the chosen programs.

IBP COMMENT

The document cited is not the draft budget

018. Does the Executive's Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect revenues?

- A.** Yes, estimates that show how all new policy proposals affect revenues are presented, along with a narrative discussion.
- B.** Yes, estimates that show how all new policy proposals affect revenues are presented, but a narrative discussion is not included.
- C.** Yes, information that shows how some but not all new policy proposals affect revenues are presented.
- D.** No, information that shows how new policy proposals affect revenues is not presented.
- E.** Not applicable/other (please comment).

Cameroon



Score: 0

Sources: 2014 finance bill

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: The newsletter on the preparation of the State budget for the 2014 financial year brings elements which show how the new policies impact revenue, and gives guidelines on the financing of the chosen programs.

019. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- A.** Yes, expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative,

economic, and functional classification).

- B.** Yes, expenditure estimates for BY-1 are presented by two of the three expenditure classifications.
- C.** Yes, expenditure estimates for BY-1 are presented by only one of the three expenditure classifications.
- D.** No, expenditure estimates for BY-1 are not presented by any expenditure classification.
- E.** Not applicable/other (please comment).

Cameroon



Score: 33

Sources: 2014 finance bill - Chapter 5 - Article 6, pages 12-13 PLF 2014 - Chapitre 5 - Article 6, PP.12-13

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: c.

Comments: "2014 finance bill - Chapter 5 - Article 6, pages 12-13 The state budget proposal presents the expenditures of the prior year following an administrative classification."

RESEARCHER'S RESPONSE

I agree

020. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?

- A.** Yes, programs accounting for all expenditures are presented for BY-1.
- B.** Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-1.
- C.** Yes, programs accounting for less than two-thirds of expenditures are presented for BY-1.
- D.** No, expenditures are not presented by program for BY-1.
- E.** Not applicable/other (please comment).

Cameroon



Score: 0

Sources: Expenditures for the 2013 budgetary year are not presented by individual program.

Comments: 2013 was an experimental year for the framing and implementation of the program budget. We understand that in this context, the portrayal of the execution of the expenses was not presented in the form of the program.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

021. In the Executive's Budget Proposal or any supporting budget documentation, have expenditure estimates of the year prior to the budget year (BY-1) been updated from the original enacted levels to reflect actual expenditures?

- A.** Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.
- B.** No, expenditure estimates for BY-1 have not been updated from the original enacted levels.
- C.** Not applicable/other (please comment).

Cameroon



Score: 100

Sources: 2014 finance bill - Revenue forecasts, pages 14-15

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

022. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure for more than one year prior to the budget year (that is, BY-2 and prior years) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- A.** Yes, expenditure estimates for BY-2 and prior years are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- B.** Yes, expenditure estimates for BY-2 and prior years are presented by two of the three expenditure classifications.
- C.** Yes, expenditure estimates for BY-2 and prior years are presented by only one of the three expenditure classifications.
- D.** No, expenditure estimates for BY-2 and prior years are not presented by any expenditure classification.
- E.** Not applicable/other (please comment).

Cameroon



Score: 33

Sources: 2014 finance bill - pages 14-15

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: c.

Comments: 2014 finance bill - Revenue forecasts, pages 14-15 The source cited by the researcher indicates an economic classification of expenditures from prior years. We also think that response "c" is more appropriate.

RESEARCHER'S RESPONSE

Following the wording of the question, we will respond with an "a" - considering the methodological response requirements, the score "c" is adapted to this question. We modify the response by accepting "c" as the reviewer indicated.

023. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for more than one year preceding the budget year (that is, BY-2 and prior years)?

- A. Yes, programs accounting for all expenditures are presented for BY-2 and prior years.
- B. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-2 and prior years.
- C. Yes, programs accounting for less than two-thirds of expenditures are presented for BY-2 and prior years.
- D. No, expenditures are not presented by program for BY-2 and prior years.
- E. Not applicable/other (please

Cameroon

D.

Score: 0

Sources: Before the 2013 financial year, the budget of the Republic of Cameroon was not presented in the 'program budget' mode.

Comments: Before the 2013 financial year, the budget of the Republic of Cameroon was not presented in the 'program budget' mode.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

024. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?

- A. Two years prior to the budget year (BY-2).
- B. Three years prior to the budget year (BY-3).
- C. Before BY-3.

D. No actual data for all expenditures are presented in the budget or supporting budget documentation.

E. Not applicable/other (please comment).

Cameroon



Score: 100

Sources: 2014 finance bill - Expenditure Forecast and Spending, pages 14-15

Comments: Parliament first examines and votes on the finance settlement act (Y-2) before ruling on the executive finance bill for the coming financial year.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

025. Does the Executive's Budget Proposal or any supporting budget documentation present revenue by category (such as tax and non-tax) for the year preceding the budget year (BY-1)?

A. Yes, revenue estimates for BY-1 are presented by category.

B. No, revenue estimates for BY-1 are not presented by category.

C. Not applicable/other (please comment).

Cameroon



Score: 100

Sources: 2014 finance bill - Revenue Forecasts, pages 2-3

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

026. Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for the year preceding the budget year (BY-1)?

- A. Yes, individual sources of revenue accounting for all revenue are presented for BY-1.
- B. Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue for BY-1 are presented.
- C. Yes, individual sources of revenue accounting for less than two-thirds of all revenues for BY-1 are presented.
- D. No, individual sources of revenue are not presented for BY-1.
- E. Not applicable/other (please comment).

Cameroon



Score: 100

Sources: 2014 finance bill - Revenue Forecasts, pages 2-3

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

027. In the Executive's Budget Proposal or any supporting budget documentation, have the original estimates of revenue for the year prior to the budget year (BY-1) been updated to reflect actual revenue collections?

- A. Yes, revenue estimates for BY-1 have been updated from the original enacted levels.
- B. No, revenue estimates for BY-1 have not been updated from the original enacted levels.
- C. Not applicable/other (please comment).

Cameroon



Score: 100

Sources: 2014 finance bill - Revenue Forecasts, pages 2-3

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

028. Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for more than one year prior to the budget year (that is, BY-2 and prior years)?

- A.** Yes, revenue estimates for BY-2 and prior years are presented by category.
- B.** No, revenue estimates for BY-2 and prior years are not presented by category.
- C.** Not applicable/other (please comment).

Cameroon



Score: 100

Sources: 2014 finance bill - Revenue Forecasts, pages 2-3

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

029. Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for more than one year prior to the budget year (that is, BY-2 and prior years)?

- A.** Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.
- B.** Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented for BY-2 and prior years.

- C.** Yes, individual sources of revenue accounting for less than two-thirds of all revenues are presented for BY-2 and prior years.
- D.** No, individual sources of revenue are not presented for BY-2 and prior years.
- E.** Not applicable/other (please comment).

Cameroon



Score: 100

Sources: 2014 finance bill - Revenue Forecasts, pages 2-3

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

030. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?

- A.** Two years prior to the budget year (BY-2).
- B.** Three years prior to the budget year (BY-3).
- C.** Before BY-3.
- D.** No actual data for all revenues are presented in the budget or supporting budget documentation.
- E.** Not applicable/other (please comment).

Cameroon



Score: 100

Sources: 2014 finance bill - Revenue Forecasts, pages 2-3

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

031. Does the Executive's Budget Proposal or any supporting budget documentation present information on government borrowing and debt, including its composition, for the year proceeding the budget year (BY-1)? (The core information must include the total debt outstanding at the end of BY-1; the amount of net new borrowing required during BY-1; interest payments on the debt; interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

- A. Yes, information beyond the core elements is presented for government debt.
- B. Yes, the core information is presented for government debt.
- C. Yes, information is presented, but it excludes some core elements.
- D. No, information related to government debt is not presented.
- E. Not applicable/other (please comment).

Cameroon



Score: 100

Sources: 2014 finance bill - Public indebtedness strategy, Chapter 4, pages 18-23

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

032. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?

- A. Two years prior to the budget year (BY-2).
- B. Three years prior to the budget year (BY-3).

- C.** Before BY-3.
- D.** No actual data for government debt are presented in the budget or supporting budget documentation.
- E.** Not applicable/other (please comment).

Cameroon



Score: 100

Sources: 2014 finance bill - Public indebtedness strategy, pages 18-19

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

033. Does the Executive's Budget Proposal or any supporting budget documentation present information on extra-budgetary funds for at least the budget year? (The core information must include a statement of purpose or policy rationale for the extra-budgetary fund; and complete income, expenditure, and financing data on a gross basis.)

- A.** Yes, information beyond the core elements is presented for all extra-budgetary funds.
- B.** Yes, the core information is presented for all extra-budgetary funds.
- C.** Yes, information is presented, but it excludes some core elements or some extra-budgetary funds.
- D.** No, information related to extra-budgetary funds is not presented.
- E.** Not applicable/other (please comment).

Cameroon



Score: 100

Sources: 2014 finance bill - Special accounts, pages 5-21

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

034. Does the Executive's Budget Proposal or any supporting budget documentation present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year?

