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MINISTERE DE LA DECENTRALISATION
ET DU DEVELOPPEMENT LOCAL



REPUBLIC OF CAMEROON

Peace – Work – Fatherland

MINISTRY OF DECENTRALIZATION
AND LOCAL DEVELOPMENT



REPORT ON LOCAL FINANCE FOR 2021-2022 PERIODS

February 2026 Edition

REPUBLIC OF CAMEROON

Peace-Work-Fatherland

**REPORT ON LOCAL FINANCE FOR
2021-2022 PERIODS**

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For further information, kindly contact: Ministry of Decentralization and Local Development/Ministère de la Décentralisation et du Développement Local

Albert Ateba Ebe Street, Nlongkak Yaounde;

Phone: +237 222 213 992; **Fax:** +237 222 213 992

Website:

Email address: contact@: www.minddevel.gov.cm ;

Facebook: minddevel;

Twitter: minddevel1





His Excellency Paul Biya,
President of the Republic of Cameroon

“...Thus, after holding the Major National Dialogue, we have continued to accelerate and deepen decentralization. Regions, as regional and local authorities, were set up this year and are beginning to find their feet. The North-West and South-West Regions have been granted special status to reflect their cultural and language specificities. Overall, regionalization is being implemented countrywide and contributes towards increasing our fellow citizens' participation in the management of local affairs. These democratic strides very clearly demonstrate that our country is irreversibly and resolutely engaged in the methodical perfection of its democratic process, in order to further meet the legitimate aspirations of the Cameroonian people.

In all circumstances, we must promote constructive and regular dialogue between the various sociological components of the Republic in order to mobilize them for our country's emergence...”

(Excerpt of Speech by H.E. Paul BIYA, President of the Republic of Cameroon, on 31 December 2021)



Chief Dr Joseph Dion Ngute,
Prime Minister, Head of Government,
President of the National Decentralization Board



Mr Georges ELANGA OBAM,
Minister of Decentralization and Local Development

ACRONYMS AND INITIALISMS

BFR	Working capital requirements
BUCREP	Central Bureau of the Census and Population Studies
CA	Contracting authority
CAC	Additional council tax
CAF	Self-financing capacity
CAMWATER	Cameroon Water Utilities Corporation
CC	City council
CDF	Common Decentralization
CIPM	Internal Tenders Board
CODEFIL	Divisional Committee on Local Finance
CONAFIL	National Committee on Local Finance
DAO	Invitation to tender document
DCA	Delegated contracting authority
DFL	Department of Local Finance
DGB	Directorate General of the Budget
DGI	Directorate General of Taxation
DGTCFM	Directorate General of the Treasury, Financial and Monetary Cooperation
DTA	Motor vehicle stamp duty
DTP	Advertising stamp duty
FEICOM	Special Council Support Fund for Mutual Assistance
FL	Finance Law
GESP	Growth and Employment Strategy Paper
GOA	Fund General operating allocation
HYSACAM	Cameroon Hygiene and Sanitation Company
ICSP	Council taxes subject to equalization
MINAC	Ministry of Arts and Culture
MINADER	Ministry of Agriculture and Rural Development
MINAS	Ministry of Social Affairs
MINAT	Ministry of Territorial Administration
MINCOMMERCE	Ministry of Trade
MINDDEVEL	Ministry of Decentralization and Local Development
MINEDUB	Ministry of Basic Education
MINEE	Ministry of Water Resources and Energy
MINEFOP	Ministry of Employment and Vocational Training
MINEPAT	Ministry of Economy, Planning and Regional Development
MINEPDED	Ministry of the Environment, Nature Protection and

	Sustainable Development
MINEPIA	Ministry of Livestock, Fisheries and Animal Industries
MINFI	Ministry of Finance
MINFOF	Ministry of Forestry and Wildlife
MINHDU	Ministry of Housing and Urban Development;
MINJEC	Ministry of Youth Affairs and Civic Education
MINMAP	Ministry of Public Contracts
MINMIDT	Ministry of Mines, Industry and Technological Development
MINPMEESA	Ministry of Small and Medium-sized Enterprises, Social Economy and Handicrafts
MINPROFF	Ministry of Women's Empowerment and the Family
MINSANTE	Ministry of Public Health
MINSEP	Ministry of Sports and Physical Education
MINTOUL	Ministry of Tourism and Leisure
MINTP	Ministry of Public Works
NSIF	National Social Insurance Fund
NSIF	National Social Insurance Fund
PF	Public finance
PNDP	The National Community-driven Development Programme
RFA	Annual forestry levy
RLA	Regional or Local Authority
SC	Subdivisional council
TDL	Local development tax
TFP	Technical and financial partners;
TVA	Value-added tax
UCCC	United Councils and Cities of Cameroon

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FOREWORD

With a view to improving the living conditions of the population and promoting socioeconomic development, the State is committed to providing new impetus to Regional and Local Authorities. With this in mind, decentralization and local development were included as a major focus of Pillar 4 of the National Development Strategy 2020-2030 (NDS30).

At the heart of the issue of local development and economic growth, Regional and Local Authorities interact with the Government through the exercise of the powers transferred to them and the management of local finances, with a view to providing the best possible response to the needs expressed at grassroots level.

In the wake of the Great National Dialogue and thanks to Law No. 2019/24 of 24 December 2019 to institute the General Code of Regional and Local Authorities (GCRLAs), the legal framework applicable to councils and regions knew significant changes, such as the election of city mayors in city councils, the establishment of regions and the granting of special status to the North-West and South-West regions.

Concerning local finance, every effort has been made to improve the management of RLAs, notably by strengthening the regulatory framework, optimizing revenue collection and rationalizing expenditure. Similarly, when the regions began operating, they needed technical support in preparing and implementing their budgets. As for councils, subdivisional councils and city councils, several activities were carried out during the period under review (2021 and 2022).

According to Article 50 (1) of Decree No. 2018/449 of 1 August 2018 to organize the Ministry of Decentralization and Local Development, the preparation of an annual report on local finance is a regulatory requirement for MINDDEVEL.

In this respect, the annual report on local finance brings together a range of information, including on the overall situation of the financial resources of Regional and Local Authorities. It diagnoses financial management at the local level and serves as a compass for public authorities and other players in the decentralization and local development sector, providing them with reliable information on the challenges to be met in order to improve the management of financial resources at the local level.

It should also be noted that the report is part of a process to present the state of local finance management for 2021 and 2022, and is intended to serve as a decision-making tool for all development stakeholders in Cameroon. It also serves as a database for scientific and academic research.

The publication of this report, which was not without challenges, required the mobilization of several administrations, institutions, technical and financial partners, as well as resource persons whose commitment and availability we wish to acknowledge.

We are convinced that the use of the information and data contained in this document will enlighten the reader on the situation of local finance in Cameroon for the period under review. All contributions for future editions are welcome.

KEY DEFINITIONS

- **Regional and Local Authorities:** Corporate bodies governed by public law with administrative and financial autonomy for the management of local interests, and settling by deliberation matters falling within their remit;
- **Council:** Basic local authority with legal personality. Its overall mission is to achieve local development and improve living environment and conditions of its people. It has ordinary status (council) and special status in urban centres (city council and subdivisional council). For the management of local affairs, it is administered by a deliberative organ (council board or city council board, as the case may be), and an executive (mayor and deputy mayors or the city mayor and deputy city mayors, as the case may be).
- **City council:** council with special status in an urban centre, created by decree of the President of the Republic on account of some peculiarities. It is composed of at least 2 (two) councils, referred to as subdivisional councils. It has jurisdiction over any action pertaining to inter-council collaboration, major works and structuring projects. Urban centres established as city councils are referred to as "City of ...";
- **Subdivisional council:** Council that is part of an city council whose organization and operation are based on the same rules as other councils. It exercises all the powers transferred to councils, save for those expressly assigned to the city council;
- **Authorising officer:** Any person empowered, on behalf of the RLA, to order the execution of the revenue or expenditure of the budget for which they are responsible.
- **Public accountant:** Any State employee duly authorized to carry out, on an exclusive basis and in the name of the State or other public entities, revenue, expenditure or securities transactions, either with funds and securities in their custody, or by internal transfers of entries, or through other accountants;
- **Initial budget:** Budget approved by the deliberative organ at a dedicated session and executed at the beginning of the financial year;
- **Amending budget:** Adjustments made during the financial year to the estimates in the initial budget. It includes, in particular, additional appropriations required during the financial year, new revenue not provided for in the initial budget and revenue and expenditure operations carried over from the previous year's budget. The amending budget is prepared, voted and approved seemingly as the original budget;
- **Investment revenue:** Resources generated from self-financing, allocations, subsidies, tax receipts and proceeds from borrowing, and intended for local authority investments;
- **Operating revenue:** Revenue from local taxation, government grants and revenue from the operation of local authority estates;

- **Non-tax revenue:** Revenue other than tax revenue, whether own-source or transferred. This may include State allocations (CDF, resources linked to transferred powers), support or financial assistance, subsidies, resources from projects and programmes, loans, donations, etc.;
- **Total revenue:** All of operating and investment revenue;
- **Operating expenditure:** Expenditure needed to run the local authority's services. This expenditure recurs each year and enables the local authority to meet its current costs and obligations. It can be compulsory or optional;
- **Investment expenditure:** Transaction that results in a change in the consistency or value of the local authority's assets;
- **Actual investment expenditure:** Investment expenditure excluding debt capital payment;
- **Actual current expenditure:** Sum of operating expenditure plus accrued interest;
- **Total expenditure:** Total expenditure of the local authority, obtained by summing operating expenditure and investment expenditure;
- **Closing report:** It is calculated by subtracting expenditure from revenue of the local authority;
- **Gross savings or gross self-financing capacity:** All the gross resources remaining to a local authority at the end of a financial year;
- **Net savings or net gross savings (net gross self-financing capacity):** Operating savings after deduction of annual debt payments, or gross savings after deduction of debt payments;
- **Surplus from previous financial year:** Excess from the previous financial year(s) that is carried forward to the current year;
- **Working capital:** Excess of stable resources (shareholders' equity, financial debts) over stable uses (gross fixed assets). It represents the proportion of stable resources that can be allocated to financing current assets (inventories, receivables and cash) to compensate for the time lag between the receipt of income and the payment of expenditure;
- **Fungible funds:** Unrestricted financing;
- **Investment levy:** This item, which appears as operating expenditure and investment revenue, records the portion of operating resources that the local authority earmarks to finance its investments. In principle, this is a mandatory operation that must be reflected in the local authority's administrative account;
- **Subsidy:** Financial support granted without consideration to a local authority;
- **Absorption rate:** Proportion of the amount consumed in the disbursed amount;
- **Disbursement rate:** Proportion of the amount disbursed in the amount mobilized;
- **Transfers:** External resources allocated to the local authority that are not loans; they exist in both the operating and investment sections;
- **Cash and cash equivalents:** All cash and cash equivalents held with the cash flow and marketable securities held in the treasury;
- **Financial profile:** Statement presenting the various financial ratios calculated based on the local authority's financial data. It provides an objective classification of the financial situation;

- **Absorption:** Consumption capacity of the disbursed amount;
- **Working capital requirement (WCR):** Measure of the financial resources a RLA must deploy to cover the financing requirement resulting from cash flow mismatches. WCR represents the excess of credit granted to the local authority's debtors (outstanding receivables) over credit obtained from its creditors (suppliers, State);
- **Investment capacity:** Resource(s) obtained by adding actual investment revenue to net savings;
- **Financing capacity:** Resource(s) obtained by subtracting actual investment expenditure from investment capacity. In the event of a negative difference, this is referred to as a borrowing requirement;
- **Administrative account:** Record of the authorizing officer's management operations. It is voted and approved in compliance with the law;
- **Management account:** This document is produced by the public accountant and records budget execution transactions. The management account must correspond to the administrative account;
- **Disbursement:** Cash flow transaction involving the removal of funds from the coffers as part of an activity falling within the remit of the council;
- **Input mask:** Regular expression used to facilitate the input of data in a predefined format (for example, by disabling the input of unauthorized characters);
- **Technical and Financial Partner:** Any entity that provides money and skills for project management.;
- **Cash and cash equivalents:** Liquid assets readily available to an organization, a company or an individual. Cash and cash equivalents include funds in cash and current bank accounts. They are a key indicator of financial health, as they measure the capacity to cover current expenditure, honour short-term debts and deal with unforeseen events RLAs cash therefore refers to all the means of payment they have at their disposal at a given time to meet their commitments.
- **Cash management:** This involves maintaining sufficient liquidity to meet commitments (due dates), while optimizing return on funds. It also involves optimizing cash inflows and outflows to avoid a cash shortfall or surplus.
- **Main objective of public cash management:** Enable all public entities to honour (all) their commitments on time while avoiding payment arrears. In other words, the aim of cash management is to prevent the risk of payment default while optimizing the financial result (financial income - financial expenses).
- **Cash flow:** A cash flow is an inflow or outflow of cash. From the budget execution point of view, any transaction is evaluated on the basis of the cash flows it generates. Any transaction can be resolved simply by thinking in terms of cash flows. Cash flows can be listed in the cash flow statement better known in public finance jargon as the “cash flow plan”.
- **Cash flow plan:** Table that summarizes cash flows over time. Cash flows can be recorded in the cash flow statement better known in the jargon of public finance as the “cash flow plan”. This table summarizes cash flows over time.

- **Commitment plan:** A commitment plan is a timetable for the execution of various items of expenditure at a controlled and managed pace.
- **Resource:** A resource is any amount made available for use. The resource may result from fiscal policy (a revenue, with no counterpart) or from a financial operation (loan, debt repayment, sale of assets, etc.). As a reminder, a budget is always balanced in terms of resources and uses.
- **Use:** Use of a resource, either with counterpart funds (expenditure) or as part of a financial transaction.

EXECUTIVE SUMMARY

As part of its missions to draw up, monitor, implement and evaluate Government policy on decentralization and local development promotion, MINDDEVEL is responsible for producing an annual report on local finance, according with the provisions of article 50 of Decree No. 2018/449 of 1 August 2018 to organize the Ministry of Decentralization and Local Development.

This report highlights changes in the financial situation of Regional and Local Authorities, as well as analyses and trend consolidations relating this situation. Its production draws on a range of statistical data and provides a basis for analysis, guiding strategies and supporting local development initiatives.

It focuses on analyses of the budget forecasts and realization of RLAs in 2021 and 2022. This is justified by the accessibility of data (sources of information), as well as by the topical issues and problems linked to local finance management during the period under review.

A presentation of the context and key events will be followed by an analysis of the management of local finances and the financial profile of RLAs, and then the monitoring and control of local finances for the period under review. Focus points in terms of findings and recommendations will finally be discussed.

1. BACKGROUND AND KEY EVENTS

BACKGROUND

During the period under review, the budget of RLAs were prepared and executed in a particular context:

- **at international level**, 2021 and 2022 were marked by economic recovery, after the global recession of 2020 following the COVID-19 pandemic. According to the IMF, global growth reached 5.9% in 2021 and fell back to 3.2% in 2022, due to geopolitical tensions and persistent economic disruption;

- **at sub-regional level**, the period under review was marked by widespread inflation of around 5.2%, with a direct impact on the economy of member States;

- **at national level**, economic growth rose from 0.5% in 2020 to 3.6% in 2021, driven in particular by the recovery of the agricultural sector, the dynamism of the construction industry and post-pandemic recovery policies. For 2022, growth is estimated at 4.2%, underpinned notably by the organization of the African Cup of Nations (CAN) and better control of the health situation. However, this performance was affected by persistent security, social and political challenges.

It is in such complex environment, marked by externally or internally induced shocks, that RLAs had to adapt their budgets.

Thus, local public action during the above-mentioned period focused mainly on:

- constructing, equipping, managing and maintaining basic infrastructure (markets, bus stations, slaughter houses);
- promoting agricultural, pastoral and craft production activities;

- access to drinking water and fighting the lack of sanitation;
- developing health and education infrastructure;
- promoting organizing sociocultural and sports events.

KEY EVENTS

2021 and 2022 were strongly marked by the evolution of the legal framework applicable to decentralization, in particular the modernization of the local finance sector.

The institutional framework was characterized by the implementation of regions. The first texts on the transfer of powers were signed. Secretaries-General and regional revenue officers were appointed, and the PICs started work.

Regions also received support in drawing up their first budgets and a number of relevant financial instruments (annual performance plan, annual work plan and commitment plan). They were essentially focused on the implementation of the support programme entitled “administration and steering”, which made it possible to include start-up priorities in the said budgets as prescribed by the Government.

It should also be noted that MINDDEVEL drew up materials on local development planning. Within this framework, a methodological guide for drawing up regional development plans (RDP) was developed and disseminated to regions. Field visits were carried out to launch the process of the implementation of regions.

It is worth noting that in 2021, regions were provided with equipment, office furniture and official vehicles for their executive heads and secretaries-general.

In 2022, the State directed its actions towards ensuring optimal functioning of regions. The same applies to councils.

As for the evolution of the legal framework, several regulatory instruments were signed in 2021 and 2022, relating notably to budget nomenclature and accounting plan of RLAs.

2. ANALYSIS OF BUDGET FORECASTS AND REALIZATION IN 2021 AND 2022

REVENUE ANALYSIS

Although Law No. 2019/24 of 24 December 2019 to institute the General Code of Regional and Local Authorities no longer distinguishes between operating revenue and investment revenue, this classification was used in the analysis due to the failure of RLAs to adopt the new budgetary and accounting legal framework and the delay in updating the related information system.

An examination by type of revenue shows that the rate of realization of operating revenue is higher than the rate of realization of investment revenue (60.56% compared with 57.77% in 2021 and 64.61% compared with 49.64% in 2022).

Analysis of forecasts and execution of the budget of RLAs over the period indicated above showed a low level of local revenue mobilization. Moreover, there is a discrepancy between budget overall execution and forecasts.

In fact, concerning revenue, for all RLAs, budgetary revenue forecasts for councils stand at CFAF 578,396,291,879 in 2021 and CFAF 691,645,112,244 in 2022 for actual realization of CFAF 342,949,809,335 and CFAF 395,997,022,124 respectively. This resulted in realization rates of 59.29% in 2021 and 57.25% in 2022, a drop of 2.04 points. A gradual fall in the realization rate of the budget revenue of councils can be noted, from 66.67% in 2020 to

57.25% in 2022. On the other hand, there was an increase in the amount of revenue collected, rising by 31.23% in 2021 and 15.47% in 2022.

2.1.1. Operating revenue

This revenue comprised local taxes, operating allocations, plus revenue from the operation of estates and services, as well as other operating revenue.

The amount of operating revenue raised by councils was CFAF 191,069,252,915 in 2021 and CFAF 227,271,633,680 in 2022, with a realization rate of 60.56% and 64.61% respectively. A close look of the change in operating revenue shows an increase of 20.17% in 2021 and 18.95% in 2022.

In general, the operating revenue of RLAs essentially comes from taxation. In fact, tax revenue represents the main operating resource of councils, accounting for 82.19% in 2021 and 84.28% in 2022. On the other hand, write-backs of depreciation and financial income appear to contribute the least to this category.

The low execution rates firstly raise issues about the accuracy of the projections contained in primitive budgets voted by RLAs. They also raise issues about the effectiveness and efficiency of prior controls carried out by supervisory authorities when approving these budgets. They also highlight the inability of Regional and Local Authorities to absorb all the transfers made to them by the State, which is reflected in the low level of budget execution in terms of resources.

2.1.1.1. Tax revenue

Tax revenue comprise council taxes, which include all compulsory levies that are directly administered by the council tax services. They also include council taxes, which, in addition to the special excise duty collected by customs services, include all other levies paid by the State's tax services to councils (Business licensing tax, licenses, IL, TPF, gambling and entertainment levy, real estate transfer tax, DTA, RFA, advertising stamp, tourist tax) as well as additional council tax (CAC).

Council taxes totalled CFAF 157,048,248,371 in 2021 and CFAF 191,545,116 ,415 in 2022, representing respectively 82.19% and 84.28% of the total operating revenue of councils during the reference period. This revenue successively increased by 16.69% in 2021 and 21.97% in 2022.

Earmarked tax revenue outperforms own-source tax revenue over the entire period, with rates of 67.40% compared with 49.14% in 2021 and 81.08% compared with 50.14% in 2022.

An analysis by type of tax revenue shows that revenue from earmarked taxes remains dominant (87.77% compared with 12.23% in 2021 and 89.82% compared with 10.18% in 2022).

i) Tax revenue mobilized by the state for RLAs

Tax revenue collected by the State for RLAs totalled

CFAF 137,842,397,808 in 2021 and **CFAF 172,049,757,056** in 2022 with realization rates of 67.40% and 81.08% respectively.

These realization rates are based on revenue forecasts made by the councils themselves. However, these forecasts may not match the projections drawn up by State tax departments.

This situation reflects a lack of synergy between State tax departments and councils in the preparation of council budget.

ii) Equalization revenue

In application of the constitutional principle of harmonious development of Cameroon, the Cameroonian law maker introduced an equalization system, whose terms are governed by the CGI and two decrees signed by the Prime Minister, Head of Government, in 2011 for the CAC and other council taxes subject to equalization with the extension to the DAS in 2019.

The proceeds of the following local taxes are centralized and redistributed to councils, subdivisional councils and city councils as part of the equalization scheme:

- 42% of additional council tax;
- 18% annual forestry tax;
- 90% of motor vehicle stamp duty;
- 9% of advertising stamp duty;
- 90% of the local development tax paid by employees of the public sector and companies belonging to the structure responsible for managing "large companies";
- 90% of the DAS duty intended to finance the removal and treatment of waste for the benefit of Regional and Local Authorities.

iii) Tax revenue collected by councils

Analysis shows that councils raised CFAF 19,205,759,563 themselves in 2021 (an increase of 69.04% as compared to 2020) and CFAF 19,495,359,359 in 2022 (an increase of 1.51% as compared to the previous year).

Analysis of the weight of the various tax revenues collected directly by councils shows that market place fee is the most important resource in 2021, accounting for 16.45%, while building or installation permit fee is the most important resource in 2022, accounting for 22.78%.

By contrast, stadium fee and firearms tax contributed least to the tax revenue collected.

2.1.1.2. Operating allocations and subsidies

State subsidies are the most important resource for councils and city councils.

For subdivisional councils, the general operating allocation received from city councils represents the second most important revenue of this type.

2.1.1.3. Proceeds from use of property and services

Revenue from use of property and services totalled CFAF 6,995,028,415 in 2021 and CFAF 7,909,214,096 in 2022, with realization rates of 34.27% in 2021 and 38.31% in 2022. Proceeds from use of property and services increased by 39.68% in 2021 and 13.07% in 2022.

It appears that councils mainly raised revenue from use of property and services through building rents. These accounted for 36.96% of the total amount of this type of resource in 2021, and 37.78% in 2022.

However, the mobilization of resources from the operation of estate and services remained residual and constantly below 4% of the operating revenue of councils over the period under review.

2.1.1.4. Other operating revenue

Other operating revenue include other miscellaneous income and profits, financial proceeds, reserves and Government rebates and royalties. This revenue accounted for less than 1.00% of the operating revenue of councils, and amounted to CFAF 8,219,562,325 in 2021 and

CFAF 6,111,903,627 in 2022, with realization rates of 56.45% and 53.77% respectively. This type of revenue fluctuated by 62.84% in 2021 and 25.64% in 2022. This trend was essentially due to the fall in reserves of around 36.75% between 2021 and 2022. In fact, reserves are the largest component of this type of revenue, accounting for 89.94% in 2021 and 76.51% in 2022.

2.1.2. Investment revenue

Investment revenue comes from equipment and investment allocations, borrowings and endowments.

2.1.2.1. Equipment and investment allocations (investment transfers)

Over the years, equipment allocations accepted from the State, general investment allocations and other equipment and investment subsidies have accounted for the largest proportion of total investment transfers. This share has risen from 53% to 74%, with an average of 62.6%.

2.1.2.2. Reserve funds, endowments and borrowings

Reserve funds, endowments accepted, and medium and long-term borrowings account for a significant proportion of investment revenue. In addition, depreciation of fixed assets, disposals of fixed assets, debts arising from long- and medium-term commitments, and payments of equity investments are virtually zero in all years, as is the production of fixed assets by councils. There is a substantial increase in capital grants in 2019 and 2020, raising the share of this resource in investment revenue to over 70%. This is reasoned by the increase in the general investment allocation to CFAF 36 billions.

Moreover, borrowing accounts for a small proportion of local investment, averaging 3.1% of investment revenue.

EXPENDITURE ANALYSIS

Budget expenditure broadly comprises operating and investment expenditure.

The execution rate was 57.15% in 2021 and 59.60% in 2022. This shows a slight increase in the execution rate between 2021 and 2022.

In fact, the trend in forecasts from 2020 to 2022 shows an increase. Overall, from 2020 to 2022, the execution rates for operating expenditure per year are higher than those for capital expenditure.

2.1.3. Operating expenditure

Operating expenditure include staff costs, consumed goods and services, payable taxes, finance costs, paid subsidies, paid transfers, consumed transport, depreciation, other consumed services and miscellaneous expenditure and losses.

The weight of expenditure on goods and services (other consumed services, consumed goods and services, consumed transport) in the overall operating expenditure of councils was **40.94%** in 2021 and **40.31%** in 2022. Personnel expenditure accounted for **27.81%** in 2021 and **29.13%** in 2022, and other expenditure, including taxes, subsidies and transfers accounted for **30.70%** in 2021 and **29.78%** in 2022.

2.1.4. Investment expenditure

Investment expenditure forecasts for all councils increased by **8.61%** between 2021 and 2022.

Of the overall forecasts of **CFAF 341,611,734,472** in 2021, actual expenditure was **CFAF 176,190,086,566**. This represents a realization rate of **51.58%**.

Also, forecasts for 2022 were **CFAF 371,027,136,965** and actual expenditure was **CFAF 205,153,272,197**, representing an implementation rate of **55.29%**.

The following items account for the largest share of investment expenditure by all councils :

- other tangible fixed assets (**60.48%** in 2021 and **62.86%** in 2022);
- fixtures and fittings (**18.27%** in 2021 and **15.89%** in 2022); and
- equipment and furniture (**11.70%** in 2021 and **11.49%** in 2022).

An analysis of changes in these items between 2021 and 2022 shows that the proportion of fixtures and fittings and equipment and furniture fell, while the proportion of other tangible fixed assets rose.

Advances and down-payments on orders for building work in progress, equipment in progress, fixed assets in progress, and medium and long-term loans and other receivables remained low, if not virtually non-existent, throughout the period under review.

2.3. GOVERNANCE OF PUBLIC CONTRACT IN 2021 AND 2022

Public procurement in Cameroon is governed by Decree No. 2018/366 of 20 June 2018 to institute the public contracts Code. According to article 3, this instrument is applicable to RLAs. It is important to remember that in addition to award, performance and payment, the governance of public contracts also includes prior stages, including maturation and programming.

In 2021 and 2022, a total of 10,328 contracts falling within the remit of the Internal Commissions attached to RLAs were identified, i.e. 5,322 in 2021 and 5,006 in 2022. The overall total of these contracts was 7867 tender documents (DAO), of which 4,036 in 2021 and 3,831 in 2022. On this basis, the aggregate total number of contracts awarded for the period under review is 10,034, i.e. 5,157 in 2021 and 4,877 in 2022. In addition, a total of 9,787 contracts were signed and notified, i.e. 5,008 in 2021 and 4,779 in 2022.

The issue of the governance of public procurement in RLAs in 2021 and 2022 will be addressed in more detail.

3. ANALYSIS OF THE FINANCIAL PROFILE OF RLAS

Financial profile analysis is a process for assessing the financial situation of a Regional and Local Authority. It is based on a set of tools such as the administrative accounts with their appendices, in order to provide an objective opinion on the financial health and financial risks of a RLA.

In the case in point, the financial profile of RLAs was established mainly on the basis of available administrative accounts, in the absence of certain data to enable the restatement of these accounts.

Results (financial profiles) from the analysis of the financial and accounting documents of RLAs for 2021 and 2022 enable an assessment of their financial situation.

AGGREGATED RESULTS AT THE LEVEL OF COUNCILS

Budgetary and financial documents were each analyzed from 4 (four) main perspectives:

- compliance with ratios and actual budgetary balance;
- major financial balances;
- budget credibility;
- budget structures.

Due to lack of additional information on the debt situation of these councils, it was not possible to assess their debt situation.

Overall, the following observations can be made:

3.1.1. Compliance with ratios and budgetary balance

3.1.1.1. Compliance with the level of investment required by law

Generally speaking, a large majority (**94%**) of councils have a sufficient level of investment to boost development. However, such is not the case for **3%** of councils, as they don't have enough investment to boost their development.

3.1.1.2. Compliance with the staffing ratio

The staffing ratio is satisfactory in 43% of councils. It is fair in 19% of councils, unsatisfactory but acceptable in 19%. On the other hand, the staffing ratio is critical in 18% of councils.

3.1.2. Budget credibility ratios

3.1.2.1. Budget realism

23% of all councils have realistic budgets within the meaning of the PEFA standard. 41% of the budget of councils are not realistic under this standard but are acceptable. On the other hand, 36% are not acceptable and have critical indicators.

3.1.2.2. Level of performance in the execution of the budget of councils

Overall, 90% of councils do not have a satisfactory level of performance according to the PEFA standard.

3.1.3. Budget structure ratios

3.1.3.1. Maintenance of council heritage

37% of councils maintain their heritage, while 23% do so in an unsatisfactory manner. On the other hand, 40% of councils do not maintain their heritage.

3.1.3.2. Dependence of councils on local tax revenue

41% of councils in Cameroon are critically dependent on tax revenue. 29% have an acceptable level of dependence and 30% are not heavily dependent.

3.1.3.3. Dependence of councils on state allocations

In general, one council in two is not heavily dependent on State allocations. 20% are heavily dependent on State allocations and 30% have an acceptable level of dependence.

3.1.4. Major financial balances

3.1.4.1. Self-financing capacity

69% of councils generate a margin from their operating revenue either to pay their debts or to finance their investments, while 31% are to do so.

RESULTS AT THE LEVEL OF REGIONAL COUNCILS

An overall examination of the administrative accounts of the 10 (ten) regions for 2021 and 2022 reveals positive points and areas for improvement in the four areas of financial analysis selected. Debt situation cannot be assessed because debt statement are not included as an annex to administrative accounts.

3.1.5. Compliance with ratios and actual budgetary balance

Analysis show that:

- 40% of the budget of the regional councils for 2021 and 2022 were voted in compliance with the
- principle of actual budgetary balance;
- 10% the regional councils executed their budget in compliance with the standard of a maximum of 40% for operating expenditure and a minimum of 60% for investment expenditure;
- 100% of the regional councils complied with the standard of a maximum of 30% of staff expenditure as a proportion of operating expenditure.

