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Peace-Work-Fatherland

Ministry of Economy, Planning and  
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Paix-Travail-Patrie

Ministère de l'Économie, de la Planification  
et de l'Aménagement du Territoire

# Public Expenditure Tracking Survey in the areas of Health, Nutrition, Water-Hygiene- Sanitation and Education

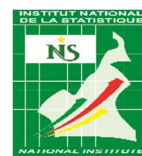
## Final Report

### Water-Hygiene-Sanitation Component

DECEMBER 2019



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## ACRONYMS AND ABBREVIATIONS

<b>CAMWATER</b>	Cameroon Water Utilities Corporation
<b>CDE</b>	Camerounaise des Eaux
<b>OSC</b>	Civil Society Organisation
<b>CV</b>	Commitment voucher
<b>CDP</b>	Communal Development Plan
<b>CAPI</b>	Computed Assisted Personal Interviewing
<b>DS</b>	Debt Securities
<b>CEEAC</b>	Economic Community of Central African States
<b>EA</b>	Expenditure Authorisation
<b>PWS</b>	Potable Water Supply
<b>FB</b>	Finance Bill
<b>LL1</b>	First level of leakage
<b>LL4</b>	Fourth level of leakage
<b>GHSP</b>	Good Hygiene and Sanitation Practices
<b>GESP</b>	Growth and Employment Strategy Paper
<b>HIPCI</b>	Heavily Indebted Poor Countries Initiative
<b>IMF</b>	International Monetary Fund
<b>HF</b>	Health Facility
<b>MTEF</b>	Medium-Term Expenditure Framework
<b>MDGs</b>	Millennium Development Goals
<b>MINEDUB</b>	Ministry of Basic Education
<b>MINDDEVEL</b>	Ministry of Decentralisation and Local Development
<b>MINEPAT</b>	Ministry of Economy, Planning and Regional Development
<b>MINFI</b>	Ministry of Finance
<b>MINHDU</b>	Ministry of Housing and Urban Development
<b>MINPOSTEL</b>	Ministry of Posts and Telecommunications
<b>MINMAP</b>	Ministry of Public Contracts
<b>MINSANTE</b>	Ministry of Public Health
<b>MINTP</b>	Ministry of Public Works
<b>MINESEC</b>	Ministry of Secondary Education
<b>MINDCAF</b>	Ministry of State Property, Surveys and Land Tenure
<b>MINTOUL</b>	Ministry of Tourism and Leisure

<b>MINFOP</b>	Ministry of Vocational Training
<b>MINEE</b>	Ministry of Water Resources and Energy
<b>MICS5</b>	Multiple Indicators Cluster Survey
<b>NAPIWRM</b>	National Action Plan for Integrated Water Resource Management
<b>NIS</b>	National Institute of Statistics
<b>NSLS</b>	National Strategy for Liquid Sanitation
<b>NWC</b>	National Water Committee
<b>NWP</b>	National Water Policy
<b>NGO</b>	Non-Governmental Organisation
<b>PSYPWS</b>	Project for the Supply of Yaounde with Potable Water from the Sanaga River
<b>PJ</b>	Project Journal
<b>PETS</b>	Public Expenditure Tracking Survey
<b>PIB</b>	Public Investment Budget
<b>RLAs</b>	Regional and Local Authorities
<b>LL2</b>	Second level of leakage
<b>SDGs</b>	Sustainable Development Goals
<b>TFP</b>	Technical and Financial Partner
<b>TDs</b>	Tender Documents
<b>ToR</b>	Terms of Reference
<b>LL3</b>	Third level of leakage
<b>TEPLAN</b>	Three-Year Emergency Plan to Accelerate Economic Growth
<b>TCLS</b>	Total Community Led Sanitation
<b>UNICEF</b>	United Nations Children's and Emergency Fund
<b>UNESCO</b>	United Nations Educational, Scientific and Cultural Organization
<b>UHMP</b>	Urban and Peri-Urban Hydraulics Master Plan
<b>UWDP</b>	Urban and Water Supply Sector Development Project
<b>VIP</b>	Ventilated Improved Pit
<b>WTC</b>	Water Technical Committee
<b>WASH</b>	Water, Sanitation and Hygiene
<b>WHO</b>	World Health Organisation

## FOREWORD

The Ministry of Economy, Planning and Regional Development (MINEPAT), Ministry of Finance (MINFI), Ministry of Health (MINSANTE), Ministry of Basic Education (MINEDUB), Ministry of Secondary Education (MINESEC) and Ministry of Water Resources and Energy (MINEE) of Cameroon have decided, for the year 2018, to conduct a study to track public expenditure in the areas of health, education, nutrition and water-hygiene-sanitation, with technical and financial support from UNICEF. The National Institute of Statistics, whose missions are, among other things, to make available the statistical data and indicators necessary for economic and social management, was involved for technical coordination of the study.

The study to track public expenditure aims to provide the Cameroonian Government and partners involved in the Health, Nutrition, Education and WASH sectors with the information needed to objectively assess the performance of public expenditure in these four areas during the 2017 financial year. This study is subsequent to the first two carried out in 2003/2004 and 2010 which covered only the areas of health and education. The PETS3 study is intended to be more focused in terms of the specific budget lines to be monitored in each of the above-mentioned areas that have been selected. It is also important to underline that the PETS3 study is conducted in a context marked by the transfer of certain skills in education, health and WASH, to regional and local authorities.

The study was carried out with the sustained participation of the relevant ministries, namely MINSANTE, MINEDUB, MINESEC, MINEE and MINDEVEL, and cross-cutting ministries involved in the public expenditure system, especially MINFI and MINEPAT. All these ministries were strongly involved in all phases of the study, from design to publication of results.

The Government extends its gratitude to UNICEF for its multifaceted and continuous support in the implementation of public policies in Cameroon. The Ministry of Economy, Planning and Regional Development would like to extend its appreciation to the actors in the public expenditure chain for the reception reserved for its data collection teams and for the information provided.

**The Minister of Economy, Planning and  
Regional Development**



## EXECUTIVE SUMMARY

Analyses made as part of the PETS 3 study (Water-Hygiene-Sanitation component) relate to the investment budget managed by the Councils, in particular the lines relating to projects for the construction of latrines, boreholes and potable water supply systems. These analyses relate to the dysfunctions in the execution of expenditure relating to these budget lines.

### **The system of financial resources transferred to Councils**

As part of decentralised management, the sectoral administrations are transferring the management of part of their financial resources to Councils. Mayors are the authorising officers for these transferred resources. After budget preparation, expenditure authorisations are issued by the Ministry of Finance and made available to financial controllers. Authorising officers who are immediately informed about the availability of their expenditure authorisations must sign for them with the financial controller. An Invitation to Tender is subsequently advertised for selection of the provider. A service contract is signed between the manager and the provider subject to the posting by the latter of a bid bond refundable after final reception. Subsequently, the expenditure is eventually committed, validated, scheduled and paid, the role of the financial controller being to ensure conformity of documents and compliance with procedures. Payment of contractors is made through the General treasury or Municipal treasuries. Control and monitoring/evaluation of the physical implementation of the project is carried out by a joint team of officials from the Ministry of Economy, Planning and Regional Development, Ministry of Finance and Ministry of Water Resources and Energy before, during and after completion of the project.

### **Budget allocations**

In 2017, 4% of the public investment budget was devoted to the construction of latrines, boreholes and potable water supply systems, of which a quarter was managed by the Ministry of Water Resources and Energy.

The transfer of resources to Councils is still low. Projects with low financial resources are transferred to the level of the Councils. 86% of projects for the construction of latrines, boreholes and potable water supply systems were managed with transferred resources equating to only 14.8% of the budget allocated to them.

### **Transparency resource management**

Councils consider that it is necessary to report on the management of the transferred resources and that they already do so with the populations mainly through displays and multi-stakeholder consultation frameworks. However, accountability of Mayors vis-à-vis the central administration is almost non-existent. Almost all Mayors do not submit reports on the management of resources transferred to their supervisory authorities. The reasons given by Mayors are delays in the transmission of expenditure authorisations and project implementation, lack of capacity building for staff involved in the monitoring of project implementation and reporting.

Archiving project technical files is not a practice integrated in the operation of all councils. 12% of projects have no technical file archived at the council. This is partly due to the fact that some projects initially assigned to the Councils are grouped together and managed at divisional level. In this case, the technical and financial information on the project does not exist at the level of the councils.

### **Compliance with execution deadlines**

Regarding the construction of boreholes, deadlines for Contract award are not always respected. 43% of these projects take an average of a little more than 75 days between the publication of the Invitation to Tender and proposal for award and 55% take an average of 36 days between the proposal for award and the signing of the contract. Yet, the Public Contract Code provides for 71 days and 10 working days respectively for these two deadlines.

The deadline for commitments for the year under review was November 30, 2017. At least half of the borehole projects were committed in the last week before the deadline and 7% were not even been committed.

Most contractors did not meet the delivery deadlines for the projects planned in their contracts. A little more than three contractors out of four (77%) did not meet the project completion date. They completed the projects on average 97 days after the scheduled completion date. Nearly 15 months after their provisional reception, 11% of the projects were not received definitively. In addition, 77% of the projects completed in 2017 started with a delay. It took an average of 47 days between the signing of the contract and the start of the project. This delay in the project start was largely due to the delay in notifying the contractors. Apart from these delays, some projects (4%), although committed, did not start in 2017.

The regulations provide for 72 hours for the financial controller to process a file. Yet, the average processing time observed was 18 days, well above the prescribed standard. In addition, 64% of commitment files processed by financial controllers did not comply with this standard.

It was observed that 75% of projects were scheduled before provisional reception. This practice is in breach of the regulations and is a dysfunction.

### **Key issues identified and recommendations**

Problems were identified using the questions put to the managers interviewed. The problems that were identified are as follows:

- Difficult access to management and statistical information, as a result of (i) the refusal, absence or insufficient archiving of management information, (ii) the weakness of the statistical information sub-system and (iii) the apprehension that respondents have about the use of individual data collected by the structures in charge of statistics;
- Project budgeting that does not take into account some local specificities of expected services (prices in a locality, level of isolation, etc.);
- Late arrival of expenditure authorisations at the council level, which affects the other phases of project implementation. To remedy this situation, Mayors often decide to pre-finance certain projects;
- Non-compliance with delivery deadlines, sometimes due to late payment of contractors' bills, resulting in the abandonment of projects by them;
- Non-qualification of certain enterprises that bid in the Invitations to Tender which renders these unfruitful;

In relation to the dysfunctions observed and collected from the various actors, the following main recommendations are made:

- Integrate into audit or control mission capacity building for managers in accounting document keeping and management information archiving;
- Ensure that the technical handover is effective before the administrative handover whenever a Mayor or a technical or financial manager is leaving the council;
- Recall the requirement of compiling archives and management documentation in order to ensure the continuity of public services in financial and accounting management;
- In addition to establishment or development of statistical information systems, budget implementation procedures should be systematically computerised.
- Take into account the local specificities of the expected services when budgeting;
- Make expenditure authorisations available in a timely manner;
- Pay contractors' bills within a reasonable time frame;
- Develop a national file of (technically, financially, morally) qualified enterprises in the WASH sector;
- Strengthen the system for the monitoring and control of the implementation of WASH projects at the local level, with emphasis on the compliance with all contract provisions;
- Strengthen the capacity of council staff involved in the monitoring of project implementation and reporting;
- Ensure that deadlines are met between the signing of contracts and the date of signature of the Service Order to start work.

## CHAPTER 1: PRESENTATION OF THE STUDY

### 1.1 BACKGROUND AND JUSTIFICATION OF THE STUDY

The Ministry of Economy, Planning and Regional Development (MINEPAT), Ministry of Finance (MINFI), Ministry of Health (MINSANTE), Ministry of Basic Education (MINEDUB), Ministry of Secondary Education (MINESEC) and Ministry of Water Resources and Energy (MINEE) of Cameroon have decided, for the year 2018, to conduct a public expenditure tracking survey in the areas of health, education, nutrition and water, hygiene and sanitation, with support from UNICEF.

The PETS studies are an approach that makes it possible to gradually monitor the flow of resources at all levels of government (central, devolved and decentralised) in order to be able to quantify the proportion of budgetary resources that actually reaches the final contractors. By collecting and comparing data at several levels (from central government to the most peripheral levels such as health centres and schools and local administration), the PETS makes it possible to determine the resources diverted from their original destinations.

Cameroon has conducted two PETS studies in the areas of health and education. The first such operation, PETS 1, commissioned by the Government, was carried out in Cameroon in 2003 and 2004 by the National Institute of Statistics (NIS). It was one of the triggers for reaching the completion point of the Heavily Indebted Poor Countries (HIPC) public debt relief initiative. The second operation, PETS 2, was part of the implementation of Law No. 2007/006 of December 26, 2007 on the State financial system, which made available "Cameroon's financial constitution". In relation to this law, which lays down the principles of sincerity and transparency in public accounts, PETS 2 positions itself as an instrument for monitoring and evaluating the implementation of this financial system.

In view of the importance of the governance component in Government policy, supported by results-based management, it was recommended that such a study be generalised to all sectors and priority areas and conducted periodically, using streamlined collection tools, to assess the effectiveness of public expenditure and the level of satisfaction of beneficiaries. It is in response to this recommendation by the Cameroonian authorities that the PETS 3 study was carried out, and which broadened the scope to include the areas of nutrition and water-hygiene-sanitation, while maintaining the areas of health and education.

### 1.2 OBJECTIVES OF THE STUDY

The PETS studies, originally promoted by the World Bank, make it possible to track public expenditure in a given area, through various resource flow administrative levels (central, regional, divisional, sub-divisional/council, contractors, beneficiaries) in order to determine the proportion of these resources which initially allocated (human, financial, in-kind), reach the final provider. In other words, the PETS is a useful method for detecting bottlenecks, fund losses and problems in the deployment of human and in-kind resources (staff or manuals).

#### 1.2.1 General objective

The PETS 3 study (WASH component) aims to provide decision-makers and partners involved in the WASH sector with the information needed to objectively assess the performance of public expenditure.

