



2023

Round Table Report from June 27, 2023



A publication of the African Regional Center for Endogenous and Community Development (CRADEC), in partnership with Tax Justice Network Africa (TJNA) and NORAD



www.cradec.org
www.taxjusticeafrica.net
www.norad.no

I. BACKGROUND AND JUSTIFICATION

Fiscal policy can be defined as the policy that a government implements to influence the country's economy by using its power to set state revenues and priorities in the allocation of public spending. In particular, it consists of using certain budgetary instruments (*public spending, public debt, tax levies*) to respond to changes in the economic situation.

In order to provide a framework for the definition of Cameroon's medium-term budget policy for all public finances, on 11 July 2018, the President of the Republic promulgated two important laws, namely: *Law N°2018/011 on the Code of Transparency and Good Governance in the Management of Public Finances in Cameroon* and *Law N°2018/012 on the Financial Regime of the State and Other Public Entities*. In fact, their particularity lies in the fact that they have introduced a certain number of reforms and innovations, including the introduction of the organisation of a Budget Orientation Debate (DOB) in Parliament at mid-year.

Paragraphs 1 and 2 of article 11 of the aforementioned law on the financial regime clearly stipulate that: "(1) ***Each year before 1 July, the Government sends Parliament the medium-term framework documents defined in article 10 above, together with a report on the macroeconomic situation and a report on the implementation of the budget for the current financial year. (2) On the basis of these documents and reports, Parliament shall hold a budget orientation debate in public session, but without a vote.***"

Article 14 of the law on the Code of Transparency and Good Governance in the Management of Public Finances provides further details on this debate. Paragraphs 1 & 2 state that: "(1) An annual budget calendar for the preparation of the State budget shall be drawn up and made public. This calendar shall include, in particular, within a reasonable period of time prior to the tabling of the Finance Bills, the publication by the Government of a report on its economic assumptions, its main budgetary guidelines and priorities over the medium term, as well as its main fiscal choices and the main budgetary risks for the coming year. (2) This report is debated in Parliament."

While the 2020 and 2021 DOB sessions had raised hopes of significant progress in parliamentary democracy in Cameroon, the July 2022 session demonstrated a series of weaknesses. The last DOB session to examine the substance of the 2023-2025 medium-term budgetary framework was convened on 05 July 2022 and was the subject of a scandal within the National Assembly and, by ricochet, the Senate. It gave rise to a certain indignation and many questions about the place and importance accorded to the DOB by the institutions and public authorities.

Indeed, these proceedings were the subject of a number of disturbances and disputes on the part of certain Members of Parliament who complained that the provisions relating to the time limit for the transmission of documents set out in Article 11 of the law on the financial regime had not been complied with. Neither the prior transmission of the documents concerned nor their prior examination by the Finance Committee in accordance with the rules of procedure of the National Assembly had been respected; the documentation had been made available only one (01) hour before the start of proceedings. Such a situation or practice was therefore illegal and in contradiction with the spirit and objectives of the law, thereby undermining the whole point of Parliament's participation upstream of the budgetary process.

For this reason, CRADEC, as part of the implementation of the project "***Strengthening Tax Justice in Cameroon***" financed by the Norwegian Development Agency (NORAD) with the support of Tax Justice Network Africa (IJNA), has engaged various stakeholders to improve the

legal framework for the preparation, conduct and exploitation of the results of the DOB on 27 June 2023 at La Falaise Hotel, Yaoundé..

II. MAIN OBJECTIVE OF THE ROUND TABLE

The main objective of the Round Table was to urge the decision-makers involved in the preparation, conduct and exploitation of the DOB to improve the legal framework for an effective and efficient parliamentary debate on responsible budgetary guidelines; and to propose oral questions to parliamentarians for adoption in order to permanently guarantee macroeconomic stability and, consequently, overall economic equilibrium.

More specifically, the aim was to:

- Present and share the issues and challenges of the DOB legal framework in relation to inclusiveness, effectiveness and efficiency;
- To exchange reference frameworks and experiences of good practice;
- Formulate concrete recommendations and proposals to the various actors involved in implementing the DOB on policy orientations to strengthen its legal framework and promote active and meaningful citizen participation in the budgetary process in Cameroon;
- Formulate concerns to parliamentarians in relation to the preparation of the 2024 Finance Bill in order to provide input for the oral question session during the Budget Orientation Debate (DOB) of the June 2023 session.