- A.** Yes, central government finances are presented on a consolidated basis.
- B.** No, central government finances are not presented on a consolidated basis.
- C.** Not applicable/other (please comment).

Cameroon



Score: 100

Sources: this information is not available in the finance bill and especially not in the supporting documents.

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: "2014 finance bill - Article 21 and 22, Pages 31-32 These articles show the consolidated well in budget proposal.

RESEARCHER'S RESPONSE

Indeed, we accept the reviewer's score based on the cited source. The response is "a."

035. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of intergovernmental transfers for at least the budget year?

- A.** Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.
- B.** Yes, estimates of all intergovernmental transfers are presented, but a narrative discussion is not included.

- C.** Yes, estimates of some but not all intergovernmental transfers are presented.
- D.** No, estimates of intergovernmental transfers are not presented.
- E.** Not applicable/other (please comment).

Cameroon



Score: 33

Sources: 2014 Finance bill - State financial support to enterprises - Table of subsidies granted to Public Administrative Establishments pages 31-41.

Comments: All transfers are not presented

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: c.

Comments: Maybe the researcher wanted to show that all the transfers related to decentralization are not included in it. Nevertheless, I note that the urban communities, which are territorial units of a specific type are listed in the beneficiaries of these transfers.

036. Does the Executive's Budget Proposal or any supporting budget documentation present alternative displays of expenditures (such as by gender, by age, by income, or by region) to illustrate the financial impact of policies on different groups of citizens, for at least the budget year?

- A.** Yes, at least three alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
- B.** Yes, two alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
- C.** Yes, one alternative display of expenditures is presented to illustrate the financial impact of policies on different groups of citizens.
- D.** No, alternative displays of expenditures are not presented to illustrate the financial impact of policies on different groups of citizens.

E. Not applicable/other (please comment).

Cameroon

D.

Score: 0

Sources: No information of this type is produced in either the executive budget proposal nor in any other supporting document.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

037. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of transfers to public corporations for at least the budget year?

A. Yes, estimates of all transfers to public corporations are presented, along with a narrative discussion.

B. Yes, estimates of all transfers to public corporations are presented, but a narrative discussion is not included.

C. Yes, estimates of some but not all transfers to public corporations are presented.

D. No, estimates of transfers to public corporations are not presented.

E. Not applicable/other (please comment).

Cameroon

B.

Score: 67

Sources: 2014 Finance bill - State financial support to enterprises, pages 31-41.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: "2014 Finance bill - State financial support to enterprises, pages 3-4. This information is found in pages 3 and 4 of the document mentioned by the researcher."

038. Does the Executive's Budget Proposal or any supporting budget documentation present information on quasi-fiscal activities for at least the budget year? (The core information must include a statement of purpose or policy rationale for the quasi-fiscal activity and the intended beneficiaries.)

- A. Yes, information beyond the core elements is presented for all quasi-fiscal activities.
- B. Yes, the core information is presented for all quasi-fiscal activities.
- C. Yes, information is presented, but it excludes some core elements or some quasi-fiscal activities.
- D. No, information related to quasi-fiscal activities is not presented.
- E. Not applicable/other (please comment).

Cameroon

D.

Score: 0

Sources: Quasi-fiscal activities are not presented in the supporting documents of the government's budget proposal.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

039. Does the Executive's Budget Proposal or any supporting budget documentation present information on financial assets held by the government? (The core information must include a listing of the assets, and an estimate of their value.)

- A. Yes, information beyond the core elements is presented for all financial assets.
- B. Yes, the core information is presented for all financial assets.
- C. Yes, information is presented, but it excludes some core elements or some financial assets.
- D. No, information related to financial assets is not presented.

E. Not applicable/other (please comment).

Cameroon

C.

Score: 33

Sources: 2014 finance bill - Reports, Chapter 5 - Financing of the economy, pages 61-63

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

040. Does the Executive's Budget Proposal or any supporting budget documentation present information on nonfinancial assets held by the government? (The core information must include a listing of the assets by category.)

A. Yes, information beyond the core elements is presented for all nonfinancial assets.

B. Yes, the core information is presented for all nonfinancial assets.

C. Yes, information is presented, but it excludes some nonfinancial assets.

D. No, information related to nonfinancial assets is not presented.

E. Not applicable/other (please comment).

Cameroon

D.

Score: 0

Sources: None of the budget proposal's supporting documents provides information on the State's non-financial assets.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

041. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure arrears for at least the budget year?

- A. Yes, estimates of all expenditure arrears are presented, along with a narrative discussion.
- B. Yes, estimates of all expenditure arrears are presented, but a narrative discussion is not included.
- C. Yes, estimates of some but not all expenditure arrears are presented.
- D. No, estimates of expenditure arrears are not presented.
- E. Not applicable/other (please comment).

Cameroon

B.

Score: 67

Sources: 2014 finance bill - Reports, Chapter 8, paragraph 8.3, page 105

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

042. Does the Executive's Budget Proposal or any supporting budget documentation present information on contingent liabilities, such as government loan guarantees or insurance programs? (The core information must include a statement of purpose or policy rationale for each contingent liability; the new guarantees or insurance commitments proposed for the budget year; and the total amount of outstanding guarantees or insurance commitments (the gross exposure) at the end of the budget year.)

- A. Yes, information beyond the core elements is presented for all contingent liabilities.
- B. Yes, the core information is presented for all contingent liabilities.
- C. Yes, information is presented, but it excludes some core elements or some contingent liabilities.

D. No, information related to contingent liabilities is not presented.

E. Not applicable/other (please comment).

Cameroon



Score: 0

Sources: No, information related to contingent liabilities is not presented.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

043. Does the Executive's Budget Proposal or any supporting budget documentation present projections that assess the government's future liabilities and the sustainability of its finances over the longer term? (The core information must cover a period of at least 10 years and include the macroeconomic and demographic assumptions used and a discussion of the fiscal implications and risks highlighted by the projections.)

A. Yes, information beyond the core elements is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.

B. Yes, the core information is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.

C. Yes, information is presented, but it excludes some core elements.

D. No, information related to future liabilities and the sustainability of finances over the longer term is not presented.

E. Not applicable/other (please comment).

Cameroon



Score: 0

Sources: No, information related to future liabilities and the sustainability of finances over the longer term is not presented.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

044. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of the sources of donor assistance, both financial and in-kind?

- A.** Yes, estimates of all sources of donor assistance are presented, along with a narrative discussion.
- B.** Yes, estimates of all sources of donor assistance are presented, but a narrative discussion is not included.
- C.** Yes, estimates of some but not all sources of donor assistance are presented.
- D.** No, estimates of the sources of donor assistance are not presented.
- E.** Not applicable/other (please comment).

Cameroon



Score: 33

Sources: "Finance bill, Reports page 101. This report only listed as an example the expected donations from the C2D (Debt consolidation development contract)"

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: c.

Comments: "Finance bill, Reports page 101. This report only listed as an example the expected donations from the C2D (Debt consolidation development contract)"

RESEARCHER'S RESPONSE

We agree with the reviewer's scoring. For this question, the response is "c."

045. Does the Executive's Budget Proposal or any supporting budget documentation present information on tax expenditures for at least the budget year? (The core information must include a statement of purpose or policy rationale for each tax expenditure, the intended beneficiaries, and an estimate of the revenue foregone.)

- A.** Yes, information beyond the core elements is presented for all tax expenditures.
- B.** Yes, the core information is presented for all tax expenditures.
- C.** Yes, information is presented, but it excludes some core elements or some tax expenditures.
- D.** No, information related to tax expenditures is not presented.
- E.** Not applicable/other (please comment).

Cameroon



Score: 0

Sources: No, information related to tax expenditures is not presented.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

046. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues?

- A.** Yes, estimates of all earmarked revenues are presented, along with a narrative discussion.
- B.** Yes, estimates of all earmarked revenues are presented, but a narrative discussion is not included.
- C.** Yes, estimates of some but not all earmarked revenues are presented.
- D.** No, estimates of earmarked revenues are not presented.
- E.** Not applicable/other (please comment).

Cameroon



Score: 100

Sources: 2014 finance bill - Special accounts, pages 17-21

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

047. Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for the budget year?

- A.** Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, along with a narrative discussion.
- B.** Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, but a narrative discussion is not included.
- C.** Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for the budget year is presented.
- D.** No, information on the link between the budget and the government's stated policy goals for the budget year is not presented.
- E.** Not applicable/other (please comment).

Cameroon



Score: 100

Sources: 2014 finance bill - PPA/25, pages 9-28

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

048. Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for a multi-year period (for at least two years beyond the budget year)?

- A.** Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, along with a narrative discussion.
- B.** Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, but a narrative discussion is not included.
- C.** Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for a multi-year period is presented.
- D.** No, information on the link between the budget and the government's stated policy goals for a multi-year period is not presented.
- E.** Not applicable/other (please comment).