## 1.2.2 Specific objectives

Specifically, the study aims to:

- i) Assess tracking in the management of expenditure on a number of lines identified as priorities, in particular lines relating projects for the construction of latrines, boreholes and potable water supply systems;
- ii) Identify dysfunctions and problems encountered in the management of cash or in-kind resources.

## 1.3 METHODOLOGICAL APPROACH OF THE STUDY

The methodological approach of the study consisted in elaborating, on the basis of the WASH sector institutional mapping report, the implementation elements of the study and analysing the related results.

### 1.3.1 WASH Sector Institutional Mapping Report

The institutional mapping of the WASH sector has made it possible to identify the resources mobilised, the means by which these resources are mobilised and channelled, the sources of funding, the types of resource transfers, the targeted beneficiaries, the structure of the hierarchy of actors, and the roles and responsibilities in the budget implementation process. Also discussed were the criteria, rules and mechanisms for allocating resources, how funds are used at various levels of the expenditure chain, the information systems and reporting mechanisms at each level of the chain, and the issues and challenges that can affect the quality of services.

There are several sources of funding for completion of water and sanitation projects. These include part of the budget of some administrations, external financing and State counterpart funds, the general allocation for decentralisation, council revenue subject to equalisation, decentralised cooperation resources and other own resources.

The budget of sectoral administrations is the largest share of funding for WASH projects. These administrations centrally manage part of these resources for WASH investments, transfer or delegate another part to the Councils, their divisional or regional delegations, as well as to the MINEE trust account. Part of the operating budget of the sectoral administrations is earmarked for the missions of control and monitoring-evaluation of the sector's projects.

Mayors are authorising officers for transferred resources and delegates are authorising officers for automatically delegated resources. These two categories of resources are mobilised and channelled in a similar way. After the budget is prepared by the sectoral administrations and adopted by the National Assembly, the expenditure authorisations for appropriations are issued by the regional or divisional financial controllers or by the Directorate General of Budget. At this level, there may be errors in the amount or assignment that need to be corrected. Authorising officers who are immediately informed about the availability of their expenditure authorisations must sign for them with the financial controller. An Invitation to Tender is subsequently advertised for completion of the project. For projects with a value of 5 million or more, a Procurement Board meets to select the provider. At this time, a service contract is signed between the manager and the provider for completion of the project after the latter has posted a bid bond refundable after final reception. Subsequently, expenditure may be committed, validated and payment to the provider may be authorised by the appropriation manager, the role of the Financial Controller being to ensure compliance with documents and procedures at each stage of budget implementation. Payment of contractors is made through the General treasury or Municipal

treasuries. Project control and monitoring-evaluation is carried out by a joint team of officials from the Ministry of Economy, Planning and Regional Development, Ministry of Finance and Ministry of Water Resources and Energy before, during and after completion of the project.

For each ministry in the sector, the Minister is the authorising officer for centrally managed resources for WASH projects. Funds for some projects are transferred directly to the MINEE trust account. In these two cases, the execution of the expenditure begins with the phase of contracting (selection of the provider by the Procurement Board and signing of the service contract). This is followed by commitment, validation and scheduling under the control of the Financial Controller. Payment is made exclusively at the Treasury's Paymaster's Office. The control and monitoring-evaluation of project implementation is carried out by a joint team from MINEPAT, MINFI and MINEE.

The Project Manager at MINEE is the authorising officer for externally funded WASH projects and State Counterpart Funds (CFs). For CFs, the expenditure memory must be prepared and sent to MINEPAT for validation. After validation, the stages of contracting, commitment, validation and scheduling must be followed by the Authorising Officer under the control of the Financial Controller. Payment of Counterpart Funds is made by the National Shrinking Fund via the General Treasury Paymaster's Office or a bank. For external funding, payment is made exclusively by the National Shrinking Fund through a bank upon presentation of the bills and activity report. The control and monitoring-evaluation of project implementation is carried out by a joint team from MINEPAT, MINFI and MINEE.

The Mayor is the authorising officer for projects financed by the general allocation for decentralisation. The instruments relating to the distribution and release of the general allocation fund for decentralisation are signed by the Prime Minister and transmitted to MINFI for implementation. Once the Funds have been released, the Special Council Support Fund for Mutual Assistance (FEICOM) is responsible for making cash available in the accounts of the regional and local authorities (RLAs). From this moment on, the classical steps of contracting, commitment, validation, payment scheduling by the Mayor under the control of the Financial Controller follow. Payment is made by the revenue collector. The control and monitoring-evaluation of project implementation is carried out by a joint team from MINEPAT, MINFI, MINEE, MINATD (MINDDEVEL since March 2018).

Part of own municipal revenue (tax revenue, other revenue) or resources from decentralised cooperation may be used to finance WASH projects. The execution of expenditure for this category of resources begins with contracting, then commitment, validation, scheduling by the Mayor under the control of the Financial Controller, payment by the revenue collector, control, monitoring-evaluation by a joint team from MINATD and MINEPAT.

Resources at all levels of the expenditure chain are all financial and do not follow any rules, criteria or mechanisms for distribution or attribution. The beneficiaries of these projects are households, schools and health facilities.

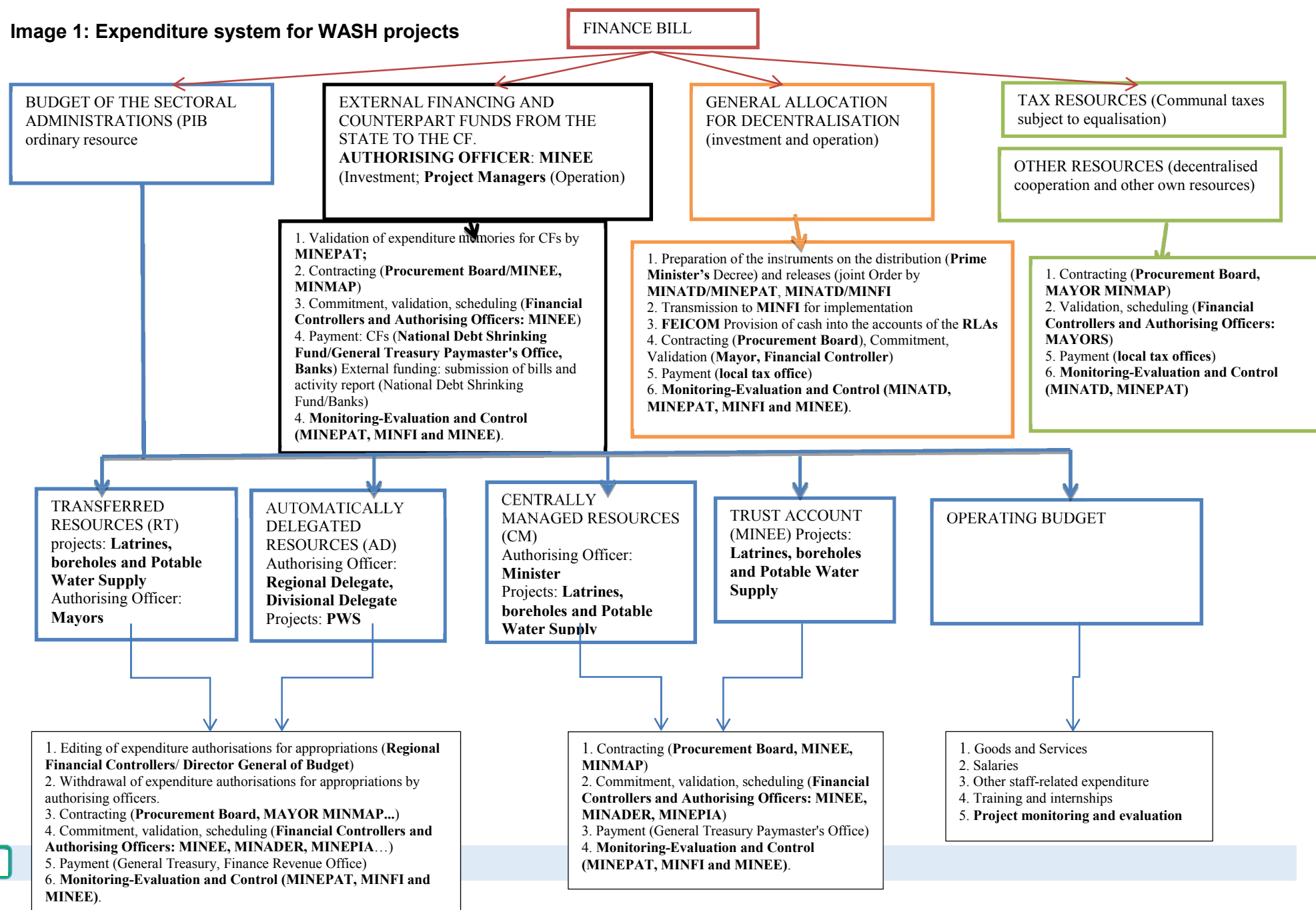
The information system of the WASH sector is built around all actors in the expenditure chain and the reporting mechanisms around the different accounting documents and records. These include administrative registers, reception acknowledgement slips, bank statements, official documents, monitoring and evaluation forms and various reports. The information system and reporting mechanisms make it possible to organise collection efficiently.

Some elements that could affect the quality of services at various levels of budget implementation were highlighted. These include elements of governance, such as lack of transparency, corruption, failure to meet deadlines, lack of monitoring and control of achievements, material, financial or environmental constraints, absence of contractors, poor evaluation of project costs.

The following diagram shows the structure of resources allocated to finance sanitation and water supply projects, as well as the roles and responsibilities of the various actors involved in the expenditure chain.



Image 1: Expenditure system for WASH projects





## **1.3.2 Elements for implementation of PETS 3 - WASH Component**

### **1.3.2.1 Scope of the study and observation units**

PETS 3 covers the entire national territory and concerns all public administrations involved in the WASH sector. Only transferred and automatically delegated resources are the subject of the study. The scope of this study is also limited to the PIB lines intended for the construction of boreholes, the construction/extension of potable water supply (PWS) systems, and construction of latrines or toilets. Projects for the rehabilitation of projects, construction/rehabilitation of wells and payment of arrears are excluded from this scope. The observation units comprise public structures managing the resources within the scope of the study (Councils, Divisional and Regional Delegations of Ministries), structures benefiting from these projects (schools, health facilities, households), public structures for the financial control of public expenditure (Divisional or Regional Finance Controls) and technical control (Control and Monitoring-Evaluation Commission), payment structures (Local Tax Offices, General Paymaster's Office, Collection Office), and contractors.

### **1.3.2.2 Collection methods**

Collection was carried out by interviewing the managers of the various structures to be surveyed and by consulting archives as far as possible. The interviews were transcribed on paper and were entered after collection. The CAPI (Computed Assisted Personal Interviewing) approach was tested but proved ineffective.

### **1.3.2.3 Sampling.**

#### **1.3.2.3.1 Sampling design**

At least one year must elapse from the provisional reception of a project to its final reception. Adding up the length of time needed for completion of a project and delays in implementation, the ideal period for the study is the 2017 budget year. A period prior to 2017, due to the memory effect, would increase biases in responses. The 2017 Project Journal was used to form the sampling design. The base that was formed is all of the 2017 PIB projects in the scope of study and grouped by council. This base gives for each project, the region as well as the council where the project is located, a brief description, the identifier, amount, accounting item, type, management mode, manager and responsible administration.

#### **1.3.2.3.2 Sampling design**

The sampling design applied is a cluster random design. The cluster in this case is the council as a geographical unit. For each region, clusters (councils) were drawn at the first level; and at the second level, in each of them, all the projects concerned by the scope of the study were identified. Likewise, the list of projects, all finance controls, contractors, schools, delegations, councils, health facilities concerned by these projects were listed in order to be surveyed. In this sample design, the observation units are different from the sampling units.

To ensure a random and optimal distribution of the sample, the number of clusters per region was proportional to the square root of its size in terms of the number of basic infrastructures (public schools and public health facilities).

This sampling design was guided by budgetary constraints. It reduces the travel and accommodation costs of field staff and the costs of monitoring and supervising the survey. It also allows for gains in

terms of better coverage and higher response rates. The disadvantage of this sample design is the loss of accuracy of the estimators.

### 1.3.2.3.3 Size and distribution of the sample

The calculation of the sample size was guided by budgetary constraints and the need to improve on the accuracy of the estimators. It was evaluated at 50 councils, a size sufficient not only to have good quality estimators at the national level but also to cope with the budgetary constraint. The following table shows the distribution of the PETS 3 sample for the WASH component.

**Table 1: WASH sample distribution**

Statistical units		Adamawa	Centre	East	Far North	Littoral	North	North-West	West	South	South-West	Total
<i>Councils</i>		4	8	4	8	4	5	5	6	3	3	50
<i>Observation units</i>	<i>Councils</i>	4	8	4	7	3	5	5	6	3	3	48
	<i>WASH projects</i>	12	35	4	10	1	9	1	18	19	6	115
	<i>Divisional delegations</i>	0	1	1	0	0	0	0	1	0	0	3
	<i>Regional delegations</i>	0	0	0	0	0	0	0	0	1	0	1
	<i>Divisional finance controls</i>	3	5	2	4	1	3	1	5	1	3	28
	<i>Regional finance controls</i>	1	1	1	1	1	1	1	1	1	1	10
	<i>HF's</i>	3	0	0	3	0	0	0	0	0	0	6
	<i>Schools</i>	4	0	1	0	1	3	0	2	2	2	15
	<i>Secondary schools</i>	1	1	0	0	0	1	0	1	0	2	6

Source: 2017 Project Journal

### 1.3.2.3.4 Council sample drawing method

The method of drawing was that of a systematic draw with equal probability on the basis of the list of councils. The drawing took place in each region independently of the others. The drawing step in each region was equal to the ratio between the number of councils in the region and the number of councils to be drawn. Councils in each region were randomly ordered before the drawing. This was the implementation of a simple random survey

### 1.3.2.4 Questionnaires

A set of six questionnaires was developed for the WASH component: Council, Delegation, Finance Control, Provider, Health Facilities (HF's), Schools. The PETS 3 study being a four-pronged operation, one of which is WASH, with observation units sometimes involving several components, these questionnaires were combined with others addressed to identical observation units so that one unit corresponded to a single questionnaire.