3.1.6. Area of major financial balances

It should be noted that 60% of the regional councils achieved positive gross and net self-financing over the two periods, which shows that commitments are a function of changes in operating revenue, enabling them to release the resources needed to finance new investments.

3.1.7. Area of budget credibility

As far as revenue is concerned, only one regional council had a realization rate of 100% over the two periods. However, in 2021 3 (three) regional councils recorded a realization rate closer to the PEFA standard.

As for expenditure, in 2021, the execution rates of 2 (two) regional councils were in line with the standard. In 2022, only one regional council with an execution rate of 100% was within the PEFA standard.

3.1.8. Area of budget structures

Given that regions are still newly operational and the law on local taxation is still under revision, the main source of funding for regions remains the Common Decentralization Fund. Therefore, they are heavily dependent on State allocations.

4. MONITORING AND CONTROL

Various players and monitoring bodies are involved in supporting the budgetary, financial and accounting activities of RLAs. These include State players at both the central and deconcentrated levels, internal players in Regional and Local Authorities, support bodies such as

FEICOM, PNFMV, NASLA and TFPs. This is also the case for decentralization monitoring bodies, particularly the NDB, CISL, CONAFIL and CICOD.

Control (administrative and jurisdictional) of the execution of the budgets of RLAs was carried out by the CONSUPE, MINFI, MINDDEVEL, MINMAP, MINEPAT, MINFOF, the Audit Office, etc. It revealed irregularities that are of concern to the authorizing officer, the stores officer and the finance controller.

As far as the **authorizing officer** is concerned, it was found, among other things, that the budget nomenclature and the principle of budget balance were not respected, contracts were split up, taxes and duties were not repaid, the principle of credit specialization was violated, missions had overlapped, funds were made available without a legal basis, etc.

As far as the **finance controller** is concerned, it was noted that he affixes budgetary endorsements after commitments have stopped. Similarly, not only was there a violation of the principle of appropriation specialty, but also, incorrect budget charging, illicit prices, contract splitting, etc., were observed.

With regard to the **public accountant**, irregularities were noted in examining the management account. As for the **management account**, the main irregularities were in the balance reporting, the discrepancy between the Graphs in the management account and those in the administrative account, the discrepancy between the Graphs in the trial balance, the administrative account and the statements of revenue and expenditure, the accumulation of unreconciled debits in the trial balance, the absence of a bank reconciliation statement and its appendices, etc. **Documentary irregularities** included the absence of service handover reports, the reinstatement of dormant assets that had become unusable after the end of the financial year, the absence of budgets and administrative accounts, the absence of specimen signatures from the various parties involved in the expenditure chain, payment of irregular expenditure, payment of undue benefits, etc.

5. SOME FOCUS POINTS: FINDINGS AND RECOMMENDATIONS

Generally speaking, some difficulties or problems were observed and had an impact on local finance management during the periods under review. Recommendations and suggestions were made with a view to improving local finance governance.

CHALLENGES ENCOUNTERED

In 2021 and 2022, Regional and Local Authorities faced a number of legal, institutional, budgetary, accounting and financial challenges.

5.1.1. At the legal and institutional levels

The implementation of Law No. 2019/24 of 24 December 2019 to institute the General Code of Regional and Local Authorities in its Book Five, relating to the financial regime of RLAs, required the adoption of subsequent instruments, although efforts were noted in drafting of the financial instruments provided for by the said Code. Similarly, some challenges were noted at institutional and operational level. These include:

- Decree to lay down the benefits of public accountants assigned to Regional and Local

Authorities;

- Decree No. 2023/475 of 7 November 2023 to define some duties and lay down the benefits of public accounting officers assigned to regional and local authorities
- Instruction on the preparation, drafting, execution and control of the budget
- of Regional and Local Authorities;
- Absence of some instruments (decrees and orders) governing the exercise of transferred powers as part of the implementation of regional councils, as well as the related decrees and orders;
- Non-compliance with financial instruments in force;
- Conflict of jurisdiction in certain areas: non-compliance with the principle of duty separation between the authorizing officer and the accounting officer.

5.1.2. In terms of revenue

Identified challenges include:

- Tax revenue
 - Underestimated tax potential;
 - Unrealistic revenue forecasts;
 - Complexity of the current equalization system (even though it aims to be fair);
 - Failure to update population data;
 - Obsolescence of the list of councils benefiting from the deferred deduction of CACs;
 - Predominance of the demographic criterion in the distribution of ICSP.
- Proceeds from use of property and services
 - lightly explored non-tax resources;
- Allocations and subsidies
 - Delay in transferring the general operating allocation allocated by CC to SC;
 - Failure to include resources from decentralized cooperation in the budget;
 - Weaknesses in the resource transfer process, which does not respect the principles of equity and exclusivity;
 - Lack of visibility on the transfer of operating resources;
 - Lack of interest in execution when allocating resources to councils;
 - Lack of control over the management of gifts and legacies accepted.

5.1.3. In terms of expenditure

Problems were identified in several areas:

- Programme-based budgeting:
 - Lack of synchronisation between planning, programming and budgeting;
 - Lack of a performance-based budget monitoring and steering system;
 - Heavy burden of compulsory expenditure;
 - The budget of RLAs is not presented following a classification by programme, nor by function;
 - The preparation, presentation and execution of the budget of RLAs are carried out

- solely on the basis of economic classifications.
- Management of operating expenditure
 - Voted appropriations do not correspond to real and priority operating needs;
 - Non-payment of deductions at source.
- Execution of investment expenditure:
 - Insufficient appropriation of procedures for contracting and executing public investment projects by some heads of council executives;
 - Poor collaboration between some heads of council executives and the relevant State engineers;
 - Poor participation of the heads of council executives in consultation frameworks dedicated to the selection of PIB projects financed by RLA;
 - Irregular holding of consultation framework sessions by some administrative authorities and council technical committees for monitoring investment execution;
 - Slowness in the contract award process;
 - Late mandating of investment expenditure;
 - Low realization rate of capital expenditure;
 - Late and recurrent changes to some expenditure entered in the PIB transferred from RLAs.

RECOMMENDATIONS

In view of the various observations made in the budgetary, financial and accounting management of RLAs, several recommendations are made with a view to improving the management of local finance. These recommendations are intended both for RLAs and for supporting State players.

5.1.4. Recommendations for RLAs

They relate to:

5.2.1.1. Revenue forecasts and execution

- Rationalize the management of resources to align them with the actual capacities of each RLA;
- Mobilize internal resources and identify new resource niches;
- Ensure the quality of revenue forecasts for projections made in each area of activity;
- Carry out a preliminary assessment of outstanding debts from previous years before renewing them;
- Rationalize the level of indebtedness;
- Ensure better budgeting of resources transferred;
- Broaden the tax base;
- Secure revenue and the revenue collection channel;
- Control the taxpayer card index with a view to reducing the number of sectors of activity operating in the informal sector;
- Systematize consultations between the tax-base services of RLAs and the State taxation services, on the one hand, and the tax-base services of RLAs and the sector ministries, on the other hand.

5.2.1.2. Allocations and other resources transferred to RLAs

- Systematize the timely transfer of the general operating allocation allocated by CC to SC;
- Include resources from decentralized cooperation in the budget.

5.2.1.3. Management of forestry resources

- Monitor activity in the forest by council agents dedicated to this task;
- Account for revenue from forest exploitation to guarantee the interests of the councils in the management of council forests.

5.2.1.4. Expenditure forecasts and execution

- Ensure adequacy between expenditure forecasts and the level of revenue of the RLA;
- Ensure adequacy between expenditure forecasts and the operating section and investment section via the self-financing capacity; of the RLA;
- Comply with budget principles.

5.2.1.5. Operating expenditure

- Comply with the balances and ratios laid down by law, when drawing up the budget;
- Take account of actual needs and budget availability when recruiting;
- Include in the budgets the resources needed to cover all the compulsory expenditure provided for by the law in force;
- Systematize the payment of social security contributions and withheld taxes.

5.2.1.6. Investment expenditure

- Comply with the minimum rate of investment expenditure set at 40% of total expenditure for the council;
- Include the projects resulting from the regularly adopted Communal Development Plans (CDP) in the Annual Investment Plans, highlighting the cost, type and location of the investment or facility, the sources of funding, and the expected impact on the lives of the population;
- Ensure that City council development projects are based on Urban Master Plans (PDU);
- Transmit the DAOs to the board as per the deadlines set out in the Contract Scheduling Journal to ensure timely launch of the invitations to tender.

5.1.5. Recommendations for supporting government bodies

5.2.2.1. On resource mobilization

- Respect the principles of equity and exclusivity in the resource transfer process;
- Establish objective criteria for distributing the operating resources transferred to RLAs;
- Introduce objective criteria for ad hoc support;
- Take into account the execution criteria when allocating resources to councils;
- Systematize the evaluation of the use of the multisectoral resources allocated to councils;
- Encourage the development of revenue-generating activities initiated by RLAs;
- Encourage the framework for consultation between councils and the State regarding the use of natural resources and local land areas.

5.2.2.2. Improvement of the equalization system

- Simplify the equalization system;
- Take into account the place of tax collection in some situations;
- Update population data;
- Produce an annual list of councils benefiting from the deferred deduction of CACs.
- Objectively broaden the range of criteria for allocating ICSPs.

5.2.2.3. Cash management

- Payment of council expenditure by the State (TPG) within the prescribed regulatory deadlines;
- Prioritization of payments of expenditure by councils in the same way as those by the State;
- Payment of CACs and other ICSPs on time;

- Revision of the criteria for allocating ICSPs to the councils;
- Reform of the single treasury, taking into account the specific characteristics of RLAs;
- Improve the readability of resources held in account 421.

5.2.2.4. Monitoring of the execution of BIP resources transferred to RLAs

- Improve support for RLAs in the physical and financial execution of public investment projects;
- Raise awareness and disseminate the process of preparation, selection and execution of the investment projects financed using the resources transferred by the State to RLAs;
- Strengthen collaboration between the State's technical services and RLAs;
- Raise awareness among RLAs of the process of preparation, selection and execution of the investment projects financed using the resources transferred by the State;
- Ensure the proper functioning of public investment project maturation bodies set up by decree of the Prime Minister, Head of Government in 2018;
- Strengthen the preparation and participation of RLAs in ministerial consultation frameworks dedicated to the selection and budgeting of RLA projects;
- Continue training and awareness-raising activities for council executives on projects maturation procedures, as defined by Decree No. 2018/4992/PM of 21 June 2018 to lay down the rules governing the maturation process of public investment projects, notably by organizing training workshops;
- Raise mayors' awareness of the need to comply with the procurement deadlines set out in contract award plans;
- Systematize the monitoring of projects financed by the CDF, with a view to improving the system for collecting information on the physical and financial implementation of projects and the rate of project completion.

5.2.2.5. Monitoring and supervision of budgetary and accounting activities

- Ensure that players in the budgetary and accounting chain of RLAs are well equipped with techniques for drawing up and executing the budget and rendering accounts;
- Pay particular attention to the quality and accuracy of the financial and accounting information produced by RLAs;
- Set up a mechanism for collecting and reporting budgetary and accounting information;
- Encourage ongoing dialogue between the State players involved in the management and monitoring of public finances at local level;
- Strengthen collaboration between deconcentrated services of the State and RLAs.

INTRODUCTION

The production of the annual report on local finance is part of a drive to provide a synoptic view of the local finance management system. It also aims to promote effective, efficient and transparent management of Regional and Local Authorities.

This report meets a threefold requirement. Firstly, it makes it possible to rigorously monitor changes in local finances from one year to another. Secondly, it provides public authorities with reliable information to help them make informed decisions. Finally, the annual report on local finance is a reference for all parties interested in local governance, and more specifically in transparency in the management of local finance.

It provides a robust statistical base to inform analysis, guide strategies and support local development initiatives. In this respect, the annual report on local finance has a threefold objective. First of all, as a decision-making tool, it makes information and statistics available to players involved in the process. Then, it highlights the efforts made by the State and its partners to enable RLAs to fulfil their missions of improving the living environment and conditions of the population. Finally, it measures the economic and social progress of RLAs.

Pursuant to Article 53 (1) Decree No. 2018/449 of 1 August 2018 to organize the Ministry of Decentralization and Local Development, this Ministry is responsible for preparing the annual report on local finance. On this basis, a first report for the period from 2015 to 2020 was produced and made public.

This second report drawn up by MINDDEVEL in the field of local finance, traces the financial situation of Regional and Local Authorities for the 2021 and 2022 financial years. It highlights the key data and events in the management of local finance and contains analyses of the said financial data in terms of revenue and expenditure.

During the period under review, the budget of RLAs were prepared in a particular context marked by considerations that can be situated at three levels:

- **at international level**, 2021 and 2022 were marked by economic recovery, after the global recession of 2020 following the COVID-19 pandemic. According to the IMF, global growth reached 5.9% in 2021 and fell back to 3.2% in 2022, due to geopolitical tensions and persistent economic disruption;
- **at sub-regional level**, the period under review was marked by widespread inflation of around 5.2%, with a direct impact on the economy of member States;
- **at national level**, economic growth rose from 0.5% in 2020 to 3.6% in 2021, driven in particular by the recovery of the agricultural sector, the dynamism of the construction industry and post-pandemic recovery policies. For 2022, growth is estimated at 4.2%, underpinned notably by the organization of the African Cup of Nations (CAN) and better control of the health situation. However, this performance was affected by persistent security, social and political challenges.

It is in such complex environment, marked by externally or internally induced shocks, that RLAs had to adapt their budgets. Thus, local public action during the period under review focused mainly on:

- access to drinking water and fighting lack of sanitation;
- developing health and education infrastructure;
- constructing, equipping, managing and maintaining basic infrastructure (markets, bus stations, slaughter houses);
- promoting agricultural, pastoral and craft production activities;
- promoting organizing sociocultural and sports events.

During the period under review, the budget execution of councils highlighted efforts to rationalize expenditure and optimize revenue. Revenue benefited from a broader tax base and improved payment mechanisms, while expenditure was more focused on projects with a high socioeconomic impact. As for regions, they essentially benefited from the State allocations they needed to become operational.

In addition, arrangements for monitoring and controlling the execution of local budgets were strengthened, with particular attention paid to accountability and fighting mismanagement. Key players in the budgetary process (authorizing officers, finance controllers, public accountants) played a central role in improving local financial governance, supported by regular audit and control missions.

This report comprises 6 (six) parts dealing respectively with:

- Changes in the legal and institutional framework of RLAs;
- Analysis of forecasts and execution of the revenue budgets of RLAs;
- Analysis of forecasts and execution of the expenditure budgets of RLAs;
- Financial profile of RLAs;
- Monitoring, support and control of local finance management;
- Specific issues and focus points relating to the management of local finance.

METHODOLOGICAL APPROACH

In the drafting of this report on local finance, several steps were followed, namely:

- Data collection (Administrative accounts of RLAs, information collected from administrations and various institutions);
- Entry and verification of administrative accounts;
- Data consolidation;
- Financial data analysis;
- Actual drafting of the report on local finance.

1. DATA COLLECTION

Elements that enabled the drafting of this report on local finance are, on the one hand, data collected from the budgets and administrative accounts of RLAs for the aforementioned period and, on the other hand, data collected by MINDDEVEL officials from some ministries and institutions in charge of local finance management.

1.1. COLLECTION OF ADMINISTRATIVE ACCOUNTS FOR THE 2021 AND 2022 FINANCIAL YEARS

Administrative accounts were collected during missions carried out in RLAs (city councils, subdivisional councils, and councils) by MINDDEVEL's deconcentrated services. Statistical data from this collection are presented in table 1 below:

Table 1: Collection rate of administrative accounts

Year	2021	2022
Number of available accounts	377	373

Source: MINDDEVEL, follow-up report on the administrative accounts for 2021 and 2022

This helped obtain 750 accounts of the expected 768, representing 97%, sufficiently diversified across the 58 divisions Cameroon.

1.2. DATA COLLECTION FROM SOME AUTHORITIES AND ORGANIZATIONS

Other data, accounting for 2021 and 2022, were collected from the following ministries and organizations: MINFI, MINEPAT, MINDDEVEL, MINMAP, MINFOF, CONSUPE, Audit Bench of the Supreme Court, FEICOM, NASLA, PADGOF-Giz, PNMFV, FDA, Korea International Cooperation Agency (KOICA).

❖ MINFI

- **Directorate General of the Budget**

Collection of statistical data relating to grants, transfers and operating subsidies allocated to Regional and Local Authorities.

- **Directorate General of Treasury, Financial and Monetary Cooperation**

Collection of statistical data relating to payment of CACs and other ICSPs, and payment of proceeds of the Special Excise Duty to Regional and Local Authorities.

- **Directorate General of Taxation**
Collection of statistical data relating to taxes and levies collected for the benefit of Regional and Local Authorities.
- **Directorate General of Customs**
Collection of statistical data relating to Additional Council Tax (CACs) and Special Excise Duties collected for the benefit of Regional and Local Authorities.
- ❖ **MINEPAT**
 - **Directorate General of Economy and Public Investment Programming** Collection of statistical data relating to grants, transfers and investment subsidies allocated to Regional and Local Authorities.
- ❖ **MINDDEVEL**
 - **Regional and Local Authorities Socioeconomic Development Promotion Division** Collection of statistical data relating to projects financed by the multisectoral grant allocated to RLAs;
 - **Department of local finance**
Collection of data relating to the monitoring and supervision of the budgetary, financial and accounting activities of RLAs as well as information relating to the functioning of CONAFIL.
 - **National Regional and Local Authorities Control Squad**
Collection of data relating to the control of local finance management.
- ❖ **MINMAP**
 - **Department of General Affairs**
Collection of data relating to the functioning of public procurement procedures in Regional and Local Authorities.
- ❖ **The Audit Bench of the Supreme Court**
Collection of statistical data relating accountability and Regional and Local Authorities.
- ❖ **FEICOM**
Collection of data relating to:
 - Volumes of Additional Council Tax and other council taxes subject to equalization, centralized per financial year;
 - Intercouncil collaboration revenue centralized and paid per financial year;
 - Financial assistance (from all sources) granted to Regional and Local Authorities per financial year;
 - Withholdings per financial year and per RLA, in respect of the payment of loans granted to the latter.
- ❖ **NASLA**
Collection of data relating to degree and certificate courses in the field of local finance.
- ❖ **PADGOF-Giz**
Collection of information relating to actions taken in the field of local finance.
- ❖ **FDA**
Collection of information relating to actions taken in the field of local finance.

2. ENTRY AND VERIFICATION OF ADMINISTRATIVE ACCOUNTS

This stage consisted of systematically checking and entering all the physical administrative accounts of RLAs for the 2 (two) financial years. This involved :

- Developing an input mask;
- Selecting data entry and verification agents with a perfect command of IT and accounting tools and a relevant experience;
- Reviewing the database (Excel file) to have a common understanding and testing it;
- Carrying out quality control of the administrative accounts to ensure they comply with the council budget nomenclature;
- Entering the administrative accounts and ensuring that they match the physical documents;
- Drafting the final data entry report.

3. DATA CONSOLIDATION

Data were consolidated using an IT tool developed with PYTHON software. This tool makes it possible to recover all the data entered in the administrative accounts over several years, and to assemble them in a single database ready for analysis. This database automatically adds the territorial architecture of RLAs to enable disaggregated analyses.

4. DATA ANALYSIS

The following tools were used through analyses:

- The poster: this involved presenting the results of the data and indicator analysis in the form of tables and graphs.
- Commentaries: these involved textual analyses in which tables and graphs were interpreted and explained.

4.1. STATISTICAL ANALYSIS TOOLS USED

The statistical analysis tools used are:

- **Histogram:** It is used to measure continuous data represented by intervals of values. It shows the distribution of a variable in columns, each corresponding to a class. This can be illustrated in this report by 3 (three) variables, including the amount of budget forecasts (revenue or expenditure), the execution amount (revenue or expenditure), the amount of the variance (difference between the projected amount and realization) and the difference between forecasts and realization.
- **Pie chart:** also known as a circle graph or scatter diagram, is used to summarize a set of nominal data or show the different values of a given variable, particularly by sharing percentages.

4.2. STAGES OF DATA ANALYSIS

Analysis took the following key steps:

- Data preparation, which involved:
 - ❖ *Clearing various databases;*
 - ❖ *Tabulating variables;*
 - ❖ *Testing the normality of variables;*
 - ❖ *Assigning variables;*
 - ❖ *Re-coding variables;*

- ❖ *Selecting variables; for analysis;*
- ❖ *Setting up an analytical model;*
- ❖ *Linking various databases.*
- Producing the analysis plan and summary tables. This involved:
 - ❖ *Defining the areas of analysis;*
 - ❖ *Defining key elements of the analysis;*
 - ❖ *Producing tables, graphs and indicators.*
- Producing and describing statistical tables and graphs;
- Producing of the first draft of the report.

5. ACTUAL DRAFTING OF THE REPORT

The actual drafting of the report involved the following stages:

- ❖ Identification of the relevant themes to be addressed in the report;
- ❖ Preparation of the detailed outline of the draft report by the National Committee on Local Finance (CONAFIL) Technical Secretariat;
- ❖ Exploitation and description of the statistics produced;
- ❖ Drafting of the parts of the report;
- ❖ Production of the first draft of the report.;
- ❖ Enrichment of the first draft by the CONAFIL Technical Secretariat.

6. ORGANIZATION OF REVIEW, EXAMINATION AND VALIDATION SESSIONS FOR THE REPORT

This stage was divided into the following phases:

- organization of review sessions involving the members of CONAFIL Technical Secretariat and other resource persons with expertise in local finance;
- Transmittal of the report to the working group responsible for monitoring the drafting of MINDDEVEL's annual reports for review;
- Transmittal of the report to the Chairperson of CONAFIL for appraisal;
- Submission to CONAFIL for examination and validation;
- Publication and dissemination of the 2021-2022 report on local finance;
- Transmittal of the validated report to the Inter-Ministerial Committee on Local services (CISL) for inclusion in the report on the state of decentralization and the functioning of local services as well as to the National Decentralization Board (NDB) and to all ministries and structures concerned.

7. CHALLENGES ENCOUNTERED AND POSSIBLE SOLUTIONS

7.1. CHALLENGES ENCOUNTERED IN DRAFTING THE REPORT

Numerous challenges were faced during the drafting of this report. They were outlined

at each stage as follows:

- **Data collection**
 - Unavailability of statistical data from some councils, regions and ministries, due to archiving difficulties;

- Poor statistics in ministries and supervisory organs;
- Transmittal of administrative accounts and budgets in physical form rather than in digital form which would make them easier to use;
- Absence of a computerized system for reporting budgetary, accounting and financial data.

- **Entry and verification of administrative accounts**

- Underestimation of the workload involved in data entry operations;
- Non-compliance of some administrative accounts with the budget nomenclature;
- Poor presentation of documents, which made them difficult to use;
- Difficulty of consolidating the programme performance data contained in the administrative accounts because of their disparity;
- Poor printing quality of documents : blurred documents, non-paginated documents.

- **Data consolidation**

- Absence of a computer application dedicated to data consolidation.

- **Data financial analysis**

- Lack of reprocessing of administrative accounts by deconcentrated services.

- **Actual drafting of the report and organization of review sessions**

- Difficulties in mobilizing financial resources to facilitate the work involved (organization of drafting and proofreading workshops, reprography, etc.).

7.2. SOME POSSIBLE SOLUTIONS

The following suggestions could make it possible to produce future reports on local finance more efficiently. They include:

- Setting up an effective system for collecting and verifying the financial data contained in the administrative accounts;
- Design and implement a computerized system for reporting budgetary, accounting and financial data;
- Support RLAs in setting up an archiving system to safeguard information;
- Build the capacity of the personnel of RLAs in presenting administrative accounts;
- Strengthen the local statistics function with qualified staff;
- Strengthen the statistical staff within the Ministry.

PART
I

CHANGES IN THE LEGAL AND
INSTITUTIONAL FRAMEWORK
OF REGIONAL AND LOCAL
AUTHORITIES

Article 1 of the Constitution establishes Cameroon as a decentralized unitary State. On the basis of this constitutional consecration and within the meaning of the provisions of article 5 (1) of Law No. 2019/24 of 24 December 2019 to institute the General Code of Regional and Local Authorities, decentralization consists of devolution by the State of special powers and appropriate resources to RLAs. It is the basic driving force for promotion of development, democracy and good governance at the local level.

Pursuant to article 55 (1) of the Law to lay down the Constitution of Cameroon, ***“regional and local authorities of the Republic shall comprise Regions and Councils. Any other such authority shall be created by Law”***. Councils have existed since the creation of the State of Cameroon and have undergone changes through several legislative and regulatory texts. As for the regions, although enshrined in the 1996 constitutional law, they have only been operational since December 2020.

The constitutional law therefore establishes two levels of Regional and Local Authorities, namely:

- The Council, the basic local authority, with as overall mission the promotion of development at the grassroots;
- The Region, the second tier of decentralization, vested with significant powers and prerogatives, and endowed with the resources and means to drive development at the intermediate level.

The local finance sector has not been spared by these legal changes, marked in particular by the General Code of Regional and Local Authorities which, in its Book V, brings innovations enshrined in the regulatory instruments in terms of budgetary programming approach, introduction of budget orientation debates, citizen participation and the reform of local authority accounting.

CHAPTER 1 : MODERNIZATION OF THE LOCAL FINANCE LEGAL FRAMEWORK

The years 2021 and 2022 were strongly marked by the reforms of local finance that began in 2018. This chapter will look back at these main reforms in 2021 (1.2) and 2022 (1.3). Before doing so, however, it would be useful to look at the foundations of the progress made in this sector before 2021 (1.1). In addition, circular letters relating respectively to the preparation and execution, control and monitoring of the execution of the budget of RLAs were signed during the period under review (1.4).

1.1. REMINDER OF THE LEGISLATIVE BASIS FOR REGULATIONS ADOPTED BEFORE THE PERIOD UNDER REVIEW

The reform of the budgetary and accounting management of RLAs took place in 2018, through the promulgation of Laws No. 2018/11 to lay down the Cameroon Code of Transparency and Good Governance in public finance management and Law No. 2018/12 of 11 July 2018 on the Fiscal Regime of the State and other public entities.

These two instruments were taken up and supplemented in some of their provisions by Law No. 2019/24 of 24 December 2019 to institute the General Code of Regional and Local Authorities. As for Law No. 2018/11 to lay down the Cameroon Code of Transparency and Good Governance in public finance management, several innovations were made. These include:

- The obligation to publicize financial transactions (articles 2 to 10);
- The obligation to clearly define the powers and responsibilities of the various players in the budget preparation, implementation and control chain (articles 11 to 19);
- The obligation to produce infra-annual reports on the execution of the budget (article 36);
- The obligation to set a budget timetable (article 47 [1]);
- Encouraging the participation of civil society players in the budgetary process (article 48 [2]).

The fiscal regime of the State and other public entities makes performance an essential criterion for public resource management. To this end, it enshrines a set of rules, both budgetary and accounting, aimed at collecting such resources and using them optimally.

On the budgetary plane, performance is assessed through the adoption of a public expenditure management strategy based on a better allocation of resources and on the economic principle of optimizing results under budgetary constraints.

On the accounting plane, this law standardizes budgetary accounting and general accounting, which already existed but were carried out in an imperfect manner, and adds a third type of cost accounting, made essential by the transition to a performance culture. The accounts are more accurate.

As for Law No. 2019/24 of 24 December 2019 to institute the General Code of Regional and Local Authorities, its Book Five takes into account the principles and rules of the Code of Transparency and Good Governance in the Management of Public Finances, as well as the

aforementioned State financial regime. The main innovations of the new financial regime for Regional and Local Authorities include:

- Consolidating the programme-based budgeting approach introduced in 2009, by enshrining the Medium-Term Budgetary Framework and Medium-Term Expenditure Framework as multi-year budgetary programming tools, and introducing the Budget Orientation Debate at the local level;
- Strengthening and aligning Regional and Local Authority budgets and programmes with national public policies, and improving coherence between the programmes of the different categories of RLAs;
- Including external financing and decentralized cooperation resources contributing to the implementation of local development projects in the budgets of regional and local authorities, with the aim of improving their accuracy;
- Improving citizen participation in the budgetary process, so that the aspirations of the population are better taken into account and citizen control is increased;
- Reaffirming the control of local finance management by the deliberative organ, the audit court of auditors and independent audits.

Note that Law No. 2019/24 of 24 December 2019 to institute the General Code of Regional and Local Authorities repealed the previous provisions of the 2009 Law on the financial regime of RLAs, while the Law on local taxation remains in force. On a legislative plan, the 2022 finance law significantly increased the investment component of the Common Decentralization Fund for City Councils.

The special excise duty was increased to 1% by the 2022 finance law (article 7). As a reminder, the special excise duty was introduced by 2019 finance law at a rate of 0.5% of the taxable base of all imported goods, with the exception of duty-free imports under the Customs Code of the Central African Economic and Monetary Community (CEMAC).

The procedures for centralizing, distributing and repaying the proceeds of the special excise duty were laid down by Decree No. 2019/7358/PM of 17 December 2019. According to the decree, FEICOM is responsible for centralization, MINDDEVEL for distribution and the Public treasury for repayment.

Specifically, the distribution is based on the size of the population as follows: 80% for city councils and councils; an additional 20% for city councils and councils with more than 500,000 inhabitants.

1.2. CHANGES IN THE REGULATORY FRAMEWORK IN 2021

These innovations are essentially regulatory.

1.2.1. Decree No. 2021/3352/PM of 17 June 2021 to lay down the chart of accounts of Regional and Local Authorities

This decree specifies the standards, principles and rules relating to the keeping of the general accounting of RLAs and determines the procedures for their implementation to produce financial statements. It introduces a number of outstanding innovations :

- Adaptation of the chart of accounts to the needs of asset accounting;
- Clarification of the accounting and financial statements of RLAs;
- Introduction of rules for valuing assets and liabilities and determining profit or loss;

- Recognition the principle of recognition of rights and obligations;
- Introduction of heritage management rules and practices into the general accounting of RLAs (depreciation, provisions, etc.);
- Presentation of the relation between general accounting and other types of accounting.

1.2.2. Decree No. 2021/3353/PM of 17 June 2021 to lay down the nomenclature of Regional and Local Authorities

This decree provided a framework for the programme-based budgeting approach in RLAs, introduced by the 2018 and 2019 laws mentioned above. In addition, the introduction of a classification of expenditure by programme and by function (article 3[2]) as well as the codification of budgetary charging (article 20) were enshrined.