Cameroon



Score: 100

Sources: 2014 finance bill - PPA/25, pages 29-35

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

049. Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on inputs to be acquired for at least the budget year?

- A.** Yes, nonfinancial data on inputs to be acquired are provided for each program within all administrative units (or functions).
- B.** Yes, nonfinancial data on inputs to be acquired are presented for all administrative units (or functions) but not for all (or any) programs.

- C.** Yes, nonfinancial data on inputs to be acquired are presented for some programs and/or some administrative units (or functions).
- D.** No, nonfinancial data on inputs to be acquired are not presented.
- E.** Not applicable/other (please comment).

Cameroon



Score: 0

Sources: Finance bill 2014

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: d.

Comments: The non-financial data are not included in the mentioned documentary sources.

RESEARCHER'S RESPONSE

No input presented

050. Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on results (in terms of outputs or outcomes) for at least the budget year?

- A.** Yes, nonfinancial data on results are provided for each program within all administrative units (or functions).
- B.** Yes, nonfinancial data on results are presented for all administrative units (or functions) but not for all (or any) programs.
- C.** Yes, nonfinancial data on results are presented for some programs and/or some administrative units (or functions).
- D.** No, nonfinancial data on results are not presented.
- E.** Not applicable/other (please comment).

Cameroon



Score: 100

Sources: 2014 finance bill - PPA/25, pages 25-27

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: c.

051. Are performance targets assigned to nonfinancial data on results in the Executive's Budget Proposal or any supporting budget documentation?

- A.** Yes, performance targets are assigned to all nonfinancial data on results.
- B.** Yes, performance targets are assigned to most nonfinancial data on results.
- C.** Yes, performance targets are assigned to some nonfinancial data on results.
- D.** No, performance targets are not assigned to nonfinancial data on results, or the budget does not present nonfinancial data on results.
- E.** Not applicable/other (please comment).

Cameroon



Score: 100

Sources: 2014 finance bill - PPA/25, pages 09-34

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

052. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations in at least the budget year?

- A.** Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, along with a narrative discussion.
- B.** Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, but a narrative discussion is not included.
- C.** Yes, estimates of some but not all policies that are intended to benefit directly the country's most impoverished populations are presented.
- D.** No, estimates of policies that are intended to benefit directly the country's most impoverished populations are not presented.
- E.** Not applicable/other (please comment).

Cameroon



Score: 100

Sources: 2014 finance bill - PPA/25, Program 559 - pages 33-34

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

053. Does the executive release to the public its timetable for formulating the Executive's Budget Proposal (that is, a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation)?

- A. Yes, a detailed timetable is released to the public.
- B. Yes, a timetable is released, but some details are excluded.
- C. Yes, a timetable is released, but it lacks important details.
- D. No, a timetable is not issued to the public.
- E. Not applicable/other (please comment).

Cameroon



Score: 0

Sources: The government does not provide a schedule in advance, but at each step of the process, an announcement is published about the step and the content by radio or television.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Section 3. Comprehensiveness of Other Key Budget Documents

054. Does the Pre-Budget Statement present information on the macroeconomic forecast upon which the budget projections are based? (The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

- A. Yes, information beyond the core elements is presented for the macroeconomic forecast.
- B. Yes, the core information is presented for the macroeconomic forecast.
- C. Yes, information is presented, but it excludes some core elements.
- D. No, information related to the macroeconomic forecast is not presented.
- E. Not applicable/other (please comment).

Cameroon

B.

Score: 67

Sources: Newsletter No. 001/CAB/PR from July 30, 2013 on the preparation of the State Budget for the 2014 financial year, - II. Objectives, page 2.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Information going beyond the key aspects, though they are available in other documents, are not included in the preliminary budget report. Particularly the exchange rate and the price of oil, for example.

055. Does the Pre-Budget Statement present information on the government's expenditure policies and priorities that will guide the development of detailed estimates for the upcoming budget? (The core information must include a discussion of expenditure policies and priorities and an estimate of total expenditures.)

A. Yes, information beyond the core elements is presented for the government's expenditure policies and priorities.

B. Yes, the core information is presented for the government's expenditure policies and priorities.

C. Yes, information is presented, but it excludes some core elements.

D. No, information related to the government's expenditure policies and priorities is not presented.

E. Not applicable/other (please comment).

Cameroon

B.

Score: 67

Sources: Newsletter No. 001/CAB/PR from July 30, 2013 on the preparation of the State Budget for the 2014 financial year, - II. Objectives, pages 6-7

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: The responses to this question are debatable, but our opinion is that there is enough information in the newsletter rightly cited by the researcher to validate the response 'b'.

RESEARCHER'S RESPONSE

We agree with the reviewer for the response "b."

056. Does the Pre-Budget Statement present information on the government's revenue policies and priorities that will guide the development of detailed estimates for the upcoming budget? (The core information must include a discussion of revenue policies and priorities and an estimate of total revenues.)

- A.** Yes, information beyond the core elements is presented for the government's revenue policies and priorities.
- B.** Yes, the core information is presented for the government's revenue policies and priorities.
- C.** Yes, information is presented, but it excludes some core elements.
- D.** No, information related to the government's revenue policies and priorities is not presented.
- E.** Not applicable/other (please comment).

Cameroon



Score: 33

Sources: Newsletter No. 001/CAB/PR from July 30, 2013 on the preparation of the State Budget for the 2014 financial year, - II. Objectives, page 5.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The policies are outlined in the preliminary budget report, but there is no expanded description of the expected revenue or desired expenditure.

057. Does Pre-Budget Statement present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

- A. Yes, all three estimates related to government borrowing and debt are presented.
- B. Yes, two of the three estimates related to government borrowing and debt are presented.
- C. Yes, one of the three estimates related to government borrowing and debt are presented.
- D. No, none of the three estimates related to government borrowing and debt are not presented.
- E. Not applicable/other (please comment).

Cameroon

D.

Score: 0

Sources: Information on debt is not presented in the preliminary budget report.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

058. Does the Pre-Budget Statement present estimates of total expenditures for a multi-year period (at least two-years beyond the budget year)?

- A. Yes, multi-year expenditure estimates are presented.
- B. No, multi-year expenditure estimates are not presented.
- C. Not applicable/other (please comment).

Cameroon

B.

Score: 0

Sources: The preliminary budget report does not contain this information.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

059. Does the Enacted Budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- A.** Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- B.** Yes, the Enacted Budget presents expenditure estimates by two of the three expenditure classifications.
- C.** Yes, the Enacted Budget presents expenditure estimates by only one of the three expenditure classifications.
- D.** No, the Enacted Budget does not present expenditure estimates by any expenditure classification.
- E.** Not applicable/other (please comment).

Cameroon



Score: 33

Sources: The Official Gazette of the Republic of Cameroon, published on January 15, 2014, Article 5, page 67; Article 6, pages 69-70; Article 20, pages 75-102

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: The administrative classification is presented

060. Does the Enacted Budget present expenditure estimates for individual programs?

- A.** Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.
- B.** Yes, the Enacted Budget presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- C.** Yes, the Enacted Budget presents estimates for programs accounting for less than two-thirds of expenditures.
- D.** No, the Enacted Budget does not present expenditure estimates by program.
- E.** Not applicable/other (please comment).

Cameroon



Score: 100

Sources: Law no/2013/017 of December 16, 2013, on the finance act of the Republic of Cameroon for the 2014 financial year, Article 5, pages 67-68; Article 6, pages 69-70 and Article 20, pages 75-102 published in the Official Gazette of the Republic of Cameroon, of January 15, 2014.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

061. Does the Enacted Budget present revenue estimates by category (such as tax and non-tax)?

- A.** Yes, the Enacted Budget presents revenue estimates by category.
- B.** No, the Enacted Budget does not present revenue estimates by category.
- C.** Not applicable/other (please comment).

Cameroon



Score: 100

Sources: Law no/2013/017 of December 16, 2013, on the finance act of the Republic of Cameroon for the 2014 financial year, Article 5, pages 67-68 published in the Official Gazette of the Republic of Cameroon of January 15, 2014.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

062. Does the Enacted Budget present individual sources of revenue?

- A.** Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.
- B.** Yes, the Enacted Budget presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- C.** Yes, the Enacted Budget presents individual sources of revenue accounting for less than two-thirds of all revenues.
- D.** No, the Enacted Budget does not present individual sources of revenue.
- E.** Not applicable/other (please comment).

Cameroon



Score: 100

Sources: Law no/2013/017 of December 16, 2013, on the finance act of the Republic of Cameroon for the 2014 financial year, Article 5, pages 67-68 published in the Official Gazette of the Republic of Cameroon of January 15, 2014.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

063. Does the Enacted Budget present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

- A.** Yes, all three estimates related to government borrowing and debt are presented.

- B.** Yes, two of the three estimates related to government borrowing and debt are presented.
- C.** Yes, one of the three estimates related to government borrowing and debt are presented.
- D.** No, none of the three estimates related to government borrowing and debt are not presented.
- E.** Not applicable/other (please comment).

Cameroon

A.