**Table 2: Different types of WASH questionnaires**

Questionnaires	Modules	Issues discussed
Council Delegation	Prerequisites for budget implementation	Prior information to authorising officers, withdrawal of EAs, transparency in management
	Budget implementation	Execution of contracts, Execution of work/Validation, Commitment, Scheduling, Payment
Finance control	Investment budget	Withdrawal of EAs, Commitment, Scheduling
Provider	Contractors' financial losses	Amount unduly spent
HFs, Schools	Fictitious projects	Effectiveness of projects

Source: PETS 3 Cameroon, 2019

HFs and schools concerned are those that are home to at least one project managed by the Mayor, Principal/Director

### 1.3.2.5 Method of analysis

The governance variables used relate to access to information, accountability, archiving, corruption and delays in project implementation.

The qualitative analysis of the bottlenecks in budget implementation was based on the exploitation of reports on open-ended questions.

## 1.4 LIMITATIONS AND DIFFICULTIES ENCOUNTERED

The questionnaire intended for contractors was indeed developed. However, in the absence of a database of contractors and the fact that most of the enterprises involved in service provision in the WASH sector do not reside in the councils where they complete their projects, contractors were not surveyed. This made it difficult to estimate financial losses.

Qualitative analysis, based on open-ended questions, identified some bottlenecks in budget implementation of WASH projects. However, in the absence of data on financial losses, no correlation could be established between these losses and these bottlenecks.

As with most studies based on administrative data collection, non-response rates were high. However, indicator estimates were made with consideration of the treatment of non-responses.

The computer-assisted interview method was the one originally planned for the study. It turned out to be inoperative. As a result, questionnaires were retyped after collection. The schedule and costs were adjusted.

## CHAPTER 2: ORGANISATION AND OPERATION OF THE WATER-HYGIENE-SANITATION SECTOR IN CAMEROON

### 2.1 CONTEXT OF DEVELOPMENT OF THE WATER-HYGIENE-SANITATION SECTOR

Since the early 2000s, the development of the Water-Hygiene-Sanitation sector in Cameroon has been integrated into the various development strategies of the country through: (i) the PRSP, (ii) Cameroon's development vision by 2035 set out in the GESP (first decade of vision) and (iii) international commitments relating to the MDGs and subsequently to the SDGs.

At the international level, and as part of multilateral cooperation, the ratification of 2030 Agenda has enabled Cameroon to position the water-hygiene-sanitation sector as one of the main sectors for improving the living conditions of populations without discrimination, particularly through SDG 6, which aims to “ensure availability and sustainable management of water and sanitation for all”.

At the national level, the development of the water-hygiene-sanitation sector is marked, on the one hand, by the contextualisation of SDGs, which made it possible to retain seven of the eight international targets of SDG 6, while ensuring that they are taken into account in the new development planning documents, and, on the other hand, by pursuing the objective prescribed in the GESP with regard to the water sector. This includes increasing the rate of people's access to safe potable water to 75% by 2020. The desired effect is to improve household and enterprise access to clean water and individual and collective sanitation in urban and rural areas. Since 2010, the implementation of all policies in the water-hygiene-sanitation sector has increased the rate of access to water from 36.6% in 2010 to 53%<sup>1</sup> in 2017. This shows a marked increase in the level of access to safe potable water since 2010, although the level remains insufficient with regard to the targets set.

It is in this sense that the current development context of the water-hygiene-sanitation sector is also marked by the implementation of numerous projects to fill the observed water accessibility gap. These include: (i) numerous drilling projects, (ii) completion of the first and second phase of the project to strengthen and improve potable water supply in Yaounde (150,000 m<sup>3</sup>/d), (iii) phases 1 to 5 of the potable water supply project in 52 centres, (iv) PAEPA MSU project which covered eighteen (18) urban centres, (v) PAEPA-MRU project, which covered 125 councils, (vi) construction of the Mefou river treatment station in Nkolbisson (50,000 m<sup>3</sup>/d). Other on-going projects will also improve access to water. This is the Project for the Supply of Yaounde with Potable Water from the Sanaga River (PSYPWS), with an estimated production capacity of more than 400,000 m<sup>3</sup>/d of potable water; and construction of 900 boreholes (TEPLAN I) in 9 regions of Cameroon and completion of 19 mini Potable Water Supply projects in the North-West region, etc.

### 2.2 ORGANISATION OF THE WATER-HYGIENE-SANITATION SECTOR IN CAMEROON

The governance systems of the water, sanitation and hygiene sector in Cameroon include the political, legal and institutional orientations, through which decisions are made and implemented. Governance provides tools to achieve the ultimate goal of guaranteeing people's right and access to water and sanitation services.

<sup>1</sup> GESP Implementation Report as of June 30, 2018

### 2.2.1 Presentation of the water-hygiene-sanitation sector policy in Cameroon

At the prospective level, several framework documents and sectoral plans serve as tools for defining water policy:

- Urban Hydraulics Sectoral Policy Letter (April 2007);
- Liquid Sanitation Sectoral Policy Letter (April 2011);
- National Water Policy adopted technically;
- Rural Potable Water Supply and Sanitation Policy;
- National Strategy for Liquid Sanitation, (August 2011);
- National Community Led Total Sanitation Strategy (CLTS) and its implementation guide, (November 2017).

### 2.2.2 Presentation of the legislative and regulatory framework of the water-hygiene-sanitation sector

The national legal framework for water resources management is regulated by the following laws and decrees:

- Law No. 96/12 of August 5, 1996 on the framework law on environmental management;
- Law No. 98/005 of April 14, 1998 on the water system. Revision of this law is being prepared by MINEE;
- Law No. 2004/017 of July 22, 2004 on the orientation of decentralisation;
- Law No. 2004/018 of 22 July 2004 to lay down the rules applicable to councils;
- Law No. 2004/019 of 22 July 2004 to lay down the rules applicable to regions.

To these legislative instruments, it is important to add the regulatory instruments and specifically the application instruments of Law No. 98/005 of April 14, 1998 on the water system:

- Decree No. 2001/216 of August 2, 2001 to establish a trust account for the financing of sustainable development projects in the field of water and sanitation;
- Decree No. 2001/163/PM of May 8, 2001 to regulate protection perimeters around areas for the catchment, treatment and storage of potable water;
- Order No. 200/CAB/PM of November 28, 2011 to establish a National Coordination and Monitoring Committee for the Water, Sanitation and Hygiene initiative.

### 2.2.3 Presentation of the institutional framework of the water-hygiene-sanitation sector

The management of the water-hygiene-sanitation sector is a competence shared between the State and its development partners. This results from the multiplicity of water uses, option of decentralisation of State management, intervention of non-State actors, international partners or requirements arising from good governance of water resources.

#### ➤ Public actors

- **Central State**

- ✓ **Ministry of Water Resources and Energy (MINEE)**

According to the Decree No. 2012/501 of November 7, 2012 to organise the Ministry of Water Resources and Energy, its main attributions include:

- Developing national water policy;
- Coordinating the implementation of the national water policy;
- Promoting the supply of potable water and liquid sanitation to populations.

✓ **Other ministries involved in the water sector**

Within the State, many other ministries are concerned in various capacities by water resources, as users, polluters, protectors or managers of the risks associated with the resource. The main ministries concerned by WASH are: Ministry of Public Health, Ministry of Environment, Nature Protection and Sustainable Development, Ministry of Agriculture and Rural Development and Ministries of Basic and Secondary Education.

• **Specific organs**

✓ **National Water Committee**

Established by Law No. 98/005 of April 14, 1998 on the water system, the National Water Committee (NWC) is a consultative body of the Government whose mission is to give appropriate advice for a better definition of the general objectives and on the orientations of the national policy aiming at achieving sustainable water management. Decree No. 2001/1161/PM of May 8, 2001 lays down its attributions, organisation and functioning.

✓ **Water Technical Committee**

The Water Technical Committee (WTC) is an administrative body whose mission is to coordinate the actions of the main ministerial sectors involved in the water sector.

✓ **National Coordination and Monitoring Committee for the Water, Sanitation and Hygiene (WASH) initiative.**

Under the authority of the Minister of Water Resources, the Committee's main mission is to define the strategic orientations and action plan to be implemented as part of WASH interventions.

As such, it is in charge of:

- Coordination of the interventions of the actors;
- Coordination of multifaceted donor and NGO support for WASH;
- Monitoring of indicators related to Water, Hygiene and Sanitation and evaluation of the country's commitments in this area;
- Provision of multifaceted support to the administrations concerned by WASH interventions on the major orientations of the sector;
- Facilitation of the search for funding for the implementation of WASH interventions.

✓ **Cameroon Water Utilities Corporation (CAMWATER)**

CAMWATER is under the technical supervisory authority of the Ministry of Water Resources and under the financial supervisory authority of the Ministry of Finance. CAMWATER's mission is the management of goods and rights assigned to the public potable water service, as well as the operation of the public service for the production, transportation and distribution of potable water in urban and peri-urban areas. CAMWATER is a company in charge of the potable water and sanitation public service in Cameroon.

## ✓ **Regional and Local Authorities**

Regional and Local Authorities are important actors in the field of water, hygiene and sanitation with regard to their attributions in this field.

The Council, whose main mission is to promote local development on its territory, has important responsibilities particularly in the field of Potable Water Supply and Sanitation. These responsibilities concern both the management of infrastructure and their financing or their renewal through a contract of delegation of management of the water and sanitation service between the local authority and the State.

### ➤ **Private actors**

#### • **The private sector**

The private sector refers to all companies (individual or corporate) operating in the field of water resources to execute public contracts or contracts launched by other actors. Traditionally, it completes hydraulic works, provides services (hydraulic studies, management of water points, maintenance of hydraulic infrastructure), advisory support and training.

#### • **Civil society organisations**

Civil Society Organisations (CSOs) refer to national or international NGOs, associations and grass-roots community organisations (groups, cooperatives, etc.). These are structures that are representative of the populations and which have an important role to play because of their proximity to the local populations. They are mainly associations of water consumers.

### ➤ **International institutions**

#### • **Regional institutions**

Cameroon is a member of many sub-regional organisations working in the field of water resources. The most important sub-regional economic integration organisation is the Economic Community of Central African States (ECCAS).

Specifically, it has the following responsibilities in the field of water resources:

- Promote the harmonisation and integration of national policies and legislation on water resources;
- Encourage the development of community guidelines in terms of water management;
- Contribute to the financing of the national water policy;

### ➤ **Technical and Financial Partners**

Technical and Financial Partners refer to all multilateral and bilateral sources involved in the implementation of the national water policy.

This support mainly consists of:

- Financial assistance: financing the water sector is a huge challenge for Cameroon in terms of the scale of investments to meet the needs of the various users of the resource;
- Technical assistance: it aims to strengthen the capacities of national water resource management institutions (State institutions, private sector and NGOs).



## 2.3 STATE OF PLAY IN THE WATER-HYGIENE-SANITATION SECTOR IN 2017

The gradual consideration of the issue of water, hygiene and liquid sanitation, both at the international and national level, is an indicator of the growing interest of public authorities in this sector. Despite efforts by the Government and its development partners to facilitate access to safe potable water and improved sanitation infrastructure, many challenges remain.

The proportion of the population with access to safe potable water in 2017 was estimated at 53% in Cameroon. According to the 2017 GESP Implementation Report, the rate of access to improved individual sanitation has increased from 37% in 2014 to 40% in 2017.

In terms of supply, the water production capacity installed in 2017 is 730,000 m<sup>3</sup>/d. Social connection campaigns have been organised and have increased the number of urban subscribers to 427,902 in 2018.

As part of the 2013-2017 Cameroon-UNICEF Cooperation Programme, the implementation of the WASH component has shown progress towards achieving the key results expected. In the community, approximately 435 boreholes have been built/rehabilitated for the benefit of populations, schools and health/nutrition centres, and nearly 170,000 people are served by operational potable water supply projects. For basic and/or improved sanitation, nearly 6,350 latrines were built, including 178 ventilated pit latrines (VIP: Ventilated Improved Pit) equipped with hand-washing facilities in schools and 274 in health/nutrition centres. The population served by this infrastructure is estimated at 41,300 people, with 1,341 EFAD (End of Free Air Defecation) villages out of 2,024 triggered. With regard to the promotion of good hygiene practices, 600 communities were affected, representing about 45,000 people, including 20,000 students; nearly 160,000 kits were distributed, including 2,000 hygiene kits to women, 34,500 emergency kits, and 46,000 kits to SAM (Severe Acute Malnourished) children. Despite these encouraging results, some activities, such as those on the implementation of the "model council" approach, have been put on hold due to the occurrence of humanitarian crises.

With regard to the construction of water and sanitation infrastructure, several public administrations are benefiting from the PIB for their financing. Between 2013 and 2017, the percentage of the State budget allocated to basic sanitation increased.

**Table 3: Evolution in the basic sanitation budget in the total State budget**

Institutions	2013	2,014	2015	2016	2017
MINDEF	10,043	-	-	-	10,000
MINEDUB	297,500	322,000	182,000	294,000	322,000
MINESEC	166,500	189,000	99,000	225,000	261,000
MINSANTE	-	-	107,800	19,600	73,000
MINFOP	-	-	-	8,000	9,000
MINTOURL	4,500	-	4,500	25,000	-
MINHDU	-	550,000	50,000	50,000	-
MINEE	40,000	875,000	6,930,000	4,230,000	3,441,000
TOTAL	518,543	1,936,000	7,373,300	4,851,600	4,116,000
Total State budget	3,236,000,000	3,212,000,000	3,746,600,000	4,234,700,000	4,373,800,000
Share of basic sanitation in the State budget (in %)	0.0160	0.0603	0.1968	0.1146	0.0941

Source: 2013-2017 State PIB



For the 2017 financial year, the State allocated about 1.74% of its budget for the rural potable water sub-sector, i.e. an amount of 76,246,903,000 CFA francs, a decrease of 36% compared to the 2016 financial year.