1.2.3. Order No. 11/A/MINDDEVEL of 16 February 2021 to lay down the terms and conditions for the indexation and repayment of the general operating allocation provided to subdivisional councils by the city council of attachment

This instrument was adopted pursuant to the provisions of articles 395 and 396 of the General Code of RLAs. The above-mentioned allocation is indexed to some revenue of the city council of attachment, at rates that vary according to the amount of said revenue. Payment is made on a quarterly basis. The amount to be received is determined on a pro rata basis according to the amount of some revenue collected in each subdivisional council. This revenue include the proceeds of the full discharge tax, the proceeds of council taxes and the proceeds from the operation of estates and services.

Moreover, the payment of the share due to the beneficiary RLAs is conditional on the transmittal of the administrative account for year n-2 to the city council. Failure to do so exposes the city council to the basic withholding of the revenue due to it from council tax subject to equalization.

1.2.4. Joint Order No. 26/MINDDEVEL/MINFI of 2 March 2021 to specify the terms and conditions for the settlement, authorization and payment of the basic monthly salary of the executive members of regions, city councils, councils and members of the regional boards

This order lists the heads of regional and council executives as well as the members of regional bureaus involved in the settlement, scheduling and payment procedures for the basic monthly salary. It indicates that by order of MINFI, a proportion of the CDF shall be made available to FEICOM for the payment of the basic monthly salary of regional and council executives. MINDDEVEL, for its part, is in charge of drawing up and forwarding to FEICOM the list of beneficiaries and information on the amounts involved.

1.2.5. Joint Order N°000031/AC/MINDDEVEL/MINFI of 03 March 2021 establishing the Budgetary Calendar of Regional and Local Authorities

This instrument sets out the budget timetable for RLAs and determines the main annual stages in the preparation, voting and approval of the budget of RLAs. It identifies the players and structures responsible for these stages and recalls the key dates in the process of drawing up this budget by setting out the timetable for the related activities.

The process comprises four phases: the preparatory phase, the medium-term expenditure framing and programming phase, the preparation phase and the adoption and approval phase.

The purpose of the preparatory phase is to take stock of past achievements and make projections with a view to drawing up the budget itself. In fact, it consists of a review of local public investment activities and projects, as well as a performance review.

The framing phase relates to the preparation of the medium-term budgetary framework (MTBF) and the medium-term expenditure framework (MTEF).

The detailed draft budget preparation phase is carried out in accordance with the guidelines set out in the joint MINDDEVEL/MINFI circular letter issued each year on the preparation of RLAs' budget, and on the basis of the results of public consultations and the medium-term framework drawn up following the budget orientation debate (BOD).

Finally, the adoption and approval phase is based on the submission of the draft budget and its appendices to the members of the deliberative organ by 30 November of year N at the latest for adoption. The draft budget is then sent to the State representative for approval.

1.2.6. Order No. 16/A/MINFI of 5 July 2021 on the organization and functioning of Regional and Council Revenue Offices

One of the main innovations of this decree lies in the organization of regional treasuries. These are found in each region. The order also defines the duties of the various managers of these accounting positions and divides council revenue into four classes:

- The first comprises the council treasuries of Yaounde and Douala City Councils;
- The second comprises the other city councils, subdivisional councils and councils whose revenue from the last approved administrative account (excluding donations, legacies and subsidies from decentralized cooperation) is greater than or equal to CFAF 2,000,000,000 (two billion);
- The third class comprises councils whose revenue from the last approved administrative account (excluding donations, legacies and subsidies from decentralized cooperation) is greater than or equal to CFAF 1,000,000,000 (one billion) and less than CFAF 2,000,000,000 (two billion);
- The fourth class is made up of councils whose revenue from the last approved administrative account (excluding donations, legacies and subsidies from decentralized cooperation) is less than CFAF 1,000,000,000 (one billion).

Another innovation of this decree is the creation of the treasury bailiff and auditor inspector positions for regional treasuries as well as first and second class council treasuries.

1.3. CHANGES IN THE REGULATORY FRAMEWORK IN 2022

The budgetary reform of RLAs continued in 2022 with the signing of a number of instruments aimed at clarifying some provisions of the fiscal regime of Regional and Local Authorities, thereby harmonizing their practice on some aspects of local finance. This led to the signing of Order No. 62/A/MINDDEVEL of 18 April 2022 to lay down the nomenclature of the programmes applicable to Regional and Local Authorities (1.3.1), and Joint Instruction No. 22/479/IC/MINFI/MINDDEVEL of 11 April 2022 to lay down the nomenclature of

supporting documents for the budgetary and accounting operations of Regional and Local Authorities (1.3.2).

1.3.1. Order No. 62/A/MINDDEVEL of 18 April 2022 to lay down the nomenclature of the programmes applicable to Regional and Local Authorities

With a view to assist RLAs in the implementation of the programme budget, this decree defines essential concepts in the area and sets the boundaries and content of RLA programmes.

With regard boundaries, article 5 (1) of the said text states that “the area of intervention of the programmes corresponds to the missions and competences transferred by the State to Regional and Local Authorities”. As for the content, article 8 (1) states that “the programme is broken down into actions, activities/projects and tasks”. There are 4 (four) Regional and Local Authorities programmes, three of which are operational programmes and 1 (one) a support programme. The operational programmes include :

- **Programme 1:** Provision of basic social services
- **Programme 2: Socioeconomic** development and environmental protection;
- **Programme 3:** Citizenship, culture, sport and youth support.

The support programme is entitled “Governance and local administration”.

1.3.2. Order No. 130/A/MINDDEVEL of 16 June 2022 to amend and supplement some provisions of Order No. 11/A/MINDDEVEL of 16 February 2021 to lay down the terms and conditions for the indexation and repayment of the general operating allocation provided to subdivisional councils by the city council of attachment

The provisions repealed by this instrument are those of articles 5, 7 and 12 of the previous decree. In terms of innovation, the new article 5 deals with the criteria for distributing the general operating allocation. It stipulates that the proceeds of the distribution comprise a fixed portion and a variable portion. The fixed portion corresponds to 70% of the amount to be distributed and is divided equally between all the subdivisional councils. The variable portion, which corresponds to 30% of the amount to be distributed, is redistributed proportionately to the collection rate of some own-source revenue shown in the administrative accounts approved for years N-2 and N-3.

The new Article 7 improves the determination of the variable portion in the event of failure or delay in the transmittal of the administrative accounts approved for year N-2. In this case, this provision stipulates that the aforementioned determination is made on the basis of half of the lowest rate of increase of the last three financial years on the basis of which the administrative accounts were approved. If this rate is negative or equal to zero, the council loses the benefit of the variable part

The new Article 12 provides greater precision on the deadlines for the transmittal of administrative accounts by subdivisional councils and the distribution and repayment of the general operating allocation by city councils.

1.3.3. Joint Instruction No. 22/479/IC/MINFI/MINDDEVEL to lay down the nomenclature of supporting documents for the budgetary and accounting operations of Regional and Local Authorities

This joint instruction was signed in a particular context in order to meet a pressing need (1.3.3.1). It differs from previous instructions in both form and content (1.3.3.2), in that it presents the nomenclature of supporting documents according to the classification of transactions by economic type.

1.3.2.1. Background and rationale

This instrument follows on from the reports of the Audit Bench of the Supreme Court, which on several occasions noted the low rate of production of management accounts by the accountants of RLAs. This can be explained by the failure to standardize the supporting documents for the budgetary and accounting operations in support of the administrative account of the authorizing officer and the management account of the RLA accountant. This instruction therefore aims to provide both authorizing officers and accountants with an exhaustive list of the supporting documents mentioned above so that they can produce their accounts in accordance with standards. It should also be noted that this joint instruction was drawn up in application of the 2021 budget and accounting nomenclatures.

1.3.2.2. The content

The aforementioned instruction is innovative in that it presents the supporting documents for transactions by economic type, in two parts. The first deals with budget execution operations, namely :

- Operating revenue ;
- Investment revenue ;
- Operating expenditure ;
- Investment expenditure.

The second part deals with non budget execution operations:

- Cash transactions ;
- Off-budget execution operations.
- An appendix containing specimens of the situations and statements to be produced at the end of the period.

1.4. ANNUAL CIRCULAR LETTERS

In addition to the above instruments, in both 2021 and 2022, the Minister for Decentralization and Local Development and the Minister for Finance issued joint circular letters relating to the preparation of the budgets of RLAs for the various financial years concerned. In addition, for the same period, the Minister of Finance signed circular letters relating to the execution, monitoring and control of the execution of the budget of RLAs.

1.4.1. Joint circular letter MINFI/MINDDEVEL relating to the preparation of the budgets of RLAs

As is traditional, these circular letters set out the guidelines for budgetary policy at local level, as well as the practical arrangements for preparing the budgets of RLAs. They are in line with the guidelines set out in the presidential circulars relating to the preparation of the State budget.

Over the two years under review, the preparation of the budget of RLAs took place in a context marked by the COVID-19 pandemic and the negative impact it had on the international

and national economic environment. This context led the Ministers in charge of RLAs and Finance to adapt the objectives of local public action, which included:

- Promoting and consolidating inclusive economic development through the implementation of appropriate local government policies;
- Ensuring the full exercise of transferred powers;
- Controlling local public expenditure in budget forecasts;
- Taking account of the international and national economic and health situation by allocating resources to deal with it.

1.4.2. MINFI circular letters relating to the execution, monitoring and control of the execution of the budgets of RLAs (CIREX).

In the same vein, in order to provide Regional and Local Authorities with effective support in the implementation of their budgets, the Minister of Finance issued circular letters relating to the implementation, monitoring and control of the implementation of the said budgets. These instruments set out the various players involved in implementing the budgets of RLAs, the tasks incumbent on each, the normal and exceptional procedures, and the mechanisms for monitoring and controlling implementation by the authorities empowered to do so.

Specifically, in circular letter No. 4/LC/MINFI of 10 March 2022 relating to the execution, monitoring and control of the execution of the budgets of RLAs for the 2022 financial year, emphasis was placed on stores accounting. In fact, points 145 to 159 give practical indications on the management of RLAs heritage, particularly the appointment, by the authorizing officer, of one or more stores officers at the beginning of the financial year, the procedure for integrating assets into and removing them from RLAs heritage as well as the organization, by the Ministry in charge of finance, of a mission to verify and close entries and documents at the end of the financial year.

This circular letter also reminds the accounting officer of a number of requirements for keeping accounts throughout and at the end of the financial year, in particular the production and transmittal of periodic statements to the centralizing accountant by the 5 of each month at the latest.

Ultimately, the continuation of the legal reform of local finances in 2021 and 2022 was a major step in speeding up the ongoing decentralization process. These two years were marked by the signing and publication of instruments enabling RLAs to adopt the new financial management rules. This acceleration has also manifested itself at institutional level with the establishment of regions and the Public Independent Conciliators.

CHAPTER 2: CONSOLIDATION OF THE INSTITUTIONAL FRAMEWORK

The year 2021 marked a decisive turning point in the deepening of the decentralization process in Cameroon with the entry into service of regions (RLAs), following the first regional elections held in December 2020. As an essential step in the materialization of this government policy, the entry into service of regions led, in the light of the General Code of RLAs, to the entry into service of Public Independent Conciliators to take account of regions with special status.

2.1. ESTABLISHMENT OF REGIONS

Following Section 259 of the GCRLA, the region shall be a local authority composed of several divisions. It has a general duty to promote economic development and social progress. It shall contribute to harmonious, balanced, supportive and sustainable territorial development. Although common rules exist, the organization and operation (2.1.1) of regions differ somewhat depending on whether they are ordinary regions or regions with special status. Notwithstanding these specificities, the operationalization of the second tier of decentralization took place in 2021 and 2022 through major events (2.2.2).

2.1.1. Organization and functioning

2.1.1.1. Regions

Same as for the Council, the Region in the French-speaking areas of the country comprises:

- A deliberative organ called regional council, made up of 90 elected regional councillors from the category of divisional representatives and that of representatives of the traditional rulers; and
- An executive organ, which is the president of the regional council, assisted by a bureau comprising a senior vice-president, a vice-president, two questors and two secretaries.

The administration is the same in all regions. Pursuant to section 366 of the GCRLA, “the rules relating to regional administration, in accordance with the provisions of Sections 323 and 324 above, shall apply to the North-West and South-West Regions”. The regional administration is headed by a Secretary General appointed by decree of the President of the Republic upon the recommendation of the Minister in charge of RLAs.

In addition, this administration is made up of positions occupied by staff of various ranks, appointed by order of the President of the Regional Council or Regional Executive Council, under the conditions set by the decree to organize regional administration (Decree No. 2021/742 of 28 December 2021 to lay down the standard organization of regional administration). The order appointing managers with the rank of director is submitted to the State representative for approval, who has a period of 8 (eight) days to approve or reject the proposed appointments. After this period, the State representative's approval is deemed to have been granted.

In addition to these officials, there is another category whose appointment procedures are different. These include:

- The regional revenue officer, the representative and the heads of departments of accounting positions, who are appointed by joint order of MINDEVELOP and MINFI;
- The office heads of accounting positions, appointed by order of the executive heads without the approval of the administrative authority;
- the Specialized finance controller, appointed by the Chief authorising officer of the region.

2.1.1.2. Regions with special status

To take account of the specific linguistic and historical heritage of some regions, and in accordance with article 62(2) of the Constitution, the GCRLA provides for regions with a special status in terms of both their organization and operation. These regions thus have :

- A deliberative organ called the regional assembly with 90 regional councillors divided into two houses: the House of Chiefs and the House of Divisional Representatives. The House of Divisional Representatives comprises five committees and is chaired by the chief executive of the Region. The House of Chiefs has two committees. It is chaired by the vice-president of a regional executive council.
- An executive organ, the Regional Executive Council, which comprises a president, a vice-president, a commissioner for economic development, a commissioner for health and social development, a commissioner for educational, sports and cultural development, two secretaries and a questor.

These special status regions have additional powers assigned to them by the GCRLA. They also have an independent authority, the Public Independent Conciliator, who is responsible for resolving disputes between citizens and RLAs.

2.1.2. Highlights of the implementation of regions

In 2021 and 2022, regions started to become operational. In this respect, we shall present the major events that contributed to the establishment of these local authorities.

2.1.2.1. Activities carried out in 2021

i. Building new players capacity

In 2021, a training and information session was organized for the regional executives of the 10 (ten) regions from 5 to 16 April. These sessions focused on helping regions to draw up their first programme budget. To this end, regional executives, namely presidents of the regional councils, regional councillors and secretaries-general, were offered a training on several modules: the decentralization process and its impact on local finance, general information on the programme budget and budget execution.

Regions were then coached in the actual drawing up their first budgets and a number of relevant accompanying documents (annual performance plan, annual work plan and commitment plan). They focused mainly on the support programme entitled ***“administration and steering”***, which enabled start-up priorities to be included in these budgets.

Following this technical support, each region held a council session to vote on and adopt its budget. These were approved by the State representative. It is important to note that all the

regions' budgets were approved, and governed by the ratios set by regulation, i.e.: 40% of expenditure devoted to operating expenditure and 60% to investment expenditure. At the end of this training phase, regions were truly up and running.

It should also be noted that MINDDEVEL drew up materials on local development planning in conjunction with MINEPAT and other stakeholders. In addition, a methodological guide for drawing up regional development plans (RDP) was disseminated to regions. Field visits were carried out to support the launching process of the implementation of PRD. Alongside this activity, training workshops were also organized for the regional councils to help them take ownership of the material.

Pursuant to ***Joint Order N°2/MINDDEVEL/MINFI of 21 January 2021 to appoint officials in accounting positions in regions***, including regional revenue officers, delegated authorities and service heads, and by ***mission letter No.°1809/LM/MINFI/SG/DGTCFM/IST of 6 March 2021***, a joint MINFI/MINDDEVEL mission team carried out the technical installation of regional revenue officers in the 10 (ten) regions over the period from 20 April to 10 May 2021. The mission teams carried out the following tasks:

- Identifying cash accounts and determining their opening balances;
- Determining the situation of the portfolio and of secured documents of the position;
- Opening and initialling accounting media, the inventory of equipment, furniture and IT equipment; of the accounting position;
- Checking the functionality of the SIM_ba software;
- Assessing the security situation at the position;
- Checking the codification of the regional treasury.
- During the mission, recommendations were made, highlighting the following needs:
- Secure the premises intended for the safekeeping of the region's funds and assets, as well as the working equipment;
- Install in network the authorizing officer's workstations and workstations of the the accountant;
- Appoint staff to the regional treasury.

ii. Transfer of powers to regions

As part of the operationalization of the regions, decrees transferring some powers to regions were signed. These include :

- Powers relating to town planning and housing, in accordance with decree no. 2021/744 of 28 December 2021;
- Powers to participate in the organization and management of interurban public transport, in accordance with decree no. 2021/745 of 28 December 2021;
- Powers in the field of tourism and leisure, in accordance with Decree No. 2021/746 of 28 December 2021;
- Powers in the field of environmental protection, in accordance with Decree No. 2021/747 of 28 December 2021.

2.1.2.2. Activities carried out in 2022**i. Technical support for budgeting and accounting**

In 2022, the State directed its actions towards ensuring optimal implementation of regions. With this in mind, it has continued the reform of public finance within these entities by strengthening management control through the programme Budget.

In the same vein, MINDDEVEL continued to support regions with the implementation of the SIM_ba budgetary and accounting application.

On an organic level, in accordance with the provisions of joint order No. 19/MINDDEVEL/MINFI of 6 July 2022 to appoint regional treasury managers, new people were put in charge.

ii. Signing of decrees to lay down the terms of reference for the regions

Following on from the above decrees relating to transfer of powers, the heads of ministries concerned by the transfer of some powers to regions signed decrees setting out the terms of reference in 2022. These include:

- Order No.7/A/MINH DU/CAB of 2 November 2022 to lay down the specifications of the terms and conditions governing the exercise of some town planning and housing powers devolved upon regions by the State;
- Order No.142/A/MINTOUL of 2 November 2022 to lay down the specifications of the technical terms and conditions governing the exercise of some powers devolved by the State upon regions in the area of tourism and leisure;
- Order No.8/A/ MINEPDED of 2 November 2022 to lay down to lay down the specifications of the technical terms and conditions governing the exercise of powers devolved by the State upon regions in the area of environmental protection; and
- Order No.30/A/MINT of 2 November 2022 to lay down the specifications of the technical terms and conditions governing the exercise of powers devolved by the State upon regions in respect of their participation in the organization and management of public councils,

2.2. THE PUBLIC INDEPENDENT CONCILIATOR

Article 367(1) of the General Code of RLAs establishes a Public Independent Conciliator for the North-West and South-West regions. This authority has a status and powers that determine the terms and conditions of its referral.

The first PICs were appointed by Decree No. 2021/342 of 10 June 2021. Installation ceremonies were also organized for the Public Independent Conciliators, who were provided with premises, equipment, vehicles and a financial package.

To carry out their activities, each public independent conciliator has a staff of 5 (five) assistant research officers, 5 (five) support staff members, and 10 (ten) support employees.

PART
II

ANALYSIS OF REVENUE
ESTIMATION AND EXECUTION OF
THE REVENUE OF RLAs

According to Section 390 of GCRLAs, the revenue of Regional and Local Authorities includes tax revenue, income from operation of property and provision of services, allocations and subsidies, cash and financing resources. The tax revenue of RLAs is composed of all levies imposed by the State taxation authorities of the RLAs for the benefit of the said RLAs. proceeds from the operation of State property and regional or council services are made up of income from public and private properties and income from providers. Allocations and subsidies are allotted to Regional and Local Authorities by the state to enable them to carry out their mission. Other revenue of RLAs includes funds from competitive examinations, borrowing and resources from international and local cooperation. The above resources are grouped into operating revenue and investment revenue. The budget structure of RLAs during the period under review makes no distinction between revenue level but, given the low level of appropriation by the Regional and Local Authorities, and that the structure of their administrative account is this report's main source of information, an analysis of revenue will be organized into operating and investment activities.

This section presents an analysis of the budget forecasts and execution of the revenue of RLAs at the national level (chapter 1), an analysis of the forecasts and execution of the revenue budget of approved councils by administrative region (chapter 2) and allocations (chapter 3).

CHAPTER 1: ANALYSIS OF BUDGET ESTIMATION AND EXECUTION OF RLAS AT THE NATIONAL LEVEL

This chapter deals respectively with an analysis of the estimation and the level of execution of the revenue of councils at the national level, the level of revenue achievement for all councils by category, the structure of operating revenue for all councils and transfers for all councils and, finally, the structure of investment revenue for all councils

1.1. ANALYSIS OF BUDGET ESTIMATION AND EXECUTION OF THE REVENUE OF RLAS

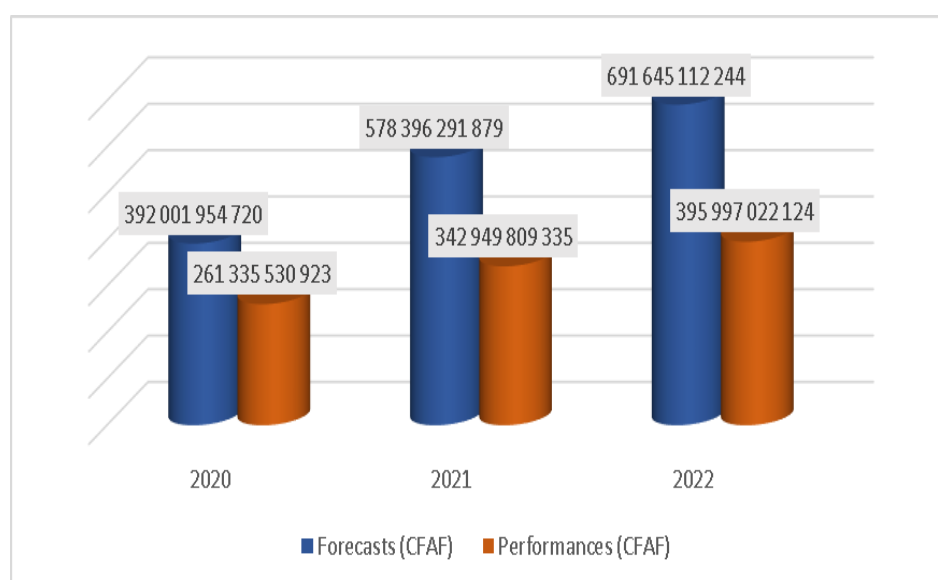
At this level, the budget revenue of councils is analyzed at the national level by category and type of revenue.

1.1.1. Analysis of estimation and level of council's revenue

Although the General Code of RLAs no longer uses the method that distinguishes operating revenue and investment revenue, the analysis was carried out using this method because RLAs have not implemented the new budgetary and accounting legal framework and the delay in updating the information system. The following strategies, which are based on the 2021 and 2022 administrative accounts, trace the revenue generated in accordance with the above classification.

The revenue forecasting for all councils in Cameroon have changed over the period of (2020-2022). The total revenue generated by councils stood at **CFAF 261,335,530,923** in 2020, **CFAF342,949,809,335** in 2021 and **CFAF395,997,022,124** in 2022.

Graph 1: Progress of revenue forecasting and council achievement at the national level



Source: Administrative accounts of RLAs

Table 1: Progress of revenue forecasting and council achievement at the national level

Economic aspect	Estimates (CFA F)	Budget (FCFA)	Achievements (%)	Variations (%)	Weights (%)
2020	392,001,954,720	261,335,530,923	66.67%		100.00%
2021	578,396,291,879	342,949,809,335	59.29%	31.23%	100.00%
2022	691,645,112,244	395,997,022,124	57.25%	15.47%	100.00%

Source: Administrative accounts of RLAs

The table above shows that the budget revenue forecasts for councils are **CFAF 578,396,291,879** in 2021 and **CFAF 691,645,112,244** in 2022 compared with actual expenditure of **CFAF 342,949,809,335** and **CFAF 395,997,022,124** respectively. This results in realization rates of 59.29% in 2021 and 57.25% in 2022, a drop of 2.04 points. A progressive drop can be seen in the rate of councils' budget revenue achievements, which dropped from 66.67% in 2020 to 59.29% in 2021 and 57.25% in 2022. On the other hand, the total amount of revenue generated will increase by 31.23% in 2021 and 15.47% in 2022.

However, that data provided in this way, taken solely from the council administrative accounts, does not cover all the resources mobilized for councils, particularly those relating to subsidies granted by the State's financial services, such as the subsidy for waste collection or direct or ad hoc allocations. Likewise, they do not include all resources mobilized by the State's tax services for councils, particularly the special excise duty intended for the removal and treatment of waste for the benefit of RLAs, instituted by the 2019 Finance Law, or the tax revenue for intercouncil collaboration, which is only included in the administrative accounts up to the amount transferred back to the RLAs by FEICOM, through the various grants allocated to finance projects.

1.1.2. Analysis of budget revenue by council category

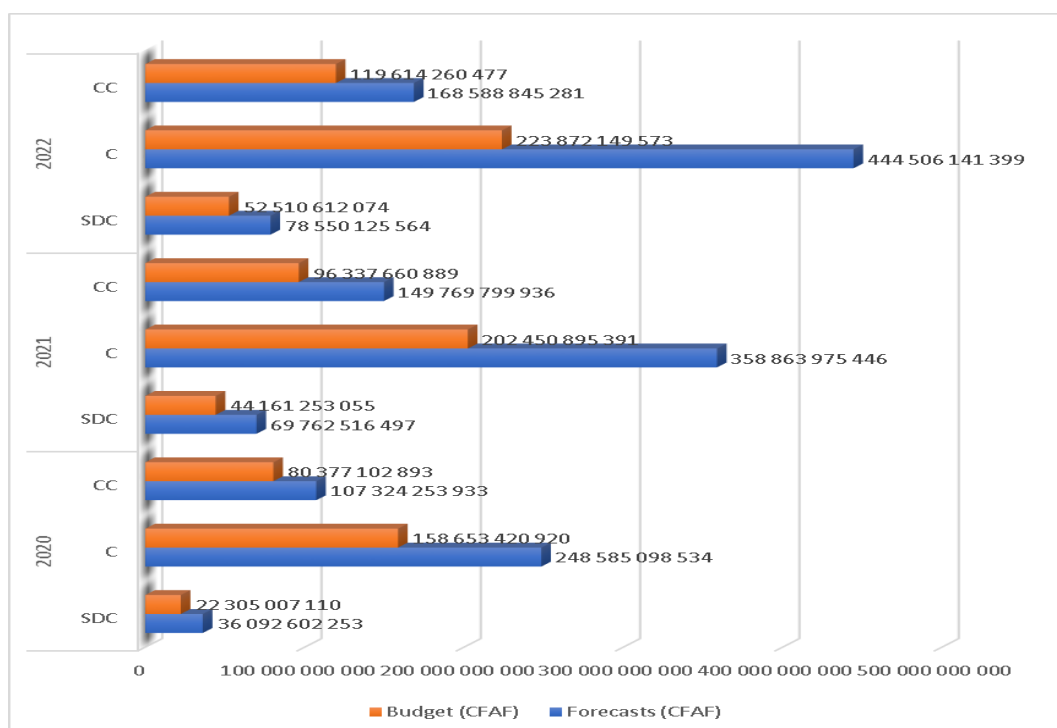
A breakdown of revenue by council category is shown below:

Table 2: National revenue forecasts and achievements by council category

Economic aspect	Estimates (CFA F)	Budget (FCFA)	Achievements (%)	Variations (%)	Weights (%)
2020	392,001,954,720	261,335,530,923	66.67%		100.00%
Subdivisional council (SC)	36,092,602,253	22,305,007,110	61.80%		54%
Council	248,585,098,534	158,653,420,920	63.82%		60.71%
City council (CC)	107,324,253,933	80,377,102,893	74.89%		30.76%
2021	578,396,291,879	342,949,809,335	59.29%	31.23%	100.00%
Subdivisional council (SC)	69,762,516,497	44,161,253,055	63.30%	97.99%	12.88%
Council	358,863,975,446	202,450,895,391	56.41%	27.61%	59.03%
City council (CC)	149,769,799,936	96,337,660,889	64.32%	19.86%	28.09%
2022	691,645,112,244	395,997,022,124	57.25%	15.47%	100.00%
Subdivisional council (SC)	78,550,125,564	52,510,612,074	66.85%	18.91%	13.26%
Council	444,506,141,399	223,872,149,573	50.36%	10.58%	56.53%
City council (CC)	168,588,845,281	119,614,260,477	70.95%	24.16%	30.21%

Source: Administrative accounts of RLAs

Graph 2: National revenue forecasts and achievements by council category



Source: Comptes administratifs des communes

According to the table above, the average revenue achievement rates for councils are 56.4% in 2021 and 50.36% in 2022. As for the subdivisional councils, their respective achievement rates are 63.30% in 2021 and 66.85% in 2022. These rates are 64.32% and 70.95% for city councils

Subdivisional councils have a high increase rate between 2020 and 2021, with 97.99%. This sharp increase is due to the various changes in the methods of distributing ICSPs, which have greatly benefited these councils.

An examination of the revenue share by type of council shows that subdivisional councils have the lowest share during the period under review. City Councils occupy an average position, although the proportion of their revenue will vary from 30.76% in 2020 to 28.09% in 2021, then 30.21% in 2022. The dominant weight of councils in the overall volume of the revenue of RLAs, that is 59.03% in 2021 and 56.53% in 2022, is explained in particular by their number, that is 315 out of the 374 RLAs at municipal level. Revenue generated by councils will be 158,653,420,920 CFAF in 2020, then 202,450,895,391 CFAF in 2021, an increase of 27.61%, and 223,872,149,573 CFAF in 2022, an annual increase of 10.58%.