Score: 100

Sources: Law no/2013/017 of December 16, 2013, on the finance act of the Republic of Cameroon for the 2014 financial year, Article 6, page 71 published in the Official Gazette of the Republic of Cameroon of January 15, 2014.

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: Estimations related to loans present the three key elements: net amount of new loans, total outstanding amount and debt service.

RESEARCHER'S RESPONSE

We agree with the reviewer on the response "a."

064. What information is provided in the Citizens Budget? (The core information must include expenditure and revenue totals, the main policy initiatives in the budget, the macroeconomic forecast upon which the budget is based, and contact information for follow-up by citizens.)

- A.** The Citizens Budget provides information beyond the core elements.
- B.** The Citizens Budget provides the core information.
- C.** The Citizens Budget provides information, but it excludes some core elements.
- D.** The Citizens Budget is not published.
- E.** Not applicable/other (please comment).

Cameroon



Score: 0

Sources: No document titled 'Citizen Budget' is produced nor published by the government.

Comments: The government does not provide a specific document called the 'Citizen Budget' because the adopted budget is presented in the form of a program budget. There is enough detail for all citizens to be able to understand it. Nevertheless, a brochure summarizing the budget, in which key information attributed to the budget is provided, except its distribution is limited.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

065. How is the Citizens Budget disseminated to the public?

- A.** A Citizens Budget is disseminated widely through a combination of at least three different appropriate tools and media (such as the Internet, billboards, radio programs, newspapers, etc.).
- B.** A Citizens Budget is published by using at least two, but less than three, means of dissemination, but no other dissemination efforts are undertaken by the executive.
- C.** A Citizens Budget is disseminated only by using one means of dissemination.
- D.** A Citizens Budget is not published.
- E.** Not applicable/other (please comment).

Cameroon



Score: 0

Sources: No document titled 'Citizen Budget' is produced nor published by the government.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

066. Has the executive established mechanisms to identify the public's requirements for budget information prior to publishing the Citizens Budget?

- A.** Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, and these mechanisms are accessible and widely used by the public.
- B.** Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget; while these mechanisms are accessible they are not widely used by the public.
- C.** Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, but these mechanisms are not accessible.
- D.** No, the executive has not established any mechanisms to identify the public's requirements for budget information in the Citizen's Budget.
- E.** Not applicable/other (please comment).

Cameroon



Score: 0

Sources: No document titled 'Citizen Budget' is produced nor published by the government.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

067. Are "citizens" versions of budget documents published throughout the budget process?

- A.** A citizens version of budget documents is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit).
- B.** A citizens version of budget documents is published for at least two of the four stages of the budget process.
- C.** A citizens version of budget documents is published for at least one stage of the budget process.
- D.** No citizens version of budget documents is published.
- E.** Not applicable/other (please comment).

Cameroon



Score: 0

Sources: The citizen budget is not produced, but certain documents are published in a simplified narrative form.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

068. Do the In-Year Reports present actual expenditures by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- A.** Yes, the In-Year Reports present actual expenditures by all three expenditure classifications (by administrative, economic, and functional classification).
- B.** Yes, the In-Year Reports present actual expenditures by two of the three expenditure classifications.
- C.** Yes, the In-Year Reports present actual expenditures by only one of the three expenditure classifications.
- D.** No, the In-Year Reports do not present actual expenditures by any expenditure classification.
- E.** Not applicable/other (please comment).

Cameroon



Score: 0

Sources: Document not published

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

069. Do the In-Year Reports present actual expenditures for individual programs?

- A.** Yes, the In-Year Reports present actual expenditures for programs accounting for all expenditures.
- B.** Yes, the In-Year Reports present actual expenditures for programs accounting for at least two-thirds of, but not all, expenditures.
- C.** Yes, the In-Year Reports present actual expenditures for programs accounting for less than two-thirds of expenditures.
- D.** No, the In-Year Reports do not present actual expenditures by program.
- E.** Not applicable/other (please comment).

Cameroon

D.

Score: 0

Sources: Document not published

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

070. Do the In-Year Reports compare actual year-to-date expenditures with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

- A.** Yes, comparisons are made for expenditures presented in the In-Year Reports.
- B.** No, comparisons are not made for expenditures presented in the In-Year Reports.
- C.** Not applicable/other (please comment).

Cameroon

B.

Score: 0

Sources: Document not published

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

071. Do In-Year Reports present actual revenue by category (such as tax and non-tax)?

- A.** Yes, In-Year Reports present actual revenue by category.
- B.** No, In-Year Reports do not present actual revenue by category.
- C.** Not applicable/other (please comment).

Cameroon

B.

Score: 0

Sources: Document not published

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

072. Do In-Year Reports present the individual sources of revenue for actual revenues collected?

- A.** Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.
- B.** Yes, In-Year Reports present individual sources of actual revenue accounting for at least two-thirds of, but not all, revenue.
- C.** Yes, In-Year Reports present individual sources of actual revenue accounting for less than two-thirds of all revenue.
- D.** No, In-Year Reports do not present individual sources of actual revenue.
- E.** Not applicable/other (please comment).

Cameroon



Score: 0

Sources: Document not published

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

073. Do the In-Year Reports compare actual year-to-date revenues with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

- A.** Yes, comparisons are made for revenues presented in the In-Year Reports.
- B.** No, comparisons are not made for revenues presented in the In-Year Reports.
- C.** Not applicable/other (please comment).

Cameroon



Score: 0

Sources: Document not published

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

074. Do In-Year Reports present three estimates related to actual government borrowing and debt: the amount of net new borrowing; the total debt outstanding; and interest payments?

- A.** Yes, all three estimates related to government borrowing and debt are presented.
- B.** Yes, two of the three estimates related to government borrowing and debt are presented.

- C.** Yes, one of the three estimates related to government borrowing and debt are presented.
- D.** No, none of the three estimates related to government borrowing and debt are not presented.
- E.** Not applicable/other (please comment).

Cameroon



Score: 0

Sources: Document not published

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

075. Do In-Year Reports present information related to the composition of the total actual debt outstanding? (The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

- A.** Yes, information beyond the core elements is presented for the composition of the total actual debt outstanding.
- B.** Yes, the core information is presented for the composition of the total actual debt outstanding.
- C.** Yes, information is presented, but it excludes some core elements.
- D.** No, information related to composition of total actual debt outstanding is not presented.
- E.** Not applicable/other (please comment).

Cameroon



Score: 0

Sources: Document not published

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

076. Does the Mid-Year Review of the budget include an updated macroeconomic forecast for the budget year underway?

- A.** Yes, the estimates for the macroeconomic forecast have been updated, and an explanation of all of the differences between the original and updated forecasts is presented.
- B.** Yes, the estimates for macroeconomic forecast have been updated, and an explanation of some of the differences between the original and updated forecasts is presented.
- C.** Yes, the estimates for macroeconomic forecast have been updated, but an explanation of the differences between the original and updated forecast is not presented.
- D.** No, the estimates for macroeconomic forecast have not been updated.
- E.** Not applicable/other (please comment).

Cameroon

D.

Score: 0

Sources: Document not published

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: It is true that current and mid-year memorandums are produced and published in the Cameroon Tribune, the bilingual daily governmental newspaper. These memorandums are considered reports for those involved in the ministries of finance and the economy. Based on the methodology that IBP mentions in the guidelines, I think the researcher is right.

077. Does the Mid-Year Review of the budget include updated expenditure estimates for the budget year underway?

- A.** Yes, expenditure estimates have been updated, and an explanation of all of the differences between the original and updated expenditure estimates is presented.

- B.** Yes, expenditure estimates have been updated, and an explanation of some of the differences between the original and updated expenditure estimates is presented.
- C.** Yes, expenditure estimates have been updated, but an explanation of the differences between the original and updated expenditure estimates is not presented.
- D.** No, expenditure estimates have not been updated.
- E.** Not applicable/other (please comment).

Cameroon



Score: 0

Sources: Document not published

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

078. Does the Mid-Year Review of the budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- A.** Yes, the Mid-Year Review presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- B.** Yes, the Mid-Year Review presents expenditure estimates by two of the three expenditure classifications.
- C.** Yes, the Mid-Year Review presents expenditure estimates by only one of the three expenditure classifications.
- D.** No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.
- E.** Not applicable/other (please comment).

Cameroon



Score: 0

Sources: Document not published

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

079. Does the Mid-Year Review of the budget present expenditure estimates for individual programs?

- A.** Yes, the Mid-Year Review presents estimates for programs accounting for all expenditures.
- B.** Yes, the Mid-Year Review presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- C.** Yes, the Mid-Year Review presents estimates for programs accounting for less than two-thirds of expenditures.
- D.** No, the Mid-Year Review does not present expenditure estimates by program.
- E.** Not applicable/other (please comment).

Cameroon

D.

Score: 0

Sources: Document not published

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

080. Does the Mid-Year Review of the budget include updated revenue estimates for the budget year underway?

- A.** Yes, revenue estimates have been updated, and an explanation of all of the differences between the original and updated revenue estimates is presented.
- B.** Yes, revenue estimates have been updated, and an explanation of some of the differences between the original and updated revenue estimates is presented.