**Table 4: Financing for potable water in rural areas between 2013 and 2017 (in thousand CFA francs)**

Description/Year	2,013	2,014	2,015	2,016	2,017
Other ministries	1,348,472	3,050,800	2,912,200	4,030,750	5,841,229
Total MINEE	65,195,171	12,720,700	16,424,818	131,592,169	70,405,674
External financing	59,000,000	-	18,500,000	48,600,000	6,825,000
State budget excluding external funding	66,543,643	15,771,500	19,337,018	135,622,919	76,246,903
Total State budget	3,236,000,000	3,212,000,000	3,746,600,000	4,234,700,000	4,373,800,000
Share of the budget allocated to rural PWS systems in the PIB (in %)	2.06	0.49	0.52	3.20	1.74
Share of external financing on total rural PWS system financing (in %)	88.66	-	95.67	35.83	8.95

Source: 2013-2017 State PIB

## CHAPTER 3: NORMATIVE FRAMEWORK FOR BUDGET MANAGEMENT IN 2017 IN CAMEROON

Public expenditure is the total expenditure made by the State and its branches. They are mainly financed by government revenue. After the budget has been prepared by the competent structures, expenditure is made in the various administrations according to a set of rules, budget nomenclature and clearly defined headings.

In view of the concern to improve the effectiveness of public expenditure and institutional governance and transparency, reiterated in national planning and policy documents, it is important for the Government to have good control over the public expenditure system in general and, in particular, over the priority sectors of education and health. It is an approach that aims to manage public resources efficiently in order to improve the living conditions of citizens.

### 3.1 STATE BUDGET PREPARATION PROCESS

Preparation of the 2017 budget in Cameroon took place with a view to aligning it with the financial system enacted by Law No. 2007/006 of December 26, 2007. This system strengthens the powers of authorising officers and emphasises their responsibility characterised by impartiality, accountability and transparency through the production of an administrative account and an asset and cost-based account. It prescribes the programme approach in the preparation of the budget to be presented in the form of programmes and projects, but also multi-annuality in the design and implementation of each programme.

Budget preparation ensures that the projects selected are in line with national and international commitments (agreements), the local development aspirations of the people, Water and Health Sector Strategies, as well as guidelines of the road map prescribed each year by the Prime Minister, Head of Government.

Budget preparation in Cameroon comprises several equally important phases.

#### **Phase 1: Macro-economic and budgetary framework**

It usually starts during the month of February and lays the groundwork for the development of the central Medium-Term Expenditure Framework (MTEF).

The central MTEF determines the indicative envelopes of financial resources that the State is likely to mobilise for each ministry and institution. This indicative envelope is broken down into an allocation for investment and an allocation for operation.

#### **Phase 2: Development of ministerial MTEFs**

After the macroeconomic and budgetary framework, medium-term expenditure frameworks are developed at ministerial level. The aim is for decision-makers, after the annual review of sector programmes in the second quarter with the Technical and Financial Partners, to set global and ministries' expenditure limits that best correspond to overall development objectives. This operation, which mainly takes place in the first half of the year, leads to realistic programmes to be financed or matured according to its ministerial policy note.

### **Phase 3: Budget pre-conferences**

The various public administrations are invited to make a mid-term assessment of the implementation of their budgets and to express the needs for the coming year, difficulties encountered, levels of progress of the programmes and projects and major advances in local implementation. This phase takes place during the month of July.

### **Phase 4: Budgetary framework**

It takes place during the month of August and consists in adjusting the needs expressed by the ministries to the new resource framework. This phase makes it possible to notify budget envelopes to ministries and initiate iterative adjustments to programmes and projects.

### **Phase 5: Budget conferences**

They take place during the month of September and result in the presentation by budget chapter of the priority objectives for the year and portfolio of programmes and projects, with proposals for budget allocations in the Finance Bill.

### **Phase 6: Final arbitrations**

Upon proposals by the Minister of Finance and Minister of Economy, Planning and Regional Development, the latest arbitrations made during the month of September enable the Prime Minister, Head of Government, to communicate the final annual budget envelopes to the ministries.

### **Phase 7: Draft Finance Bill**

The Finance Bill provides for and authorises, each year, all the State resources and charges by determining their nature, amount, allocation and balance, under the conditions provided for by Law No. 2007/006 of December 26, 2007 on the State's Financial System.

Under the authority of the President of the Republic, the Prime Minister, Head of Government, coordinates the preparation of the Finance Bill, which is ensured by the Minister of Finance, in consultation with the constitutional bodies, ministers or heads of the services concerned.

The Finance Bill submitted by the Government for consideration by the National Assembly must be tabled in the Bureau of the Parliament no later than 15 days before the beginning of the parliamentary session. The Parliament has a period of 20 days from the opening of the budget session to take a final decision on the Finance Bill.

**Box 1: Strengths of the new financial system of December 26, 2007**

*The bill on the State financial system, which is structured around eleven points will essentially enshrine the introduction of programmes, which development experts do not hesitate to call "five-year plans", if their duration is set at five years. But there are also other new developments that augur well for the desire to modernise the management of public wealth, for the betterment of citizens. Thus, the bill under consideration could enable to:*

*- Reaffirm the classical rules of public finances: the bill enshrines the classical principles of annuality, unity, specialty and universality. Similarly, the list of resources and expenses is specified, as is the content of the Finance Bill, which has two separate parts, mandatory subjects, optional areas such as tax provisions. The instrument maintains the subsidiary budgets, special accounts and competition funds.*

*- Introduce new public finance principles: to this end, the bill defines the concept of deficit and the principle of its authorisation by Parliament. This is part of the modern principle of sound public financial management.*

*Secondly, the instrument under consideration enshrines the principle of transparency', with the corollary of deconcentration of the budgetary process, facilitation of public access to information, affirmation of the role of Parliament in the new budgetary process, a framework for the monitoring and evaluation of the budget and modernised public accounting. Finally, the legal instrument enshrines the principle of "sincerity", which is reflected in the budget forecasts, delimitation of the budget perimeter and presentation of the State accounts.*

*- Classify budgetary operations more in line with the budgetary nomenclature: the bill maintains the presentation of appropriations by chapter, section, article and paragraph, which has been in force since 2003.*

*- Introduce programmes: this is a fundamental choice designed to introduce the logic of objective-based programmes with performance indications. Thus, the programmes will make it possible to measure the effectiveness and, above all, the purposes of public expenditure. What is at stake here is fundamental. It is expressed in terms of dynamics, responsibility of public services and democracy. The programmes will make it possible to better ensure the coherence of public action by establishing management control at all levels.*

*- Create several categories of authorising officers and expand their responsibilities: the instrument under consideration creates several categories of administrators and introduces the notion of administrators or managers. It determines the types of penalties incurred and grants authorising officers a margin of discretion as from the allocation of grants within the limit of 20% of the appropriations opened.*

*- Ensure increased transparency in management tools: with a view to clarifying management rules, termination of commitments and authorisations, and treatment of validated expenditure not ordered at the end of the financial year are specified.*

*- Regulate budget: the instrument recalls the responsibility of the ministry in charge of the budget in developing regulatory tools aimed at matching budget revenue and expenditure.*

*- Renew parliamentary control: deadlines and conditions for the examination of Finance Bills. This recognises the right of Parliament to give its opinion on government policies, through the review of programmes, before considering the means to achieve them.*

*- Audit accounts: the powers of the Supreme Court Audit Bench will be reaffirmed.*

*- Improve on the accounting framework: a three-fold budgetary, general and analytical accounting system will be established for the monitoring and evaluation of programmes.*

**Phase 8: Adoption, validation and promulgation of the budget**

The bill is considered by the National Assembly. Each minister defends his or her budget envelope before the Members of Parliament. At the end of this exercise, the State budget is voted on and submitted to the Head of State for enactment. It becomes enforceable after its enactment.

## 3.2 BUDGET IMPLEMENTATION

The implementation of the State budget begins with the signing of the circular letter of the Minister of Finance containing instructions relating to the implementation and control of the State budget and subsidised bodies. This is followed by the launching at central level and in the regions of a campaign to explain the context, issues and innovations for the new financial year. After budget is launched, expenditure authorisations and other media (project journals, purchase order booklets, commitment order booklets, etc.) are conveyed to the regions. This phase is accompanied by the uploading of the budget into the computer system of financial controls.

### **The public expenditure system**

The procedure for the implementation of public expenditure comprises four stages, three of which are the responsibility of the authorising officer (commitment, validation and scheduling) and one of the accounting officer (payment).

#### **Stage 1: Legal commitment of expenditure**

It is an action taken in view of the implementation of a project likely to involve an expenditure (signed contract, purchase order, mission order, rental contract, etc.). It is important to note that the expenditure can be incurred at both the central and devolved levels of the ministry. An inventory situation certificate must be issued in advance before placing an order.

The commitment procedure is different for either level. It may be accelerated for emergencies or follow its normal course.

**Box 2: Procedure for commitment of public expenditure****i) Normal procedure**

- **At the level of central services**

Every year, there is a list of contractors approved by the head of the ministerial department following their request for proposals.

The approved provider submits two important documents to the beneficiary administration, namely a proforma invoice and a tax and administrative situation file. A technical file may also be requested. Upon receipt and validation of these documents, the following seven operations are carried out in order:

1. Issue of a commitment voucher (CV) by the credit manager to which the file put together by the provider is attached. It specifies the expenditure to be made and the name of the beneficiary;
2. Registration of the CV on the credit manager's commitment check-sheets;
3. Endorsement of the CV by the issuing service;
4. Endorsement of the financial control after verification of the conformity of the expenditure, prices, documents, etc.;
5. Transmission of the commitment file to the competent service (financial control) of the General Directorate of Budget of MINFI, which (i) enters the file's data into the computer system for recording of commitments and (ii) issues an expenditure authorisation (ED)/Debt securities (DS) which is equivalent to an order authorisation;
6. The edited expenditure authorisation is returned to the authorising officer through the Financial Controller;
7. The manager finally receives an expenditure authorisation and can then confirm the order to the supplier through a service order.

- **At the level of devolved services**

At the level of devolved services, the CV is called a Purchase Order (PO), prior checks are performed by the local Financial Controller who may be regional, divisional or a Divisional Officer depending on the unit in which the structure is located. The endorsement of the assigning accountant is tantamount to an expenditure authorisation and authorises the supplier to execute the order he has received.

**ii) Fast-track procedures**

Simplified procedures are normally provided for certain well-defined categories of specific expenditure or, in cases of proven urgency, simplified procedures which concentrate in a single phase the commitment, validation and issue of a payment order. This is, for example, the case for expenditure under HIPC financing in the health and education sectors.

Whether it is the accelerated procedure or the normal procedure, the principle of confirmation of the service means that when the order is confirmed to the provider, the latter executes and delivers it to the beneficiary service, taking care to accompany it with the final invoice. A control of deliveries must be performed by the beneficiary of the product (goods or services) to check their conformity (quantity, unit price, nature and quality) with the order and take them into inventory to ensure proper management of the goods acquired by the State.

## Stage 2: Validation of expenditure (accounting commitment)

This is the operation that consists in determining the exact and final amount of the debt that the service provider holds on the State after executing the order it has received.

### Box 3: The chain of accounting commitment operations

*The sequence of the four operations is as follows:*

- 1. The manager takes possession of the order;*
- 2. A reception commission, including the store accountant, is responsible for ascertaining, in relation to the orders and supporting documents produced, the effectiveness of and compliance with the services requested by the manager;*
- 3. The Financial Controller receives the file, performs the necessary verifications, signs the file and forwards it to the services of the Directorate General of the Treasury;*
- 4. Treasury: (i) Performs checks within its competence which may result in rejections, (ii) Deducts from the amount of the invoice the amount of taxes due by the provider and, where applicable, withholds the provider's tax liabilities, (iii) Proceeds to the validation and computerised accounting of the invoices and (iv) Transmits to the DGB the list of the CVs considered as good for payment at the net amounts determined by the validation.*

*There are two procedures depending on the size of the expenditure:*

- 2. For small expenditure (up to 200,000 CFA francs), the store accountant draws up and signs a report for reception and certification of the service rendered and ensures the keeping and protection of the goods delivered and their controlled distribution to the final recipients.*
- 3. For more important expenses (more than 200,000 CFA francs), the above operations are performed by the reception commission. This procedure applies to virtually all PIB expenditure.*

*In the case of investment expenditure relating to the construction of equipment or infrastructure, the work must also be supervised. Draft estimates and contracts, as well as bills and invoices must be approved by the competent technical services of the Ministry of Public Works (MINTP) for new constructions, road works and structures; Ministry of Housing and Urban Development (MINH DU) for urban repair, restoration and rehabilitation works; Ministry of Finance (MINFI) for computer equipment and Ministry of State Property, Surveys and Land Tenure (MINDCAF) for vehicles.*

### **Stage 3: Scheduling of expenditure**

The law on the financial system of the State came into force in 2013. In accordance with this law, it is the authorising officer who orders the expenditure by issuing the payment order which is sent to the Treasury for execution.

### **Stage 4: Payment of expenditure**

The Treasury receives, for payment, the credit notices or vouchers sent by the authorising officers. Depending on the availability of cash, the Treasury draws up a payment programme.

## **3.3 DIFFERENT ACTORS IN THE EXPENDITURE SYSTEM**

There are two categories of authorising officers in respect of budget revenue generated by administrations and heads of tax administrations: the Chief Authorising Officer (Minister of Finance) and Delegated Authorising Officers (heads of ministerial departments and similar).

With regard to public expenditure, there are three categories of authorising officers: Chief Authorising Officers, Secondary Authorising Officers and Delegated Authorising Officers.

### **2.3.1 Chief Authorising Officers**

These are heads of ministerial departments or similar (Directors General and Directors of Public Administrative Establishments, etc.) and Chairpersons of Constitutional Bodies (National Assembly and Senate).