1.1.2. Analysis by type of revenue

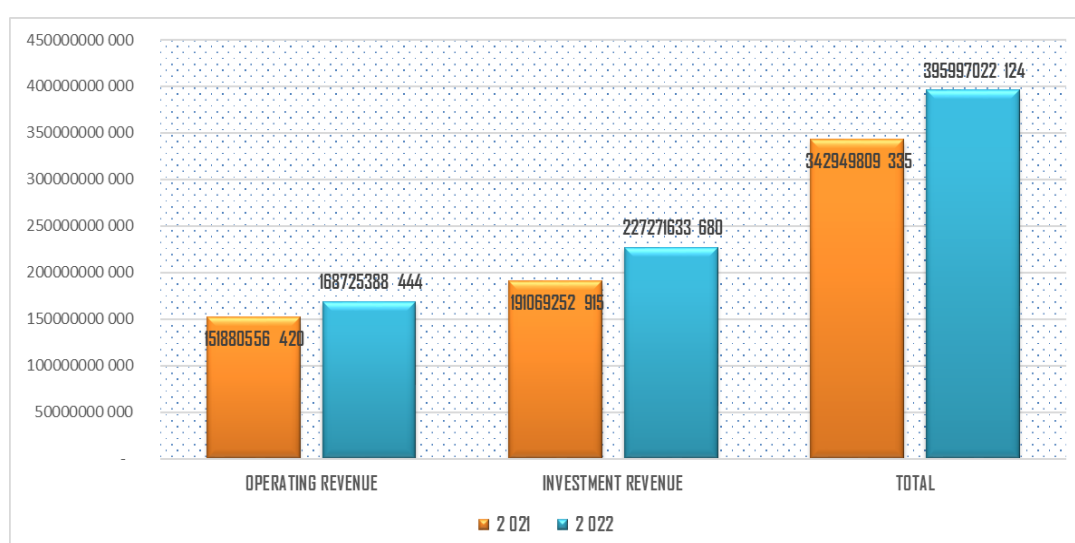
Analysis will be done by distinguishing between operating revenue and investment revenue. The breakdown of operating and investment revenue for all councils is illustrated in the table and graph below:

Table 3: Revenue estimation and council achievement at the national level

Economic aspect	Estimates (CFA F)	Budget (CFAF)	Achievement (%)	Variations (%)	Weights (%)
2020	392,001,954,720	261,335,530,923	66.67%		100.00%
Operating revenue	222,238,468,993	158,994,164,380	71.54%		60.84%
investment recipe	169,763,485,727	102,341,366,543	60.28%		39.16%
2021	578,396,291,879	342,949,809,335	59.29%	31.23%	100.00%
Operating revenue	315,508,961,073	191,069,252,915	60.56%	20.17%	55.71%
investment recipe	262,887,330,806	151,880,556,420	57.77%	48.41%	44.29%
2022	691,645,112,244	395,997,022,124	57.25%	15.47%	100.00%
Operating revenue	351,773,206,254	227,271,633,680	64.61%	18.95%	57.39%
investment recipe	339,871,905,990	168,725,388,444	49.64%	11.09%	42.61%

Source: Administrative accounts of RLAs

Graph 3: Council revenue progression



Source: Administrative accounts of RLAs

An examination by category of revenue reveals that the rate of achievement of operating revenue is higher than the rate of investment revenue, being 60.56% against 57.77% in 2021 and 64.61% against 49.64% in 2022.

Similarly, the weight of operating revenue is higher than that of investment revenue: 55.71% against 44.29% in 2021 and 57.39% against 42.61% in 2022.

1.1.2.1. Structure of operating revenue

Operating revenue comprises tax revenue, allocations and subsidies, proceeds from the operation of State property and services and other revenue. The following table presents the operating revenue of councils for the period of 2021 and 2022.

Table 4: Councils' operating revenue forecasts and achievement

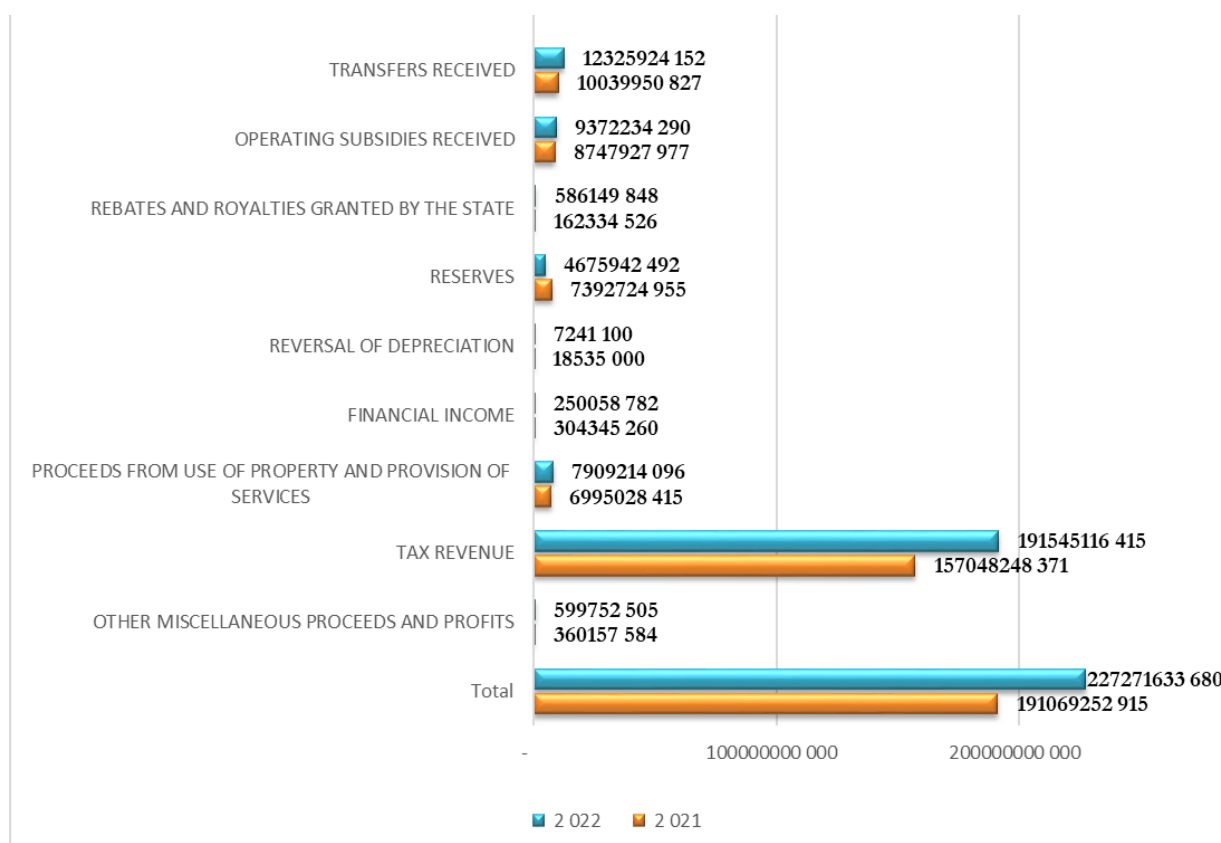
Economic aspect	Estimates (CFA F)	Budget (FCFA)	Realization (%)	Variations (%)	Weights (%)
2020	222,238,468,993	158,994,164,380	71.54%		100.00%
OTHER MISCELLANEOUS INCOME AND PROFITS	769,839,425	108,159,491	14.05%		0.07%
Tax revenue	168,952,205,232	134,588,157,216	79.66%		84.65%
Proceeds from the operation of State property and services	12,955,970,567	5,007,837,171	38.65%		3.15%
FINANCIAL PROCEEDS	172,300,783	69,310,517	40.23%		0.04%
RECOVERIES OF DEPRECIATIONS	77,533,836	-	0.00%		0.00%
RESERVES	7,356,265,689	4,690,168,402	63.76%		2.95%
DISCOUNTS AND ROYALTIES GRANTED BY THE STATE	719,539,986	179,947,883	25.01%		0.11%
OPERATING SUBSIDIES RECEIVED	16,181,915,337	6,616,307,268	40.89%		4.16%
RECEIVED TRANSFERS	15,052,898,138	7,734,276,432	51.38%		4.86%
2021	315,508,961,073	191,069,252,915	60.56%	20.17%	100.00%
OTHER MISCELLANEOUS INCOME AND PROFITS	1,624,373,545	360,157,584	22.17%	232.99%	0.19%
Tax revenue	243,608,664,235	157,048,248,371	64.47%	16.69%	82.19%
Proceeds from the operation of State property and services	20,412,046,157	6,995,028,415	34.27%	39.68%	3.66%
FINANCIAL PROCEEDS	675,118,039	304,345,260	45.08%	339.10%	0.16%
RECOVERIES OF DEPRECIATIONS	257,781,187	18,535,000	7.19%		0.01%
RESERVES	10,970,214,479	7,392,724,955	67.39%	57.62%	3.87%
DISCOUNTS AND ROYALTIES GRANTED BY THE STATE	1,292,217,117	162,334,526	12.56%	-9.79%	0.08%
OPERATING SUBSIDIES RECEIVED	20,619,157,589	8,747,927,977	42.43%	32.22%	4.58%
RECEIVED TRANSFERS	16,049,388,725	10,039,950,827	62.56%	29.81%	5.25%
2022	351,773,206,254	227,271,633,680	64.61%	18.95%	100.00%
OTHER MISCELLANEOUS INCOME AND PROFITS	1,435,285,119	599,752,505	41.79%	66.53%	0.26%
tax revenue	251,074,633,163	191,545,116,415	76.29%	21.97%	84.28%
Proceeds from the operation of State property and services	20,644,633,655	7,909,214,096	38.31%	13.07%	3.48%
FINANCIAL PROCEEDS	553,064,195	250,058,782	45.21%	-17.84%	0.11%
RECOVERIES OF DEPRECIATIONS	198,019,031	7,241,100	3.66%	-60.93%	0.00%
RESERVES	8,012,980,977	4,675,942,492	58.35%	-36.75%	2.06%
DISCOUNTS AND ROYALTIES GRANTED BY THE STATE	1,366,075,603	586,149,848	42.91%	261.08%	0.26%
OPERATING SUBSIDIES RECEIVED	23,366,473,975	9,372,234,290	40.11%	7.14%	4.12%
RECEIVED TRANSFERS	45,122,040,536	12,325,924,152	27.32%	22.77%	5.42%

Source: Administrative accounts of RLAs

The amount of operating revenue generated by councils stood at CFAF191,069,252,915 in 2021 and CFAF227,271,633,680 in 2022, with achievement rates of 60.56% and 64.61%, respectively. An examination of the change in operating revenue indicates an increase of 20.17% in 2021 and 18.95% in 2022.

Generally, the operating revenue of the RLAs is mainly provided by taxation, representing 82.19% in 2021 and 84.28% in 2022. On the other hand, recoveries of depreciation and financial proceeds are the lowest revenue categories.

Graph 4: Structure of councils' operating revenue



Source: Administrative accounts of RLAs

i. Tax revenue

Over the period under review, the tax levies benefiting RLAs were governed, on one hand, by Law No. 2009/19 of 15 December 2009 on local taxation included in Book Three of the General Tax Code (CGI) and, on the other hand, by Lawmakers (Finance Law 2019 and 2022), specifically concerning the special excise duty intended to finance the removal and treatment of waste for the benefit of RLAs.

In accordance with the aforementioned law, local taxation is divided into two main categories: taxes that are levied by the RLAs themselves, which are referred to in this report as own taxation, and all local taxes that are collected by the State's taxation services, for example the Directorate General of Taxation, in favour of LAs, which are referred to in this report as allocated taxation.

Box 1: Distribution of powers between councils and the State in terms of taxation

Articles C3 to C7 of the GTC highlights the following distribution of powers between the State and councils.

- For the creation of local taxes and duties: this is an exclusively legal power. Thus, a local authority may only levy a tax or royalty if it has been created by law.
 - However, for it to be applicable within the council area, the levy must be approved by a decision of the supervisory authority;
 - The Council also sets the tax rate or tariff by deliberation, within a range set by the law.

- ❑ *Concerning the administration of local taxes, duties and fees:* this is the exclusive responsibility of the State's tax services as regards the council tax and the local development tax (art C7 and C59 of the GTC).
- Article C7: The proceeds of council tax collected by the State are derived from:
 - *business licence tax;*
 - *full discharge tax;*
 - *property tax on landed assets;*
 - *gambling and entertainment levy;*
 - *immovable property conveyance tax;*
 - *motor vehicle stamp duty;*
 - *forestry royalty;*
 - *advertising stamp duty;*
 - *tourist tax.*
 - Article C59: the “local development tax is collected at the same time as personal income tax, full discharge tax, and business licence tax.”
 - Article C4: “local authorities are in charge of administering the taxes and duties assigned to them, subject to those administered by the tax authorities”

- **Specific case of towns set up as City Council**

Generally, the rules and powers of administering taxation set out above remain applicable. However, article C115 regulates the distribution of responsibilities between the City Council and subdivisional council as follows:

- Areas of competence lie solely with the city council.
 - *sports stadium fees;*
 - *parking lot occupation fees for the city council;*
 - *market place fee for the city Council;*
 - *impoundment fee for the city council;*
 - *building or installation permit fees*
 - *parking tax*
 - *council stamp duty sold by the city council;*
 - *platform ticket;*
 - *parking fee if the parking lots are provided by the city council;*
 - *road damage charge if the road is under the jurisdiction of the city council.*
- Areas of competence that lie solely with the subdivisional council
 - *council tax on livestock;*
 - *livestock slaughter tax;*
 - *market place fee for the subdivisional council;*
 - *temporary occupation of the public road tax;*
 - *hygiene and sanitation tax*
 - *parking lot occupation fees for the subdivisional council;*
 - *stadium fee;*
 - *entertainment tax;*
 - *council transit or transhumance tax;*
 - *quarry products transport tax;*
 - *impoundment fee for the subdivisional council;*
 - *firearms tax;*

- *recovery tax;*
- *council stamp duty sold by the subdivisional council;*
- *parking fee if the parking lots are provided by the subdivisional council;*
- *road damage charge if the road is under the jurisdiction of the subdivisional council;*

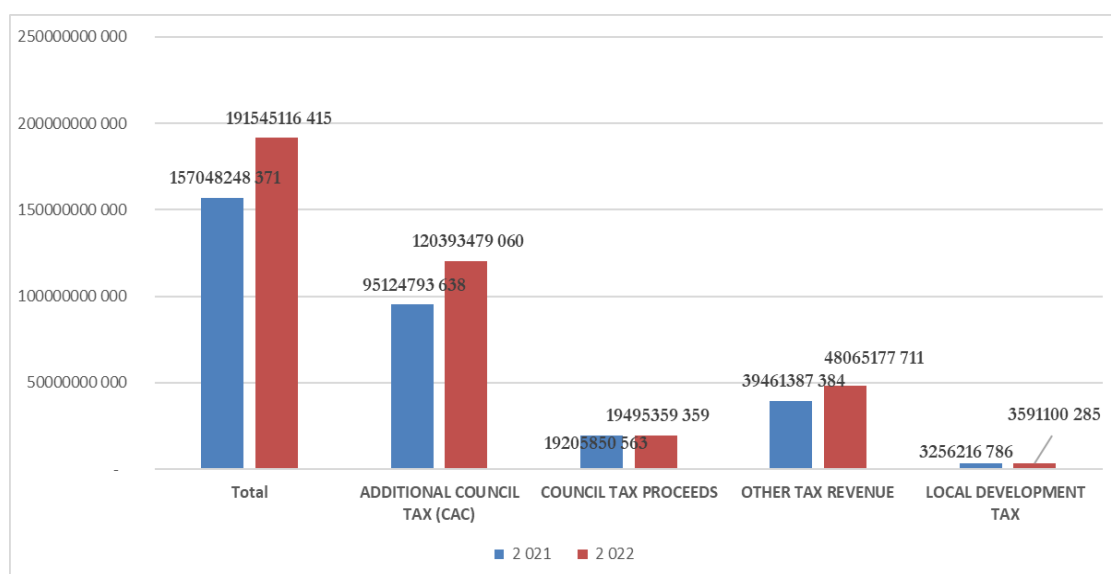
The tables and graphs below highlight the structure of council tax revenue over the periods under review.

Table 5: Structure of councils' tax revenue

Economic aspect	Estimates (CFA F)	Budget (FCFA)	Achievements(%)	Variations (%)	Weights(%)
2020	168,952,205,232	134,588,157,216	79.66%		84.65%
Additional Council Tax (CAC)	95,584,547,159	92,688,398,604	96.97%		
Proceeds of council tax	24,075,262,867	11,361,359,042	47.19%		
Other tax revenue	45,731,943,930	27,622,123,062	60.40%		
Local development tax	3,560,451,276	2,916,276,508	81.91%		
2021	243,608,664,235	157,048,248,371	64.47%	16.69%	100.00%
Additional Council Tax (CAC)	128,745,637,479	95,124,793,638	73.89%	2.63%	60.57%
Proceeds of council tax	39,085,656,460	19,205,850,563	49.14%	69.05%	12.23%
Other tax revenue	69,476,950,526	39,461,387,384	56.80%	42.86%	25.13%
Local development tax	6,300,419,770	3,256,216,786	51.68%	11.66%	2.07%
2022	251,074,633,163	191,545,116,415	76.29%	21.97%	100.00%
Additional Council Tax (CAC)	135,890,211,736	120,393,479,060	88.60%	26.56%	62.85%
Proceeds of council tax	38,881,078,254	19,495,359,359	50.14%	1.51%	10.18%
Other tax revenue	69,820,548,767	48,065,177,711	68.84%	21.80%	25.09%
Local development tax	6,482,794,406	3,591,100,285	55.39%	10.28%	1.87%

Source: administrative account of RLAs

Graph 5: Structure of councils' tax revenue



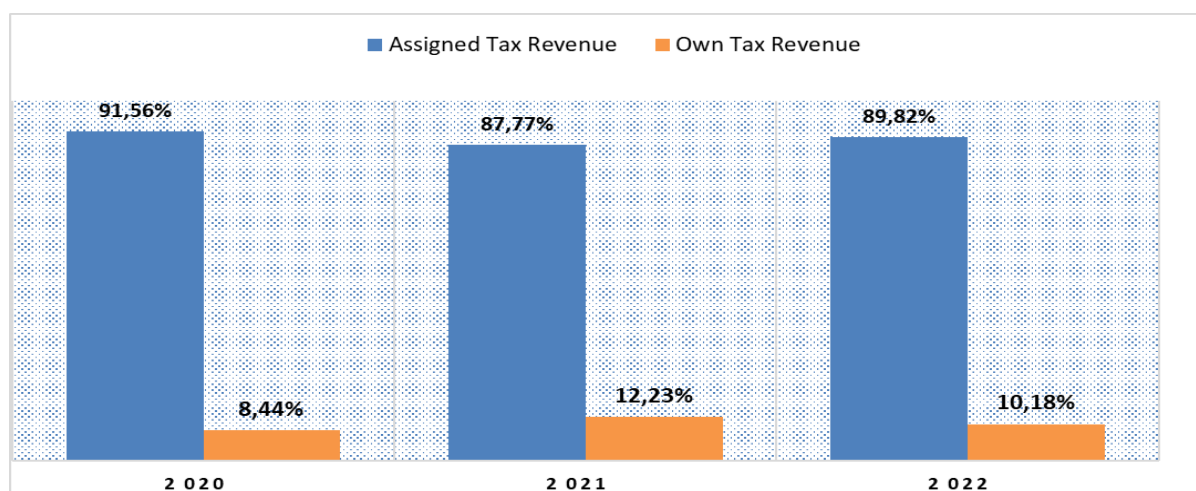
Source: administrative account of RLAs

Table 6: Structure of councils' tax revenue

Economic aspect	Estimates (CFA F)	Budget (FCFA)	Realisations (%)	Variations (%)	Weights (%)
2020	168,952,205,232	134,588,157,216	79.66%		100.00%
Transfer tax	144,876,942,365	123,226,798,174	85.06%		91.56%
tax	24,075,262,867	11,361,359,042	47.19%		8.44%
2021	243,608,664,235	157,048,248,371	64.47%	16.69%	100.00%
Transfer tax	204,523,007,775	137,842,397,808	67.40%	11.86%	87.77%
tax	39,085,656,460	19,205,850,563	49.14%	69.05%	12.23%
2022	251,074,633,163	191,545,116,415	76.29%	21.97%	100.00%
Transfer tax	212,193,554,909	172,049,757,056	81.08%	24.82%	89.82%
tax	38,881,078,254	19,495,359,359	50.14%	1.51%	10.18%

Source: administrative account of RLAs

Graph 6: distribution of councils' tax revenue



Source: administrative account of RLAs

Tax revenues are made up of the Additional Communal Centimes (ACC), the proceeds of communal taxes, the local development tax and other tax revenues.

Based on the above tables, the amount of tax revenue realized was 157,048,248,371 FCFA in 2021 and 191,545,116,415 FCFA in 2022, with respective realization rates of 64.47% in 2021 and 76.29% in 2022. CACs are the main source of tax revenue for communes. In fact, this levy represents 60.57% of total commune tax revenues in 2021 and 62.85% in 2022.

On a national scale, municipal tax revenues have seen successive increases of 16.69% in 2021 and 21.97% in 2022.

Earmarked tax revenues remain higher than own-source tax revenues over the entire period, at 67.40% versus 49.14% in 2021 and 81.08% versus 50.14% in 2022.

Analysis by type of tax revenue, as shown in the table above, shows that revenue from earmarked taxes continues to dominate, at 87.77% versus 12.23% in 2021 and 89.82% versus 10.18% in 2022.

i.1. Tax revenues mobilized by the State for CTDs

In addition to the special excise duty, they include all the municipal taxes listed in the box above.

Box 2: Allocating the proceeds of tax levies administered by State tax departments for the benefit of the CTDs

Generally speaking, the distribution of tax revenues mobilized by the State for the benefit of the CTDs is as follows:

- a share of tax assessment and collection costs paid back to the financial administrations;
- a share of the basic withholding tax directly allocated to the Commune or urban community of the place of operation;
- a share centralized at FEICOM for equalization and intercommunality.

In more detail, the methods for allocating communal taxes and levies mobilized by the State's tax departments are as follows:

NB: RFA, DTP and taxe de séjour revenues are shared between the State and the communes. License fees, on the other hand, have been shared between the communes, CRTV and the consular chambers (CAPREF or CCIMA as the case may be) since a reform was introduced in 2016.

In towns set up as Urban Communities (CU), generally speaking, the share of communal taxes subject to direct repayment is allocated to the CU. However, in the case of the RFA and the proceeds of the impôt libératoire, these are transferred to the territorially competent CA. In addition, the share of property tax and real estate transfer tax that is transferred directly is allocated in part to the CU (60%) and in part to the CA where the property is located (20%).

According to the table below, the amount of tax revenue collected by the State for the benefit of councils is CFAF137,842,397,808 in 2021 and CFAF172,049,757,056 in 2022, with achievement rates of 67.40% and 81.08% respectively.

The achievement rates thus determined are based on revenue forecasts made by RLAs themselves. However, these estimates may not be in line with the projections drawn up by the State's tax authorities. This situation shows a lack of synergy between the State's taxation services and RLAs in the preparation of council budgets.

Table 7: Forecast and actual tax revenue collected by the State for the benefit of councils

Economic aspect	Estimates (CFA F)	Budget (FCFA)	Achievements (%)	Variations (%)	Weights (%)
2020	144,876,942,365	123,226,798,174	85.06%		91.56%
2021	204,523,007,775	137,842,397,808	67.40%	11.86%	87.77%
2022	212,193,554,909	172,049,757,056	81.08%	24.82%	89.82%

Source: administrative account

Even though full discharge tax is collected by the Directorate General of Taxation, the proceeds were also mobilized by councils themselves during the period under review, thus collecting 86.67% in 2021 and 68.16% in 2022 of the yield from this tax. Table 9 below shows a breakdown, albeit marginal, of a particular number of taxes not set out in the law on local taxation, which are levied at council level rather than in the Region. These levies concern airport stamp duty, axle tax, and vehicle registration stamp duty. These statistics, based solely on administrative accounts, do not provide information on the comprehensiveness and conformity of the mobilization of tax revenue by the State's financial services for the benefit of councils.

At the national level, the amount of tax revenue paid to the councils has increased consistently, from 11.85% in 2021 to 24.83% in 2022.

However, between 2021 and 2022, the amount of business licence tax dropped by 30.97%, as well as the yield from motor vehicle stamp duty by 18.02%. These drops could simply be the result of an inappropriate accounting head in view of the increase in **other tax revenue** over the period under review. In fact, this budget line increased from CFAF7, 535,024,245 in 2020 to CFAF12,330,979,697 in 2021, and to CFAF18,672,991,459 in 2022.

Table 8: Forecast and actual tax revenue transferred by the State to councils by category

	2020				2021					2022				
Economic aspect	Estimates (CFA F)	Budget (FCFA)	Realisations (%)	Weights (%)	Estimates (CFA F)	Budget (FCFA)	Achievements (%)	Variations (%)	Weights (%)	Estimates (CFA F)	Budget (FCFA)	Achievements (%)	Variations (%)	Weights (%)
TOTAL	144,876,942,365	123,226,798,174	85.06%	100.00%	204,488,007,775	137,824,352,357	67.40%	11.85%	100.00%	212,193,554,909	172,049,757,056	81.08%	24.83%	100.00%
Other tax revenue	11,222,845,121	7,535,024,245	67.14%	6.11%	19,298,785,529	12,330,979,697	63.90%	63.65%	8.95%	20,048,664,627	18,672,991,459	93.14%	51.43%	10.85%
Additional Council Tax	95,584,547,159	92,688,398,604	96.97%	75.22%	128,745,637,479	95,124,793,638	73.89%	2.63%	69.02%	135,890,211,736	120,393,479,060	88.60%	26.56%	69.98%
Contribution of Licence	2,161,340,869	1,199,252,738	55.49%	0.97%	2,710,206,142	962,163,097	35.50%	-19.77%	0.70%	2,871,697,586	1,808,694,202	62.98%	87.98%	1.05%
Contribution of Business	8,406,777,382	5,676,701,750	67.53%	4.61%	10,604,986,987	7,493,321,516	70.66%	32.00%	5.44%	8,105,691,591	5,172,445,611	63.81%	-30.97%	3.01%
Airport stamp duty	98,400,000	29,305,237	29.78%	0.02%	11,810,000	4,165,454	35.27%	-85.79%	0.00%	10,200,000	-	0.00%	-100.00%	0.00%
Motor vehicle stamp duty	264,543,528	117,533,723	44.43%	0.10%	391,234,152	291,982,943	74.63%	148.42%	0.21%	508,369,904	257,358,374	50.62%	-11.86%	0.15%
Immovable property Conveyance tax	2,459,626,912	1,519,772,538	61.79%	1.23%	3,537,379,159	1,896,232,089	53.61%	24.77%	1.38%	3,505,812,748	2,108,523,980	60.14%	11.20%	1.23%
Motor vehicle stamp duty	5,247,988,965	3,723,309,414	70.95%	3.02%	7,688,868,926	5,247,499,031	68.25%	40.94%	3.81%	7,845,294,677	4,301,735,342	54.83%	-18.02%	2.50%
Proceeds from Full discharge tax	5,594,076,464	2,458,010,074	43.94%	1.99%	9,378,893,297	4,588,312,473	48.92%	86.67%	3.33%	12,188,606,088	8,307,625,187	68.16%	81.06%	4.83%
Forestry royalty;	6,968,915,657	3,710,086,015	53.24%	3.01%	10,374,043,579	4,519,344,858	43.56%	21.81%	3.28%	9,222,438,703	4,947,847,968	53.65%	9.48%	2.88%
axle tax	45,996,856	10,653,344	23.16%	0.01%	99,130,000	22,800,040	23.00%	14.02%	0.02%	80,537,887	41,730,912	51.82%	83.03%	0.02%
Local development tax	3,560,451,276	2,916,276,508	81.91%	2.37%	6,265,419,770	3,238,171,335	51.68%	11.04%	2.35%	6,482,794,406	3,591,100,285	55.39%	10.90%	2.09%
Tax on property	2,918,913,510	1,478,022,076	50.64%	1.20%	4,908,098,372	1,891,004,285	38.53%	27.94%	1.37%	4,507,321,211	2,075,352,980	46.04%	9.75%	1.21%
Tax on gambling and on entertainment	342,518,666	164,451,908	48.01%	0.13%	473,514,383	213,581,901	45.11%	29.87%	0.15%	925,913,745	370,871,696	40.05%	73.64%	0.22%
					212,193,554,909	172,049,757,056	81.08%	24.83%	100.00%	-	-	0.00%	0.00%	0.00%

Source: administrative account

i.2. Emphasis on equalization revenue

Pursuant to the constitutional principle of harmonized development of the entire Republic, Cameroon lawmakers have set up an equalization system, the terms of which are governed by the GTC and two decrees signed by the PM, one in 2011 and subsequent amendments, for the distribution of CACs and other council taxes subject to equalization, and the other in 2019 for the DAS.

Proceeds of the following local taxes are pooled and redistributed to councils, subdivisional councils, and city councils as part of the equalization scheme:

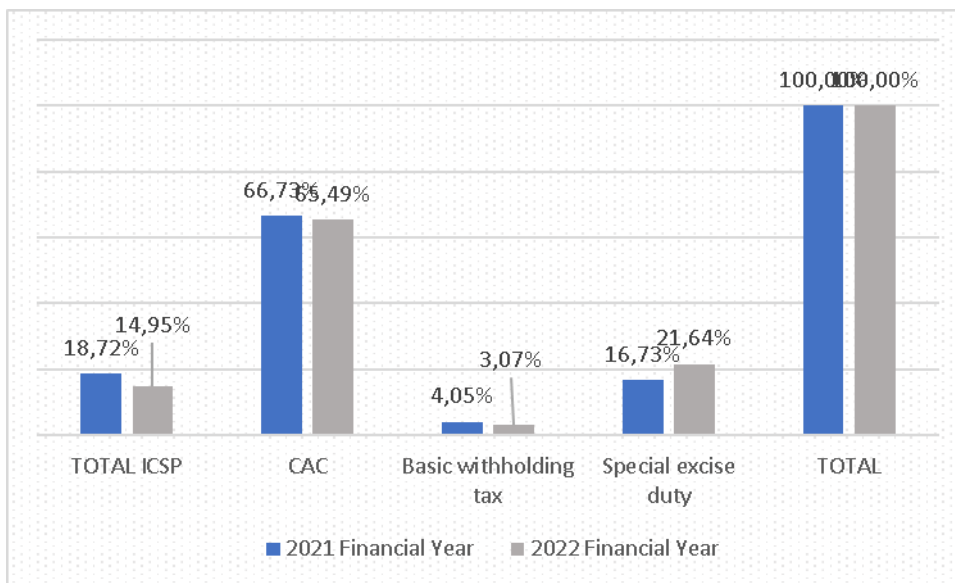
- 48% of Additional Council Tax;
- 18% of Annual Forestry Levy;
- 90% of Motor Vehicle Stamp Duty;
- 9% of Advertising Stamp Duty;
- 90% of Local Development Tax paid by government workers and companies
- under the structure responsible for managing large companies;
- 90% of the Special Excise Duty.