III. EXPECTED RESULTS

A plea is formulated and adopted by the stakeholders on the basis of the proposals arising from the critical reading of the legal framework governing the DOB and oral questions are adopted by the Members of Parliament.

IV. PROCEEDINGS OF THE ROUND TABLE

In accordance with the ToR, the Round Table featured an introductory session and discussion sessions on the strategic objectives. It was conducted in a convivial atmosphere, encouraging constructive reflection to achieve the expected results.

❖ Introductory session

Welcome and opening of proceedings

The opening session was punctuated by three (03) events, namely:

- The singing of the National Anthem led by Ms Audrey Enengbine from CRADEC;
- Welcome and presentation of the objectives and programme of the Round Table by Mr Mballa Mballa Jean, Executive Director of CRADEC, Lead Member of the CSO Consortium on Budget Governance;
- The opening speech of the Round Table by Senator NGAYAP Pierre Flambeau, Representative of the Parliamentarians of the Platform Parliamentarians/CSOs and Representative of the African Parliamentary Network on Illicit Financial Flows - APNIFFT Cameroon, understood as the Caucus of Cameroonian Parliamentarians on Illicit Financial Flows. The spokesperson for the Parliamentarians recognised the need to strengthen collaboration between CSOs and Parliamentarians in the context of new issues such as the Budget Orientation Debate and expressed the wish of his peers to emerge from this meeting better equipped for an inclusive, effective and efficient Budget Orientation Debate 2023 in Cameroon.



❖ Presentation of the analysis of the DOB legal framework in Cameroon





A. Context and issues of the study

The following texts govern Cameroon's budgetary process and have introduced a number of reforms and innovations, including the introduction of a Budget Orientation Debate (DOB) within Parliament:

- i. Public finance governance reform in July 2018 :
- ii. Law N°2018/011 on the Code of Transparency and Good Governance in the Management of Public Finances in Cameroon
- iii. Law N°2018/012 on the Financial Regime of the State and other public entities

The 1st DOB meeting was held in June 2019. It was open to the public:

At the last DOB (05 July 2022), a number of weaknesses were highlighted, in particular:

- i. Failure to comply with the provisions relating to the prior transmission of documents to Members of Parliament (01 hour before the session);
- ii. There was no debate as such.

B. Objectives & methodology

• Objectives

Legal mapping of the DOB to highlight:

1. strengths and opportunities;
2. the limitations and threats of laws and decrees, stakeholders, beliefs and practices; and
3. formulate proposals for solutions to ensure that the DOB is inclusive, effective and efficient.

- **Methodology**

- ✓ Documentary research on the national legal framework governing the financial regime, the budgetary process, the Budget Orientation Debate and the workings of Parliament;
- ✓ Documentary research into the budget process and the practices of the DOB;
- ✓ Interviews with key stakeholders in the Budget Orientation Debate;
- ✓ Analysis of legal provisions, facts, practices and information gathered.



C. RESULTS OF THE STUDY:

1) Presentation of the DOB legal framework

The DOB is governed by the following texts:

- Directive N° 01/11-UEAC-190-CM-22 of 19 December 2011 on CEMAC Finance Laws
- Law N°2018/011 on the Code of Transparency and Good Governance in the Management of Public Finances in Cameroon;
- Law N°2018/012 on the Financial Regime of the State and other Public Entities;
- Law N°2014/016 of 09 September 2014 to lay down the Rules of Procedure of the National Assembly in Cameroon;
- Law N°2013/006 of 10 June 2013 to lay down the Rules of Procedure of the Senate;
- **Decree N°2019/281 of 31 May 2019 to set the State budget calendar;**
- Decree N°2021/0080/PM of 27 January 2021 on the creation, organisation and functioning of the Interministerial Committee on Macroeconomic and Budgetary Framework.
- **The national budget is structured around four (04) main phases: preparation, framing, detailed preparation and finalisation and approval.**