### **2.3.2 Secondary Authorising Officers**

These are heads of the devolved services of the State who receive expenditure authorisations from the Chief Authorising Officers (e.g. regional and divisional delegates of ministries).

### **2.3.3 Delegated Authorising Officers**

They are appointed by Chief or Secondary Authorising Officers for expressly defined matters. Such delegation takes the form of an administrative act of a Chief Authorising Officer or Secondary Authorising Officer. Example: heads of schools.

### **2.3.4 Other actors**

Other actors accompany the above three categories of authorising officers in the execution of Contracts.

#### ***Public Procurement Boards***

In the regulations currently in force, each administration or institution, as a dismemberment of the State, has a Procurement Board which is a technical support body placed with the Project Owners and Delegated Project Owners for the award of Public Contracts whose amount is equal to or greater than 5 million CFA francs.

#### ***Financial Controllers***

Financial controllers are placed with central and local devolved authorising officers, territorial authorising officers and public establishments. They ensure the concomitant control of the legality and conformity of public expenditure at the commitment stage. They control the accreditation of



managers and store accountants, conformity of contracts and bills, and monitoring and clearance of imprest accounts. General speaking, they monitor accounting and legal commitments. They are not judges of the appropriateness of the expenditure.

At the level of the sub-divisions outside regional or divisional capital cities, the Divisional Officer acts as the financial controller.

At the regional, divisional and sub-divisional levels, financial control covers all administrations.

#### ***Services of MINEPAT***

Services of MINEPAT monitors the implementation of the public investment budget through the holding of local monitoring committees.

#### ***Directorate General of Budget of MINFI***

It supervises financial controls. It also ensures the financial control of administrations that do not have a control structure.

#### ***Officer in charge of store accounting operations***

In the reference scheme, store accounting makes it possible to ensure the proper management (conservation and traceability) of goods of all kinds, in particular fungible goods of commercial value acquired with public funds. It is therefore based on the identification and location of goods (marking and taking inventory) and on rigorous procedures for allocation, release for consumption or disposal. The officer responsible for store accounting is designated by the authorising officer and is required, under his authority, to produce a stock account.

#### ***Delegated Project Owners***

These include the administrative authorities (Governors, Senior Divisional Officers, Divisional Officers).

#### ***Other actors***

- Engineers and control structures of MINTP, MINHDU, MINFI, MINDCAF, MINPOSTEL or MINEE as appropriate;
- Suppliers/service providers: Strictly speaking, they are not a link in the expenditure chain, but their cross-cutting role is decisive. They provide services or deliver products, which are the object of public expenditure and which are necessary for the proper functioning of public services.

## CHAPTER 4: TRACKING OF PUBLIC EXPENDITURE IN THE WATER-HYGIENE-SANITATION SECTOR IN 2017

In general, the tracking of public expenditure follows the flow of public funds and material resources from the government and other donors, from the administrative hierarchy to authorising officers. However, in the case of PETS3, a few lines have been targeted for monitoring.

This chapter focuses on the transparency and tracking of resource management in the water-hygiene-sanitation sector, including resources for investment projects.

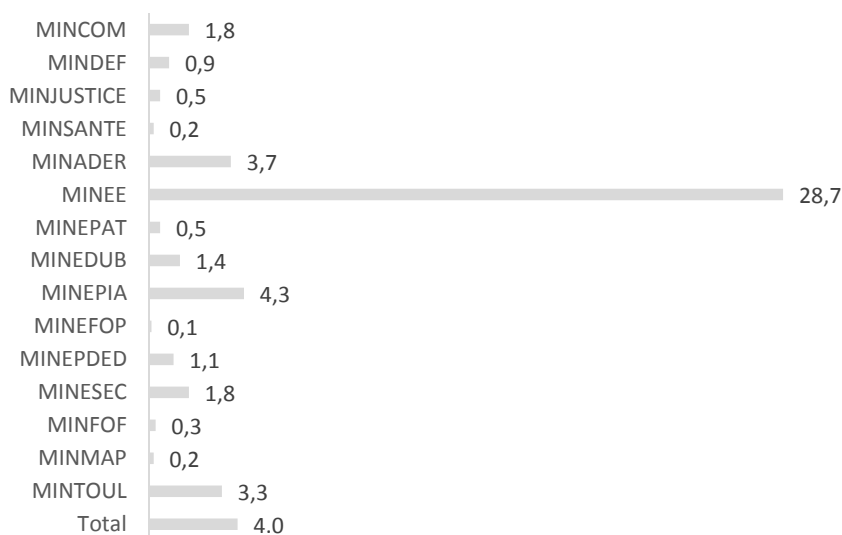
### 4.1 BUDGET ALLOCATION AND TRANSPARENCY IN THE MANAGEMENT OF RESOURCES

#### 4.1.1 Overall importance of WASH in the PIB

In 2017 financial year, fifteen (15) ministries received budget allocations in the form of PIB for at least one project in the WASH sector. Globally, 4% of BIP 2017 is devoted to WASH investment projects. These projects include the construction of latrines, potable water supply systems, boreholes and wells.

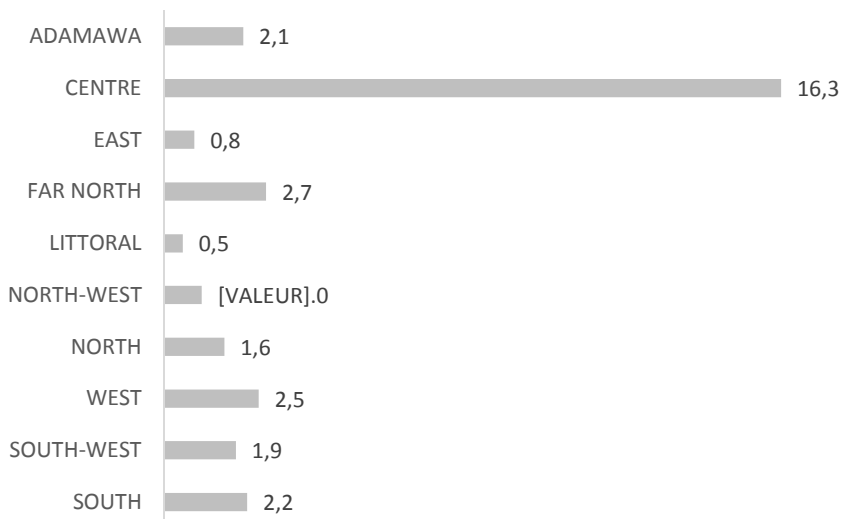
Not all administrations have the same propensity to carry out water-hygiene-sanitation projects. MINEE is the ministry where the share of the PIB devoted to WASH is the highest, i.e. about 28.7% of its PIB. This ministry is followed respectively by MINEPIA (4.3%), MINADER (2.7%) and MINTOUL (3.3%). MINEPIA's high share is the result of the mixed use of projects for the supply of potable water for human consumption, livestock and manufacture of consumer products such as milk.

**Graph 1: Share of WASH PIB in total PIB by ministry (in %)**



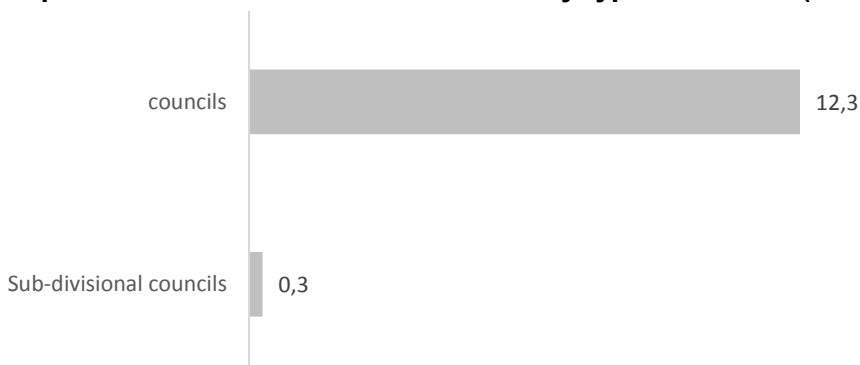
Source: 2017 PIB

In 2017, the share of WASH in the PIB in the Centre region is 16.3%, which is at least six times higher than for any other region. The potable water supply project for the city of Yaounde and its surroundings (PSYPWS) alone accounts for 9.8% of the PIB in the Centre region.

**Graph 2: Share of WASH PIB in the PIB by region (in %)**

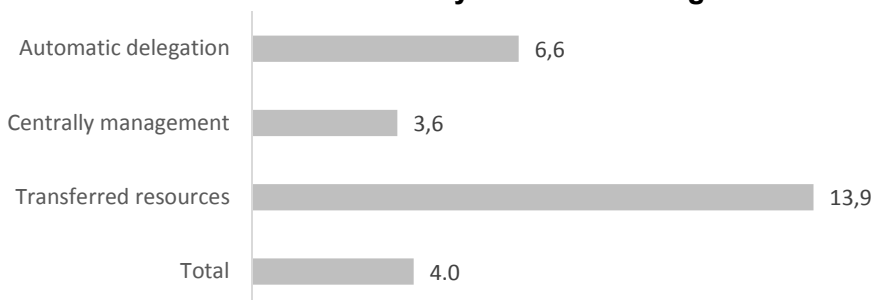
Source: 2017 PIB

All of the sub-divisional councils are highly urbanised areas and devote almost zero (0.3%) of their PIB to WASH projects. The other councils devote an average of 12.3% of their budget to it.

**Graph 3: Share of WASH PIB in the PIB by type of council (in %)**

Source: 2017 PIB

The importance of WASH in the PIB differs depending on how resources are managed. The share of WASH in the PIB in terms of transferred resources is 13.9%, at least three times higher than the centrally managed budget and at least twice as high as the automatic delegation budget.

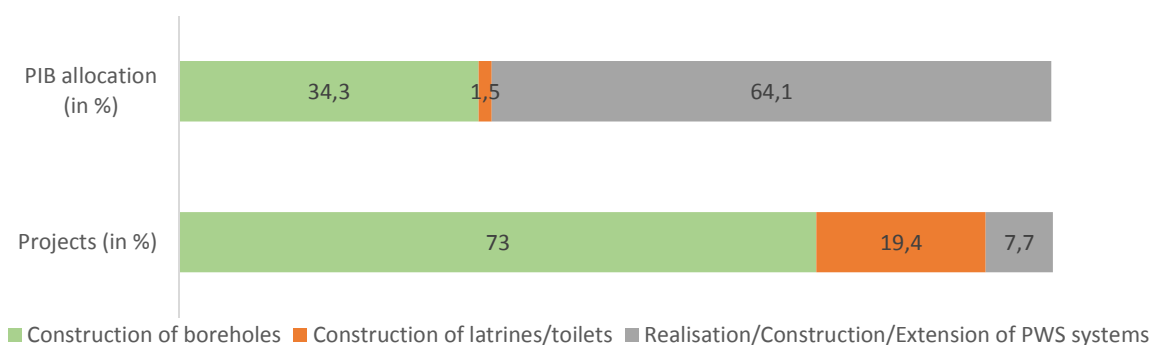
**Graph 4: Share of WASH PIB in PIB by resource management mode (in %)**

Source: 2017 PIB

#### 4.1.2 Importance of the budget allocated by type of projects in WASH PIB

Borehole construction projects are about four times more numerous than latrine construction projects and at least nine times more numerous than potable water supply projects. The cost of production of a potable water supply system is very high. PWS systems represent 7.7% of WASH projects and 64.1% of the WASH budget.

**Graph 5: Distribution of Wash projects and their allocations by type of intervention in 2017 (in %)**



Source: 2017 PIB

WASH projects managed with transferred resources are the most numerous (86.0%), but account for only 14.8% of the WASH budget. There are a small number of centrally managed projects which alone account for 81.8% of the WASH budget. Most of these centrally managed projects are PWS system construction projects. Borehole construction projects follow much the same logic. In contrast, almost all latrine construction projects and their corresponding budgets are managed with transferred or automatically delegated resources. The transfer of resources dedicated to the WASH sector to the RLAs is timid (only 14.8% of resources are transferred).

**Table 5: Proportion of Wash projects and their allocations by management mode and type of intervention in 2017 (in %)**

Management mode	Construction of boreholes		Construction of latrines/toilets		Realisation/Construction/Extension of PWS systems		Total	
	Projects	PIB allocation	Projects	PIB allocation	Projects	PIB allocation	Projects	PIB allocation
<b>Central management</b>	1.5	66.0	1.3	3.5	14.3	92.1	2.4	81.8
Internal resources	1.1	0.9	1.3	3.5	7.9	2.0	1.7	1.7
TEPLAN	0.2	65.0	0.0	0.0	1.6	8.6	0.2	27.8
SUBSIDY	0.2	0.1	0.0	0.0	0.0	0.0	0.1	0.0
Other internal resources	0.0	0.0	0.0	0.0	3.2	0.3	0.2	0.2
External funding	0.0	0.0	0.0	0.0	1.6	81.1	0.1	52.0
<b>Automatic delegation</b>	3.3	1.4	36.5	36.9	27.0	3.7	11.6	3.4
<b>Transferred resources</b>	95.2	32.6	62.3	59.5	58.7	4.2	86.0	14.8
<b>Total</b>	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

Source: 2017 PIB

Nearly four automatically delegated projects out of five are managed by heads of secondary schools (Principals and Directors) and health facilities (Directors of district hospitals). These officials manage a total of 25% of the automatically delegated budget. Delegates (regional and divisional) manage 21.2% of the project budget, which represents 75% of the total automatically delegated budget.

**Table 6: Proportion of automatically delegated Wash projects and their allocations by type of manager and type of intervention in 2017 (%)**

Manager	Construction of boreholes		Construction of latrines/toilets		Realisation/Construction/Extension of PWS systems		Total	
	Projects	PIB allocation	Projects	PIB allocation	Projects	PIB allocation	Projects	PIB allocation
Divisional Delegate	0.0	0.0	0.0	0.0	42.1	35.0	8.5	25.0
DIRECTOR	81.8	21.4	48.2	48.2	0.0	0.0	34.7	11.1
Regional Delegate	16.4	28.6	0.0	0.0	57.9	65.0	12.7	50.0
PRINCIPAL	1.8	50.0	51.8	51.8	0.0	0.0	44.1	13.9
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

Source: 2017 PIB

Regardless of the type of WASH project, the Centre region accounts for the largest share of project and budget allocations, with the Yaounde and surrounding area potable water supply project (PSYPWS) representing 72.9% of the WASH national PIB. The East, Adamawa, North and North-West regions record the lowest budget allocations.