Table 9: Trend of the council tax subject to equalization

Term	CAC	TOL	RFA	DTA	TP	TOTAL ICSP	TOTAL CAC and ICSP	Basic withholding tax	Special excise duty	
2020 Financial Year										
1st Quarter	19,612,576,835	503,142,058	137,948,106	1,676,527,200	14,000,552	2,331,617,916	21,944,194,751	1,765,117,412	2,199,395,901	25,908,708,064
2nd Quarter	17,477,250,720	543,486,175	759,925,093	2,293,030,914	11,330,557	3,607,772,739	21,085,023,459	814,187,669	1,405,801,438	23,305,012,566
3rd Quarter	15,593,143,970	11,815,556	794,552,174	1,439,747,446	471,492,077	2,717,607,253	18,310,751,223	809,885,936	3,156,063,900	22,276,701,059
4th Quarter	14,277,335,155	490,518,847	911,078,791	1,515,093,942	4,395,992	2,921,087,572	17,198,422,727	966,435,806	2,752,034,827	20,916,893,360
Total	66,960,306,680	1,548,962,636	2,603,504,164	6,924,399,502	501,219,178	11,578,085,480	78,538,392,160	4,355,626,823	9,513,296,066	92,407,315,049
2021 Financial Year										
1st Quarter	14,951,557,793	635,631,282	168,610,593	2,109,843,900	13,982,754	2,928,068,529	17,879,626,322	1,038,979,605	4,051,803,278	22,970,409,205
2nd Quarter	19,016,543,283	558,913,022	798,363,989	2,647,657,741	18,235,924	4,023,170,676	23,039,713,959	619,016,755	3,917,310,620	27,576,041,334
3rd Quarter	16,329,070,716	503,183,899	774,074,853	1,848,501,899	14,947,299	3,140,707,950	19,469,778,666	1,067,778,865	4,107,460,211	24,645,017,742
4th Quarter	12,685,573,060	372,624,900	696,354,131	612,502,200	14,164,467	1,695,645,698	14,381,218,758	1,099,206,774	3,716,314,262	19,196,739,794
Total	62,982,744,852	2,070,353,103	2,437,403,566	7,218,505,740	61,330,444	11,787,592,853	74,770,337,705	3,824,981,999	15,792,888,371	94,388,208,075
2022 Financial Year										
1st Quarter	13,084,070,931	358,206,802	221,698,182	1,191,729,600	10,098	1,771,644,682	14,855,715,613	338,971,403	4,051,803,278	19,246,490,294
2nd Quarter	22,066,045,829	571,502,413	704,442,195	2,490,087,639	18,888,672	3,784,920,919	25,850,966,748	669,309,112	3,917,310,620	30,437,586,480
3rd Quarter	20,325,777,418	1,109,095,793	881,419,716	1,035,779,748	37,678,347	3,063,973,604	23,389,751,022	1,195,425,095	7,788,543,042	32,373,719,159
4th Quarter	17,078,989,818	639,320,751	900,068,703	209,250,647	480,854,585	2,229,494,686	19,308,484,504	1,193,368,913	8,220,062,593	28,721,916,010
Total	72,554,883,986	2,678,125,759	2,707,628,796	4,926,847,634	537,431,702	10,850,033,891	83,404,917,887	3,397,074,523	23,977,719,533	110,779,711,943

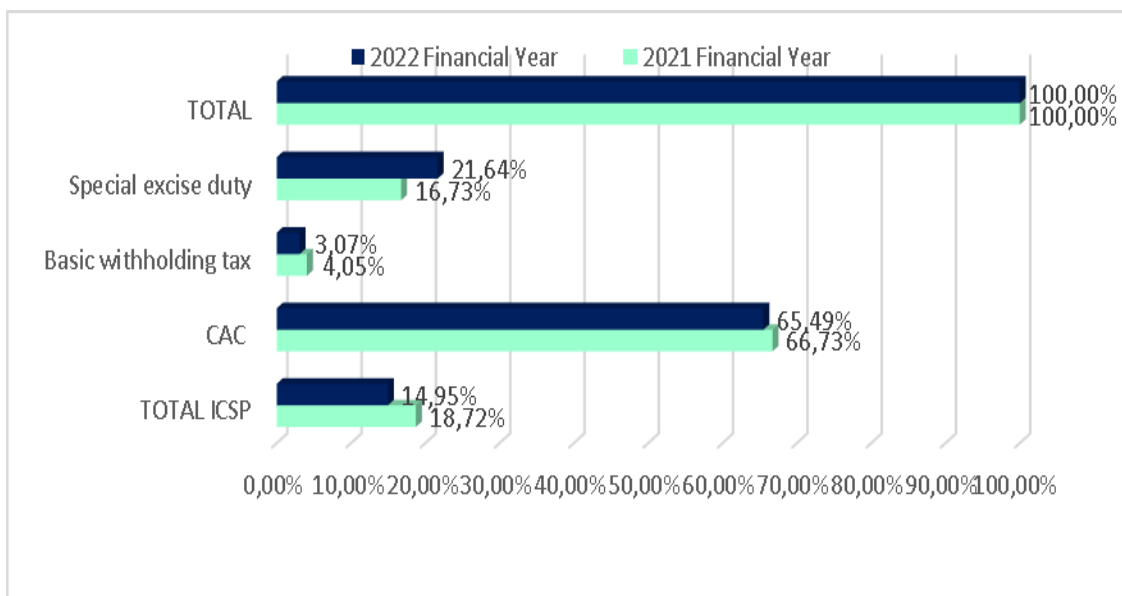
Source: FEICOM

Graph 7: Total amount of ICSP repaid by category



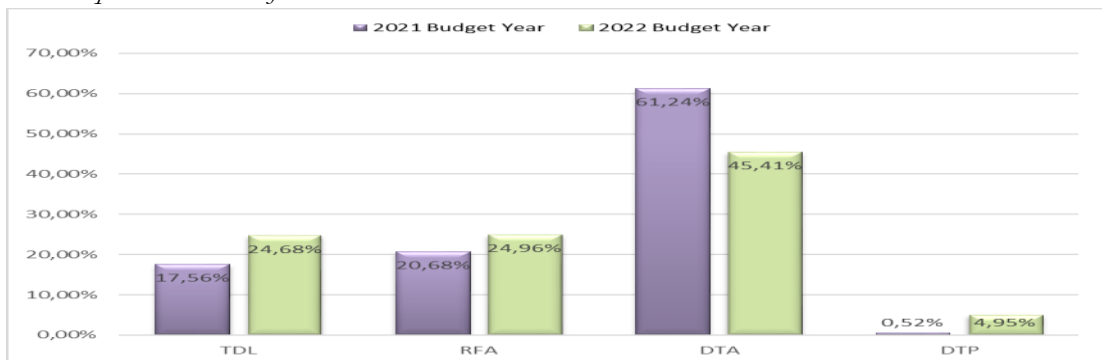
Source: Local Development Observatory Gilbert BIWOLE-FEICOM

Graph 8: Structure of ICSP paid out



Source: Local Development Observatory Gilbert BIWOLE-FEICOM

Graph 9: Structure of other ICSP



Source: Local Development Observatory Gilbert BIWOLE-FEICOM

An analysis of the above tables and graphs reveals the following:

- over the period of 2021 and 2022, the amounts of tax resources transferred by the Treasury to RLAs as equalization payments stood at CFAF 94 388 208 075 and 110 779 711 943, respectively, with a total volume of CFAF205 167 920 018;
- these resources increased constantly over the two periods, up from CFAF 92,407,315,049 in 2020 to CFAF94,388,208,075 in 2021, and then
- to CFAF110,779,711,943 in 2022, with an annual growth rates of 2.14% and 17.37% respectively in 2021 and 2022;
- CACs remain the main equalization resource, with the sum of CFAF62,982,744,852 in 2021, and CFAF72,554,883,996 in 2022, representing a proportion of 66.73% and 65.49% in 2021 and 2022, respectively;
- special excise duty is the second most important equalization resource, accounting for CFAF15,792,888,371 in 2021 and CFAF 23,977,719,533 in 2022, representing 16.73% in 2021 and 21.64% in 2022;
- the yield from advertising stamp duty remains marginal with amounts of CFAF 61,330,444 in 2021 and CFAF537,431,702 in 2022, representing a proportion of 0.06% in 2021 and 0.49% in 2022.

i.3. Tax revenue collected by councils

According to the table below the amount of tax revenue mobilized by the State for the benefit of councils is CFAF19,205,850,563 in 2021 and CFAF19,495,359 in 2022, with achievement rates of 67.40% and 50.14%, respectively.

The 69.05% increase in 2021 is essentially due to the impact of exemptions and other reduction rates decided by the authorities in 2020, following the Covid 19 pandemic breakout. These measures significantly reduced the yield from the levies administered by councils for the period in question.

Table 10: Forecast and actual tax revenue collected by councils

Economic aspect	Estimates (CFA F)	Budget (FCFA)	Achievement (%)	Variations (%)	Weights (%)
2020	144 876 942 365	123 226 798 174	47.19%		8.44%
2021	204 523 007 775	137 842 397 808	49.14%	69.05%	12.23%
2022	212 193 554 909	172 049 757 056	50.14%	1.51%	10.18%

Source: administrative account

The detailed yields for these taxes are shown in the table below

Table 11:estimated and actual tax revenue collected by councils by category

Economic aspect	2020				2021					2022				
	Estimates(CFA F)	Budget (FCFA)	Realisations (%)	Weights (%)	Estimates (CFA F)	Budget (FCFA)	Achievements (%)	Variations (%)	Weights (%)	Estimates (CFA F)	Budget (FCFA)	Achievements (%)	Variations (%)	Weights (%)
TOTAL	24,075,262,867	11,361,359,042	47.19%	100.00%	39,085,456,460	19,205,759,563	49.14%	69.04%	100.00%	38,881,078,254	19,495,359,359	50.14%	1.51%	100.00%
Other council tax	3,124,191,825	1,232,671,617	39.46%	10.85%	4,694,136,345	1,768,954,697	37.68%	43.51%	9.21%	4,647,432,969	1,637,691,328	35.24%	-7.42%	8.40%
Parking charges	488,991,605	192,469,476	39.36%	1.69%	924,304,252	223,030,127	24.13%	15.88%	1.16%	911,063,176	242,895,414	26.66%	8.91%	1.25%
Parking lot occupation fees	569,117,500	191,858,560	33.71%	1.69%	972,026,500	410,860,169	42.27%	114.15%	2.14%	880,216,616	435,569,329	49.48%	6.01%	2.23%
Impoundment fee	483,333,954	217,656,622	45.03%	1.92%	1,171,152,625	525,801,954	44.90%	141.57%	2.74%	1,028,673,181	487,686,016	47.41%	-7.25%	2.50%
Market place fee	3,885,181,687	2,155,495,007	55.48%	18.97%	5,802,159,122	3,159,671,962	54.46%	46.59%	16.45%	6,047,698,207	3,337,593,069	55.19%	5.63%	17.12%
Stadium fee	45,141,218	3,837,606	8.50%	0.03%	32,850,184	2,232,113	6.79%	-41.84%	0.01%	84,937,756	7,084,080	8.34%	217.37%	0.04%
Council stamp duty	2,001,211,671	1,072,463,891	53.59%	9.44%	2,883,186,570	1,840,771,841	63.85%	71.64%	9.58%	2,997,127,833	1,599,422,702	53.37%	-13.11%	8.20%
Temporary occupation of public road fees	1,263,703,608	665,823,752	52.69%	5.86%	3,099,011,692	2,121,977,947	68.47%	218.70%	11.05%	3,651,210,856	2,374,882,889	65.04%	11.92%	12.18%
Building or installation permit fees	5,443,105,824	2,986,433,985	54.87%	26.29%	7,211,561,816	4,081,363,809	56.59%	36.66%	21.25%	7,038,956,712	4,441,279,025	63.10%	8.82%	22.78%
Royalties for road damage	632,792,984	92,747,567	14.66%	0.82%	548,826,495	170,131,248	31.00%	83.43%	0.89%	533,861,232	192,149,878	35.99%	12.94%	0.99%
Council tax on livestock	384,002,965	107,323,900	27.95%	0.94%	534,987,355	177,495,250	33.18%	65.38%	0.92%	472,694,814	141,935,600	30.03%	-20.03%	0.73%
Parking tax	1,136,467,573	417,689,717	36.75%	3.68%	1,172,983,165	399,610,321	34.07%	-4.33%	2.08%	1,111,310,923	475,407,398	42.78%	18.97%	2.44%
Transhumance tax	126,235,876	25,683,550	20.35%	0.23%	1,009,019,339	60,619,100	6.01%	136.02%	0.32%	251,846,308	78,317,100	31.10%	29.20%	0.40%
Transit tax	154,940,668	43,704,338	28.21%	0.38%	224,184,047	86,958,400	38.79%	98.97%	0.45%	227,938,420	113,976,950	50.00%	31.07%	0.58%
Quarry products	1,119,720,023	522,658,154	46.68%	4.60%	2,247,693,381	896,865,537	39.90%	71.60%	4.67%	2,008,376,075	810,299,594	40.35%	-9.65%	4.16%
Transport tax														
Hygiene and sanitation tax	1,094,411,467	619,788,585	56.63%	5.46%	2,273,837,304	1,447,045,384	63.64%	133.47%	7.53%	3,193,655,476	1,906,001,166	59.68%	31.72%	9.78%
Advertising tax	424,333,103	110,906,674	26.14%	0.98%	1,150,656,896	478,337,802	41.57%	331.30%	2.49%	1,073,084,749	202,915,018	18.91%	-57.58%	1.04%
Firearms tax	26,908,508	1,709,900	6.35%	0.02%	202,486,112	59,545,106	29.41%	3382.37%	0.31%	25,750,690	8,622,950	33.49%	-85.52%	0.04%
Reclaimed products tax	537,775,600	209,509,353	38.96%	1.84%	906,107,200	318,687,742	35.17%	52.11%	1.66%	1,068,882,798	267,584,624	25.03%	-16.04%	1.37%
Entertainment tax	162,134,192	24,285,427	14.98%	0.21%	339,806,460	127,035,554	37.38%	423.09%	0.66%	386,787,327	163,232,847	42.20%	28.49%	0.84%
Livestock slaughter tax	364,221,096	143,198,411	39.32%	1.26%	916,631,796	457,280,225	49.89%	219.33%	2.38%	523,882,112	191,362,032	36.53%	-58.15%	0.98%
Platform ticket	607,339,920	323,442,950	53.26%	2.85%	767,847,804	391,483,275	50.98%	21.04%	2.04%	715,690,024	379,450,350	53.02%	-3.07%	1.95%

Source: administrative account

The table below shows that councils were able to raise CFAF19,205,759,563 in 2021, an increase of 69.04% on 2020, and CFAF19,495,359,359 in 2022, an increase of 1.51% on the previous period.

An analysis of the various types of tax revenue collected directly by councils shows that market place fee was the biggest source of revenue in 2021, accounting for 16.45%, and building permit or installation permits was the biggest source in 2022, accounting for 22.78%.

On the contrary, stadium fees and firearms tax are the items that contributed the least to the tax revenue collected.

ii. Allocations and subsidies

Resources allocated to councils in the form of allocations and subsidies are shown in the table below:

Table 12: Allocations and subsidies

Economic aspect	Estimates (CFA F)	Budget (FCFA)	Realisations (%)	Variations (%)	Weights (%)
2020	16,181,915,337	6,616,307,268	40.89%		100.00%
Common Decentralization Fund (Operations)	2,419,891,615	766,651,581	31.68%		11.59%
Allocation for operational purposes received from city council	1,637,342,693	1,099,636,600	67.16%		16.62%
Subsidies for operational purposes received from other organizations Distributors	1,325,682,788	378,436,737	28.55%		5.72%
Operating subsidies received from the State	10,798,998,241	4,371,582,350	40.48%		66.07%
2021	20,619,157,589	8,747,927,977	42.43%	32.22%	100.00%
Common Decentralization Fund (Operations)	2,424,457,561	725,931,964	29.94%	-5.31%	8.30%
Grant for operational purposes received from city council	2,986,500,000	2,461,590,757	82.42%	123.85%	28.14%
Subsidies for operational purposes received from other organizations Distributors	2,276,424,203	725,341,129	31.86%	91.67%	8.29%
Operating subsidies received from the State	12,931,775,825	4,835,064,127	37.39%	10.60%	55.27%
2022	23,366,473,975	9,372,234,290	40.11%	7.14%	100.00%
Common Decentralization Fund (Operations)	2,658,283,770	986,197,790	37.10%	35.85%	10.52%
Grant for operational purposes received from city Council	3,940,965,254	2,212,491,403	56.14%	-10.12%	23.61%
Subsidies for operational purposes received from other organizations Distributors	2,519,823,556	803,210,088	31.88%	10.74%	8.57%
Operating subsidies received from the State	14,247,401,395	5,370,335,009	37.69%	11.07%	57.30%

Source: Administrative accounts of RLAs

Resources shown in the table above do not include the subsidy received by RLAs in respect of their responsibility for waste collection and treatment, or the subsidy granted for the management of public lighting. These resources are not recorded in the administrative accounts because they are not accurately reported and are managed jointly with the State's financial resources.

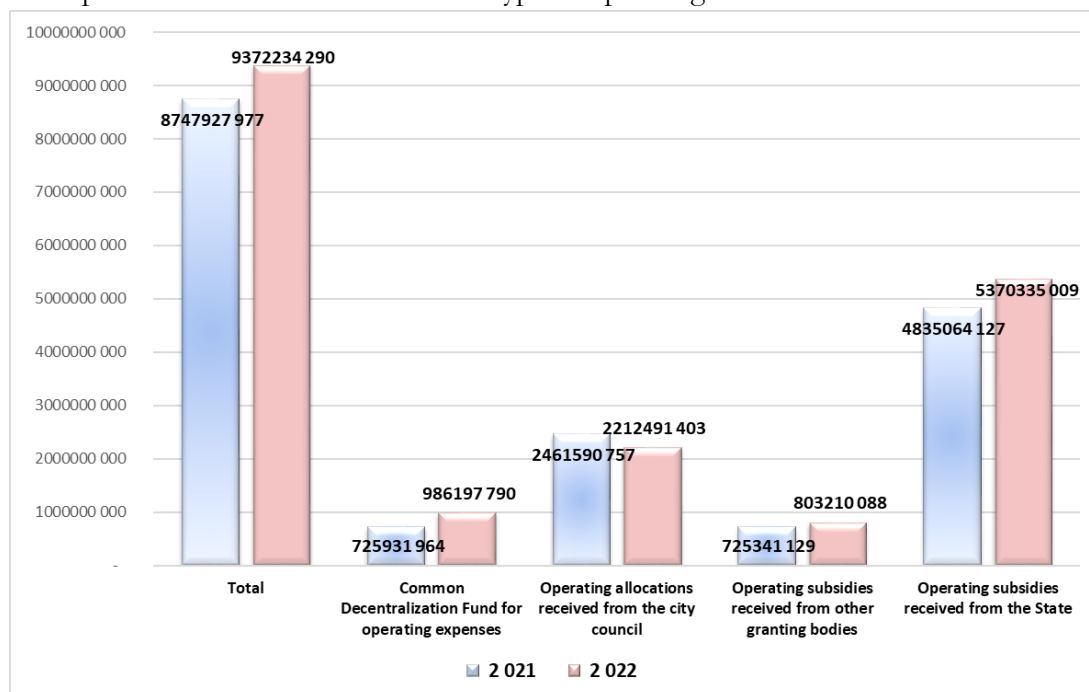
The amount of operating allocations received by councils was CFAF8,747,927,977 in 2021, with an achievement rate of 42.43%, and CFAF9,372,234,290 in 2022, with an achievement rate of 40.11%.

Examination of the change in allocations received shows an increase of around 32.22% in 2021 and 7.41% in 2022.

The graph below shows that subsidies received from the State are the most important resource, accounting for 91.65% of operating subsidies in 2021 and 91.67% in 2022.

Operating allocations received by city and subdivisional councils represent the second largest allocation.

Graph 10: Trend in the share of each type of operating allocation



Source: administrative account

iii. Proceeds from the operation of State property and services

Revenue from the use of property and provision of services is presented in the table and graph below. On examination, the amounts of revenue collected stood at CFAF6,995,028,415 in 2021 with an achievement rate of 34.27% and CFAF7,909,214,096 in 2022 with an achievement rate of 38.31%.

There is an increase in the amount of revenue from proceeds from the operation of State property and services of 39.68% in 2021 and 13.07% in 2022.

The main source of council revenue from the use of property and provision of services is rent from buildings. They represent 36.96% in 2021 and 37.78% in 2022 of the total volume of the type of revenue mentioned above.

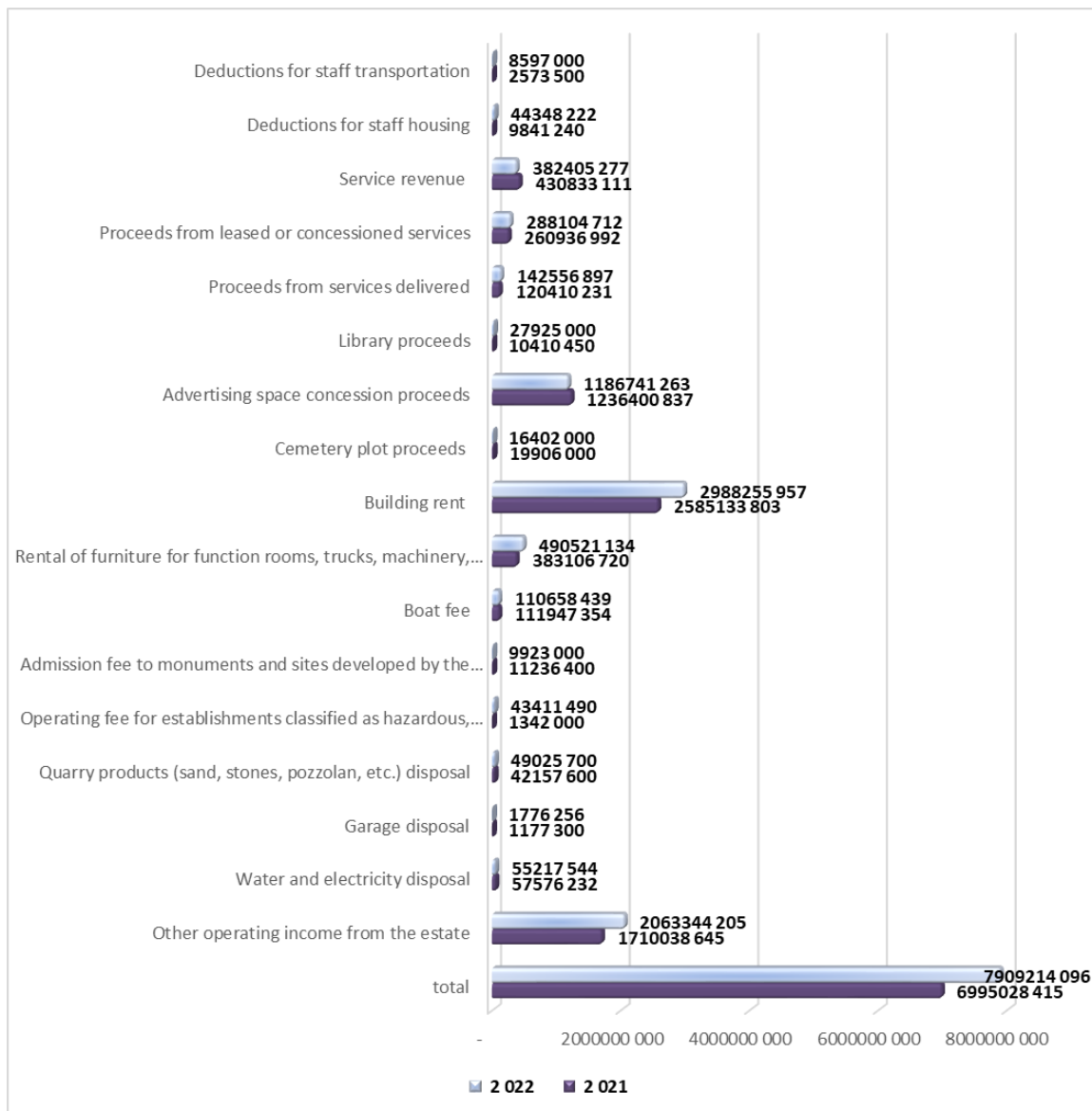
Finally, the mobilization of resources from the use of property and provision of services remains residual and constantly below 4.00% of the councils' operating revenue over the period.

Table 13: Estimation and achievement of revenue from the operation of property and provision of services

Economic aspect	2020				2021					2022				
	Estimates (CFA F)	Budget (FCFA)	Realization (%)	Weights (%)	Estimates (CFA F)	Budget (FCFA)	Achievements (%)	Variations (%)	Weights (%)	Estimates (CFA F)	Budget (FCFA)	Achievements (%)	Variations (%)	Weights (%)
TOTAL	12,955,970,567	5,007,837,171	38.65%	100.00%	20,412,046,157	6,995,028,415	34.27%	39.68%	100.00%	20,644,633,655	7,909,214,096	38.31%	13.07%	100.00%
Other proceeds from the operation of State Property	3,629,350,621	1,025,739,502	28.26%	20.48%	5,779,282,414	1,710,038,645	29.59%	66.71%	24.45%	6,488,236,579	2,063,344,205	31.80%	20.66%	26.09%
Disposal of water and electricity	164,370,402	24,131,975	14.68%	0.48%	305,027,884	57,576,232	18.88%	138.59%	0.82%	336,558,527	55,217,544	16.41%	-4.10%	0.70%
Sale of garages	11,861,276	749,972	6.32%	0.01%	52,370,000	1,177,300	2.25%	56.98%	0.02%	127,677,000	1,776,256	1.39%	50.88%	0.02%
Sale of quarry products (sand, stones, pozzolan, etc.)	448,013,165	33,201,480	7.41%	0.66%	799,567,091	42,157,600	5.27%	26.98%	0.60%	606,717,236	49,025,700	8.08%	16.29%	0.62%
Operating rights for establishments classified as dangerous, unhealthy or inconvenient	52,995,000	350,000	0.66%	0.01%	44,333,000	1,342,000	3.03%	283.43%	0.02%	65,552,720	43,411,490	66.22%	3134.84%	0.55%
Access rights to monuments and sites developed by the local authority	28,771,000	5,537,200	19.25%	0.11%	87,530,000	11,236,400	12.84%	102.93%	0.16%	79,260,000	9,923,000	12.52%	-11.69%	0.13%
Boat rights	211,601,063	65,681,050	31.04%	1.31%	446,192,617	111,947,354	25.09%	70.44%	1.60%	284,665,482	110,658,439	38.87%	-1.55%	1.40%
Rental of village hall furniture, lorries, trucks and other movable and immovable property	1,520,706,529	158,627,029	10.43%	3.17%	2,000,135,223	383,106,720	19.15%	141.51%	5.48%	2,248,064,354	490,521,134	21.82%	28.04%	6.20%
Rent on buildings	4,032,395,134	2,232,763,038	55.37%	44.59%	5,521,167,862	2,585,133,803	46.82%	15.78%	36.96%	5,567,342,677	2,988,255,957	53.67%	15.59%	37.78%
Income from cemetery concessions	18,800,000	17,309,000	92.07%	0.35%	36,582,396	19,906,000	54.41%	15.00%	0.28%	36,503,398	16,402,000	44.93%	-17.60%	0.21%
Proceeds from advertising Advertising space	1,479,549,000	886,589,678	59.92%	17.70%	2,881,090,000	1,236,400,837	42.91%	39.46%	17.68%	2,980,129,000	1,186,741,263	39.82%	-4.02%	15.00%
Proceeds from libraries	12,622,000	959,500	7.60%	0.02%	47,011,776	10,410,450	22.14%	984.99%	0.15%	44,503,333	27,925,000	62.75%	168.24%	0.35%
Revenue from services provided	229,753,528	64,650,014	28.14%	1.29%	556,691,140	120,410,231	21.63%	86.25%	1.72%	412,909,065	142,556,897	34.53%	18.39%	1.80%
Proceeds from leased or concessioned services	532,021,745	252,066,269	47.38%	5.03%	871,311,568	260,936,992	29.95%	3.52%	3.73%	467,205,011	288,104,712	61.67%	10.41%	3.64%
Revenue from services	442,948,104	189,399,464	42.76%	3.78%	925,826,477	430,833,111	46.53%	127.47%	6.16%	789,729,827	382,405,277	48.42%	-11.24%	4.83%
Deductions for staff accommodation	17,012,000	2,782,000	16.35%	0.06%	32,882,876	9,841,240	29.93%	253.75%	0.14%	96,929,446	44,348,222	45.75%	350.64%	0.56%
Revenue from Staff transportation	123,200,000	47,300,000	38.39%	0.94%	25,043,833	2,573,500	10.28%	-94.56%	0.04%	12,650,000	8,597,000	67.96%	234.06%	0.11%

Source: administrative account

Graph 11: Structure of revenue from use of property and provision of services



Source: administrative account

iv. Other council operating revenue

It represents less than 1.00% of council operating revenue. This revenue in the following table are, CFAF8,219,562,325 in 2021, with an achievement rate of 56.45% and CFAF6,111,903,627 in 2022, with an achievement rate of 53.77%.

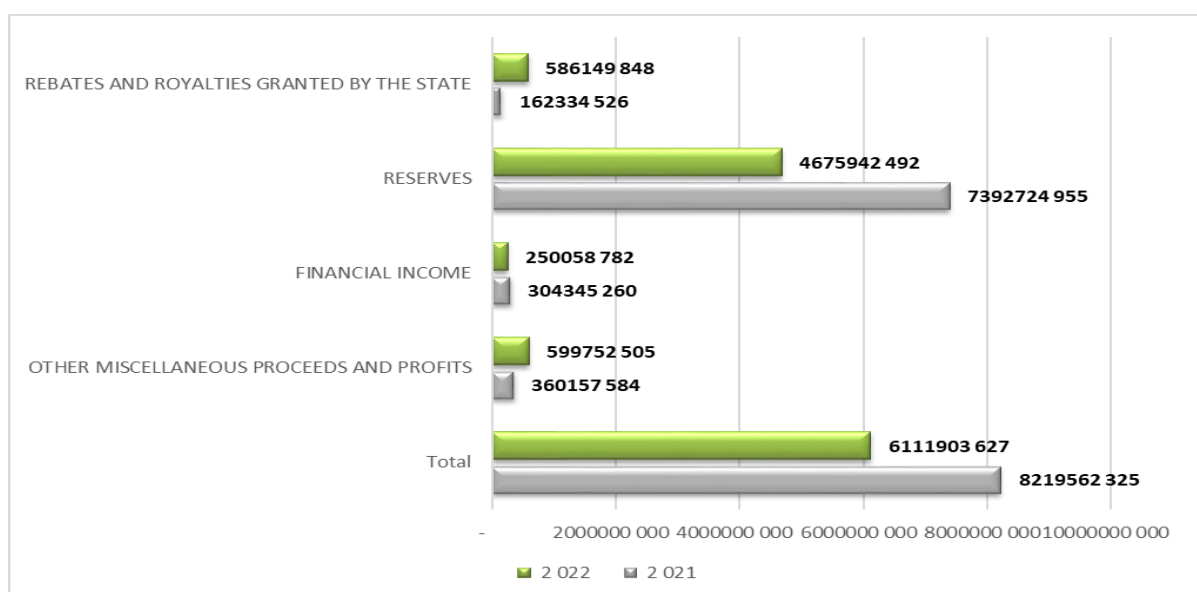
This type of revenue will fluctuate by 62.84% in 2021 and 25.64% in 2022. This drop is mainly to the 36.75% reduction in reserves between 2021 and 2022. Reserves are the biggest component of this type of revenue, accounting for 89.94% in 2021 and 76.51% in 2022.