2) Description of the budget process

- **Preparatory phase**

Phase	Activity	Responsible actor	Date	Objective
Preparatory phase	- Activity review - Preparation of an activity review report	The programme managers, supported in this task by the management controllers	Before 28 February of year N	- Assess the relevance and consistency of activities with programme and strategic objectives; - Examine the realism of budgeted activities; - Identify activities to be programmed or reprogrammed in the Medium Term Expenditure Frameworks (MTEF) of constitutional bodies, ministerial departments and other public entities;
	Transmission of the activity review report to the Ministry in charge of programming and the Ministry in charge of finance		By 28 February of year N at the latest	- Assess the appropriateness of including new activities in the MTEFs and in the budgets of ministries and institutions in order to take into account changes in strategic orientations
	- Public Investment Project Review - Public Investment Project Review Report	Under the supervision of the Head of the institution concerned, within the ministries and institutions initiating the project, by the programme managers in collaboration with the project managers	Before 31 March of year N	- Improve the formulation, financing and implementation of public investment projects; - Verify the maturity of new public investment projects, with a view to preparing a list of projects with maturity visas and likely to be included in the MTEF and in the budget for the year N+1
	Transmission of the public investment project review report to the Ministries in charge of public investment and finance		By 31 March of year N at the latest	
	- Performance Review - Performance review report	The programme managers, supported in this task by the management controllers	Before 31 March of year N	- To take stock of the achievement of the objectives set in year N-1, with a view to identifying discrepancies and proposing corrective solutions to optimise the management of the programme during year N+1; - Consists in assessing the performance of the programme in relation to the execution of the budget, comparing the results with the forecasts and preparing the new orientations for achieving the planned objectives.
	Transmission of the Annual Performance Report to the Ministries in charge of finance and programming		By 31 March of year N at the latest	

- **Macroeconomic and budgetary framing phase**

Phase	Activity	Responsible actor	Date	Objective
Macroeconomic and budgetary framing phase	Development of initial three-year expenditure projections, also known as Medium Term Expenditure Frameworks (MTEFs)	Constitutional bodies, ministerial departments and other public entities	Before 15 April of year N	- Aim to present at the beginning of year N, the evolution over three (03) years of the expenditures of the constitutional organs, ministerial departments and other public entities - Consist of the elaboration each year of MTEFs by the constitutional organs and ministerial departments, based on the projections of the second year of the MTBF produced in year N-1 and covering the years N to N+2
	Transmission of initial three-year expenditure projections		By 15 April of year N, to review, verify and validate, with a view to producing the MTBF for years N+1 to N+3	
	Preparation of the macroeconomic framework	Interministerial Committee on Macroeconomic and Budgetary Framework created by Decree No. 2021/0080/PM of 27 January 2021 on the creation, organisation and functioning of the said Committee	The first version by 31 May of each year	- Consists of updating the closing forecasts of the macroeconomic aggregates for year N; - Consists of producing forecasts for the three years N+1, N+2 and N+3 of these same aggregates; - Consists of determining the various resources and uses that the Government may have during this period.
	Development of the Medium-Term Budgetary Framework		Validated at a session of the Cabinet held no later than 10 June of year N	Consists of the breakdown over three (03) years of estimated revenue and expenditure according to the economic, administrative, functional or programmatic classifications defined by the regulations in force
	Holding of the Cabinet meeting	Prime Minister and other ministries	By 10 June of year N at the latest	Validation of the Medium Term Budgetary Framework
	Transmission to Parliament of the : - Macroeconomic Framework Document - Budgetary framework document		By 20 June of year N at the latest	Preparation and organisation of the Budget Orientation Debate
	Holding of the BOD	Parliamentarians & Government	In June before the budget session	
	Production of the final version of the medium-term state budget framework	Interministerial macroeconomic and budgetary framework committee	Following the BOD	
	Dissemination of the presidential circular on the preparation of the state budget	Presidency of the Republic	By 25 June of year N at the latest	
	Communication of the three-year expenditure envelopes to the heads of constitutional bodies, ministerial departments and heads of public entities.	Prime Minister, Head of Government, on the proposal of the Minister in charge of Finance	Following the holding of the BOD	
	Updating their initial three-year expenditure plans for the years N+1, N+2 and N+3 to the Ministry in charge of planning and the Ministry in charge of finance	Constitutional bodies, ministerial departments and officials of public entities	As soon as the Prime Minister has notified the three-year expenditure envelopes and before 15 July	
	Transmission of their MTEFs for years N+1, N+2 and N+3 to the Ministry in charge of programming and to MINFI		By 15 July of year N at the latest	
	Organisation of the Enlarged Budget Programming Conferences and associated performance	Under the joint supervision of the ministries in charge of programming and finance	31 July of year N	Examine the N-3 to N-1 achievements and N+1 to N+3 projections of the central administration budget, the evolution of allocations, as well as the evolution of revenues and expenditures by major masses of the economic classification, by function and for each constitutional body, for each ministerial department or any other public entity
	Organisation of public consultations		By 15 July of year N at the latest	Gathering the opinion of stakeholders, in particular economic actors, on the new fiscal and non-fiscal measures to be introduced in the N+1 draft Finance Law
Update of the macroeconomic and budgetary frameworks	Interministerial macroeconomic and budgetary framework committee	By 15 August of year N at the latest	Supervising budget conferences and arbitration work	

3) What are the findings?

