

**Annual conference of officials of central and  
external services of MINAS**

**Theme: The execution and control  
of the State budget for the fiscal  
year 2022**

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**Objectives:** \_\_\_\_\_

Allow participants to have a brief overview of the main constraints to the execution of the State budget in its structural and economic aspects.

## **Presentation plan**

Introduction

I - The main constraints to budget execution

II- Practical sheets for budget execution

III- Mapping of problems encountered in the execution of the budget

Conclusion

## **INTRODUCTION**

- ▶ The State Budget for the 2022 financial year is being executed in a context of uncertainties which call for greater prudence and vigilance in strategic and budgetary choices.
- ▶ As a result, it is up to all public administrations to mobilize the agents placed under their authority around the issues, challenges and objectives inherent in the efficient and harmonious execution of public budgets for the 2022 financial year.
- ▶ The budget execution phase is a crucial stage which makes the actions of the State and hence of MINAS visible. It deserves a clarification of the rules to be observed in order to achieve the objectives set which are reflected in the annual performance projects of the administrations.

## I- Compliance with budget execution constraints

### A - Budget execution in public revenue and expenditures

**The execution of public expenditure** is carried out by normal procedure. However, it can also, if necessary, be carried out according to the so-called simplified procedure or without prior authorisation. Our attention will be focused on the normal procedure.

The Normal Procedure includes the phases of commitment, liquidation, authorization, which are the responsibility of the authorizing officer, and payment, which ends with the action of the public accountant.

## I- Compliance with Budget Execution Constraints (Continued)

### B - Actors involved in the execution of the budget

1. **The authorizing officer:** an authorizing officer any person having the capacity, on behalf of the State or public bodies, to prescribe the execution of the revenue or expenditure of the budget for which he is responsible.

There are three types of authorizing officers:

- Main authorizing officers (heads of ministerial departments, Directors General);
- Secondary authorizing officers: (heads of external services);

## I- Compliance with Budget Execution Constraints (Continued)

- ▶ - The delegated authorizing officers: are the officials designated by the main or secondary authorizing officers.
- 2. **The Financial Controller**: is a public official appointed by the Minister of Finance and placed in an institution.
- 3. **The Public Accountant**: is responsible for collecting all financial resources, upon presentation of supporting documents.

## II- Practical sheets for budget execution

- ▶ **A- Operations prior to the execution of the budget:**
- ▶ These are operations to be carried out at the beginning of the fiscal year. These include:
  - 1- Accreditation of authorizing officers;
  - 2- Creation of budgetary reference;
  - 3- Provision of the documents necessary for the execution of the budget;
  - 4- Provision of credit delegations (Automatic).

## II- Practical sheets for budget execution

- ▶ 5- Provision of one-off credit delegations;
- ▶ 6- Correction of material errors on expenditure authorizations for regional and divisional projects

## III- Mapping of problems encountered in the execution of the budget

- The persistence of security problems contributes in large part to the difficulties encountered in the execution of the budget in the SW Region;
- choosing a store accountant who has been trained is another issue as most of them are retired;
- The non-immediate transmission of expenditure authorizations by the departments in charge of doing so;
- Some municipalities do not have lifts;
- Late award of contracts to service providers.

## Conclusion

- ▶ For a proper execution of the State budget, it is imperative to respect the instructions contained in the circular letter on Cameroon's finance law

- ▶ **THANK YOU FOR YOUR KIND ATTENTION**