Table 14: Estimation and achievement of other operating revenue

Economic aspect	Estimates (CFA F)	Budget (FCFA)	Realisations (%)	Variations (%)	Weights (%)
2020	9,017,945,883	5,047,586,293	55.97%		100.00%
OTHER MISCELLANEOUS INCOME AND PROFITS	769,839,425	108,159,491	14.05%		2.14%
FINANCIAL PROCEEDS	172,300,783	69,310,517	40.23%		1.37%
RESERVES	7,356,265,689	4,690,168,402	63.76%		92.92%
DISCOUNTS AND ROYALTIES GRANTED BY THE STATE	719,539,986	179,947,883	25.01%		3.57%
2021	14,561,923,180	8,219,562,325	56.45%	62.84%	100.00%
OTHER MISCELLANEOUS INCOME AND PROFITS	1,624,373,545	360,157,584	22.17%	232.99%	4.38%
FINANCIAL PROCEEDS	675,118,039	304,345,260	45.08%	339.10%	3.70%
RESERVES	10,970,214,479	7,392,724,955	67.39%	57.62%	89.94%
DISCOUNTS AND ROYALTIES GRANTED BY THE STATE	1,292,217,117	162,334,526	12.56%	-9.79%	1.97%
2022	11,367,405,894	6,111,903,627	53.77%	-25.64%	100.00%
OTHER MISCELLANEOUS INCOME AND PROFITS	1,435,285,119	599,752,505	41.79%	66.53%	9.81%
FINANCIAL PROCEEDS	553,064,195	250,058,782	45.21%	-17.84%	4.09%
RESERVES	8,012,980,977	4,675,942,492	58.35%	-36.75%	76.51%
DISCOUNTS AND ROYALTIES GRANTED BY THE STATE	1,366,075,603	586,149,848	42.91%	261.08%	9.59%

Source: Administrative accounts of RLAs

Graph 12: Structure of other operating revenue



Source: Administrative accounts of RLAs

1.1.2.1. Structure of investment revenue

i. Explanation of investment revenue

The investment revenue is listed in the tables below: This shows that the overall amount collected will be CFAF151,880,556,420 in 2021, with an achievement rate of 57.77%, and CFAF 168,725,388,444 in 2022, with an achievement rate of 49.64%.

This revenue will increase by 48.41% in 2021 and 11.09% in 2022.

There is a low level of depreciation write-backs (hereafter referred to as depreciation of fixed assets) due to the low budgeting of the related allocations, reflecting a low tendency on the part of councils to anticipate the depreciation of investments.

Table 15: Estimation and achievement of investment revenue

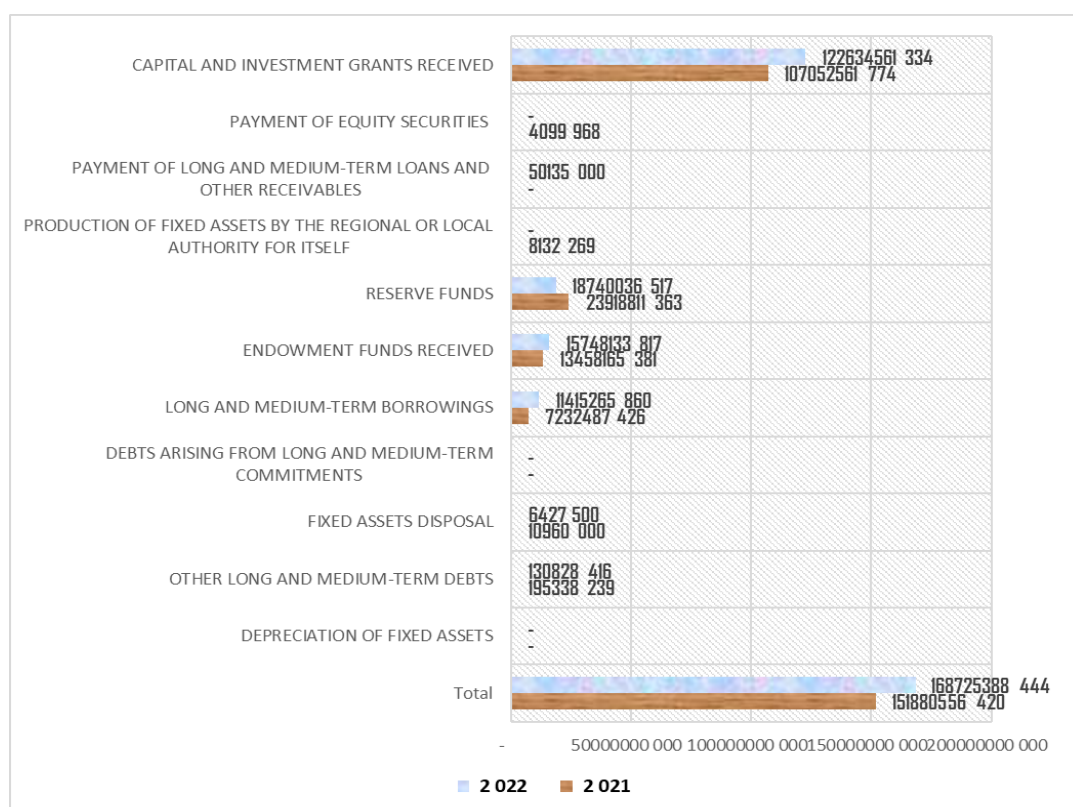
Economic aspect	2020				2021					2022				
	Estimates (CFA F)	Budget (FCFA)	Achievement(%)	Weights (%)	Estimates (CFA F)	Budget (FCFA)	Achievement (%)	Variations (%)	Weights (%)	Estimates (CFA F)	Budget (FCFA)	Achievement (%)	Variations (%)	Weights (%)
TOTAL	169,763,485,727	102,341,366,543	60.28%	100.00%	262,887,330,806	151,880,556,420	57.77%	48.41%	100.00%	339,871,905,990	168,725,388,444	49.64%	11.09%	100.00%
DEPRECIATION OF FIXED ASSETS	17,000,000	-	0.00%	0.00%	17,000,000	-	0.00%		0.00%	10,000,000	-	0.00%		0.00%
OTHER LONG AND LOANS	527,078,499	-	0.00%	0.00%	975,204,212	195,338,239	20.03%		0.13%	1,205,043,780	130,828,416	10.86%	-33.02%	0.08%
SALE OF FIXED ASSETS	24,383,533	-	0.00%	0.00%	47,946,420	10,960,000	22.86%		0.01%	29,000,000	6,427,500	22.16%	-41.35%	0.00%
DEBTS FROM LONG- AND MEDIUM-TERM COMMITMENTS	-	-		0.00%	6,000,000	-	0.00%		0.00%	-	-			0.00%
LONG AND MEDIUM-TERM LOANS	11,692,559,805	1,733,436,166	14.83%	1.69%	21,963,618,597	7,232,487,426	32.93%	317.23%	4.76%	27,103,543,702	11,415,265,860	42.12%	57.83%	6.77%
Allocations received	18,213,332,057	12,552,354,222	68.92%	12.27%	22,207,873,512	13,458,165,381	60.60%	7.22%	8.86%	22,943,941,338	15,748,133,817	68.64%	17.02%	9.33%
Reserves	19,378,097,905	14,094,337,239	72.73%	13.77%	27,615,091,481	23,918,811,363	86.61%	69.71%	15.75%	26,145,497,846	18,740,036,517	71.68%	-21.65%	11.11%
PRODUCTION OF FIXED ASSETS BY REGIONAL AND LOCAL AUTHORITIES FOR THEIR BENEFIT	190,500,000	-	0.00%	0.00%	303,955,466	8,132,269	2.68%		0.01%	66,031,240	-	0.00%	-100.00%	0.00%
REIMBURSEMENT OF LOANS AND OTHER LONG AND MEDIUM-TERM DEBTS	41,600,000	576,282	1.39%	0.00%	3,901,989,123	-	0.00%	-100.00%	0.00%	4,110,130,764	50,135,000	1.22%		0.03%
REIMBURSEMENTS OF EQUITY SECURITIES	4,000,000	-	0.00%	0.00%	19,200,000	4,099,968	21.35%		0.00%	103,100,000	-	0.00%	-100.00%	0.00%
EQUIPMENT AND INVESTMENT SUBSIDIES RECEIVED	119,674,933,928	73,960,662,634	61.80%	72.27%	185,829,451,995	107,052,561,774	57.61%	44.74%	70.48%	258,155,617,320	122,634,561,334	47.50%	14.56%	72.68%

Source: Administrative accounts of RLAs

An analysis of the graph below shows that equipment and investment allocations received represent the largest share of investment revenue, that is, 70.48% in 2021 and 72.68% in 2022. Reserves, allocations, medium- and long-term loans also account for a significant proportion of investment revenue. Borrowing accounts for a small proportion of local investment, representing less than 7.00% of investment revenue

In addition, depreciation of fixed assets, sales of fixed assets, debts from long- and medium-term commitments, the production of fixed assets by RLAs for its own use and the reimbursement of shares in subsidiaries are virtually insignificant.

Graph 13: structure of investment revenue at the national level.



Source: administrative account

ii. Investment revenue and subsidies received

The table below shows all the investment resources transferred to councils during the period under review. An analysis of implementation shows that the amount of investment transfers was CFAF107,052,561,774 in 2021, with an achievement rate of 57.61%, and CFAF 122,634,561,334 in 2022, with an achievement rate of 47.50%.

Examination of change in the level of achievement of these transfers indicates an increase of 45.85% in 2021 and 14.56% in 2022.

Table 16: Estimation and achievement of investment transfert

Economic aspect	Estimates (CFA F)	Budget (FCFA)	Achievements(%)	Variations (%)	Weights (%)
2020	119,162,133,928	73,398,579,234	61.60%		100.00%
Other investment Equipment SUBSIDIES RECEIVED	23,672,084,183	12,159,584,429	51.37%		16.57%
Common Decentralization Fund (Investment)	28,836,302,976	21,725,529,413	75.34%		29.60%
Equipment subsidies received from city council	6,821,347,304	436,892,748	6.40%		0.60%
Equipment subsidies received from the State	39,113,669,332	33,452,993,250	85.53%		45.58%
Equipment subsidies received from councils	405,500,000	310,958,758	76.69%		0.42%
Equipment subsidies received from FEICOM	20,313,230,133	5,312,620,636	26.15%		7.24%
2021	185,829,451,995	107,052,561,774	57.61%	45.85%	00.00%
Other investment Equipment SUBSIDIES RECEIVED	37,406,289,552	19,373,025,216	51.79%	59.32%	18.10%
Common Decentralization Fund (Investment)	44,213,184,734	35,169,381,926	79.55%	61.88%	32.85%
Equipment subsidies received from city Council	1,416,200,000	976,600,000	68.96%	123.53%	0.91%
Equipment subsidies received from the State	52,007,741,832	42,965,022,196	82.61%	28.43%	40.13%
Equipment subsidies received from councils	2,256,864,617	503,174,135	22.30%	61.81%	0.47%
Equipment subsidies received from FEICOM	48,529,171,260	8,065,358,301	16.62%	51.82%	7.53%
2022	258,155,617,320	122,634,561,334	47.50%	14.56%	100.00%
Other investment Equipment SUBSIDIES RECEIVED	57,023,391,202	29,715,602,968	52.11%	53.39%	24.23%
Common Decentralization Fund (Investment)	44,689,003,936	37,982,766,708	84.99%	8.00%	30.97%
Equipment subsidies received from city council	1,118,900,000	251,716,722	22.50%	-74.23%	0.21%
Equipment subsidies received from the State	114,594,653,906	44,015,372,131	38.41%	2.44%	35.89%
Equipment subsidies received from councils	826,880,702	346,564,931	41.91%	-31.12%	0.28%
Equipment subsidies received from FEICOM	39,902,787,574	10,322,537,874	25.87%	27.99%	8.42%

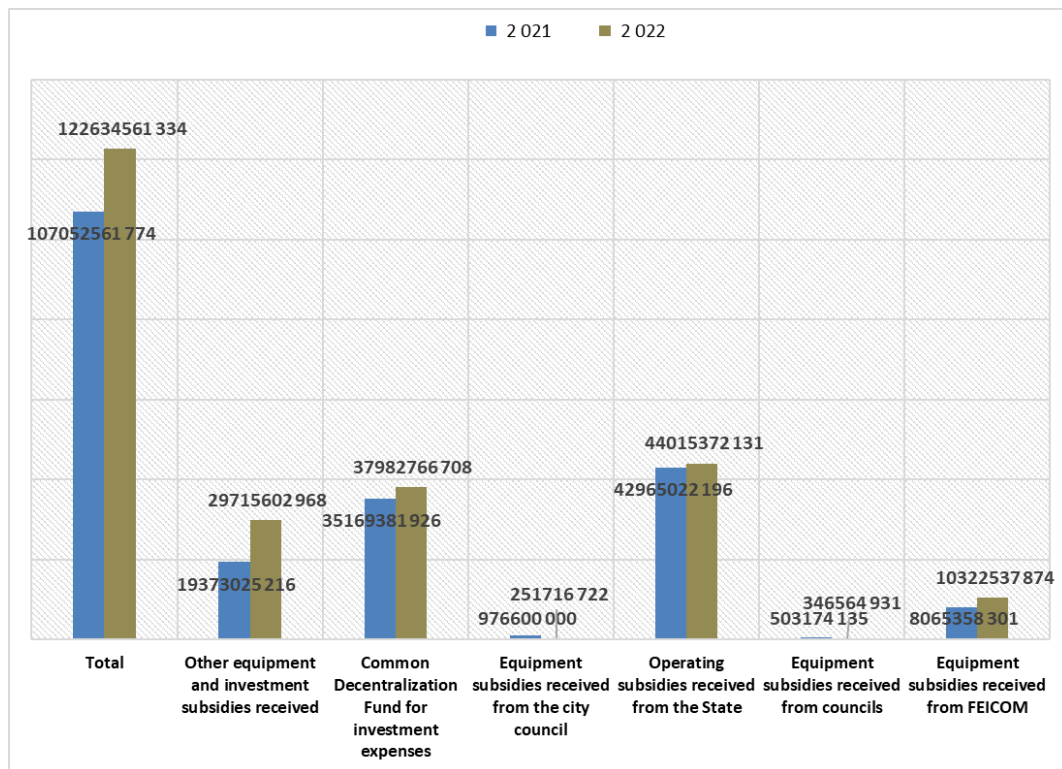
Source: Administrative accounts of RLAs

According to the graph below, equipment subsidies received from the State, the general investment allocation and other equipment and investment subsidies received represented for the greater part of investment transfers over the period under review.

Equipment subsidies received from the State stood at CFAF42,965,022,196 in 2021 and CFAF 44,015,372,131 in 2022.

The General Investment Allocation stood at CFAF35,169,381,926 in 2021 and CFAF37,982,766,708 in 2022.

Graph 14: Structure of transfer investment revenue at the national level



Source: administrative account

iii. Inter-council collaboration

In addition to the lever of equalization, to promote the harmonious development of RLAs and solidarity between them, in line with the Constitution of 18 January 1996, the law on local taxation of 15 December 2009 stipulates the financing of council and inter-council collaboration projects through inter-council resources, which are centralized at FEICOM.

To implement this provision of the basic law, section C116 paragraph 1 of the law on local taxation sets out the inter-council collaboration mechanism in Cameroon. This consists of the State transferring to FEICOM, for its operation and the financing of development projects of councils and city councils, a quota of 20% of the proceeds of the CAC, parking tax, taxpayer licence, TPF and immovable property conveyance tax and 10% of the business licence tax, to finance the investment projects of RLAs (2/3) and the operation of FEICOM (1/3).

Inter-council collaboration revenue represents a solidarity fund in which the tax revenue concerned is used to finance investments by all councils and city councils.

1.1.2.2. Revenue from intercouncil collaboration

The table below summarizes inter-council collaboration revenue mobilized during the period under review:

Table 17: Inter-council collaboration revenue collected by FEICOM in 2021 and 2022

Financial year	Amount (CFAF)	Changes (CFAF)	
2021	34,166,783,623		
2022	40,372,500,545	6,205,716,922	18.16%
Total	74,539,284,168		

Source: Local Development Observatory Gilbert BIWOLE/FEICOM

It appears that revenue from inter-council collaboration was collected amounting to CFAF74,539,284,168. There was an increase of CFAF6,205,716,922 on this revenue in 2022 or 18.16% as compared with 2021.

Of this amount, some allocations were allotted to councils and city councils to carry out projects aimed at improving the living environment and conditions of the local population.

i. Distribution of funding by region (administrative unit)

The table below shows the distribution number and amount of funds in each region for the periods 2021 and 2022

Table 18: Regional distributions of the number and amount of funds allotted by FEICOM to councils

Region	Financial year 2021		Financial year 2022		Total of 2021 and 2022	
	Amount of funding (FCFA)	Weights (%)	Amount of funding (FCFA)	Weights (%)	Amount of funding (FCFA)	Weights (%)
Adamaoua	3,795,516,173	10.49%	2,555,244,867	8.33%	6,350,761,040	9.50%
Centre	9,293,326,214	25.68%	5,418,615,412	17.67%	14,711,941,626	22.00%
East	2,371,296,606	6.55%	2,939,319,244	9.58%	5,310,615,850	7.94%
Far-North	1,460,095,765	4.03%	5,519,889,712	18.00%	6,979,985,477	10.44%
Littoral	6,178,763,532	17.07%	3,361,616,378	10.96%	9,540,379,910	14.27%
North	1,330,412,253	3.68%	1,077,273,236	3.51%	2,407,685,489	3.60%
North-West	974,675,420	2.69%	1,939,686,506	6.32%	2,914,361,926	4.36%
West	4,666,787,809	12.90%	3,060,134,176	9.98%	7,726,921,985	11.56%
South	3,780,082,283	10.45%	4,128,274,158	13.46%	7,908,356,441	11.83%
South-West	2,336,276,127	6.46%	671,700,164	2.19%	3,007,976,291	4.50%
	36,187,232,182	100.00%	30,671,753,853	100.00%	66,858,986,035	100.00%

Source: Local Development Observatory Gilbert BIWOLE-FEICOM

The table above indicates that over the reference periods, FEICOM granted financial assistance worth a total of CFAF66,858,986,035 for the realization of 465 development projects benefiting 312 councils, with a coverage rate of 83.42%.

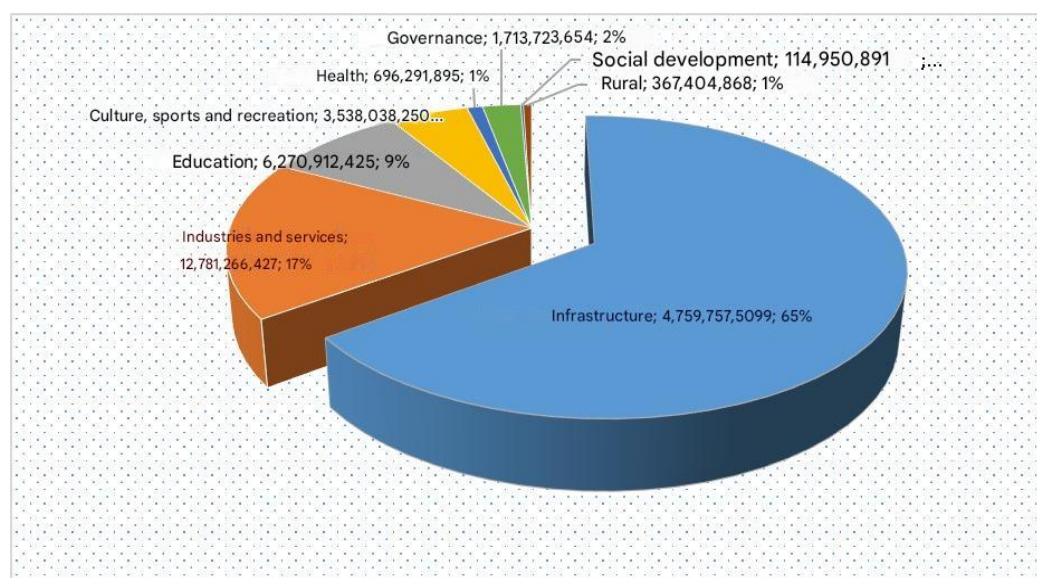
ii. Breakdown of financing by sector

The table below highlights the 'Infrastructure' sector accounts for the largest amount of financing. It received CFAF47,597,575,099, corresponding to 65.13% of the total amount allotted reference "Industry and Services" and "Education" sectors ranked 2nd and 3rd, respectively, with a total financial assistance CFAF12,781,266,427 (17.49%) and CFAF6,270,912,425 (8.58%). 'Culture, sports and leisure' sector is 4th with the amount of CFAF3,538,038,250. Governance" comes 5th with funding worth CFAF1,713,723,654, that is, 2.34%.

Table 19: Breakdown of funding by sector between 2021-2022

sector	Amount	Percentage
Infrastructure	47,597,575,099	65.13%
industries and services	12,781,266,427	17.49%
Education	6,270,912,425	8.58%
Culture, sports and leisure	3,538,038,250	4.84%
Health	696,291,895	0.95%
Governance	1,713,723,654	2.34%
Social development	114,950,891	0.16%
Rural	367,404,868	0.50%
TOTAL	73,080,163,509	100.00%

Graph 15: Breakdown of funding granted to councils by sector Activities between 2021-2022



Source: Local Development Observatory Gilbert BIWOLE-FEICOM

1.2. ANALYSIS OF BUDGET ESTIMATION AND EXECUTION OF REGIONAL ASSEMBLY REVENUE

During the period under review, regions were able to mobilize revenue worth CFAF 20,012,853,500 in 2021 and CFAF 26,359,905,624 in 2022, out of the respective estimates of CFAF 25,965,580,774 and CFAF 38,823,578,536, thus achievement rates of 77.07%, and 67.90%..

These resources, which increased by 31.71% between 2021 and 2022, were allocated as shown in the table and graph below.

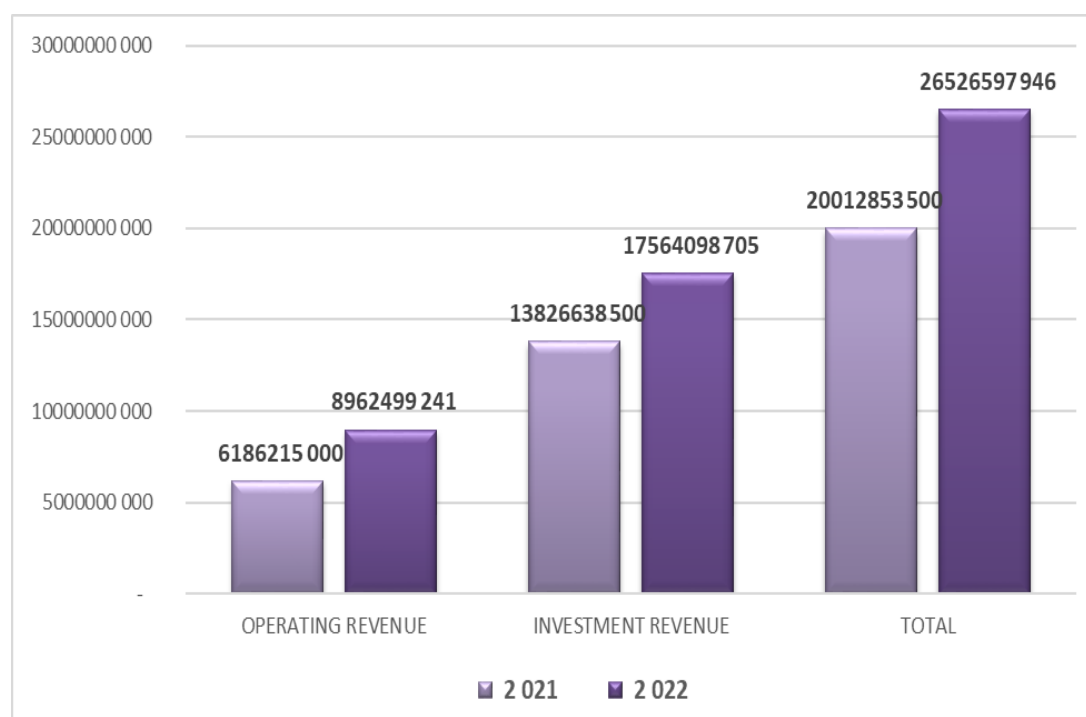
Generally, resources received by the regions were allocated to operations rather than investment, in proportions of 69.09% in 2021, and 66.63% in 2022.

Table 20:Regional treasury estimation and execution at national level

Economic aspect	Estimates (CFA F)	Budget (CFAF)	Achievement (%)	Variations (%)	Weights (%)
2021	25,965,580,774	20,012,853,500	77.07%		100.00%
Operating revenue	17,466,765,774	13,826,638,500	79.16%		69.09%
Investment recipe	8,498,815,000	6,186,215,000	72.79%		30.91%
2022	38,823,578,536	26,359,905,624	67.90%	31.71%	100.00%
Operating revenue	21,852,040,398	17,564,098,705	80.38%	27.03%	66.63%
Investment recipe	16,971,538,138	8,795,806,919	51.83%	42.18%	33.37%

Source : administrative account

Graph 16:Trend in regional assemblies treasuries



Source: administrative account

1.2.1. Operating revenue of regions

The table below gives a breakdown of all operating revenue generated by regions in 2021 and 2022. This revenue stood at CFAF13,826,638,500 in 2021 and CFAF 17,564,098,705 in 2022,

an increase of 27.03% over the period of 2021-2022. The operating revenue achievement rate was 79.16% in 2021 and 80.38% in 2022. This revenue

Was mainly funded by operating subsidies received, with respective proportions of 99.91% in 2021 and 87.75% in 2022.

Table 21: regions operating revenue Estimates and achievement

Economic aspect	Estimates (CFA F)	Budget (FCFA)	Achievement (%)	Variations (%)	Weights(%)
2021	17,466,765,774	13,826,638,500	79.16%		100.00%
OTHER MISCELLANEOUS INCOME AND PROFITS	-	-			0.00%
PROCEEDS FROM THE OPERATION OF STATE PROPERTY AND SERVICES	4,307,000	9,866,500	229.08%		0.07%
FINANCIAL PROCEEDS	-	2,987,000			0.02%
Tax revenue	-	-			0.00%
RECOVERIES OF DEPRECIATIONS	-	-			0.00%
RESERVES	-	-			0.00%
DISCOUNTS AND ROYALTIES GRANTED BY THE STATE	-	-			0.00%
OPERATING SUBSIDIES RECEIVED	17,462,458,774	13,813,785,000	79.11%		99.91%
RECEIVED TRANSFERS	-	-			0.00%
2022	21,852,040,398	17,564,098,705	80.38%	27.03%	100.00%
OTHER MISCELLANEOUS INCOME AND PROFITS	8,377,500	8,377,500	100.00%		0.05%
PROCEEDS FROM THE OPERATION OF STATE PROPERTY AND SERVICES	289,980,000	40,413,017	13.94%	309.60%	0.23%
FINANCIAL PROCEEDS	-	-		-100.00%	0.00%
Tax revenue	998,000,000	-	0.00%		0.00%
RECOVERIES OF DEPRECIATIONS	-	-			0.00%
RESERVES	2,101,138,460	2,103,138,460	100.10%		11.97%
DISCOUNTS AND ROYALTIES GRANTED BY THE STATE	-	-			0.00%
OPERATING SUBSIDIES RECEIVED	18,386,921,938	15,412,169,728	83.82%	11.57%	87.75%
RECEIVED TRANSFERS	67,622,500		0.00%		0.00%

Source: administrative account

1.2.1. Investment revenue of regions

The table below gives a breakdown of all investment revenue generated by regions in 2021 and 2022. This revenue was CFAF13 826 638 500 in 2021 and CFAF 17,564 098,705 in 2022, an increase of 27.03% over the period of 2021-2022. The operating revenue achievement rate was 79.16% in 2021 and 80.38% in 2022.

This revenue was mainly funded by operating subsidies received, with respective proportions of 99.91% in 2021 and 87.75% in 2022.

Table 22: regions investment revenue Estimates and achievement

Economic aspect	Estimates (CFA F)	Budget (FCFA)	Achievements (%)	Variations (%)	Weights (%)
2021	8,498,815,000	6,186,215,000	72.79%		100.00%
DEPRECIATION OF FIXED ASSETS	-	-			0.00%
OTHER LONG AND MEDIUM-TERM LOANS	-	-			0.00%
SALE OF FIXED ASSETS	-	-			0.00%
DEBTS FROM LONG AND MEDIUM-TERM COMMITMENTS	-	-			0.00%
LONG AND MEDIUM-TERM LOANS	-	-			0.00%
Allocations received	1,800,000,000	-	0.00%		0.00%
Reserves	-	-			0.00%
PRODUCTION OF FIXED ASSETS BY REGIONAL AND LOCAL AUTHORITIES FOR THEIR BENEFIT	-	-			0.00%
REIMBURSEMENT OF LOANS AND OTHER LONG AND MEDIUM-TERM DEBTS	-	-			0.00%
REDEMPTION OF SHARES	-	-			0.00%
EQUIPMENT AND INVESTMENT SUBSIDIES RECEIVED	6,698,815,000	6,186,215,000	92.35%		100.00%
2022	16,971,538,138	8,795,806,919	51.83%	42.18%	100.00%
DEPRECIATION OF FIXED ASSETS	-	-			0.00%
OTHER LONG AND MEDIUM-TERM LOANS	-	-			0.00%
SALE OF FIXED ASSETS	-	-			0.00%
DEBTS FROM LONG- AND MEDIUM-TERM COMMITMENTS	-	-			0.00%
LONG AND MEDIUM-TERM LOANS	3,000,000,000	-	0.00%		0.00%
Allocations received	-	-			0.00%
Reserves	2,251,538,138	1,695,806,919	75.32%		19.28%
PRODUCTION OF FIXED ASSETS BY REGIONAL AND LOCAL AUTHORITIES FOR THEIR BENEFIT	-	-			0.00%
REIMBURSEMENT OF LOANS AND OTHER LONG AND MEDIUM-TERM DEBTS	-	-			0.00%
REDEMPTION OF SHARES	-	-			0.00%
EQUIPMENT AND INVESTMENT SUBSIDIES RECEIVED	11,720,000,000	7,100,000,000	60.58%	14.77%	80.72%

Source: administrative account

CHAPTER 2: ANALYSIS OF REVENUE ESTIMATION AND BUDGET EXECUTION FOR COUNCILS BY REGION (ADMINISTRATIVE UNIT)

This chapter reports on the implementation of regional and local authority budgets at regional level (administrative division) and analyses the level of revenue realized by type of RLAs and by type of revenue (investment or operating recipes).