- C.** Yes, revenue estimates have been updated, but an explanation of the differences between the original and updated revenue estimates is not presented.
- D.** No, revenue estimates have not been updated.
- E.** Not applicable/other (please comment).

Cameroon



Score: 0

Sources: Document not published

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

081. Does the Mid-Year Review of the budget present revenue estimates by category (such as tax and non-tax)?

- A.** Yes, the Mid-Year Review presents revenue estimates by category.
- B.** No, the Mid-Year Review does not present revenue estimates by category.
- C.** Not applicable/other (please comment).

Cameroon



Score: 0

Sources: Document not published

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

082. Does the Mid-Year Review of the budget present individual sources of revenue?

-
- A.** Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.
 - B.** Yes, the Mid-Year Review presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
 - C.** Yes, the Mid-Year Review presents individual sources of revenue accounting for less than two-thirds of all revenues.
 - D.** No, the Mid-Year Review does not present individual sources of revenue.
 - E.** Not applicable/other (please comment).

Cameroon



Score: 0

Sources: Document not published

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

083. Does the Mid-Year Review of the budget include updated estimates of government borrowing and debt, including its composition, for the budget year underway?

- A.** Yes, estimates of government borrowing and debt have been updated, and information on all of the differences between the original and updated estimates is presented.
- B.** Yes, estimates of government borrowing and debt have been updated, and information on some of the differences between the original and updated estimates is presented.
- C.** Yes, estimates of government borrowing and debt have been updated, but information on the differences between the original and updated estimates is not presented.
- D.** No, estimates of government borrowing and debt have not been updated.
- E.** Not applicable/other (please comment).

Cameroon



Score: 0

Sources: Document not published

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

084. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?

- A.** Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.
- B.** Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, but a narrative discussion is not included.
- C.** Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all expenditures are presented.
- D.** No, estimates of the differences between the enacted levels and the actual outcome for expenditures are not presented.
- E.** Not applicable/other (please comment).

Cameroon



Score: 67

Sources: Law no/2013/016 of December 16, 2013, on the finance settlement act of the Republic of Cameroon for the 2012 financial year, published in the Official Gazette of the Republic of Cameroon of January 15, 2014 - Article 2, page 25 and Article 4, page 46.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

085. Does the Year-End Report present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- A.** Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- B.** Yes, the Year-End Report presents expenditure estimates by two of the three expenditure classifications.
- C.** Yes, the Year-End Report presents expenditure estimates by only one of the three expenditure classifications.
- D.** No, the Year-End Report does not present expenditure estimates by any expenditure classification.
- E.** Not applicable/other (please comment).

Cameroon



Score: 100

Sources: Law no/2013/016 of December 16, 2013, on the finance settlement act of the Republic of Cameroon for the 2014 financial year, published in the Official Gazette of the Republic of Cameroon of January 15, 2014 - Article 2, page 25 and Article 4, page 46.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The finance settlement act is rightly presented with respect to the 3 classifications, which confirms our suggestion for the response 'a' in the state budget proposal, relating to these classifications.

086. Does the Year-End Report present expenditure estimates for individual programs?

- A.** Yes, the Year-End Report presents estimates for programs accounting for all expenditures.
- B.** Yes, the Year-End Report presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- C.** Yes, the Year-End Report presents estimates for programs accounting for less than two-thirds of expenditures.

D. No, the Year-End Report does not present expenditure estimates by program.

E. Not applicable/other (please comment).

Cameroon

D.

Score: 0

Sources: The response 'd' applies because the finance settlement act for the 2012 budget year does not take into consideration individual programs .

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The researcher used the 2012 Year-End report, which explains its response 'd', particularly indicating that the expenditure estimations are not presented by program. It should be specified that the program budgeting entered into force in Cameroon over the course of the 2013 budgetary year, the Year-End report of which is not yet published.

087. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?

A. Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.

B. Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all revenues are presented.

D. No, estimates of the differences between the enacted levels and the actual outcome for revenues are not presented.

E. Not applicable/other (please comment).

Cameroon

B.

Score: 67

Sources: Law no/2013/016 of December 16, 2013, on the finance settlement act of the Republic of Cameroon for the 2014 financial year, published in the Official Gazette of the Republic of Cameroon of January 15, 2014 - Article 1, pages 23-24.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

088. Does the Year-End Report present revenue estimates by category (such as tax and non-tax)?

- A.** Yes, the Year-End Report presents revenue estimates by category.
- B.** No, the Year-End Report does not present revenue estimates by category.
- C.** Not applicable/other (please comment).

Cameroon

A.

Score: 100

Sources: Law no/2013/016 of December 16, 2013, on the finance settlement act of the Republic of Cameroon for the 2014 financial year, published in the Official Gazette of the Republic of Cameroon of January 15, 2014 - Article 1, pages 23-24.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

089. Does the Year-End Report present individual sources of revenue?

- A.** Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.
- B.** Yes, the Year-End Report presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.

- C.** Yes, the Year-End Report presents individual sources of revenue accounting for less than two-thirds of all revenues.
- D.** No, the Year-End Report does not present individual sources of revenue.
- E.** Not applicable/other (please comment).

Cameroon

A.

Score: 100

Sources: Law no/2013/016 of December 16, 2013, on the finance settlement act of the Republic of Cameroon for the 2014 financial year, published in the Official Gazette of the Republic of Cameroon of January 15, 2014 - Article 1, pages 23-24.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

090. Does the Year-End Report present the differences between the original estimates of government borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year?

- A.** Yes, estimates of the differences between all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.
- B.** Yes, estimates of the differences between all the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.
- C.** Yes, estimates of the differences between some but not all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented.
- D.** No, estimates of the differences between the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year is not presented.
- E.** Not applicable/other (please comment).

Cameroon

B.

Score: 67

Sources: Law no/2013/016 of December 16, 2013, on the finance settlement act of the Republic of Cameroon for the 2014 financial year, published in the Official Gazette of the Republic of Cameroon of January 15, 2014 - Article 2, page 31.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

091. Does the Year-End Report present the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?

- A.** Yes, estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.
- B.** Yes, estimates of the differences between all the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.
- C.** Yes, estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented.
- D.** No, estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year is not presented.
- E.** Not applicable/other (please comment).

Cameroon



Score: 0

Sources: The response 'd' applies because the Year-End report does not contain any analysis of the macroeconomic hypotheses.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The researcher's response illustrates the reality of the facts, because the Year-End report does not genuinely bring observations on these macro-economic forecasts, which would rightly help assess the realism of the forecast, and therefore the realism of the budget, regarding the figures of expenditures and revenue.

092. Does the Year-End Report present the differences between the original estimates of nonfinancial data on inputs and the actual outcome?

- A.** Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, along with a narrative discussion.
- B.** Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, but a narrative discussion is not included.
- C.** Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented.
- D.** No, estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome are not presented.
- E.** Not applicable/other (please comment).

Cameroon



Score: 0

Sources: No information of this type exists in the Year-End report.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

093. Does the Year-End Report present the differences between the original estimates of nonfinancial data on results and the actual outcome?

- A.** Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, along with a narrative discussion.
- B.** Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, but a narrative discussion is not included.
- C.** Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on

results and the actual outcome are presented.

D. No, estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome are not presented.

E. Not applicable/other (please comment).

Cameroon



Score: 0

Sources: No, estimates of the differences between the original estimates of non financial data on results and the actual outcome are not presented.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

094. Does the Year-End Report present the differences between the enacted level of funds for policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations and the actual outcome?

A. Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, along with a narrative discussion.

B. Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented.

D. No, estimates of the differences between the enacted level for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are not presented.

E. Not applicable/other (please comment).

Cameroon



Score: 0

Sources: No information of this type exists in the Year-End report.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: In the analysis, the Year-End report emerges as a strictly accounting document presenting the financial aggregates.

095. Does the Year-End Report present the differences between the original estimates of extra-budgetary funds and the actual outcome?

- A.** Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, along with a narrative discussion.
- B.** Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, but a narrative discussion is not included.
- C.** Yes, estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented.
- D.** No, estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome is not presented.
- E.** Not applicable/other (please comment).

Cameroon



Score: 0

Sources: No information of this type exists in the Year-End report

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The Year-End report is very aggregated and does not allow the results of the execution of the

extra-budgetary funds to be clearly assessed.

096. Is a financial statement included as part of the Year-End Report or released as a separate report?

- A. Yes, a financial statement is part of the Year-End Report or is released as a separate report.
- B. No, a financial statement is neither part of the Year-End Report nor released as a separate report.
- C. Not applicable/other (please comment).

Cameroon

B.

Score: 0

Sources: A financial review has not been published.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

097. What type of audits (compliance, financial, or performance) has the Supreme Audit Institution (SAI) conducted and made available to the public?