- **Definition of the DOB**

- Discussion held in preparation for the budget and organised within Parliament (National Assembly and Senate) between the latter and the executive with a view to providing an informed and justified orientation for national budgetary policy over the medium term;
- It takes place in the second phase of the budgetary process, well before the actual adoption of the national budget;
- Innovation: Previously, in the budgetary procedure, Parliament only intervened when the Finance Bill was sent to it for examination and adoption within a constrained time and institutional framework.

- **The DOB: A triple opportunity**

i. **An opportunity to increase the level of participation by Parliament (direct) and citizens (indirect)**

- Opportunity to intervene and have a say upstream in the definition of national budgetary policy:
 - Documents received by 20 June at the latest (at least 10 days before);
 - Can organise investigations to understand the direction proposed by the executive;
 - May consult and hear the concerns of the people they represent.
- A look at the advantages of organising these parliamentary consultations:
 - Create a public forum or space for interested parties (citizens, public and private organisations, CSOs, etc.) to present and explain their recommendations on the priorities to be included in the next budget;
 - Allow parliamentarians to submit a written record of public views for consideration by the Ministry of Finance and others; and
 - Strengthen the representative function of parliamentarians by providing a forum to seek and hear the views of the above stakeholders.

ii. **Contributes to the effectiveness of the right of parliamentarians and citizens to information**

- Law on the State's financial regime: Documents made available to Parliament - Medium-term Economic and Budgetary Planning Document (DPEB)
 - Medium-Term Budgetary Framework ;
 - Medium-Term Expenditure Frameworks ;
 - Report on the macroeconomic situation ;
 - Report on the implementation of the budget for the current financial year.

The DPEB:

- contains all the information needed to assess the strategic options and budgetary guidelines adopted for the conduct of the nation's economic and social development policy over a given period in accordance with the National Development Strategy (SND30);
- Provides parliamentarians and the general public with precise and detailed information on the country's financial situation;
- Enables parliamentarians to be better prepared to take ownership of the macroeconomic assumptions underlying the draft budget under preparation.

iii. **Contributes to the accountability of parliamentarians to citizens**

- ***The role/function of parliamentarians is to:***
 - Represent the people

- Oversee government action through oral or written questions and by setting up committees of enquiry into specific matters (Constitution)
- By virtue of their mandate from the people, parliamentarians have a responsibility to:
 - Ensure that the interests of citizens are effectively protected both in the definition of policies and laws and in government actions
 - Be accountable for their mandate

Thus:

- ✓ The DOB helps to ensure that the budget guidelines proposed by the executive will actually contribute to the well-being of citizens and the State.
- ✓ Consultations enable an account to be given of what has been done in year N-1 and what is planned for year N in preparation. The public can therefore begin to be made aware of future changes.

4) Breaches of the law

- **Non-compliance with the calendar (pre and post DOB)**

The DPEB: to be submitted by 20 June of the current year at the latest

Planned activity	Year concerned	Practices
Preparation of the medium-term macroeconomic and budgetary frameworks by 20 June of the current year	2021	The DPEB was transmitted to Parliament on 02 July 2021, about two weeks after the deadline and six days before the debate.
	2022	The DPEB was transmitted to Parliament on 05 July 2022, one hour before the scheduled opening of the works, i.e. two weeks after the prescribed deadline
Circulation of the presidential circular on the preparation of the state budget by 25 June of the current year.	2021	The presidential circular on the preparation of the state budget was issued on 30 August 2021, about one month after the prescribed deadline ⁵ .
	2022	The presidential circular on the preparation of the state budget was issued on 23 August 2022, about one month after the prescribed deadline ⁶ .