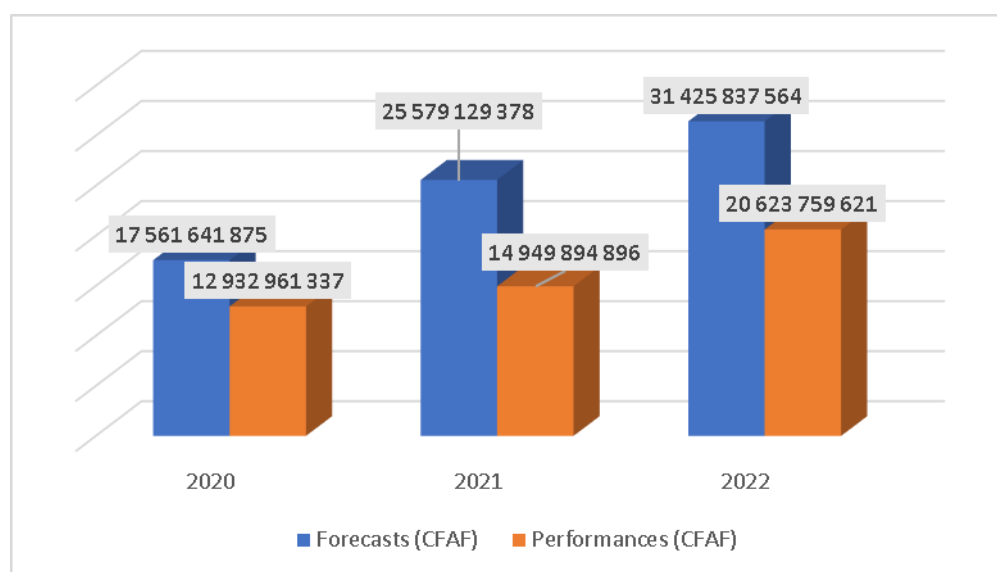
2.1. ANALYSIS OF BUDGET ESTIMATES AND IMPLEMENTATION OF COUNCIL IN ADAMAWA REGION IN TERMS OF REVENUE

Analysis in this chapter is done by council type and revenue source

2.1.1. Revenue estimation and achievement of councils in the Adamawa region

The graph below shows changes in estimates and actual figures. The revenue estimates for councils in the Adamawa Region increased between 2021 and 2022. However, they remained higher than actual revenue, even though they increased over the same period.

Graph 17:: Trend in revenue Estimates and actuals for all councils in the Adamawa Region



Source: administrative account of councils

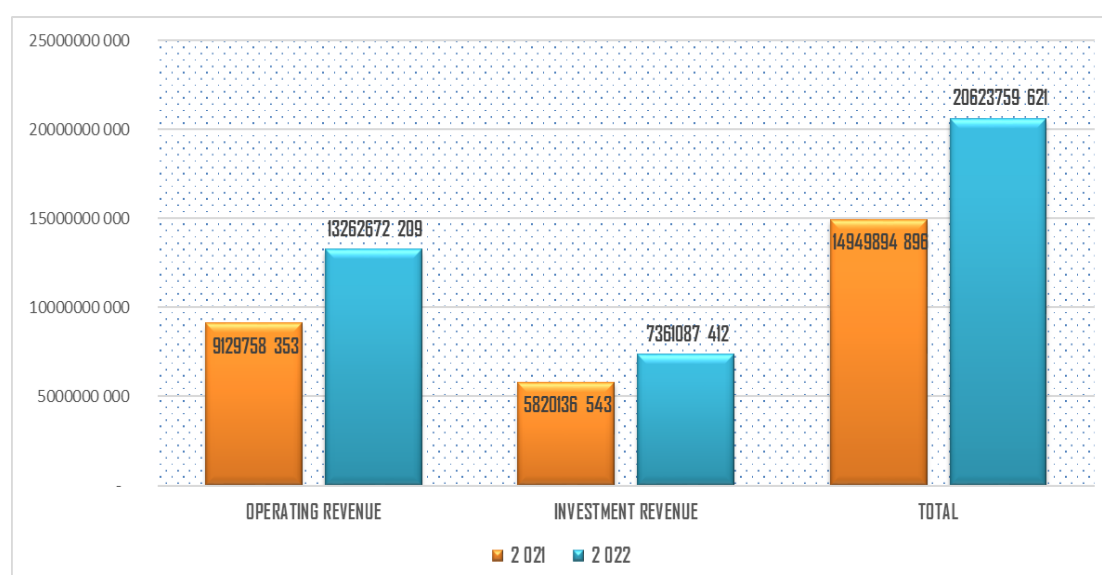
The level of revenue mobilization by councils in the Adamawa Region is presented in the table and graph below.

Table 23: estimation and actual revenue for all councils in the Adamaoua region

Economic aspect	Estimates (CFA F)	Budget (FCFA)	Achievement (%)	Variations (%)	Weights (%)
2020	17,561,641,875	12,932,961,337	73.64%		100.00%
Operating revenue	8,720,234,787	5,959,356,624	68.34%		46.08%
Investment recipe	8,841,407,088	6,973,604,713	78.87%		53.92%
2021	25,579,129,378	14,949,894,896	58.45%	15.60%	100.00%
Operating revenue	11,852,186,283	5,820,136,543	49.11%	-2.34%	38.93%
Investment recipe	13,726,943,095	9,129,758,353	66.51%	30.92%	61.07%
2022	31,425,837,564	20,623,759,621	65.63%	37.95%	100.00%
Operating revenue	12,255,938,284	7,361,087,412	60.06%	26.48%	35.69%
Investment recipe	19,169,899,280	13,262,672,209	69.18%	45.27%	64.31%

Source: administrative account of councils

Graph 18: Trend in council revenue in the Adamaoua Region



Source: administrative account

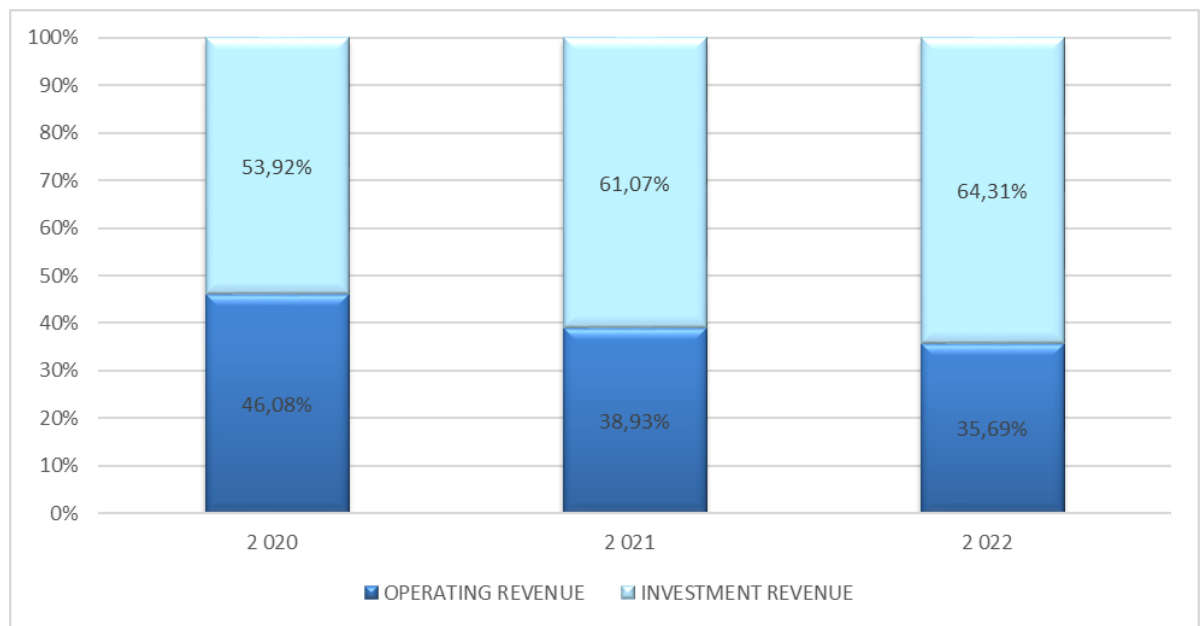
An examination of the above table and graph illustrates that the amount of revenue mobilized by councils in the Adamaoua Region was CFAF14,949,894,896 in 2021 and CFAF 20,623,759,621 in 2022, with achievement rates of 58.45% and 65.63%, respectively, following the trend observed at national level. Total revenue increased by 15.60% in 2021 and 37.95% in 2022.

Contrary to what has been observed at national level, councils in the Adamaoua Region have lower operating revenue achievement rates than investment revenue achievement rates.

In 2021, the investment revenue achievement rate is 66.51% against 49.11% for operating revenue. In 2022, this rate will be 69.18% against 60.06% for operating revenue.

In the same vein, the weighting of investment revenue in total revenue is higher than that of operating revenue over the two periods analyzed, with 61.07% against 38.93% in 2021 and 64.31% against 35.69% in 2022.

Graph 19: Analysis of total revenues of councils in the Adamaoua Region

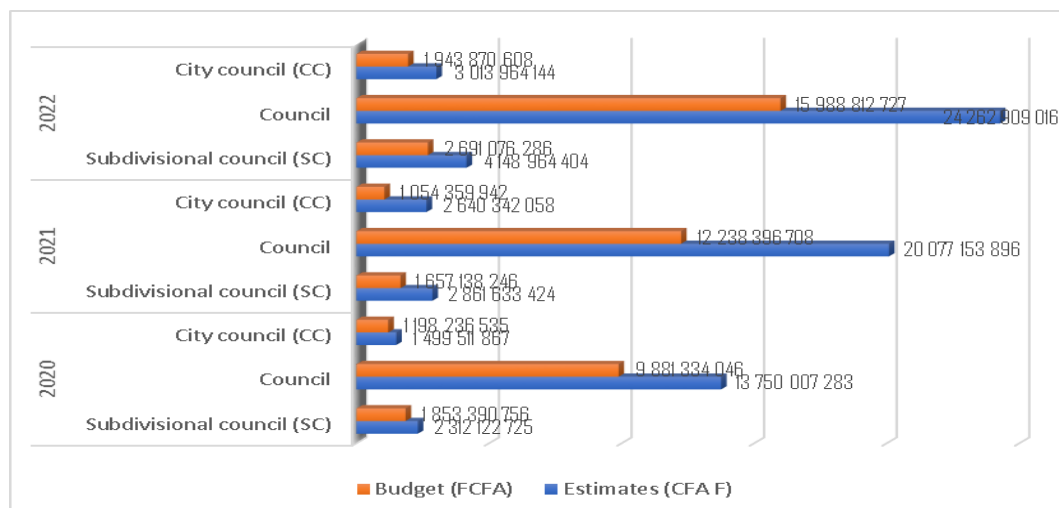


Source: administrative account of councils

2.1.2. Level of total revenue achievement by council type in the Adamaoua Region

An examination of estimation by type of council indicates that it has increased in 2022 compared to 2021, while collections are low.

Graph 20: Trend in revenue estimates and achievements by type of council in the Adamaoua Region



Source: administrative account of councils

The level of revenue achievement by type of council is presented in the table below.

Table 24: Revenue estimates and achievement of by council type in the Adamaoua Region

Economic aspect	Estimates (CFA F)	Budget (FCFA)	Achievements (%)	Variations (%)	Weights (%)
2 020	17 561 641 875	12 932 961 337	73,64%		100,00%
Subdivisional council (SC)	2 312 122 725	1 853 390 756	80,16%		14,33%
Council	13 750 007 283	9 881 334 046	71,86%		76,40%
City council (CC)	1 499 511 867	1 198 236 535	79,91%		9,26%
2 021	25 579 129 378	14 949 894 896	58,45%	15,60%	100,00%
Subdivisional council (SC)	2 861 633 424	1 657 138 246	57,91%	-10,59%	11,08%
Council	20 077 153 896	12 238 396 708	60,96%	23,85%	81,86%
City council (CC)	2 640 342 058	1 054 359 942	39,93%	-12,01%	7,05%
2 022	31 425 837 564	20 623 759 621	65,63%	37,95%	100,00%
Subdivisional council (SC)	4 148 964 404	2 691 076 286	64,86%	62,39%	13,05%
Council	24 262 909 016	15 988 812 727	65,90%	30,64%	77,53%
City council (CC)	3 013 964 144	1 943 870 608	64,50%	84,36%	9,43%

Source: administrative account

By analyzing the proportion of revenues by year and by type of councils, it appears that the proportion of revenues from councils in total revenues is 81.86% in 2021 and 77.53% in 2022. Subdivisional council revenues represent 11.08% of total revenues in 2021 and 13.05% in 2022. That of the city Councils is 7.05% in 2021 and 9.43% in 2022.

2.1.3. Analysis by type of revenue

A distinction is made between operating revenue and investment recipe.

2.1.3.1. Structure of operating revenues of councils in Adamawa region

These revenues are mainly from taxation, operating grants and from use of property and provision of services

The amount of operating revenue mobilized by councils in the Adamaoua Region was CFAF 5 820 136 543 in 2021 and CFAF 7 361 087 412 in 2022, with realization rates of 49.11% and 60.06% respectively. Examination of the change in operating revenue indicates a drop of 2.34% in 2021 and 26.48% in 2022. The drop in 2021 is mainly explained by the fall in equalization revenues in 2021 compared with the previous year.

Table 25: Achievement and variation of operating revenue in the Adamaoua Region

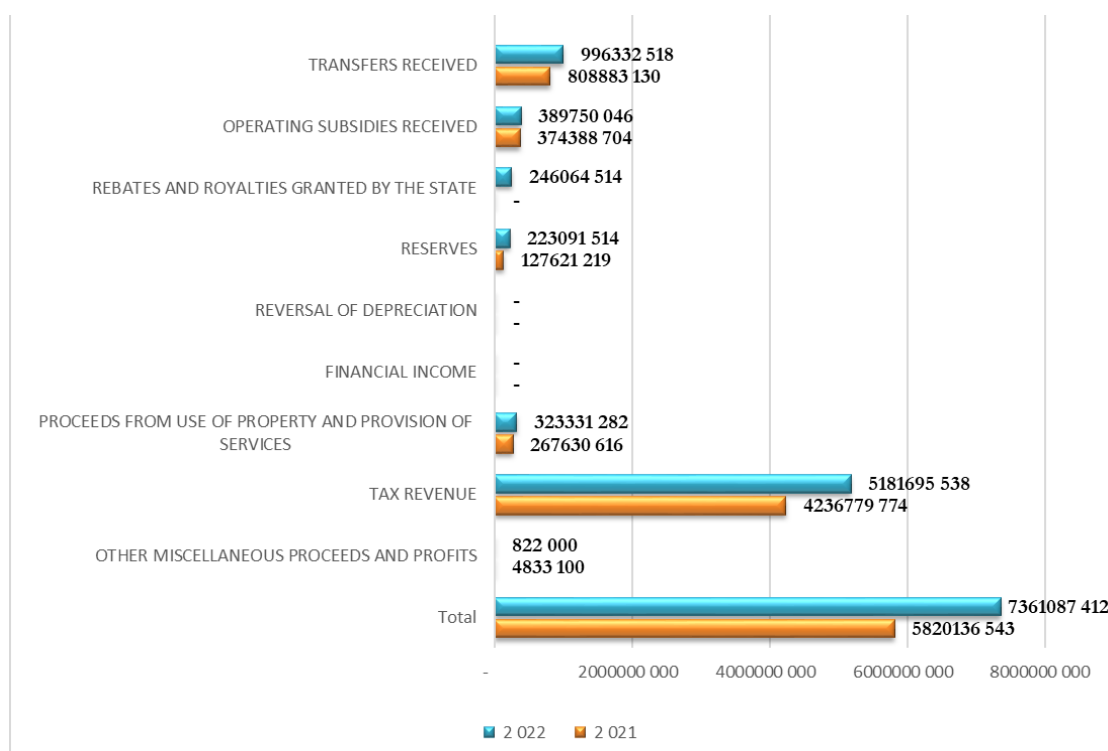
Economic aspect	2020				2021					2022				
	Estimates (CFA F)	Budget (FCFA)	Achievements (%)	Weights (%)	Estimates (CFA F)	Budget (FCFA)	Achievements (%)	Variations (%)	Weights (%)	Estimates (CFA F)	Budget (FCFA)	Achievements (%)	Variations (%)	Weights (%)
TOTAL	8,720,234,787	5,959,356,624	68.34%	100.00%	11,852,186,283	5,820,136,543	49.11%	-2.34%	100.00%	12,255,938,284	7,361,087,412	60.06%	26.48%	100.00%
OTHER MISCELLANEOUS INCOME AND PROFITS	18,584,351	3,347,000	18.01%	0.06%	25,455,348	4,833,100	18.99%	44.40%	0.08%	28,835,000	822,000	2.85%	-82.99%	0.01%
Tax revenue	6,407,948,764	4,674,177,333	72.94%	78.43%	8,636,080,216	4,236,779,774	49.06%	-9.36%	72.80%	8,462,475,759	5,181,695,538	61.23%	22.30%	70.39%
PROCEEDS FROM THE OPERATION OF PROPERTY AND PROVISION OF SERVICES	666,063,884	192,005,687	28.83%	3.22%	1,064,640,834	267,630,616	25.14%	39.39%	4.60%	969,914,884	323,331,282	33.34%	20.81%	4.39%
FINANCIAL PROCEEDS	400,000	-	0.00%	0.00%	850,000	-	0.00%		0.00%	350,000	-	0.00%		0.00%
RECOVERIES OF DEPRECIATIONS	-	-		0.00%	-	-			0.00%	-	-			0.00%
RESERVES	83,993,952	66,232,621	78.85%	1.11%	508,571,176	127,621,219	25.09%	92.69%	2.19%	98,927,784	223,091,514	225.51%	74.81%	3.03%
REBATES AND ROYALTIES GRANTED BY THE STATE	11,060,156	-	0.00%	0.00%	10,720,000	-	0.00%		0.00%	256,385,014	246,064,514	95.97%		3.34%
OPERATING SUBSIDIES RECEIVED	327,721,261	276,335,826	84.32%	4.64%	582,983,072	374,388,704	64.22%	35.48%	6.43%	685,519,092	389,750,046	56.85%	4.10%	5.29%
RECEIVED TRANSFERS	1,204,462,419	747,258,157	62.04%	12.54%	1,022,885,637	808,883,130	79.08%	8.25%	13.90%	1,753,530,751	996,332,518	56.82%	23.17%	13.54%

Source: administrative account of councils

Generally speaking, as observed at national level, tax revenue remains the main source of operating revenue for councils in the Adamaoua Region. They represent 72.80% of operating revenue in 2021 and 70.39% in 2022.

The amount of tax revenue mobilized by councils in the Adamaoua Region is CFAF4,236,779,774 in 2021 and CFAF5,181,695,538 in 2022.

Graph 21: Structure of operating revenue of councils in the Adamaoua Region



Source: administrative account of councils

i. Tax revenue of councils in the Adamaoua Region

Analysis of administrative accounts, annual tax revenue of councils in the Adamaoua Region are presented in the tables below.

Table 26: overall tax revenue mobilized by councils in the Adamaoua Region

Economic aspect	Estimates (CFA F)	Budget (FCFA)	Realization (%)	Variations (%)	Weights (%)
2020	6,407,948,764	4,674,177,333	72.94%		78.43%
Additional Council Tax (CAC)	3,539,050,441	3,382,609,099	95.58%		
Proceeds of council tax	826,479,523	368,927,438	44.64%		
Other tax revenue	1,879,137,143	816,823,630	43.47%		
Local Development Tax	163,281,657	105,817,166	64.81%		
2021	8,636,080,216	4,236,779,774	49.06%	-9.36%	100.00%
Additional Council Tax (CAC)	4,808,271,636	2,724,665,371	56.67%	-19.45%	64.31%
Proceeds of council tax	1,258,421,158	511,924,999	40.68%	38.76%	12.08%
Other tax revenue	2,300,221,945	894,087,985	38.87%	9.46%	21.10%
local development tax	269,165,477	106,101,419	39.42%	0.27%	2.50%
2021	8,462,475,759	5,181,695,538	61.23%	22.30%	100.00%
Additional Council Tax (CAC)	4,592,644,820	3,438,925,457	74.88%	26.21%	66.37%
Proceeds of council tax	1,185,194,360	542,845,012	45.80%	6.04%	10.48%
Other tax revenue	2,371,065,492	1,070,320,562	45.14%	19.71%	20.66%
Local Development Tax	313,571,087	129,604,507	41.33%	22.15%	2.50%

Source: administrative account of councils

Table 27: Estimates and achievement of tax revenue of councils in the Adamaoua Region

Economic aspect	Estimates (CFA F)	Budget (FCFA)	Achievements(%)	Variations (%)	Weights (%)
2020	6,407,948,764	4,674,177,333	72.94%		100.00%
Transfer tax	5,581,469,241	4,305,249,895	77.13%		92.11%
tax	826,479,523	368,927,438	44.64%		7.89%
2021	8,636,080,216	4,236,779,774	49.06%	-9.36%	100.00%
Transfer tax	7,377,659,058	3,724,854,775	50.49%	-13.48%	87.92%
tax	1,258,421,158	511,924,999	40.68%	38.76%	12.08%
2022	8,462,475,759	5,181,695,538	61.23%	22.30%	100.00%
Transfer tax	7,277,281,399	4,638,850,526	63.74%	24.54%	89.52%
tax	1,185,194,360	542,845,012	45.80%	6.04%	10.48%

Source : administrative account of councils

In light of the above tables, the total amount of tax revenue achieved was CFAF 4,236,779,774 in 2021 and CFAF 5,181,695,538 in 2022, with respective achievement rates 49.06% in 2021 and 61.23% in 2022.

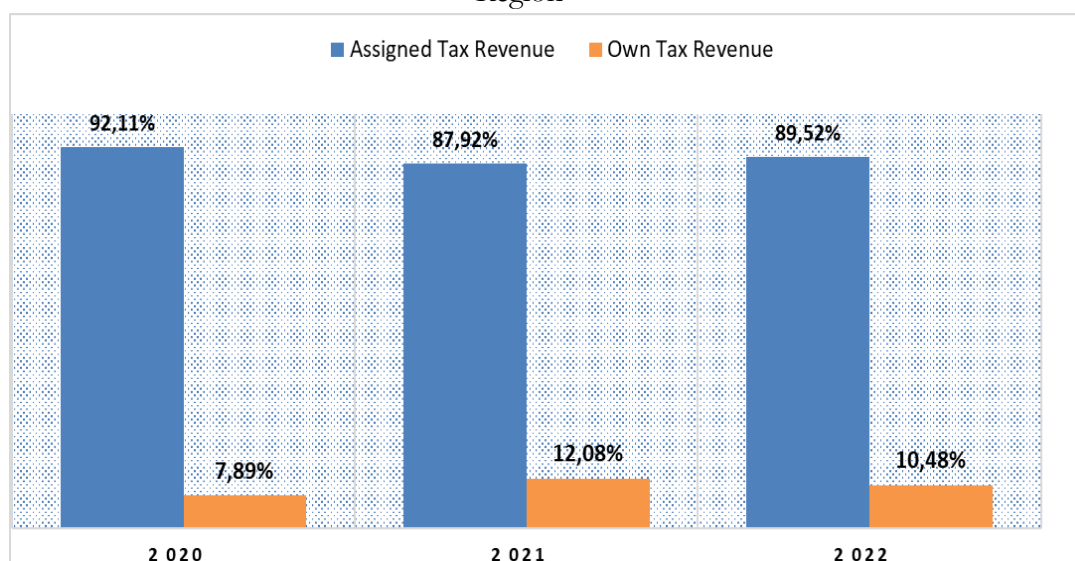
CACs are the main source of tax revenue for councils in the Adamaoua Region. They account for 64.31% of the total tax revenue of these councils in 2021 and 66.37% in 2022.

Overall tax revenue from councils in the Adamaoua Region dropped by 9.36% in 2021, before increasing by 22.30% in 2022.

Revenue from earmarked revenue remains higher than own revenue over the entire period, at 50.49% against 40.68% in 2021 and 63.74% against 45.80% in 2022.

An analysis by type of tax revenue, as shown in the graph below, shows that revenue from earmarked taxes continues to outweigh that from other sources (87.92% against 12.08% in 2021 and 89.52% against 10.48% in 2022).

Graph 22: Share of tax revenue from each type of taxation in councils of the Adamaoua Region



Source : administrative account of councils

i.1. Tax revenue mobilized by the State's financial services for the benefit of councils in the Adamaoua Region

The total amount of tax revenue collected by the State's tax services and allocated to councils in the Adamaoua Region was CFAF3,724,854,775 in 2021, a drop of 13.48% compared to 2020, and CFAF4,638,850,526 in 2022, an increase of 24.54% compared to the previous period.

CACs account for the largest share of this revenue, at 73.15% and 74.13%, respectively.

Councils themselves also raised revenue from the full discharge tax over the period under review, collecting CFAF 101,756,940 in 2021 and CFAF 65,647,561 in 2022

Tax revenue raised by the State for the benefit of councils of the Adamaoua Region are presented in the table below.

Table 28: Estimated and actual tax revenue raised by the State for the benefit of councils by type and by year in the Adamaoua region

Economic aspect	2020				2021					2022				
	Estimates (CFA F)	Budget (FCFA)	Achievements (%)	Weights (%)	Estimates (CFA F)	Budget (FCFA)	Achievements (%)	Variations (%)	Weights (%)	Estimates (CFA F)	Budget (FCFA)	Achievements (%)	Variations (%)	Weights (%)
TOTAL	5,581,469,241	4,305,249,895	77.13%	100.00%	7,377,659,058	3,724,854,775	50.49%	-13.48%	100.00%	7,277,281,399	4,638,850,526	63.74%	24.54%	100.00%
Others tax revenue	129,026,403	135,786,742	105.24%	3.15%	288,565,808	295,889,306	102.54%	117.91%	7.94%	512,770,610	496,277,653	96.78%	67.72%	10.70%
Additional Council Tax	3,539,050,441	3,382,609,099	95.58%	78.57%	4,808,271,636	2,724,665,371	56.67%	-19.45%	73.15%	4,592,644,820	3,438,925,457	74.88%	26.21%	74.13%
Contribution of licence tax	135,728,520	47,606,690	35.07%	1.11%	233,447,520	14,638,463	6.27%	-69.25%	0.39%	189,646,520	19,415,186	10.24%	32.63%	0.42%
Contribution of business licence tax	246,701,750	77,276,537	31.32%	1.79%	335,521,855	28,236,040	8.42%	-63.46%	0.76%	301,161,520	68,516,578	22.75%	142.66%	1.48%
Airport stamp duty	-	-		0.00%	-	-			0.00%	-	-			0.00%
Motor vehicle registration stamp duty	225,000	-	0.00%	0.00%	-	-			0.00%	350,000	-	0.00%		0.00%
immovable property conveyance tax	52,143,609	10,503,484	20.14%	0.24%	73,283,609	50,000	0.07%	-99.52%	0.00%	73,243,609	-	0.00%	-100.00%	0.00%
Motor vehicle stamp duty	470,365,698	265,408,153	56.43%	6.16%	555,515,225	354,294,332	63.78%	33.49%	9.51%	447,132,983	284,025,050	63.52%	-19.83%	6.12%
Proceeds from full discharge tax	370,578,500	93,718,445	25.29%	2.18%	320,869,000	101,756,940	31.71%	8.58%	2.73%	251,244,450	65,647,561	26.13%	-35.49%	1.42%
Forestry royalty;	292,804,058	115,493,611	39.44%	2.68%	293,064,716	89,691,840	30.60%	-22.34%	2.41%	365,559,812	124,361,762	34.02%	38.65%	2.68%
axle tax	1,100,000	-	0.00%	0.00%	100,000	-	0.00%		0.00%	100,000	-	0.00%		0.00%
Local Development Tax	163,281,657	105,817,166	64.81%	2.46%	269,165,477	106,101,419	39.42%	0.27%	2.85%	313,571,087	129,604,507	41.33%	22.15%	2.79%
Property tax on landed assets	126,833,000	60,795,678	47.93%	1.41%	172,623,607	8,328,564	4.82%	-86.30%	0.22%	203,021,039	12,060,772	5.94%	44.81%	0.26%
Tax on gambling and entertainment	53,630,605	10,234,290	19.08%	0.24%	27,230,605	1,202,500	4.42%	-88.25%	0.03%	26,834,949	16,000	0.06%	-98.67%	0.00%
					7,277,281,399	4,638,850,526	63.74%	24.54%	100.00%	-	-	0.00%	0.00%	0.00%

Source: administrative account of councils

i.2. Tax revenue raised by councils in the Adamaoua Region

The table below shows that councils in the Adamaoua Region were able to raise CFAF511,924,999 themselves in 2021 (an increase of 38.76%), and CFAF542,845,012 in 2022 (an increase of 6.04% on the previous period).

An analysis of the proportion of various tax revenue collected directly by councils in the Adamaoua Region shows that council stamp duty, market place fee and building or installation permits fess are the most important items, with respective proportions of 20.51%, 11.25% and 7.55% in 2021 and 15.66%, 10.77% and 10.80%

in 2022.

On the other hand, firearms tax, transhumance tax and stadium fees contribute the least to the tax revenue collected.