**Table 7: Proportion (%) of Wash projects and their allocations by region and type of intervention in 2017**

Region	Construction of boreholes		Construction of latrines/toilets		Realisation/Construction/Extension of PWS systems		Total	
	Projects	PIB allocation	Projects	PIB allocation	Projects	PIB allocation	Projects	PIB allocation
ADAMAWA	5.7	5.9	11.4	11.0	0.0	0.0	6.4	1.2
CENTRE	34.7	31.0	16.5	15.0	24.6	91.8	30.4	80.0
<i>Including PSYPWS project</i>	-	-	-	-	<b>1.6</b>	<b>89.8</b>	<b>0.1</b>	<b>72.9</b>
EAST	4.2	3.7	5.7	4.8	1.6	0.3	4.3	0.9
FAR NORTH	12.1	14.5	8.2	7.7	13.1	2.1	11.4	4.3
LITTORAL	8.7	7.8	12.0	19.7	9.8	0.8	9.4	2.4
NORTH-WEST	2.0	2.1	10.1	9.3	11.5	1.0	4.3	1.3
NORTH	6.2	7.6	7.6	6.5	0.0	0.0	6.0	1.4
WEST	13.9	13.2	11.4	10.3	18.0	1.3	13.7	3.5
SOUTH-WEST	3.4	5.3	8.2	7.4	8.2	1.9	4.7	2.5
SOUTH	9.2	8.9	8.9	8.3	13.1	0.9	9.4	2.4
<b>Total</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>

Source: 2017 PIB

The allocation for potable water supply projects in the sub-divisional councils is very low. It is 1.05% for these projects and less than 10% for other types of projects. This information shows that the Wash budget in the sub-divisional councils is broken down in favour of the administrations and the other councils. These structures have a high budget for potable water supply and liquid sanitation.

**Table 8: Proportion of Wash projects and their allocations by type of beneficiary council and type of intervention in 2017 (in %)**

Type of council	Construction of boreholes		Construction of latrines/toilets		Realisation/Construction/Extension of PWS systems		Total	
	Projects	PIB allocation	Projects	PIB allocation	Projects	PIB allocation	Projects	PIB allocation
Council	92.29	91.08	91.77	91.76	90.16	98.95	92.03	97.48
Sub-divisional council	7.71	8.92	8.23	8.24	9.84	1.05	7.97	2.52
<b>Total</b>	<b>100.00</b>	<b>100.00</b>	<b>100.00</b>	<b>100.00</b>	<b>100.00</b>	<b>100.00</b>	<b>100.00</b>	<b>100.00</b>

Source: 2017 PIB

The ministries responsible for WASH borehole and water supply projects are MINEE (87.9% of the WASH budget and 22.7% of WASH projects) and MINADER (6.9% of the WASH budget and 47.1% of WASH projects). Latrine construction projects are carried out by the basic and secondary education sector administrations. 93.1% of latrine construction projects are managed by MINEDUB and MINESEC for a budget representing 82.0% of the total latrine budget.

**Table 9: Proportion of Wash projects and their allocations by Ministry and type of intervention in 2017 (in %)**

Ministry	Construction of boreholes		Construction of latrines/toilets		Realisation/Construction/Extension of PWS systems		Total	
	Projects	PIB allocation	Projects	PIB allocation	Projects	PIB allocation	Projects	PIB allocation
MINEE	22.9	72.3	0.0	0.0	77.8	98.3	22.7	87.9
MINADER	63.4	19.3	0.6	2.1	9.5	0.4	47.1	6.9
MINEPIA	6.3	4.8	0.0	0.0	0.0	0.0	4.6	1.7
MINSANTE	2.8	0.9	5.0	5.5	0.0	0.0	3.0	0.4
MINESEC	3.2	1.0	36.5	36.9	0.0	0.0	9.4	0.9
MINCOM	0.2	0.2	0.0	0.0	0.0	0.0	0.1	0.1
MINDEF	0.7	0.6	0.6	1.4	0.0	0.0	0.6	0.2
MINEPAT	0.0	0.0	0.0	0.0	4.8	0.9	0.4	0.6
MINEDUB	0.0	0.0	56.6	45.1	0.0	0.0	11.0	0.7
MINEPED	0.2	0.4	0.0	0.0	0.0	0.0	0.1	0.1
MINHDU	0.2	0.1	0.0	0.0	0.0	0.0	0.1	0.0
MINFOF	0.0	0.0	0.0	0.0	1.6	0.0	0.1	0.0
MINTOURL	0.2	0.3	0.6	8.9	6.3	0.3	0.7	0.5
<b>Total</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>

Source: 2017 PIB

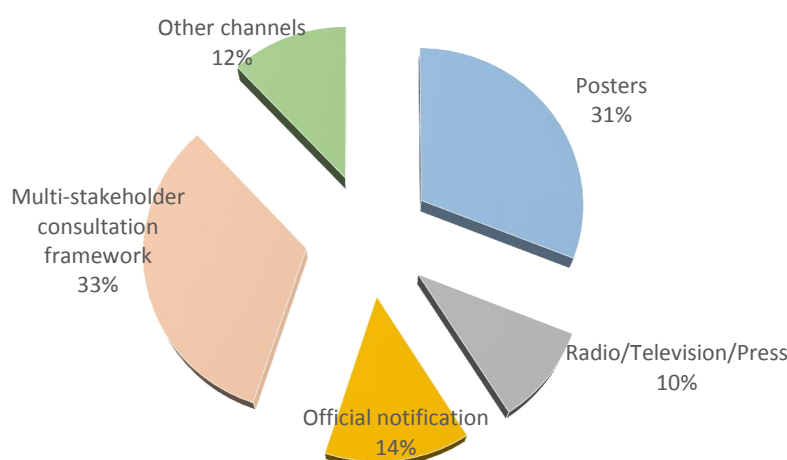
### 4.1.3 Transparency in the management of water-hygiene-sanitation projects

#### 4.1.3.1 Mechanisms used by managers to report on their management to the beneficiaries

The main aspect of transparency analysed is the ability of managers to account for and inform public opinion on how they implement their various budgets and projects. All managers (Mayors) believe that there is a need to be accountable for their management.

The main means of communication used by managers are posters and the multi-stakeholder consultation framework. It should be noted that other channels of communication are often used by Mayors to communicate with the populations, in particular proximity communication, which consists of field visits by municipal councillors to communicate with the populations and raise awareness about the actions carried out.

**Graph 6: Distribution of Mayors who report on their management according to the main means of communication (in %)**



Source: PETS 3 Cameroon, 2019

#### 4.1.3.2 Difficulties encountered by managers in the preparation and transmission of management reports

The main difficulties raised by the Mayors in the preparation and transmission of reports on their management are: (i) delays in the transmission of expenditure authorisations and project implementation, (ii) lack of capacity-building of staff involved in the monitoring of project implementation and preparation of reports, (iii) lack of a standard format for the preparation of such reports.

According to the Mayors, the delays in the implementation of projects and transmission of expenditure authorisations have a considerable impact on the timely preparation and transmission of reports on the management of transferred resources. The late arrival of expenditure authorisations systematically results in delays in the awarding of contracts, which in turn results in the late start of projects and, as a consequence, influences the reporting on the management of transferred resources. In addition, even when expenditure authorisations arrive on time and the contract is awarded, the vagaries of the climate, isolation or the limited resources of the provider may delay the delivery of the project and, by chain effect, impact the transmission of reports on the management of the transferred resources.

In addition, the lack of qualified staff to implement the transferred resources is a difficulty observed during the field data collection operation. The Mayors noted the problem of qualified human

resources in the preparation and implementation of budgets. This first deficiency significantly hampers the production of reports. The second deficiency affecting the preparation of reports on the management of transferred resources is the absence or low number of staff dedicated to this task. This has the effect of increasing administrative bottlenecks.

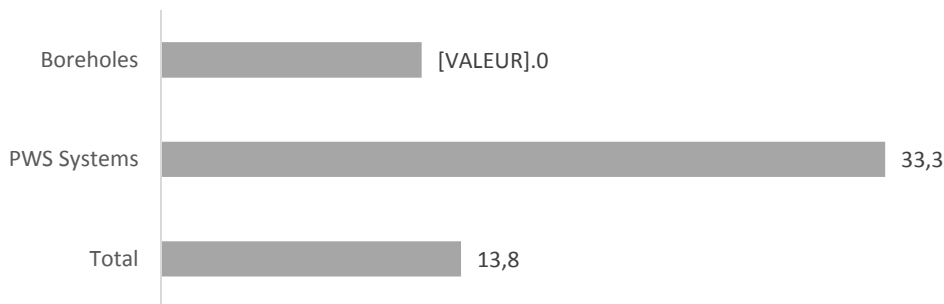
#### 4.1.3.3 Mayors' knowledge of investment projects managed with transferred resources

In some cases, the city council has only partial information on the implementation of some of its investment projects managed with transferred resources. According to the Mayors, the said projects were exclusively managed by the regional Procurement Board under the supervision of the Regional Delegate for Public Contracts.

#### 4.1.3.4 Archiving of technical files of WASH projects

Globally, managers tend to archive the technical files of the WASH projects managed by the council. 86% of the projects implemented in 2017 have their technical files archived at the council level. However, the proportion of technical files of non-archived WASH projects (14%) is still very high, as there is no reason for the absence of these files in the council's archives.

**Graph 7: Proportion of projects whose technical file is not archived at the council (in %)**



Source: PETS 3 Cameroon, 2019

#### 4.1.3.5 Maintenance of the WASH project expenditure system

Maintenance of the expenditure system refers to the amount of money that the manager disburses in order to take possession of expenditure authorisation or to facilitate the financial implementation of projects managed with transferred resources.

For all the WASH projects, none of the Mayors officially stated that they had spent cash or in-kind to maintain the expenditure system.

## 4.2 TRACKING OF THE MANAGEMENT OF PUBLIC RESOURCES IN 2017

### 4.2.1 Withdrawal of expenditure authorisations

Nearly 97.6% of project expenditure authorisations were effectively withdrawn by WASH project managers. Expenditure authorisations not withdrawn were those that had not been edited. These expenditure authorisations relate exclusively to borehole construction projects and results in a relative loss of 3.01% of the budget allocated to this type of project.

Expenditure authorisations are all edited at the beginning of the financial year and made available to financial controllers. Globally, 90% of these authorisations are withdrawn between January and February. This proportion is slightly higher for borehole construction projects (95.4%). Expenditure



authorisations for the construction of latrines and PWS systems have a greater propensity to be withdrawn a little bit later than those for the construction of boreholes.

**Table 10: Distribution of expenditure authorisations withdrawn by period according to type of project (%)**

	Construction of boreholes	Construction of latrines	Construction of PWS systems	Total
January	38.6	9.1	40.0	33.3
February	56.8	63.6	40.0	56.7
Other months	4.5	27.3	20.0	10.0
Total	100.0	100.0	100.0	100.0

Source: PETS 3 Cameroon, 2019

## 4.2.2 From the advertisement of the Invitation to Tender to the award of the contract

### 4.2.2.1 Advertisement and award of WASH project contracts

Most Invitations to Tender (97.0%) for projects of 5 million or more were actually advertised. Invitations to Tender that were not advertised concern borehole construction projects only. The main reason for the non-advertisement of contracts was the late preparation of Tender Documents (TDs).

Contracts for advertised WASH projects are usually awarded. Only 1.6% of the contracts advertised in 2017 were not awarded. The main reason for non-award is the unfruitfulness of the Invitation to Tender.

### 4.2.2.2 Time between the different stages of contracting

The Public Contract Code as regards time limits provides for 71 days between the publication of the Invitation to Tender and the contract award proposal, i.e. 50 days between the publication of the Invitation to Tender and the submission of applications and 21 days between the submission and the proposal for award.

The average time between the publication of the Invitation to Tender and the award of contract is 48 days for the construction of boreholes. This average time remains within the range prescribed by the Public Contract Code. However, this average disguises a reality. 43.3% of drilling construction projects take at least 75 days between the advertisement of the Invitation to Tender and the award of contract.

Once the contract has been awarded, the legislation provides for 72 hours to notify the successful bidder and 5 days for the signing of the contract after this notification, making a total of 8 working days between the award proposal and the signing of the contract.

For borehole construction projects, the average time between the proposal for contract award and the signing of the contract is estimated to be approximately 36 days. This average time is well above the prescribed standard. In addition, 54.8% of borehole construction projects do not meet this deadline.

A little more than half of managers, i.e. 57.7%, take an average of 36 days between the withdrawal of the EA and the advertisement of the Invitation to Tender for all WASH projects (boreholes and PWS systems). In the case of potable water supply systems, the average time is 165 days and deviates significantly from the national average for all WASH projects. Conversely, 42.3% of them withdraw the EA on average only 4 days after the advertisement of the Invitation to Tender.

