



Circular-Letter No. 19/ 002 /LC/MINFI of 11 MARS 2019

The Minister of Finance

TO

All :

- Principal, Secondary and Delegated Authorising Officers ;
- Programme Managers ;
- Project Owners and Delegated Project Owners ;
- Financial Controllers ;
- Public Accountants ;
- Public, Private and other Partners,...

Subject: Respect of budgetary regulation measures of the 2019 financial year

The budgetary regulation measures defined by the Government and contained in circular No. 001/C/MINFI of 20 December 2018 continue to generate a lot of misunderstandings and controversies, which makes their implementation difficult given their non-appropriation by the various actors in the public expenditure chain, thus compromising the achievement of the objectives sought by the latter.

Indeed, in order to guarantee the achievement of the objectives sought by the implementation of budgetary regulation tools, it seems appropriate to proceed within the framework of this circular letter to a reminder of the context in which the 2019 budget is being executed, then a clarification of the legal basis of this good practice, a presentation of the modus operandi of budgetary regulation in Cameroon ; as well as practical dispositions to be made by each of the actors in the State budget execution chain. The objective sought is an appropriation of the budgetary regulation tools by all the actors for a better internalisation of budgetary management at their level.

Reminder of the context of execution of the 2019 budget

The implementation of the budget for the current financial year comes in a context marked, at the national level, by the density of political news with the prospect of important electoral consultations, the strengthening of decentralization, the finalization of certain important infrastructure projects and the persistence of insecurity pockets, both at certain borders of Cameroon and within the national territory, all of which continue to mobilize a large volume of resources.