- A. The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.
- B. The SAI has conducted two of the three types of audits, and made them available to the public.
- C. The SAI has conducted one of the three types of audits, and made them available to the public.
- D. The SAI has not conducted any of the three types of audits, or has not made them available to the public.
- E. Not applicable/other (please comment).

Cameroon



Score: 0

Sources: The 2012 audit report is not published

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: As we said in prior responses, 24 months later, ISC had still not made its Audit Report for the 2012 budgetary year public.

098. What percentage of expenditures within the mandate of the Supreme Audit Institution (SAI) has been audited?

- A.** All expenditures within the SAI's mandate have been audited.
- B.** Expenditures representing at least two-thirds of, but not all, expenditures within the SAI's mandate have been audited.
- C.** Expenditures representing less than two-thirds of expenditures within the SAI's mandate have been audited.
- D.** No expenditures have been audited.
- E.** Not applicable/other (please comment).

Cameroon



Score: 0

Sources: The 2012 audit report is not published

Comments: Response 'b' applies because according to the 2011 annual report, the Audit Chamber of the Supreme Court produced the following accounts: a) 100% of accounts falling under jurisdictional control; b) 7.36% of accounts from Decentralized Territorial Units; c) 46.4% of accounts from Public Administrative Establishments and d) 17.9% of accounts from state corporations and mixed economy companies. La réponse 'b' s'applique car selon le rapport annuel 2011, La Chambre des Comptes de la Cours Suprême a produit les comptes suivants: a) 100% des comptes relevant du contrôle juridictionnel; b) 7,36% des comptes des Collectivités Territoriales Décentralisées; c) 46,4% des comptes des Etablissements Publics Administratifs et d) 17,9% des comptes des sociétés à capitaux publics et d'économie mixte.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

099. What percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited?

- A.** All extra-budgetary funds within the SAI's mandate have been audited.
- B.** Extra-budgetary funds accounting for at least two-thirds of, but not all, expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.
- C.** Extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.
- D.** No extra-budgetary funds have been audited.
- E.** Not applicable/other (please comment).

Cameroon

D.

Score: 0

Sources: The 2012 audit report is not published

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

100. Does the annual Audit Report(s) prepared by the Supreme Audit Institution (SAI) include an executive summary?

- A.** Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report's content.
- B.** No, the annual Audit Report(s) does not include an executive summary.
- C.** Not applicable/other (please comment).

Cameroon

B.

Score: 0

Sources: The 2012 audit report is not published

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

101. Does the executive make available to the public a report on what steps it has taken to address audit recommendations or findings that indicate a need for remedial action?

- A. Yes, the executive reports publicly on what steps it has taken to address audit findings.
- B. Yes, the executive reports publicly on most audit findings.
- C. Yes, the executive reports publicly on some audit findings.
- D. No, the executive does not report on steps it has taken to address audit findings.
- E. Not applicable/other (please comment).

Cameroon

D.

Score: 0

Sources: The 2012 audit report is not published

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

102. Does either the Supreme Audit Institution (SAI) or legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?

- A.** Yes, the SAI or legislature reports publicly on what steps the executive has taken to address all audit recommendations.
- B.** Yes, the SAI or legislature reports publicly on most audit recommendations.
- C.** Yes, the SAI or legislature reports publicly on some audit recommendations.
- D.** No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.
- E.** Not applicable/other (please comment).

Cameroon



Score: 0

Sources: The 2012 audit report is not published

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: .

Section 4. Strength of Oversight Institutions

103. Does the legislature have internal capacity to conduct budget analyses or use independent research capacity for such analyses?

- A.** Yes, there is a specialized budget research office/unit attached to the legislature, and it has sufficient staffing, resources, and analytical capacity to carry out its tasks.
- B.** Yes, there is a specialized budget research office, but its staffing and other resources, including adequate funding, are insufficient to carry out its tasks.
- C.** Yes, there are independent researchers outside the legislature that can perform budget analyses and the legislature takes advantage of this capacity, but there is no specialized office attached to the legislature.
- D.** No, the legislature has neither internal capacity nor access to independent research capacity for budget analyses.

E. Not applicable/other (please comment).

Cameroon



Score: 33

Sources: The legislative body works informally with the civil society and independent experts.

Comments: Exchanges between the legislative body and the civil society are carried out as a part of the Parliamentary Debate Dinners, which are organized during the budgetary sessions and meetings called 'Budget Day'.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Several organizations of the civil society have undertaken research to support specialists on these aspects, to enrich their analyses and opinions.

104. Does the legislature debate budget policy prior to the tabling of the Executive's Budget Proposal?

A. Yes, the legislature both debates budget policy prior to the tabling of the Executive's Budget Proposal and approves recommendations for the budget, and the executive is obliged to reflect the legislature's recommendations in the budget.

B. Yes, the legislature both debates budget policy prior to the tabling of the Executive's Budget Proposal and approves recommendations for the budget, but the executive is not obliged to reflect the legislature's recommendations in the budget.

C. Yes, the legislature debates budget policy prior to the tabling of the Executive's Budget Proposal, but the legislature does not approve recommendations for the budget.

D. No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.

E. Not applicable/other (please comment).

Cameroon



Score: 0

Sources: No preliminary debate of the overall budgetary policy is held before the submission of the finance bill to the National Assembly.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The legislative body does not debate budget and macro-economic guidelines before the government submits the state budget proposal. Yet, there are committee debates during the examination of the state budget proposal which even lead to each member of government speaking to defend their budget.

105. Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?

- A.** Yes, the executive holds consultations with a wide range of legislators.
- B.** Yes, the executive holds consultations with a range of legislators, but some key members are excluded.
- C.** Yes, the executive holds consultations with only a limited number of legislators.
- D.** No, the executive does not consult with members of the legislature as part of the budget preparation process.
- E.** Not applicable/other (please comment).

Cameroon

C.

Score: 33

Sources: The executive branch consults the parliamentary group of the pro-governmental political party.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Consultations that take place between the executive branch and mainly the members of the majority party in government aim to inform parliamentarians

106. How far in advance of the start of the budget year does the legislature receive the Executive's Budget Proposal?

- A.** The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.
- B.** The legislature receives the Executive's Budget Proposal at least six weeks, but less than three months, before the start of the budget year.
- C.** The legislature receives the Executive's Budget Proposal less than six weeks before the start of the budget year.
- D.** The legislature does not receive the Executive's Budget Proposal before the start of the budget year.
- E.** Not applicable/other (please comment).

Cameroon

B.

Score: 67

Sources: Law no. 2007 of December 26, 2007, on the State financial regime, Art. 39 page 12

Comments: The parliamentary session established for the examination and vote of the finance act is always held in November, two months before the budget year

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

107. When does the legislature approve the Executive's Budget Proposal?

- A.** The legislature approves the budget at least one month in advance of the start of the budget year.
- B.** The legislature approves the budget less than one month in advance of the start of the budget year, but at least by the start of the budget year.
- C.** The legislature approves the budget less than one month after the start of the budget year.
- D.** The legislature approves the budget more than one month after the start of the budget year, or does not

approve the budget.

E. Not applicable/other (please comment).

Cameroon

B.

Score: 67

Sources: Law no. 2013-017 of December 16, 2013, on the finance act of the Republic of Cameroon for the 2014 financial year.

Comments: The executive budget proposal is adopted in December, one month before the start of the concerned tax year.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: In reality, parliamentarians meet for the session around mid-November, and have 20 days for examination and adoption. For this question, responses a. and b. apply, depending on the case.

108. Does the legislature have the authority in law to amend the Executive's Budget Proposal?

A. Yes, the legislature has unlimited authority in law to amend the Executive's Budget Proposal.

B. Yes, the legislature has authority in law to amend the Executive's Budget Proposal, with some limitations.

C. Yes, the legislature has authority in law to amend the Executive's Budget Proposal, but its authority is very limited.

D. No, the legislature does not have any authority in law to amend the Executive's Budget Proposal.

E. Not applicable/other (please comment).

Cameroon

B.

Score: 67

Sources: Law no. 2007 of December 26, 2007, on the State financial regime, Art. 44 page 13

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

109. Does the executive seek input from the legislature prior to shifting funds between administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

- A.** The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds between administrative units, and it does so in practice.
- B.** The executive obtains approval or input from the legislature prior to shifting funds between administrative units, but is not required to do so by law or regulation.
- C.** The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds between administrative units, but in practice the executive shifts funds without seeking prior approval or input from the legislature.
- D.** The executive shifts funds between administrative units without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.
- E.** Not applicable/other (please comment).

Cameroon



Score: 0

Sources: Act no. 2007 of December 26, 2007, on the State financial regime, Art. 53 page 15

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Following the State financial regime, transfers can be made from chapter to chapter, for example by decree of the Prime Minister, without any legislative restriction.