**Table 11: Average time (in days) taken by the various procurement stages of WASH projects**

	Between the expenditure authorisation and the Invitation to Tender				Between the Invitation to Tender and the award of the Contract	Between the award of the Contract and the signing of the Contract
	EA---IT		IT---EA			
	%Projects	Time taken	%Projects	Time taken		
Boreholes	56.0	27	44.0	4	48	36
PWS	100.0	165	0.0	-	0	6
Total	57.7	36	42.3	4	47	32

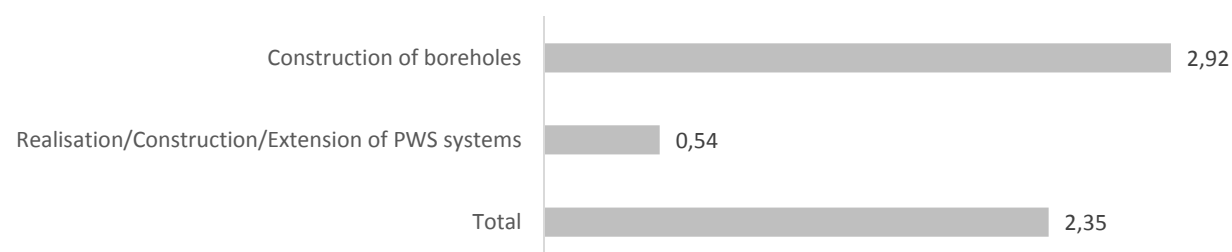
Some managers withdraw expenditure authorisations (EAs) before advertising the Invitation to Tender (IT) and others do the reverse. Depending on the case, the time spent from the withdrawal of the EA to the advertisement of the IT (EA--IT) or from the advertisement of the IT to the withdrawal of the EA (IT--EA) is calculated.

Source: PETS 3 Cameroon, 2019

#### 4.2.2.3 Budgetary savings made by the Procurement Board

Through competition, the Procurement Board has to choose the best bid at the best price. The amount set by the Procurement Board is usually lower than the amount stated in the EA. Budgetary savings can be made in this respect. For WASH projects, the State saves on average 2.35% of the allocated amount. This relative value is much lower for PWS systems and slightly higher for borehole construction projects.

**Graph 8: Procurement Board budget savings on investment projects (Wash) by type of project (in % of the allocated budget)**



Source: PETS 3 Cameroon, 2019

#### 4.2.3 From commitment of resources to final reception of project

The deadline for commitments in 2017 was November 30, 2017. Even when managers have withdrawn expenditure authorisations earlier in the year, they tend to commit them a little bit later. A little more than half (54.8%) of the borehole construction projects are committed no more than one week before the deadline. The phenomenon is less prevalent with regard to the construction of latrines and PWS systems.

**Table 12: Distribution of committed WASH projects by commitment period and type (%)**

Number of days before deadline	[0d;7d]	[8d;15d]	[16d;30d]	31d and +	Total
Construction of boreholes	54.8	3.2	6.5	35.5	100.0
Construction of latrines	14.3	14.3	14.3	57.1	100.0
Construction of PWS systems	0.0	33.3	0.0	66.7	100.0
Total	43.9	7.3	7.3	41.5	100.0

Source: PETS 3 Cameroon, 2019

The proportion of uncommitted projects is low. All projects for the construction of latrines and potable water supply systems are committed. On average, 7.0% of borehole construction projects are uncommitted for an uncommitted budget equivalent to 6.8% of the allocated amount. The main reason for non-commitment is the non-completion of projects by contractors.

Some potable water supply projects (25.0%) or borehole construction projects (2.6%) did not start in 2017 even though they had already been committed in the same year. In contrast, all committed latrine construction projects started in 2017.

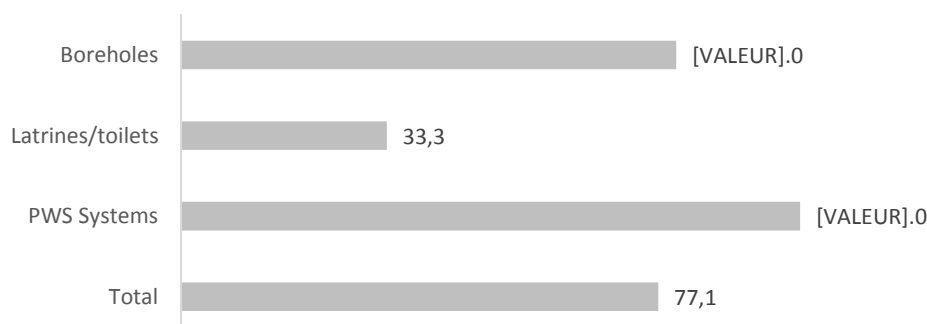
**Table 13: Percentage of committed investment projects (Wash) that did not start in 2017 by type**

	In % of projects	In % of budget
Boreholes	2.6	2.7
Latrines	0.0	0.0
PWS	25.0	33.0
Total	4.3	11.5

Source: PETS 3 Cameroon, 2019

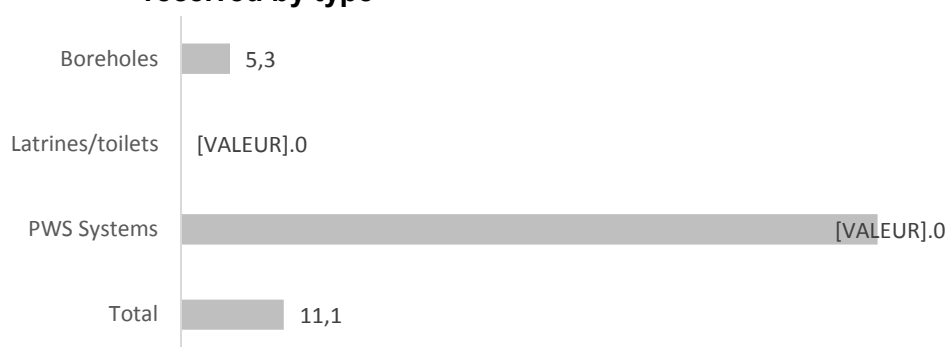
Nearly four committed projects out of five and whose work started in 2017 have been delayed. This proportion is slightly higher for construction of boreholes, potable water supply systems and much lower for construction of latrines.

**Graph 9: Percentages of committed investment projects (Wash) that started late in 2017 by type**



Source: PETS 3 Cameroon, 2019

All projects for which work began in 2017 had already received provisional reception and the latrine construction projects had already been definitively accepted. In contrast, up to the time when the data collection agents visited the project sites in the field, 11.1% of the projects had not yet been definitively received. For borehole construction projects, where the proportion is 5.3%, the reason is the low amount of bid bonds submitted by contractors. They no longer find any benefit in withdrawing the bid bonds. The low rate of bid bonds has an impact on the quality of projects carried out. Contractors have no interest in having their projects definitively received.

**Graph 10: Percentage of committed investment projects (Wash) that were not definitively received by type**

Source: PETS 3 Cameroon, 2019

After provisional reception, the projects can be used. No cases of non-use of projects for any reason were reported.

The average time between the signing of the contract and commitment is 92 days. This average is at least twice as high for potable water supply projects (189 days) and slightly less for borehole construction projects (86 days). All latrine construction projects are committed on the same day the contract is signed.

The average time between the signing of the contract and project start by contractors is 47 days. This time is slightly higher for the construction of boreholes (51 days) and latrines (89 days). For PWS systems, the start of project coincides with the signing of the contract. This time had a negative impact on the implementation rate of the investment budget in the WASH sector.

The average time from project start to project completion is 93 days. This average is slightly higher for PWS systems (189 days), lower for boreholes (62 days) and even lower for latrines (29 days).

**Table 14: Average time (in days) taken by the different stages of Wash project implementation**

	Between the signing of the contract and commitment	Between the signing of the contract and start of project	Between the start and end of projects	Between the provisional reception and final reception	Total (signing of the contract and final reception)
Boreholes	86	51	62	365	478
Latrines	0	89	29	6	124
PWS	189	0	189	0	189
Total	92	47	93	124	264

Source: PETS 3 Cameroon, 2019

The average time between the provisional reception and the final reception is 124 days. This time is even lower for construction of latrines (6 days) and much higher for construction of boreholes (365 days). Provisional and final receptions are virtually confused in the case of the construction of PWS systems.

**Table 15: Average time (in days) between the project start date in the service order and the actual date**

	START DATE-----SCHEDULED DATE		SCHEDULED DATE-----START DATE	
	%projects	Time taken	%projects	Time taken
Boreholes	46.7	0.6	53.3	-51
Latrines	66.7	0	33.3	-122
<b>PWS</b>	<b>100.0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>
<b>Total</b>	<b>55.0</b>	<b>0.4</b>	<b>45.0</b>	<b>-58</b>

For some projects, project begins (START DATE) before the scheduled date (SCHEDULED DATE) and for others it is the opposite. Depending on the case, the time between the effective start date and the scheduled date (**START DATE—SCHEDULED DATE**) or between the scheduled date and the actual start date (**SCHEDULED DATE—START DATE**) is calculated.

Source: PETS 3 Cameroon, 2019

Many contractors do not meet the contractual project start date. A good number of them (45.0%) start on average 58 days after this date in the service offer. The delay in project start is more prevalent in the construction of latrines (122 days on average). Nearly half of the borehole construction projects start on average one day before the scheduled start date and 51 days after for the other borehole construction projects. All PWS system projects start on time.

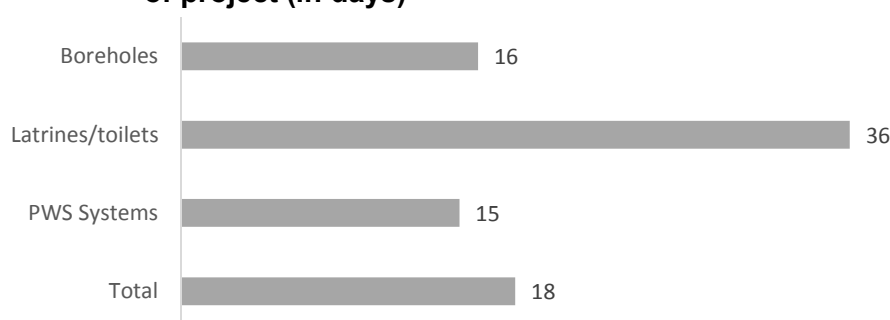
**Table 16: Average time between project end and end date in service order by type (in days)**

	END DATE-----SCHEDULED DATE		SCHEDULED DATE-----END DATE	
	%projects	Time taken	%projects	Time taken
Boreholes	20.0	8	80.0	-94
Latrines	66.7	18	33.3	-284
PWS	0.0	0	100.0	-41
<b>Total</b>	<b>22.9</b>	<b>10</b>	<b>77.1</b>	<b>-97</b>

For some projects, project begins (END DATE) before the scheduled date (SCHEDULED DATE) and for others it is the opposite. Depending on the case, the time between the effective start date and the scheduled date (**END DATE—SCHEDULED DATE**) or between the scheduled date and the actual start date (**SCHEDULED DATE—END DATE**) is calculated.

Source: PETS 3 Cameroon, 2019

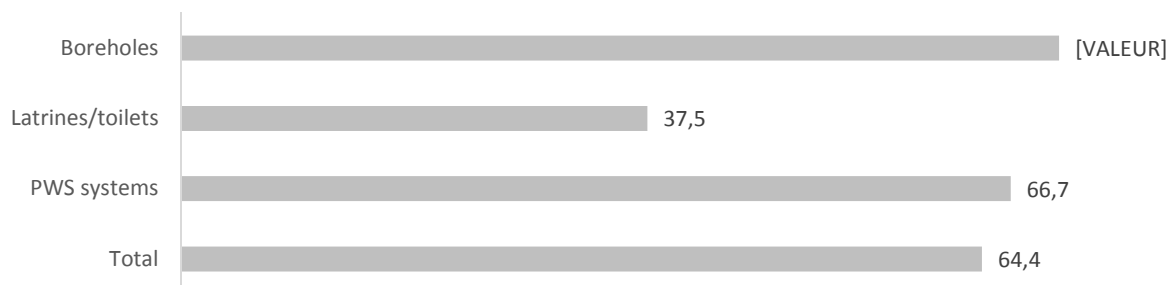
A little more than three contractors out of four (77.1%) do not meet the contract end date and complete the project on average 97 days after the scheduled date. The contractual completion dates for PWS systems are always exceeded by an average of 41 days. With regard to latrine construction projects, the completion date is 284 days later than planned. For borehole construction projects, the delay is approximately 94 days.

**Graph 11: Average time taken by Financial Controller to process commitment files by type of project (in days)**

Source: PETS 3 Cameroon, 2019

Globally, 64.4% of projects are processed by the Financial Controller for more than 72 hours. The average time observed is 18 days. It is 16 days for boreholes, 36 days for latrines and 15 days for PWS systems. This time is well beyond regulatory time. This proportion is slightly higher for hydraulic projects (respectively 70.6% and 66.7% for boreholes and PWS systems) and much lower for latrine construction projects (37.5%).

**Graph 12: Proportion of projects whose average time for processing of commitment file by the Financial Controller is greater than 72 hours (regulatory time) (in %)**



Source: PETS 3 Cameroon, 2019

For some projects (45.5%), commitment is made, on average, 22 days after provisional reception and for others (54.5%), commitment is made, on average, 126 days before provisional reception, in breach of regulatory provisions.

**Table 17: Average time (in days) from provisional reception to commitment by project type**

	PR-----CO		CO-----PR	
	%projects	Time	%projects	Time
Boreholes	46.4	24	53.6	-97
Latrines	33.3	19	66.7	-248
PWS	50.0	0	50.0	-321
<b>Total</b>	<b>45.5</b>	<b>22.2</b>	<b>54.5</b>	<b>-126</b>

For some projects, provisional reception (PR) triggers commitment (CO); for others, commitment (CO) takes place before the provisional reception (PR). Depending on the case, the time from PR to CO (PR-----CO) or from CO to PR (CO-----PR) is calculated.

Source: PETS 3 Cameroon, 2019

#### 4.2.4 From scheduling to payment for services

**Table 18: Budget implementation rate for investment projects (Wash) (in %)**

	Commitment basis	Scheduling basis
Construction of boreholes	97.5	95.4
Construction of latrines	100.0	100.0
Extension of PWS systems	99.9	99.9
<b>Total</b>	<b>98.1</b>	<b>96.9</b>

Source: PETS 3 Cameroon, 2019

It was observed that 75% of projects were scheduled well before provisional reception. In addition, the average time between the bill submission date and scheduling is 6 days for construction of boreholes; and for latrines, both dates are closer together. These practices are in breach of the regulations and are a dysfunction.