- **Failure to respect the principle of debate advocated by the law**

Total absence of any debate at the DOB in June 2022

However:

- This is an opportunity for Members of Parliament to familiarise themselves with the macroeconomic assumptions underlying the 2022 draft budget currently being prepared.
- This is the place for them to give their assent to the Government's budgetary policy choices.
- According to MINFI (collection entitled "Les Essentiels de la réforme"): the discussions that form the basis of the DOB are part of the "*major meetings that will mark the country's budgetary life*" because it is the place for Parliament to "*give its opinion on the current budgetary management and on the projections of the State's financing capacities for the future*".
- These discussions will lead to resolutions that take into account the expectations and needs of the citizens that parliamentarians represent.

- **Violation of parliamentarians' right to information and participation**

According to Article 13 of the July 2018 Transparency Code Act: "(2) Members of parliament have a right to information and communication without reservation on all aspects relating to the management of public funds."

The above-mentioned late transmission significantly and fundamentally hinders their ability to obtain information on the past and planned management of public funds and to give their opinions in an informed manner.

5) The impact of these violations and illegalities

The impacts of these violations and illegalities are numerous:

- **Loss of credibility and trust**

By violating their own texts, including the constitution, the message and example sent by the institutions concerned are strongly negative. The institutions and the laws they produce lose all credibility. This shows that the texts are not drawn up in the interests of the people who have to apply them.

- **Weakening of parliamentary control**

According to MINFI in the collection "Les Essentiels de la Réforme", the State's intention in the 2018 reform was for this control to begin from the preparatory phase of the Finance Act through the DOB. The absence of the debate and its preparation annihilates and runs totally counter to the spirit of the 2018 reform, which makes the Constitution effective. According to the CEMAC guide to the CEMAC Finance Law Directive, in order to achieve this objective of strengthening parliamentary control, Parliament must have the information it requires, the means necessary to verify the consistency and quality of the assumptions made by the Government, and the will to seize this moment.

- **Weakening of parliamentary representation**

Articles 15 and 20 of the Constitution state that Members of Parliament ("Deputies and Senators") represent the nation as a whole and decentralised territorial collectivities ("DTCs") respectively. Preventing them from playing their supervisory role therefore contributes to weakening or hindering the effectiveness of their rights and powers of representation, which are nonetheless conferred by the supreme national standard that is the Constitution.

- **Impact on parliamentarians' accountability to citizens**

The responsibility entrusted to Members of Parliament to represent the people goes hand in hand with a duty to be accountable. By not allowing elected representatives to express their views on the budget proposed by the executive, they are unable to clarify for citizens either their positions on the political priorities envisaged by the executive, or the direction chosen by the executive itself.

- **Impact on collaboration and synergy between institutions**

Collaboration and synergy between the institutions are being threatened or even destroyed insofar as one of the powers (the executive) has muzzled and hindered the other (the legislature), preventing it from fully playing its role in the common pursuit of the desired transparency and good governance.

6) Factors conducive to these violations and illegalities

➤ The absence of a specific and precise legal framework for the DOB

Examination of the texts establishing the DOB does not provide answers to the following questions:

- When should it start? How many days before the actual parliamentary session is the DOB?
 - What should parliamentarians do once they have received the documents from the executive?
 - How many day(s) should the DOB last?
 - What is the specific procedure for the DOB?
 - What is/are the particularity (ies) of the DOB compared with other occasions for debate between the executive and members of parliament (e.g. parliamentary sessions)?
 - What is/are the particularity (ies) of the DOB in relation to other plenary debates in the two chambers?
 - What deliverables are expected, particularly in terms of documents (report, minutes, deliberations, etc.)?
 - What happens to the results of the DOB?
- It should be noted that:

- The law does not deal specifically with the DOB: it's a matter of guesswork;
- Following discussions with Members of Parliament, the following information is provided on the preparation and conduct of debates and the impact of the DOB:

Preparation:

- Transmission of documents before 20 June for the preparation of the Budget ;
- The rules of procedure and the reforms do not describe (even in a non-exhaustive manner) the role or the specific tasks that Members of Parliament must carry out in order to prepare the DOB

The debates:

- The conduct of the Oral Questions is governed by internal regulations;
- These rules predate the reforms, which explains the weaknesses and discrepancies that emerge from these questions.