110. Does the executive seek input from the legislature prior to shifting funds within administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

- A.** The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds within administrative units, and it does so in practice.
- B.** The executive obtains approval or input from the legislature prior to shifting funds within administrative units, but is not required to do so by law or regulation.
- C.** The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds within administrative units, but in practice the executive shifts funds without seeking prior approval or input from the legislature.
- D.** The executive shifts funds within administrative units without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.
- E.** Not applicable/other (please comment).

Cameroon



Score: 0

Sources: Act no. 2007 of December 26, 2007, on the State financial regime, Art. 53 page 15

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

111. Does the executive seek input from the legislature prior to spending excess revenue (that is, amounts higher than originally anticipated) that may become available during the budget execution period, and is it legally required to do so?

- A.** The executive is required by law or regulation to obtain approval or input from the legislature prior to spending excess revenues, and it does so in practice.

- B.** The executive obtains approval or input from the legislature prior to spending excess revenue, but is not required to do so by law or regulation.
- C.** The executive is required by law or regulation to obtain approval or input from the legislature prior to spending excess revenue, but in practice the executive spends these funds without seeking prior approval or input from the legislature.
- D.** The executive spends excess revenues without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.
- E.** Not applicable/other (please comment).

Cameroon



Score: 0

Sources: No provision in this sense is in the law on the financial regime

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

112. When was the most recent supplemental budget approved?

- A.** The most recent supplemental budget was approved before the funds were expended.
- B.** The most recent supplemental budget was approved after the funds were expended, or the executive implemented the supplemental budget without ever receiving approval from the legislature (please specify).
- C.** Not applicable/other (please comment).

Cameroon



Score: 0

Sources: The additional budget is a decree of the President of the Republic.

Comments: The supplementary or amending budget is still enacted after its execution.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The last time this situation occurred was in 2008, so the President of the Republic issued an order amending the current year budget.

113. Does the executive seek input from the legislature prior to spending contingency funds or other funds for which no specific purpose was identified in the Enacted Budget, and is it legally required to do so?

A. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending contingency funds, and it does so in practice.

B. The executive obtains approval or input from the legislature prior to spending contingency funds, but is not required to do so by law or regulation.

C. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending contingency funds, but in practice the executive spends these funds without seeking prior approval or input from the legislature.

D. The executive spends contingency funds without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

E. Not applicable/other (please comment).

Cameroon

D.

Score: 0

Sources: No provision in this sense is in the law on the financial regime

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

114. Does a committee of the legislature hold public hearings to review and scrutinize Audit Reports?

- A.** Yes, a committee holds public hearings to review and scrutinize a wide range of Audit Reports.
- B.** Yes, a committee holds public hearings to review and scrutinize the main Audit Reports.
- C.** Yes, a committee holds public hearings to review and scrutinize a small number of Audit Reports.
- D.** No, a committee does not hold public hearings to review and scrutinize Audit Reports.
- E.** Not applicable/other (please comment).

Cameroon



Score: 0

Sources: Response 'd' applies because no legislative committee takes into account public inputs to examine the audit reports.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

115. Does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?

- A.** The SAI has full discretion to decide which audits it wishes to undertake.
- B.** The SAI has significant discretion, but faces some limitations.
- C.** The SAI has some discretion, but faces considerable limitations.
- D.** The SAI has no discretion to decide which audits it wishes to undertake.
- E.** Not applicable/other (please comment).

Cameroon



Score: 100

Sources: Art. 41 of the Constitution of January 18, 1996.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

116. Has the Supreme Audit Institution (SAI) established a monitoring system to provide on-going, independent evaluations of its audit processes (a quality assurance system)?

- A.** Yes, the SAI has established a quality assurance system, and both a sample of completed audits are reviewed annually and the findings of these reviews are made available to the public.
- B.** Yes, the SAI has established a quality assurance system, but either a sample of completed audits are not reviewed annually or the findings of these reviews are not made available to the public.
- C.** Yes, the SAI has established a quality assurance system, but neither a sample of completed audits are reviewed annually nor are the findings of these reviews made available to the public.
- D.** No, the SAI has not established a quality assurance system.
- E.** Not applicable/other (please comment).

Cameroon



Score: 0

Sources: Response 'd' applies because no quality assurance system is established by the Supreme Court.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: A quality assurance system would certainly require relevant exchanges with evaluators enjoying a certain independence of action, to guarantee the thoroughness of the analyses carried out. This procedure does not seem to be applied to the Audit Chamber of the Supreme Court of Cameroon.

117. Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the Supreme Audit Institution (SAI) can be removed from office?

- A.** Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before he or she is removed.
- B.** No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.
- C.** Not applicable/other (please comment).

Cameroon



Score: 0

Sources: The President of the Republic is the only person qualified to appoint civil and military functions. See the Cameroon Constitution.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

118. Who determines the budget of the Supreme Audit Institution (SAI)?

- A.** The budget of the SAI is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.
- B.** The budget of the SAI is determined by the executive, and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.
- C.** The budget of the SAI is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the SAI needs to fulfill its mandate.
- D.** The budget of the SAI is determined by the executive, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate.
- E.** Not applicable/other (please comment).

Cameroon



Score: 33

Sources: Law no. 2013-017 of December 16, 2013, on the finance act of the Republic of Cameroon for the 2014 financial year. Art 6, Chapter 9 - Supreme Court.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The Audit Chamber is under the jurisdiction of the Supreme Court and has not yet acquired the independence we hope for. Also, its budget thus depends on the level of resources granted to the Supreme Court. The researcher's response seems perfectly appropriate to us.

Section 5. Public Engagement in the Budget Process

119. Does the executive make available to the public clear (accessible, nontechnical) definitions of terms used in the budget and other budget-related documents (for instance, in a glossary)?

- A.** Yes, clear definitions of all key budget terms are provided.
- B.** Yes, definitions are provided for all key budget terms, but they are not always clear.
- C.** Yes, definitions are provided for some but not all key budget terms.
- D.** No, definitions are not provided.
- E.** Not applicable/other (please comment).

Cameroon

C.

Score: 33

Sources: Law no. 2007 of December 26, 2007, on the State financial regime. Art. 8

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: It should be recognized that a more complete budget is necessary to improve and facilitate the comprehension of the budget by the citizens.

120. Is the executive formally required to engage with the public during the formulation and execution phases of the budget process?

- A.** A law, a regulation, or a formal procedural obligation requires the executive to engage with the public during both the formulation and execution phases of the budget process.
- B.** A law, a regulation, or a formal procedural obligation requires the executive to engage with the public during either the formulation or the execution phase of the budget process but not both.
- C.** There is no formal requirement for the executive to engage with the public during either the formulation or the execution phase of the budget process, but informal procedures exist to enable the public to engage with the executive during the formulation or execution phase of the budget process or during both phases.
- D.** There is no formal requirement and the executive does not engage with the public during the budget process.
- E.** Not applicable/other (please comment).

Cameroon



Score: 33

Sources: Response 'c' applies because there is no formal legal and regulatory requirement for the participation of the public, but the government uses regional seminars to collect citizen expectations on the budget being prepared.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

121. When the executive engages with the public during the budget formulation process, does it articulate what it hopes to achieve from the engagement and provide other information far enough in advance so that the public can participate in an informed manner?

- A.** The executive provides sufficient information (including what it hopes to achieve from its engagement with the public) in advance of the engagement.

- B.** The executive provides information to the public, but it is either insufficient or is not provided in advance of the engagement.
- C.** The executive provides information to the public, but it is neither sufficient nor provided in advance of the engagement.
- D.** The executive does not provide information, or does not engage with the public during the budget process.
- E.** Not applicable/other (please comment).

Cameroon



Score: 33

Sources: Response 'c' applies because the terms of reference are not often explicit and are sent to the participants the night before the seminar.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Public participation is not yet perceived as an actual added value to the budget preparation in Cameroon. Nevertheless, we can identify a trend in the practices through the advocacy of the civil union and the support of donors.

122. When the executive engages with the public during the budget execution process, does it articulate what it hopes to achieve from the engagement and provide other information far enough in advance so that the public can participate in an informed manner?

- A.** The executive provides sufficient information (including what it hopes to achieve from its engagement with the public) in advance of the engagement.
- B.** The executive provides information to the public, but it is either insufficient or is not provided in advance of the engagement.
- C.** The executive provides information to the public, but it is neither sufficient nor provided in advance of the engagement.
- D.** The executive does not provide information, or does not engage with the public during the budget process.
- E.** Not applicable/other (please comment).

Cameroon



Score: 33

Sources: Response 'c' applies because the reference terms are not often explicit and are sent to the participants the night before the seminar.

Comments: Indeed, there is no reference document to support public participation to the budgetary process during execution. However, we rely on the invitation to local monitoring committee meetings of the BIP which are held each quarter. The invitation is either from the Governor or the Prefect. The working document that serves as the terms of reference does not often specify the expected results of these meetings.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

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123. Has the executive established mechanisms to identify the public's perspective on budget priorities?

A. Yes, the executive has established mechanisms to identify the public's perspective on budget priorities, and these mechanisms are accessible and widely used by the public.