**Graph 13: Average time (in days) between bill submission date and scheduling by type of project**

Source: PETS 3 Cameroon, 2019

### 4.3 MAIN DIFFICULTIES ENCOUNTERED IN BUDGET IMPLEMENTATION FOR WATER-HYGIENE-SANITATION PROJECTS IN 2017

Budget implementation for water-hygiene-sanitation sector projects in terms of transferred resources faces a number of difficulties that have been identified through the data collected and interviews with the various project managers. These difficulties may be divided into three main categories: (i) Withdrawal of the various expenditure authorisations (EAs) by the various managers, (ii) Resources transferred for project completion, and (iii) Poor quality of some services.

With regard to coming into possession of the various expenditure authorisations, the main difficulty noted is the late arrival of expenditure authorisations at the devolved level. This difficulty can have serious consequences insofar as the withdrawal of expenditure authorisations by the various managers is a precondition for the beginning of the process that leads to contracting with contractors. In other words, without an expenditure authorisation, no Invitation to Tender can legally be advertised, etc. This situation is therefore likely to have a negative impact on the physical and financial implementation of the PIB projects.

With regard to the resources transferred for the implementation of projects, the main constraints identified are: (i) Insufficient resources transferred compared to needs, (ii) Late payment of bills to contractors.

The problem of insufficient financial resources is a general problem in all administrations because of the multitude of needs in the face of increasingly limited financial resources. This problem is most often solved through the maturation of projects and their prioritisation. At the level of the RLAs, Council Development Plans (CDPs) most often make it possible to prioritise investment interventions and thus make rational use of available financial resources.

Late payment of contractors' bills, although it may be result from the scarcity of financial resources, has also been identified as a cause of burdens. The main consequences described are most often: (i) Abandonment of the project sites by contractors, (ii) Lack of contractors for some projects, hence the unfruitfulness of some Invitations to Tender, etc.

In practice, Mayors have developed methods to circumvent, as far as possible, the difficulties encountered in the implementation of their investment budget. These mainly include the pre-financing of some activities and reinforcement of the monitoring of the implementation of projects in order to guarantee the quality of services. In some cases where the quality of projects is not good, some managers send summons or terminate contracts by official correspondence/information from the hierarchy.

#### **4.4 STRENGTHS AND WEAKNESSES IN THE MANAGEMENT OF FINANCIAL RESOURCES FOR THE WATER-HYGIENE-SANITATION SECTORS IN 2017**

##### **With regard to transparency**

Strength 1: All managers (Mayors) believe that it is necessary to be accountable for their management.

Strength 2: Absence of acts of corruption in the system of reception of expenditure authorisations for projects or to facilitate the financial implementation of projects managed with transferred resources.

Strength 3: Good knowledge of Mayors (managers) on investment projects managed with transferred resources.

Weakness 1: Absence of archives of project technical files.

##### **With regard to the tracking of management of public resources in 2017**

Weakness 1: Regarding the withdrawal of expenditure authorisations, advertisement and award of contracts, the deadlines of the various stages of contracting are often not met.

Weakness 2: Red tape in the preparation and transmission of reports on the management of resources transferred.

##### **Commitment and scheduling of expenditure**

Strength 1: Most managers withdrew their expenditure authorisations on time.

Weakness 1: Scheduling procedure does not seem to be respected by officials, pointing to non-compliance with the regulations in force.



## CONCLUSION

There are still many bottlenecks in the public expenditure system in the WASH sector. The third PETS survey identified some positive points in the public expenditure chain and some problems in the expenditure chain that may lead to inefficiencies in public expenditure at the local level.

With regard to the withdrawal of expenditure authorisations for WASH projects by Mayors, it appears that most EAs are withdrawn for all types of WASH projects monitored in this study. However, it has been observed that inefficiencies may occur in the budget implementation chain due to the fact that these expenditure authorisations do not always arrive on time. In addition, even when managers manage to withdraw expenditure authorisations for WASH projects at the beginning of the year, they tend to commit them a little bit later.

Moreover, although most managers stated, on a declarative basis, to hold archives on investment projects managed with transferred resources, the finding is that there are real problems with the availability of archives. This is true both for the technical files of WASH projects carried out and for the bundle of documents relating to budget implementation throughout its chain. This brings to light one of the main bottlenecks in the budget implementation chain identified in PETS 1 and 2, namely the inadequate dissemination of information, justified on the one hand by the lack of organisation of the information system concerning the keeping of public finance archives, and on the other by the absence of an instrument which obliges the various managers to communicate on budget implementation.

As regards the loss of resources, the study was unable to objectively identify/quantify the unjustified losses of financial resources which the various managers incur as part of budget implementation. All managers having stated that they had spent no money to take possession of their EAs or to implement their budget. It should be noted, however, that the Procurement Board tends to make, on behalf of the State, budgetary savings equivalent to an average value of 2.35% of the budget allocation, all taxes included, in payment appropriations for WASH projects.

With regard to the deadlines for implementation of budget and projects in the chain of implementation of the State budget, there is a particularly long processing time for files at the level of financial control. Globally, more than three WASH projects out of five had a processing time at the Financial Controller's Office of more than 72 hours. There was also a considerable loss of time between the signing of the contract and project start by WASH project contractors. The average time between the signing of the contract and project start by contractors was estimated at 47 days. A little more than three contractors out of four do not meet the contract end date and complete the project on average 97 days after the scheduled date.

## RECOMMENDATIONS

Dysfunctions observed and collected from the various actors make it possible to make recommendations for the improvement of public expenditure management at the local level. These recommendations concern aspects relating to the maintenance and timely dissemination of budget information, as well as governance in the implementation of WASH projects.

The following main recommendations are made:

- Make expenditure authorisations available as soon as possible;
- Take into account in the allocations, costs related to isolation/remoteness;
- Reduce delays in the conveyance of expenditure authorisations in isolated areas;
- Lighten the instruments/procedures for advertisement of Invitations to Tender/Contracts;
- Settle contractors' bills as soon as possible;
- Develop a standard template for preparation of the investment budget monitoring report at the level of councils and make it available to all actors, especially mayors;
- Promote within councils, the culture of archiving data on the entire system of implementation of public investment project related expenditure (from contract award to final reception);
- Strengthen the system of control and monitoring of the implementation of WASH projects at the local level, with emphasis on the compliance with all contractual provisions by contractors;
- Raise awareness among the managers of WASH projects (Mayors) on the need to promote the commitment of financial resources as soon as possible;
- Build the capacities of council staff involved in the monitoring of project implementation and reporting.

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4. Law No. 2016/018 of December 14, 2016 on the Finance Bill of the Republic of Cameroon for the 2017 financial year;

## APPENDICES

## Appendix 1: Summary table of the main indicators

No.	Indicators	Value (in 2017)
<b>Indicator of allocation and budget transparency</b>		
1.	Share of WASH PIB in PIB	4%
2.	Share of WASH PIB managed with transferred resources in the total PIB	13.9%
3.	Proportion of managers who deem it is necessary to report on their management	100.0%
4.	Share of the PIB allocated to latrine construction projects in the WASH PIB	1.5%
5.	Share of the PIB allocated to borehole construction projects in the WASH PIB	34.3%
6.	Share of PIB allocated to the PWS (Potable Water Supply) system construction/extension/completion projects in the WASH PIB	64.2%
7.	Proportion of mayors with documentation on investment projects managed with transferred resources	90.9%
8.	Proportion of WASH projects whose technical files are not archived at the council	13.8%
9.	Proportion of managers who reported spending in cash or in-kind to maintain the expenditure system	0.0%
<b>Tracking of management of public resources in 2017</b>		
10.	Proportion of expenditure authorisations of WASH projects that were withdrawn	97.6%
11.	Proportion of expenditure authorisations of WASH projects that were withdrawn in January	33.3%
12.	Proportion of expenditure authorisations of WASH projects that were withdrawn in February	56.7%
13.	Proportion of expenditure authorisations of WASH projects that were withdrawn in March	10%
14.	Proportion of WASH projects amounting to 5 million or more whose Invitation to Tender was advertised	97.0%
15.	Average time (in days) between Contract award and signing of the contract for completion of Wash projects	32
16.	Average time (in days) between Invitation to Tender and Contract award for completion of Wash projects	47
17.	Budget savings (%) made by the Procurement Board on investment projects (Wash) by project type (share of Payment Appropriations (PA) unused as part of completion of WASH projects)	2.35%
18.	Proportion of WASH projects committed in 2017 that started in 2017	95.7
19.	Proportion of WASH projects committed in 2017 that started after 2017	4.3%
20.	Proportion of WASH projects budget committed in 2017 and that started in 2017	88.5%
21.	Proportion of WASH projects budget committed in 2017 and that started after 2017	11.5%
22.	Proportion of (Wash) investment projects committed and started in 2017 with some delay	77.1%
23.	Proportion of (Wash) investment projects received definitively	88.9%
24.	Average time (days) between signing of contract and commitment	92
25.	Average time (days) between signing of contract and project start by contractors	47
26.	Average time (days) between signing of contract and final reception of projects by contractors	478
27.	Average time (days) between signing of contract and final reception of latrine projects	124
28.	Average time (days) between signing of contract and final reception of PWS (Potable Water Supply) system projects	189
29.	Proportion of projects whose contract start date is not respected	45%
30.	Average delay (days) in project start	58
31.	Proportion of WASH projects whose contract delivery date is not respected	77.1%
32.	Average time (in days) between project end and end date in the start-up service order (for projects that failed to meet the contract end date)	97
33.	Average processing time (in days) of commitment files by the Financial Controller	18
34.	Proportion of projects whose average time for processing of commitment files by the Financial Controller is greater than 72 hours (regulatory time)	64.4%
35.	Proportion of projects whose commitment is made before provisional reception	54.5%
36.	Investment project budget implementation rate (Wash) - commitment basis	98.1%
37.	Investment project budget implementation rate (Wash) - scheduling basis	96.9%
38.	Proportion of WASH projects scheduled before provisional reception	75%
39.	Average time (in days) between bill submission date and scheduling	6

## Appendix 2: List of stakeholders

### 1. Technical Group

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**FAR NORTH survey region****No. Name and forenames****Controllers**

- 1 BAYANG DIKWE Valérie
- 2 SACK III Hans
- 3 ABANDA NDJONO A.

**Interviewers**

- 1 FADIMATOU IBRAHIM
- 2 OUMMOL DOUBLA
- 3 GAMAHIN BINA H.
- 4 ASSAKAL Michael A.
- 5 DJENGUE Vanessa B.
- 6 SOUAIBOU
- 7 ABDOULAYE YAYA
- 8 SADOU SALI
- 9 AWE TAIWE ABRAHAM
- 10 MOUSSA SANDA OUMARA
- 11 ADAM MARBA
- 12 AZAFOUKAI ELVIS E.

**NORTH survey region****No. Name and forenames****Controllers**

1. DONGMO NGUEGANG Alexis T.
2. HOUARAI BACHIR
3. NEI Marcel



**Interviewers**

1. KODJOU FEUTSEU Mureille Jessica
2. OBAMA Delphin Aristide
3. TCHANGUE ZANFACK Estelle
4. NGO MBEY Rebecca
5. AKOUMBA OYANE Berthe
6. MANDENG MA MANGUELLE Boniface
7. TEUGANOU NGASSEU Blondel
8. SIAKA Michelle Sandra
9. ESSAMA EDZIMBI Régine Carole
10. KAMDEM Joseph Bosco
11. LABOWO NONGNI Christelle Victoire
12. NGADE TOUKO Ange Franky

**Interviewers**

1. BOOBIENE DOUBNE B.W.
2. DAYANG BOUBA
3. NDJOULA Pascale
4. TALLA NAOUSSI Lionel
5. ATEBA Athanase Joël
6. BADA YALLAH André
7. KEMGOUNG WAMBA Alban
8. YEDJIE DJELANG Fidèle
9. ABOUBAKAR MOUMINI
10. ALIOUM MOUSSA HAMADAMA
11. PAGORE MOUSSA Victor
12. SOBSOUBO DJONEMO Nephtali

**NORTH-WEST survey region**

**No. Name and forenames**

**Controllers**

1. LOLOH Mirabell
2. NSAME Pascal

**Interviewers**

1. OBAH ADENG Tracy Parker
2. Claude FONYUI SHAFE
3. Linda Nalova ESOWE
4. NDEH Francis
5. MIMMA Perpetua
6. NGEH Laura Senke
7. AWASUM NGWENETAH Linda
8. KERMO Basil WIRBA

**WEST survey region**

**No. Name and forenames**

**Controllers**

- 1 FAH Clément
- 2 TAGNE NOSSI

**Interviewers**

1. AZAMBOU CHOUNGMELE Pascal
2. NDASSI Franck Loic
3. NANDJOU SILTSA Vanick
4. MAHOP Loïs Salomé
5. MBIKOP TCHOUOMOU Raissa
6. NGUENANG
7. AHOUAMA Greg Steve
8. TOUAMOU YAMANGAM Edmond

**SOUTH survey region**

**No. Name and forenames**

**Controllers**

1. CHEUFFA Rostand
2. NTEP Puis

**Interviewers**

1. JOUANANG Roslin
2. NGUELE Gustave
3. ABOU'OU Marcelle
4. TSAGA Antoinette
5. OUENTCHEU Merlin
6. ABESOLO Angèle
7. GUIATEU Ida
8. NGOM Stéphane

**SOUTH-WEST survey region**

**No. Name and forenames**

**Controllers**

1. TAKANG Michael
2. LIAGA RIKOUADE

**Interviewers**

1. APAH Tobias
2. EPOSI Ngomba
3. ETA Georges
4. ETAH NWESE Ernest
5. ETTA Maureen
6. Julio HOMBO EBIA
7. MBANYI Cassandra
8. NKEMTEBA John
9. NYENTI Pamela
10. ZEBAZE Njuga Mba Kevin

**6. Computer data processing team**

<b>No.</b>	<b>Name and forenames</b>
1	DEFFO GOUOPE Guy Ferdinand
2	TCHAKOUTE NGOHO Romain
3	TAME DJOKAM Thierry
4	CHOUNDONG JIOFACK Diane
5	NGUENDJIO YOMI Aristide