Example: It is not allowed to ask questions again if the answers are not satisfactory

After the DOB:

- A report is produced containing the recommendations arising from the various discussions.
- The law makes no binding provision for this, let alone a follow-up tool or mechanism, to ensure that the resolutions and recommendations resulting from the DOB are actually taken into account in the respective budgets of the members of the government.
- 5 months later at the November session, parliamentarians are obliged to use their memories to recall, for those who manage to do so, what had been retained in relation to this or that aspect

➤ The unacknowledged importance of the DOB in the budgetary process

There was no debate at the last DOB in 2022.

This reveals a legal vacuum in this case. In fact, the current legal framework makes no mention of the absence of a debate. As regards Oral Questions, there is no guarantee of obtaining answers to these questions, especially given the time limit. Despite the absence of a debate, the budgetary process followed its usual course as if nothing unusual had happened, proof of the low importance that the institutions attach to the DOB in the budgetary process in Cameroon.

Is this not a budget that could be described as "tainted by illegality"?

Following the presentation of the results of this analysis of the DOB's legal framework and the ensuing discussions, **the following recommendations were adopted:**

- **To the Government:**

- Produce reports after each DOB to gather information on the discussions and recommendations; avoid redundancy during the various and successive debate sessions and report back to the people;
- Evaluate the DOB in order to measure the extent to which parliamentarians' concerns and recommendations have been taken into account. This evaluation will make it possible to identify areas requiring improvement and to guarantee better implementation of the decisions taken during the DOB;
- Implement a tool for monitoring budgetary provisions to ensure rigorous and transparent monitoring of the allocation and use of planned financial resources;
- Comply with the deadlines set by Decree No. 2019/281 of 31 May 2019 concerning the State's budget timetable;
- Comply with the objectives of public finance reform in the CEMAC zone and in Cameroon;
- Draw up a specific legal text governing the DOB, specifying the date on which it is to be held and the roles of the various parties involved in preparing, holding and monitoring the results of the DOB.

- **To Parliament :**

- Establish appeal mechanisms in the event of illegality or procedural error in the implementation of the budgetary process;
- Update the parliamentary Standing Orders (National Assembly and Senate) to incorporate the innovations and objectives of public finance reform.
- Set up a tool or mechanism for monitoring compliance, recommendations and the conclusions of the DOB.
- Organise pre-budget parliamentary consultations with citizens to explain and enable them to participate in the new budget guidelines before and after they are adopted.

- **To CSOs :**

- Organise pre-DOB sessions well in advance of the DOB session in order to better prepare discussions, encourage informed participation by stakeholders, and formulate concrete recommendations and proposals to be incorporated into the budget guidelines.
- Advocate for a better framework for the DOB to ensure that it is effective, inclusive and efficient;
- Strengthen collaboration and coordination between the various CSOs to promote a collective voice and strengthen the impact of their actions in the budget process.
- Conduct public awareness and education campaigns on the role and importance of the DOB, in order to promote active and informed citizen participation.

- Develop tools and mechanisms for monitoring the use of financial resources allocated in the budget, with an emphasis on transparency and accountability.
 - Strengthen the capacity of CSOs in budget analysis and advocacy, to enable them to exert greater influence on budget decisions.
- **To the Media :**
 - Increase media coverage of the budget process and the DOB, emphasising transparency, accountability and impact on the public.
 - Promote investigative journalism and in-depth analysis to highlight the issues and implications of the proposed budget guidelines.
 - Establish partnerships with CSOs and other key players to strengthen collaboration in monitoring and disseminating relevant information on the DOB.
 - Raise citizens' awareness of budgetary issues and encourage their active participation by providing clear and accessible information on the budget process.
 - **To all Citizens:**
 - Take a greater interest in the budget processes by:
 - ✓ Participating in the DOB as they are open to the public;
 - ✓ Questioning their parliamentary representatives throughout the budget process.

❖ Proposals for Oral Questions

The Members of Parliament, CSOs and the media attending the Round Table formed working groups to consider proposals for Oral Questions along the following lines:

Group 1



Group 2



- **Budgetary policy and public services**

In the absence of the various Settlement Laws since 2021, and while the 2024 budget is being prepared, we have just gone through three (03) years corresponding to the cycle of Programme Budget projects. In addition, we have no recent official public policy evaluation document.