B. Yes, the executive has established mechanisms to identify the public's perspective on budget priorities; while these mechanisms are accessible they are not widely used by the public.

C. Yes, the executive has established mechanisms to identify the public's perspective on budget priorities, but these mechanisms are not accessible.

D. No, the executive has not established any mechanisms to identify the public's perspective on budget priorities.

E. Not applicable/other (please comment).

Cameroon



Score: 33

Sources: The 2013 decree on the monitoring of public investments is a source we can cite. But it remains incomplete in the practice of citizen consultation on the budgetary process.

Comments: Response 'c' applies because the mechanisms to identify the perspective of the public on the budgetary priorities are provided for, but they are not used by the government and are under-used by the citizens.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The most used mechanism is the technical support of specialized members of the public or civil society, to encourage citizen participation.

RESEARCHER'S RESPONSE

124. Has the executive established mechanisms to identify the public's perspective on budget execution?

A. Yes, the executive has established mechanisms to identify the public's perspective on budget execution, and these mechanisms are accessible and widely used by the public.

B. Yes, the executive has established mechanisms to identify the public's perspective on budget execution; while these mechanisms are accessible they are not widely used by the public.

C. Yes, the executive has established mechanisms to identify the public's perspective on budget execution, but these mechanisms are not accessible.

D. No, the executive has not established any mechanisms to identify the public's perspective on budget execution.

E. Not applicable/other (please comment).

Cameroon

A.

Score: 100

Sources: "See the local supervising committees of the public investment budget. Example: see this press article <http://www.campack-cm.com/mutations/index.php/entretien/529-theophile-sobngwi-le-cameroun-sera-prive-d-un-outil-important-pour-le-developpement.html>!"

Comments: On September 13, 2013, the Prime Minister signed the 2013/7987/Pm decree on the organization and operation of local supervising committees of the public investment budget.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: "Decree 2013/7987/PM of September 13, 2013 on the creation, organization and operation of the Supervising Committee of the Physical and Financial Execution of Public Investment, also demonstrates the progressive consideration of the need for citizen involvement in the supervising of the budgetary execution. You can see that the Supervising Committee of the Physical and Financial Execution of Public Investment resulting from this decree is presided by the coordinator of a Cameroonian NGO."

125. Does the executive provide formal, detailed feedback to the public on how its inputs have been used to develop budget plans and improve budget execution?

A. Yes, the executive issues reports on the inputs it received from the public and provides detailed feedback on how these inputs have been used.

B. Yes, the executive issues reports on the inputs it received from the public, but provides only limited feedback on how these inputs have been used.

C. Yes, the executive issues reports on the inputs it received from the public, but provides no feedback on how these inputs have been used.

D. No, the executive does not issue reports on the inputs it received from the public or provide feedback on how these inputs have been used.

E. Not applicable/other (please comment).

Cameroon

D.

Score: 0

Sources: No feedback report is produced by the executive branch.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

126. Does a legislative committee (or committees) hold public hearings on the macroeconomic and fiscal framework presented in the budget in which testimony from the executive branch and the public is heard?

- A.** Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony is heard from the executive branch and a wide range of constituencies.
- B.** Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony is heard from the executive branch and some constituencies.
- C.** Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony from the executive branch is heard, but no testimony from the public is heard.
- D.** No, public hearings are not held on the macroeconomic and fiscal framework in which testimony from the executive branch and the public is heard.
- E.** Not applicable/other (please comment).

Cameroon

D.

Score: 0

Sources: The finance committee hearings only target government members.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

127. Do legislative committees hold public hearings on the individual budgets of central government administrative units (i.e., ministries, departments, and agencies) in which testimony from the executive branch is heard?

- A.** Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of a wide range of administrative units.
- B.** Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of the main administrative units.

- C.** Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of a small number of administrative units.
- D.** No, public hearings in which testimony from the executive branch is heard are not held on the budgets of administrative units.
- E.** Not applicable/other (please comment).

Cameroon



Score: 100

Sources: CRTV radio - www.crtv.cm

Comments: This year, the voting session was fully covered by the national station - CRTV radio.

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: d.

Comments: The works are carried out by ad hoc committee or in closed session. The plenary sessions are open to the public, but are not subject to adversarial debate between the executive branch and Parliament.

RESEARCHER'S RESPONSE

We keep the response "a" for this question, because the exchanges in plenary between the executive branch and Parliament are supported and rich in content. The plenary session for voting on the Finance Act for the 2015 budgetary year was fully aired on the national station- CRTV radio.

128. Do legislative committees hold public hearings on the individual budgets of central government administrative units (i.e., ministries, departments, and agencies) in which testimony from the public is heard?

- A.** Yes, public hearings in which testimony from the public is heard are held on the budgets of a wide range of administrative units.
- B.** Yes, public hearings in which testimony from the public is heard are held on the budgets of some administrative units.
- C.** Yes, public hearings in which testimony from the public is heard are held on the budgets of a small number

of administrative units.

D. No, public hearings in which testimony from the public is heard are not held on the budgets of administrative units.

E. Not applicable/other (please comment).

Cameroon



Score: 0

Sources: Response 'd' applies because the committee does not organize public hearings on public contributions in the administrative units.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The public contributions are not formally recorded, which can justify the response to this question.

129. Do the legislative committees that hold public hearings on the budget release reports to the public on these hearings?

A. Yes, the committees release reports, which include all written and spoken testimony presented at the hearings.

B. Yes, the committees release reports, which include most testimony presented at the hearings.

C. Yes, the committees release reports, but they include only some testimony presented at the hearings.

D. No, the committees do not release reports, or do not hold public hearings.

E. Not applicable/other (please comment).

Cameroon



Score: 0

Sources: Response 'd' applies because the committee reports are not published.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

130. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can assist in formulating its audit program (by identifying the agencies, programs, or projects that should be audited)?

- A.** Yes, the SAI maintains formal mechanisms through which the public can assist in formulating its audit program, and these mechanisms are accessible and widely used by the public.
- B.** Yes, the SAI maintains formal mechanisms through which the public can assist in formulating its audit program; while these mechanisms are accessible, they are not widely used by the public.
- C.** Yes, the SAI maintains formal mechanisms through which the public can assist in formulating its audit program, but these mechanisms are not accessible.
- D.** No, the SAI does not have formal mechanisms through which the public can assist in formulating its audit program.
- E.** Not applicable/other (please comment).

Cameroon



Score: 0

Sources: The Audit Chamber has not yet established a public participation mechanism in its audits.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

131. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can participate in audit investigations (as respondents, witnesses, etc.)?

- A.** Yes, the SAI maintains formal mechanisms through which the public can participate in audit investigations, and these mechanisms are accessible and widely used by the public.

- B.** Yes, the SAI maintains formal mechanisms through which the public can participate in audit investigations; while these mechanisms are accessible, they are not widely used by the public.
- C.** Yes, the SAI maintains formal mechanisms through which the public can participate in audit investigations, but these mechanisms are not accessible.
- D.** No, the SAI does not have formal mechanisms through which the public can participate in audit investigations.
- E.** Not applicable/other (please comment).

Cameroon



Score: 0

Sources: The public does not participate in the Audit Chamber's audits.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: In agreeing with the researcher, however, if in his investigations it proved necessary to find witnesses, the Audit Chamber of the Supreme Court has prerogatives to call upon any citizen to answer any questions.

132. Does the Supreme Audit Institution (SAI) maintain any communication with the public regarding its Audit Reports beyond simply making these reports publicly available?

- A.** Yes, in addition to publishing Audit Reports, the SAI maintains other mechanisms of communication to make the public aware of audit findings (such as maintaining an office that regularly conducts outreach activities to publicize previously released audit findings).
- B.** No, the SAI does not maintain any formal mechanisms of communication with the public beyond publishing Audit Reports.
- C.** Not applicable/other (please comment).

Cameroon



Score: 100

Sources: A formal communication mechanism is not established between the Audit Chamber and the public. Even if each year it organizes a seminar for media and the civil society as a part of the publication of its annual audit report.

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: From time to time, the Audit Chamber organizes information meetings addressed to organizations of the civil society, as well as to the media and journalists.

RESEARCHER'S RESPONSE

Indeed, the SAI often organizes information seminars, where it invites media, civil society organizations and other resource persons. We agree on the response "a" as underscored by the reviewer.

133. Does the Supreme Audit Institution (SAI) provide formal, detailed feedback to the public on how their inputs have been used to determine its audit program or in Audit Reports?

- A.** Yes, the SAI issues reports on the inputs it received from the public and provides detailed feedback on how these inputs have been used.
- B.** Yes, the SAI issues reports on the inputs it received from the public but provides only limited feedback on how these inputs have been used.
- C.** Yes, the SAI issues reports on the inputs it received from the public but provides no feedback on how these inputs have been used.
- D.** No, the SAI does not issue reports on the inputs it received from the public through public consultations.
- E.** Not applicable/other (please comment).

Cameroon

D.

Score: 0

Sources: The Audit Chamber of the Supreme Court does not hold public consultations

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.