On 02 June 2023, the President of the Republic signed the Amending Ordinance for the 2023 Budget. The salient point is the remarkable importance of debt servicing, which has an impact on all budgetary activity. At the same time, tax pressure is increasing, especially on the poor and local SMEs. In line with the National Development Strategy 2020-2030 ("SND30"), particularly with regard to directing 60% of public procurement towards local businesses, in such a context:

- 1) What is the real impact of the Budget Orientation Debate?
- 2) What concrete measures have been taken to alleviate the plight of the working classes who are struggling with the dizzying rise in the cost of basic necessities and the discontinuation of fuel subsidies?
- 3) Cameroon is the scene of a high recurrence of cholera, which is affecting vulnerable populations. What budgetary measures are being taken to curb this phenomenon?

- **Extractive industries**

Cameroon is firmly set on the road to emergence by 2035, with the SND30 reference framework setting out priorities for development and growth, particularly in the extractive industries sector. We note the involvement of several extractive companies paying royalties to the government, transparency initiatives such as the EITI and the Kimberley Process, as well as the challenges linked to the Energy Transition. We also note the precarious situation of local communities, the presence of children on mining sites, the anarchic employment of local people, particularly women, the low allocation of sub-national transfers by the State to local communities, the destruction of the

environment and the failure to rehabilitate many mining sites, as well as the failure of the Petroleum Code to take account of royalties. As a result:

- 4) What measures has the government taken to ensure fair and transparent taxation in the extractive sector, and how are these measures budgeted for and implemented to ensure that extractive companies contribute adequately to public revenues?
- 5) How does the government plan to allocate budgetary resources to strengthen the capacity of regulatory bodies and tax departments responsible for overseeing and collecting revenues from the extractive sector, in order to prevent tax evasion and improve the management of natural resources?
- 6) What practical steps have been taken to promote transparency in the extractive sector, in particular through the disclosure of contracts, company payments and beneficial owners, and how are these steps supported financially and integrated into tax policies?
- 7) How does the government intend to assess the impact of tax incentives and exemption regimes applied in the extractive sector, in terms of revenue generation, local development and environmental sustainability, and what specific actions are planned to improve the effectiveness and accountability of these regimes?
- 8) What measures are envisaged to strengthen international cooperation on taxation in the extractive sector, in particular as regards automatic exchange of information, combating cross-border tax evasion and promoting higher international standards of tax transparency?
- 9) In the context of global environmental and climate challenges, how does the government plan to promote green taxation in the extractive sector in order to reduce negative environmental impacts and promote a just transition to more sustainable practices?

- ***Illicit financial flows in the trade of strategic raw materials in Cameroon***

Cameroon is committed to attracting investors by adopting an approach based on the fight against corruption, budget transparency and good governance. However, several reports and analyses reveal significant financial losses caused by falsification and false invoicing, as well as corruption in the awarding of raw materials trading contracts to international companies.

In 2022, the Swiss commodities trading giant Glencore was found guilty of corruption in several countries, including Cameroon. This highlighted the need for our country to strengthen its legal and institutional arsenal in the fight against corruption and the award of public contracts, despite its membership of the EITI, an initiative aimed at promoting transparency and the fight against corruption. This being said:

- 10) What concrete measures has the Government taken to combat illicit financial flows in the trade of strategic raw materials in Cameroon, and how are these measures integrated into the State budget for the current year?
- 11) What measures is Cameroon/Government taking to curb upstream corruption in the extractive industries sector and in the award of public contracts?
- 12) What specific measures have been put in place to guarantee transparency and the identification of the beneficial owner in public contracts, and how are these measures budgeted for and integrated into the anti-corruption action plan?
- 13) What control and verification mechanisms are in place to ensure the integrity and compliance of public procurement procedures, and how are these mechanisms funded and strengthened to detect potential corruption?
- 14) What concrete actions are undertaken to promote citizen participation and the denunciation of acts of corruption in public procurement, and how are these initiatives financially supported and integrated into awareness-raising and capacity-building plans?
- 15) Cameroon is now one of the countries under surveillance for money laundering. What does the Government intend to do to solve this problem?

Conclusion:

The Round Table meeting held on 27 June 2023 highlighted the shortcomings and opportunities for improving the budgetary process, particularly in the context of the Budget Orientation Debate. The recommendations put forward aim to strengthen transparency, inter-institutional collaboration and citizen participation, in order to guarantee responsible budgetary guidelines that are in line with the country's development needs. It is essential that the government, parliament, CSOs and the media work together to implement these recommendations and promote a more inclusive, transparent and efficient budget process in Cameroon.