Table 29: Estimated and actual tax revenue raised by councils by type and by year in the Adamaoua Region

	2020				2021					2022				
Economic aspect	Estimates (CFA F)	Budget (FCFA)	Realization(%))	Weights (%)	Estimates (CFA F)	Budget (FCFA)	Achievements(%))	Variations (%)	Weights (%)	Estimates (CFA F)	Budget (FCFA)	Achievements (%)	Variations (%)	Weights (%)
TOTAL	826,479,523	368,927,438	44.64%	100.00%	1,258,421,158	511,924,999	40.68%	38.76%	100.00%	1,185,194,360	542,845,012	45.80%	6.04%	100.00%
Other council tax	96,798,500	70,393,427	72.72%	19.08%	155,968,603	90,972,681	58.33%	29.23%	17.77%	172,763,463	91,445,563	52.93%	0.52%	16.85%
Parking lot occupation fees	39,105,000	20,964,000	53.61%	5.68%	67,900,000	34,785,000	51.23%	65.93%	6.79%	64,000,000	38,237,300	59.75%	9.92%	7.04%
parking occupation fees	2,600,000	300,000	11.54%	0.08%	23,700,000	16,000	0.07%	-94.67%	0.00%	20,705,000	-	0.00%	-100.00%	0.00%
Impoundment fee	21,592,554	3,873,000	17.94%	1.05%	36,596,000	9,839,000	26.89%	154.04%	1.92%	33,429,833	8,882,500	26.57%	-9.72%	1.64%
Market place fee	147,451,399	61,999,500	42.05%	16.81%	171,308,399	57,593,700	33.62%	-7.11%	11.25%	120,110,200	58,472,750	48.68%	1.53%	10.77%
Stadium fee	630,000	415,000	65.87%	0.11%	150,000	200,000	133.33%	-51.81%	0.04%	2,600,000	1,399,000	53.81%	599.50%	0.26%
Council stamp duty	116,438,000	50,314,700	43.21%	13.64%	148,565,000	105,000,000	70.68%	108.69%	20.51%	171,800,000	85,036,000	49.50%	-19.01%	15.66%
temporary occupationof the public road tax	13,750,000	5,511,250	40.08%	1.49%	46,713,000	12,877,493	27.57%	133.66%	2.52%	24,695,000	23,575,515	95.47%	83.08%	4.34%
lbuilding or installation permit fees	83,250,000	36,621,642	43.99%	9.93%	143,050,326	38,652,660	27.02%	5.55%	7.55%	163,895,826	58,640,407	35.78%	51.71%	10.80%
Royalties for road damage	15,000,000	7,500,000	50.00%	2.03%	21,050,000	21,136,000	100.41%	181.81%	4.13%	7,210,000	5,649,000	78.35%	-73.27%	1.04%
Council tax on livestock	51,154,200	13,730,600	26.84%	3.72%	89,373,600	12,942,900	14.48%	-5.74%	2.53%	90,303,600	14,266,800	15.80%	10.23%	2.63%
Parking tax	30,196,500	8,688,530	28.77%	2.36%	72,120,000	9,536,205	13.22%	9.76%	1.86%	35,021,600	42,957,100	122.66%	350.46%	7.91%
Transhumance tax	12,450,000	2,586,750	20.78%	0.70%	9,350,000	1,714,000	18.33%	-33.74%	0.33%	13,360,000	3,430,300	25.68%	100.13%	0.63%
Transit tax	16,450,000	7,775,500	47.27%	2.11%	44,875,000	14,563,000	32.45%	87.29%	2.84%	31,510,000	20,005,200	63.49%	37.37%	3.69%
Quarry products transport tax	52,750,000	28,866,000	54.72%	7.82%	61,100,000	19,759,000	32.34%	-31.55%	3.86%	61,894,000	16,195,000	26.17%	-18.04%	2.98%
Hygiene and sanitation tax	35,014,000	11,977,700	34.21%	3.25%	42,781,738	26,055,750	60.90%	117.54%	5.09%	43,950,000	36,078,100	82.09%	38.47%	6.65%
Advertising tax	32,010,320	18,416,261	57.53%	4.99%	38,236,492	22,064,660	57.71%	19.81%	4.31%	42,150,172	1,160,337	2.75%	-94.74%	0.21%
Firearms tax	5,746,500	1,364,300	23.74%	0.37%	1,735,000	33,000	1.90%	-97.58%	0.01%	1,430,000	8,512,000	595.24%	25693.94%	1.57%
reclaimed products tax	10,035,000	1,571,800	15.66%	0.43%	4,750,000	538,500	11.34%	-65.74%	0.11%	8,000,000	763,300	9.54%	41.75%	0.14%
Entertainment tax	4,510,000	566,728	12.57%	0.15%	3,120,000	655,500	21.01%	15.66%	0.13%	3,490,000	622,000	17.82%	-5.11%	0.11%
Livestock slaughter tax	28,920,050	8,703,450	30.09%	2.36%	51,378,000	25,004,800	48.67%	187.30%	4.88%	46,375,666	18,453,890	39.79%	-26.20%	3.40%
Platform ticket	10,627,500	6,787,300	63.87%	1.84%	24,600,000	7,985,150	32.46%	17.65%	1.56%	26,500,000	9,062,950	34.20%	13.50%	1.67%

Source: administrative account

i.3. Operating allocations and subsidies for councils in the Adamaoua Region

Resources shown in the table above do not include the subsidy received by RLAs in respect of their responsibility for waste collection and treatment, nor the subsidy granted for the management of public street lights.

The total amount of operating allocations received by councils in the Adamaoua Region was CFAF374,388,704 in 2021 and CFAF389,750,046 in 2022, with achievement rates of 64.22% and 56.85%, respectively. The amount of operating allocations received by the councils in the Adamaoua Region increased by 35.48% in 2021 and 4.10% in 2022.

An analysis of the structure of operating subsidies received by councils in the Adamaoua Region, as shown in the graph below, shows that operating subsidies received from the State account for the majority of this revenue during the period under review. This revenue stands at CFAF194,306,904 in 2021 and CFAF253,261,156 in 2022, representing 51.90% and 64.98%, respectively, of the total operating allocations.

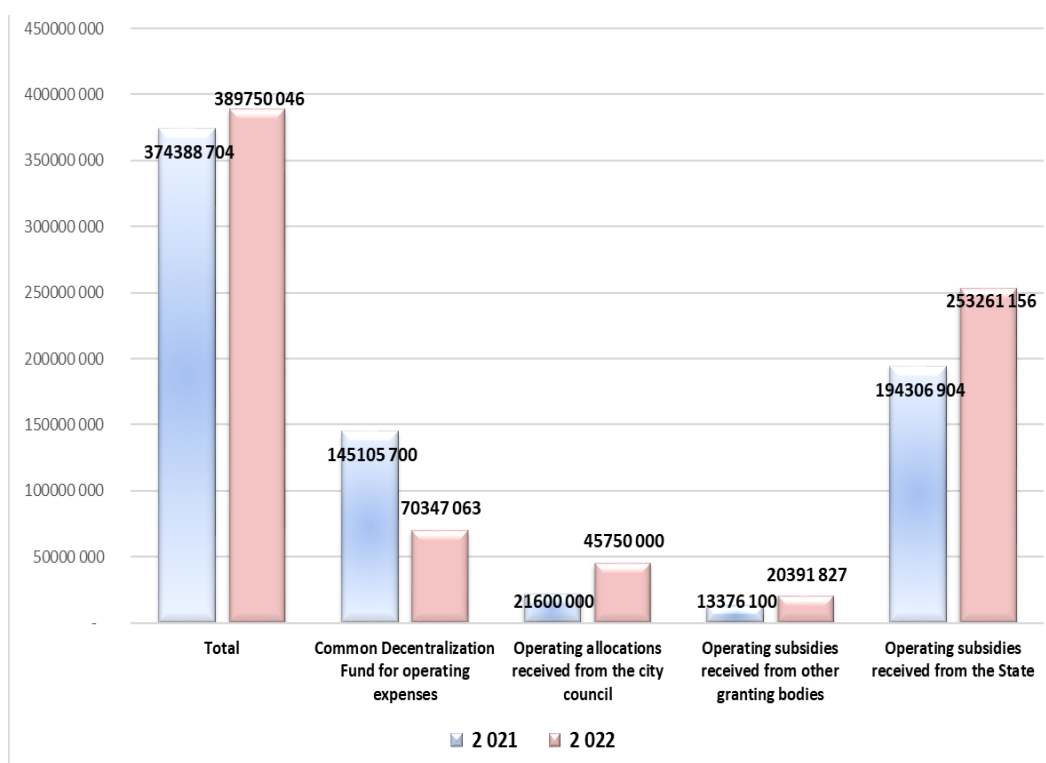
Resources allocated to councils of the Adamaoua Region in the form of allocations and subsidies are presented in the table below.

Table 30: Estimates and achievements of operating allocations in the Adamaoua Region

Economic aspect	Estimates (CFA F)	Budget (FCFA)	Achievements (%)	Variations (%)	Weights (%)
2020	327,721,261	276,335,826	84.32%		100.00%
Common Decentralization Fund (Operations)	123,950,032	118,464,660	95.57%		42.87%
Grant for operational purposes received from city council	35,000,000	42,500,000	121.43%		15.38%
Subsidies for operational purposes received from other organizations Distributors	11,709,379	9,425,000	80.49%		3.41%
Operating subsidies received from the State	157,061,850	105,946,166	67.46%		38.34%
2021	582,983,072	374,388,704	64.22%	35.48%	100.00%
Common Decentralization Fund (Operations)	209,005,938	145,105,700	69.43%	22.49%	38.76%
Grant for operational purposes received from city council	45,000,000	21,600,000	48.00%	-49.18%	5.77%
Subsidies for operational purposes received from other organizations Distributors	82,942,730	13,376,100	16.13%	41.92%	3.57%
Operating subsidies received from the State	246,034,404	194,306,904	78.98%	83.40%	51.90%
2022	685,519,092	389,750,046	56.85%	4.10%	100.00%
Common Decentralization Fund (Operations)	104,603,288	70,347,063	67.25%	-51.52%	18.05%
Grant for operational purposes received from city council	45,000,000	45,750,000	101.67%	111.81%	11.74%
Subsidies for operational purposes received from other organizations Distributors	149,500,000	20,391,827	13.64%	52.45%	5.23%
Operating subsidies received from the State	386,415,804	253,261,156	65.54%	30.34%	64.98%

Source : administrative account

Graph 23: Structure of operating grants for councils in Adamawa region



Source : administrative account

ii Proceeds from the operation of State property and services for councils in the Adamaoua Region

An analysis of the table below shows that building rents are the main source of revenue for the communes concerned, from the operation of their estates and services. This item will account for 53.21% in 2021 and 70.17% in 2022 of the communes' total operating revenues, i.e. 134,725,500 FCFA and 169,514,800 FCFA respectively.

It should be noted that the mobilization of resources from the operation of the estate and services remains residual, with a proportion of less than 5.00% of the operating revenue of the communes in the Adamaoua Region over the two target periods.

Examination shows that the amounts mobilized were 267,630,616 FCFA in 2021 and 323,331,282 FCFA in 2022, with realization rates of 25.14% and 33.34% respectively. In addition, the overall amount of revenue from the operation of the estate and services increased by 39.39% in 2021 compared with 2020, and by 20.81% in 2022 compared with the previous period.

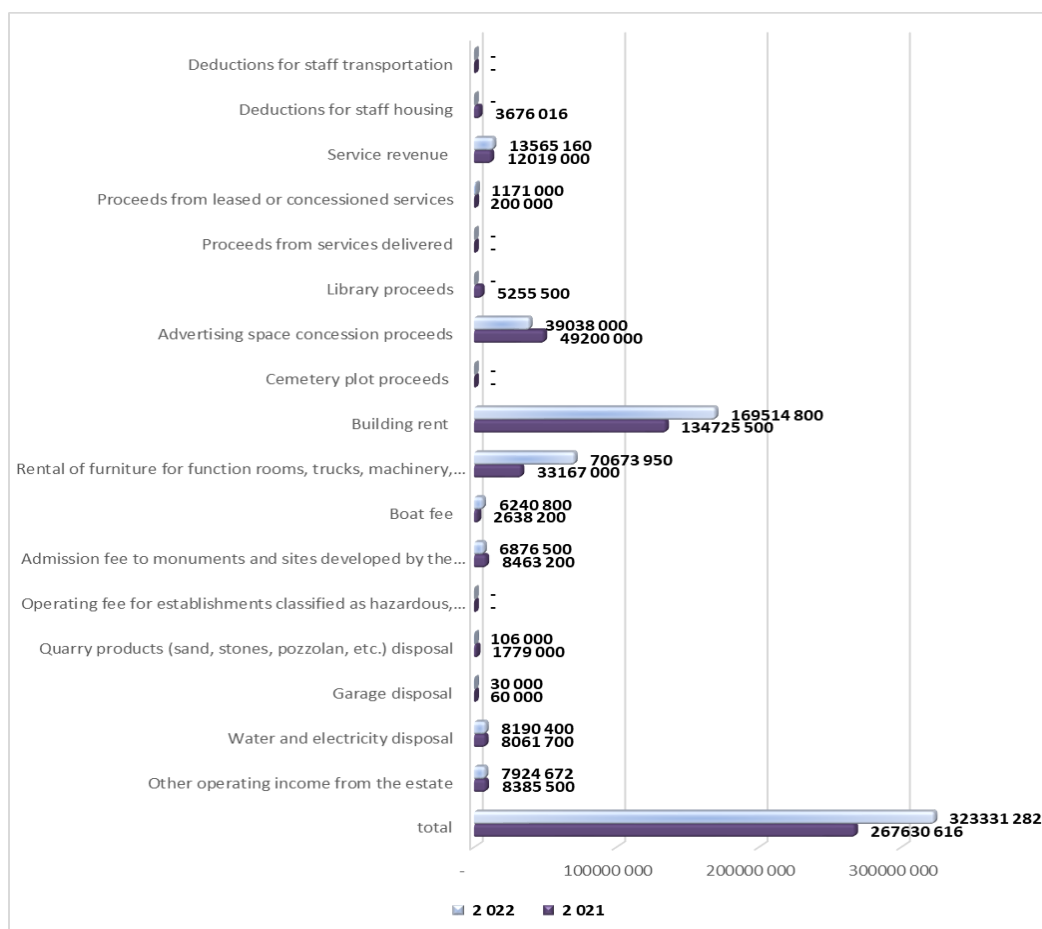
The table below shows the amounts of revenue generated by the use of land and services in the communes of the Adamaoua Region.

Table 31: Estimation and realization of proceeds from the operation of State property and services in the Adamaoua Region

Economic aspect	2020				2021					2022				
	Estimates (CFA F)	Budget (FCFA)	Achievement(%)	Weights (%)	Estimates (CFA F)	Budget (FCFA)	Achievement(%)	Variations (%)	Weights (%)	Estimates (CFA F)	Budget (FCFA)	Achievement(%)	Variations (%)	Weights (%)
TOTAL	666,063,884	192,005,687	28.83%	100.00%	1,064,640,834	267,630,616	25.14%	39.39%	100.00%	969,914,884	323,331,282	33.34%	20.81%	100.00%
Other proceeds from the operation of State property	150,905,000	22,569,400	14.96%	11.75%	335,776,235	8,385,500	2.50%	-62.85%	3.13%	202,544,000	7,924,672	3.91%	-5.50%	2.45%
Disposal of water and electricity	30,216,984	7,879,650	26.08%	4.10%	28,377,884	8,061,700	28.41%	2.31%	3.01%	25,500,000	8,190,400	32.12%	1.60%	2.53%
Sale of garages	1,740,000	180,000	10.34%	0.09%	240,000	60,000	25.00%	-66.67%	0.02%	1,240,000	30,000	2.42%	-50.00%	0.01%
Sale of quarry products (sand, stones, pozzolan, etc.)	24,500,000	551,500	2.25%	0.29%	19,600,000	1,779,000	9.08%	222.57%	0.66%	25,100,000	106,000	0.42%	-94.04%	0.03%
Operating fees from establishments classified as dangerous, or inconvenient	200,000	-	0.00%	0.00%	1,100,000	-	0.00%	-	0.00%	2,100,000	-	0.00%	-	0.00%
Access fees from monuments and sites developed by the local authority	6,700,000	4,994,000	74.54%	2.60%	25,400,000	8,463,200	33.32%	69.47%	3.16%	17,800,000	6,876,500	38.63%	-18.75%	2.13%
Boat rights	20,130,000	8,284,300	41.15%	4.31%	10,010,000	2,638,200	26.36%	-68.15%	0.99%	18,600,000	6,240,800	33.55%	136.56%	1.93%
Rent of village hall furniture, lorries, machinery and other movable and immovable assets.	93,990,000	4,587,400	4.88%	2.39%	190,786,316	33,167,000	17.38%	623.00%	12.39%	298,659,868	70,673,950	23.66%	113.09%	21.86%
Rent on buildings	252,009,900	125,723,250	49.89%	65.48%	376,656,572	134,725,500	35.77%	7.16%	50.34%	267,620,000	169,514,800	63.34%	25.82%	52.43%
Income from cemetery concessions	-	-	0.00%	0.00%	-	-	0.00%	-	0.00%	-	-	0.00%	-	0.00%
Proceeds from advertising space	550,000	-	0.00%	0.00%	35,100,000	49,200,000	140.17%	-	18.38%	50,200,000	39,038,000	77.76%	-20.65%	12.07%
Proceeds from libraries	450,000	-	0.00%	0.00%	10,146,776	5,255,500	51.79%	-	1.96%	1,550,000	-	0.00%	-100.00%	0.00%
Proceeds from the provision of services	47,100,000	282,500	0.60%	0.15%	1,000,000	-	0.00%	-100.00%	0.00%	24,950,000	-	0.00%	-	0.00%
Proceeds from leased or concessioned services	14,820,000	10,311,207	69.58%	5.37%	8,320,000	200,000	2.40%	-98.06%	0.07%	14,020,000	1,171,000	8.35%	485.50%	0.36%
Revenue from services	22,252,000	6,642,480	29.85%	3.46%	18,451,035	12,019,000	65.14%	80.94%	4.49%	16,355,000	13,565,160	82.94%	12.86%	4.20%
Deductions for staff accommodation	500,000	-	0.00%	0.00%	3,676,016	3,676,016	100.00%	-	1.37%	3,676,016	-	0.00%	-100.00%	0.00%
Deductions for staff transport	-	-	0.00%	0.00%	-	-	0.00%	-	0.00%	-	-	0.00%	-	0.00%

Source: administrative account

Graph 24: Structure of proceeds from the operation of State property and services in the Adamaoua Region



Source : administrative account

iii Other operating revenue for councils in the Adamaoua Region

Other operating resources shown in the table below represent 2.26% and 6.34% of operating revenue for councils in the Adamaoua Region over the period under review.

The amounts raised are CFAF132,454,319 in 2021 and CFAF469,978,028 in 2022. This revenue is 90.36% higher in 2021 than in 2020, and 254.82% higher in 2022 than in 2021.

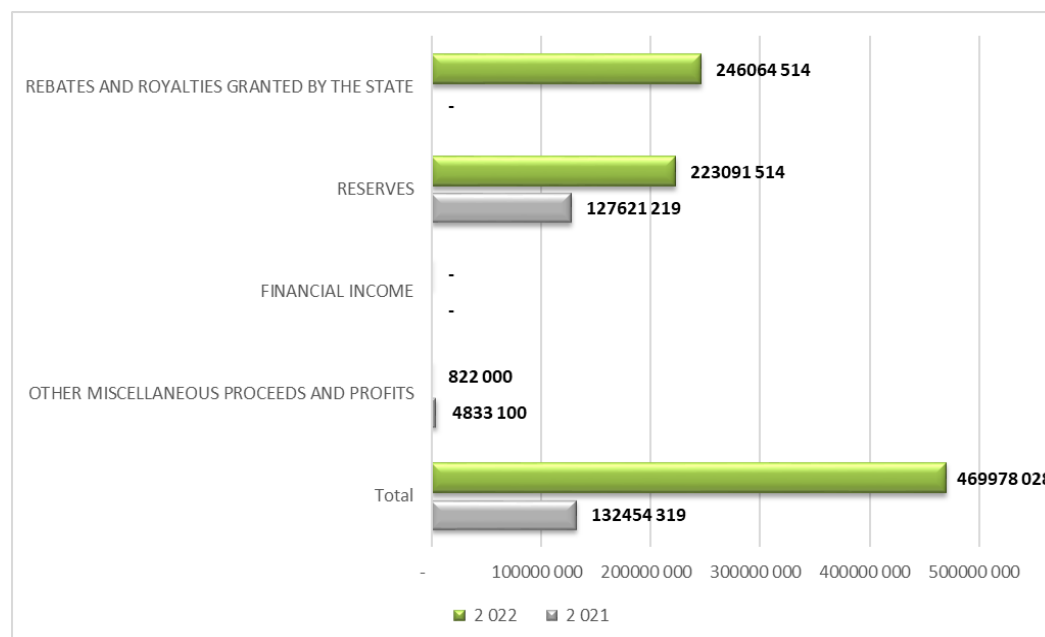
Table 32: Estimates and achievements of other revenue in the Adamaoua Region

Economic aspect	Estimates (CFA F)	Budget (FCFA)	Achievement (%)	Variations (%)	Weights (%)
2020	114,038,459	69,579,621	61.01%		100.00%
OTHER MISCELLANEOUS INCOME AND PROFITS	18,584,351	3,347,000	18.01%		4.81%
FINANCIAL PROCEEDS	400,000	-	0.00%		0.00%
RESERVES	83,993,952	66,232,621	78.85%		95.19%
DISCOUNTS AND ROYALTIES GRANTED BY THE STATE	11,060,156	-	0.00%		0.00%
2021	545,596,524	132,454,319	24.28%	90.36%	100.00%
OTHER MISCELLANEOUS INCOME AND PROFITS	25,455,348	4,833,100	18.99%	44.40%	3.65%
FINANCIAL PROCEEDS	850,000	-	0.00%		0.00%
RESERVES	508,571,176	127,621,219	25.09%	92.69%	96.35%
DISCOUNTS AND ROYALTIES GRANTED BY THE STATE	10,720,000	-	0.00%		0.00%
2022	384,497,798	469,978,028	122.23%	254.82%	100.00%
OTHER MISCELLANEOUS INCOME AND PROFITS	28,835,000	822,000	2.85%	-82.99%	0.17%
FINANCIAL PROCEEDS	350,000	-	0.00%		0.00%
RESERVES	98,927,784	223,091,514	225.51%	74.81%	47.47%
DISCOUNTS AND ROYALTIES GRANTED BY THE STATE	256,385,014	246,064,514	95.97%		52.36%

Source : administrative account

According to the graph below, other operating revenue consists mainly of reserves allocated for operating purposes. They represent 73.82% of this revenue in 2021 and 75.52% in 2022.

Graph 25: Structure of other revenue in the Adamaoua Region



Source: administrative account

2.1.3.2. Structure of the investment revenue of councils in the Adamaoua Region

Investment revenue of councils in the Adamaoua Region, presented in the table below, stood at CFAF9,129,758,353 in 2021 and CFAF13,262,672,209 in 2022, with achievement rates of 66.51% and 69.18%, respectively.

In 2021 and 2022, the investment revenue of councils in the Adamaoua Region increased by 30.92% and 45.27%, respectively.

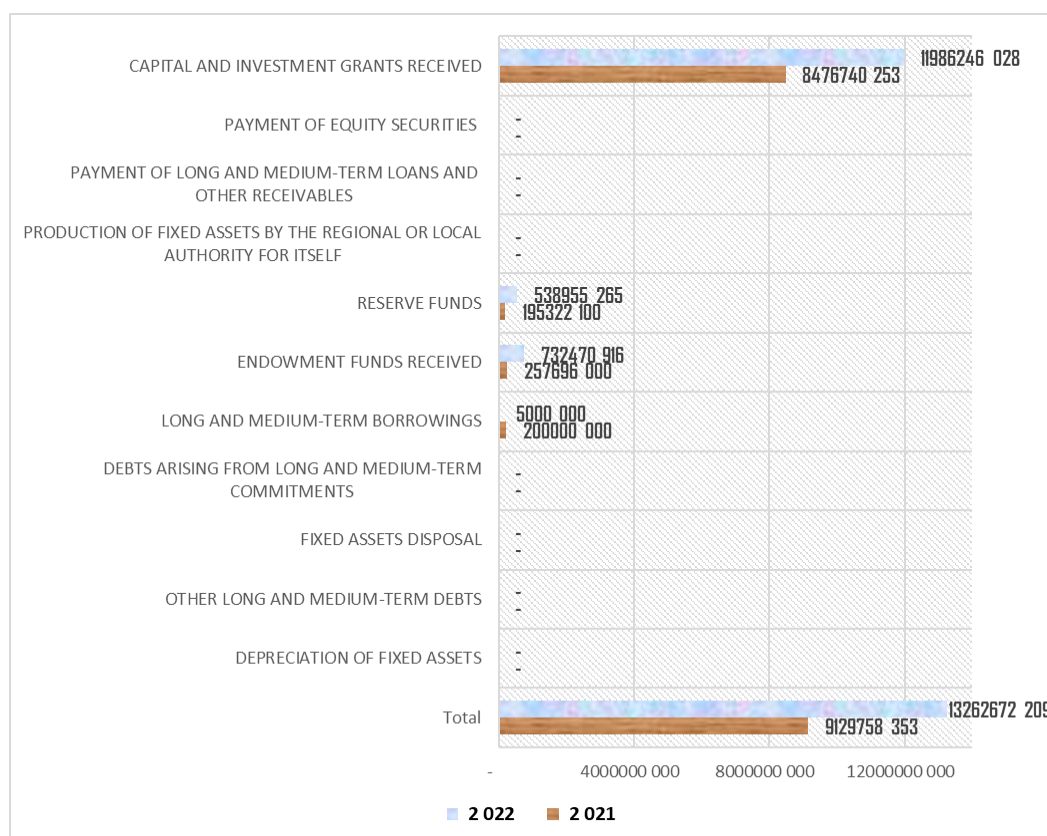
An analysis of the table below shows that equipment and investment allocations received represent the biggest share of investment revenue. The proportion of these categories in investment revenue is 79.83% in 2021 and 74.45% in 2022, that is, CFAF8,476,740,253 and CFAF11,986,256,028, respectively. Reserve funds, allocations, medium- and long-term loans also account for a significant proportion of investment revenue. On the other hand, borrowing funds represent a small proportion of local investment, accounting for less than 3.00% of investment revenue over the period under review.

Table 33: Estimates and achievement of investment revenue in the Adamaoua Region

Economic aspect	2020				2021					2022				
	Estimates (CFA F)	Budget (FCFA)	Achievements (%)	Weights (%)	Estimates (CFA F)	Budget (FCFA)	Achievements (%)	Variations (%)	Weights (%)	Estimates (CFA F)	Budget (FCFA)	RAchievements (%)	Variations(%)	Weights (%)
TOTAL	8,841,407,088	6,973,604,713	78.87%	100.00%	13,726,943,095	9,129,758,353	66.51%	30.92%	100.00%	19,169,899,280	13,262,672,209	69.18%	45.27%	100.00%
DEPRECIATION OF FIXED ASSETS	7,000,000	-	0.00%	0.00%	7,000,000	-	0.00%		0.00%	-	-			0.00%
OTHER LONG AND MEDIUM-TERM LOANS	-	-		0.00%	-	-			0.00%	-	-			0.00%
SALE OF FIXED ASSETS	8,399,600	-	0.00%	0.00%	8,500,000	-	0.00%		0.00%	-	-			0.00%
DEBTS FROM LONG- AND MEDIUM-TERM COMMITMENTS	-	-		0.00%	-	-			0.00%	-	-			0.00%
LONG AND MEDIUM-TERM LOANS	207,238,761	10,500,000	5.07%	0.15%	896,704,089	200,000,000	22.30%	1804.76%	2.19%	1,803,805,985	5,000,000	0.28%	-97.50%	0.04%
Allocations received	445,425,890	939,333,477	210.88%	13.47%	281,735,891	257,696,000	91.47%	-72.57%	2.82%	1,203,152,210	732,470,916	60.88%	184.24%	5.52%
Reserves	301,206,644	286,503,255	95.12%	4.11%	177,750,333	195,322,100	109.89%	-31.83%	2.14%	424,997,518	538,955,265	126.81%	175.93%	4.06%
PRODUCTION OF FIXED ASSETS BY REGIONAL AND LOCAL AUTHORITIES FOR THEIR BENEFITS	-	-		0.00%	-	-			0.00%	-	-			0.00%
REIMBURSEMENT OF LOANS AND OTHER LONG AND MEDIUM-TERM LOANS	3,500,000	-	0.00%	0.00%	-	-			0.00%	-	-			0.00%
REDEMPTION OF SHARES	-	-		0.00%	-	-			0.00%	-	-			0.00%
EQUIPMENT AND INVESTMENT SUBSIDIES RECEIVED	7,868,636,193	5,737,267,981	72.91%	82.27%	12,355,252,782	8,476,740,253	68.61%	47.75%	92.85%	15,737,943,567	11,986,246,028	76.16%	41.40%	90.38%

Source: administrative account

Graph 26: General structure of investment revenue in the Adamaoua Region



Source: administrative account

i. Investment resources transferred to councils in the Adamaoua Region

The table below shows all investment resources transferred to councils in the Adamaoua Region during the period under review. An analysis of what was achieved shows that the amount of investment transfers was CFAF8,476,740,253 in 2021, with an achievement rate of 68.61%, and CFAF11,986,246,028 in 2022, with an achievement rate of 76.16%.

These amounts represent an increase of 47.75% in 2021 and 41.40% in 2022.

Table 34: Estimates and achievement of investment resources in the Adamaoua Region

Economic aspect	Estimates (CFA F)	Budget (FCFA)	Achievements (%)	Variations (%)	Weights (%)
2020	7,868,636,193	5,737,267,981	72.91%		100.00%
Other equipment and investment subsidies received	2,392,364,129	1,357,821,991	56.76%		23.67%
Common Decentralization Fund (investment)	2,867,194,874	2,540,420,525	88.60%		44.28%
Equipment subsidies received from city council	-	-			0.00%
Operating subsidies received from the State	1,748,025,647	1,526,850,200	87.35%		26.61%
Equipment subsidies received from councils	-	-			0.00%
Equipment subsidies received from FEICOM	861,051,543	312,175,265	36.26%		5.44%
2021	12,355,252,782	8,476,740,253	68.61%	47.75%	100.00%
OTHER EQUIPMENT AND INVESTMENT SUBSIDIES RECEIVED	4,221,547,215	3,005,445,376	71.19%	121.34%	35.46%
Common Decentralization Fund (Investment)	5,333,761,144	4,477,938,343	83.95%	76.27%	52.83%
Equipment subsidies received from city council	-	-			0.00%
Operating subsidies received from the State	1,162,027,854	683,739,293	58.84%	-55.22%	8.07%

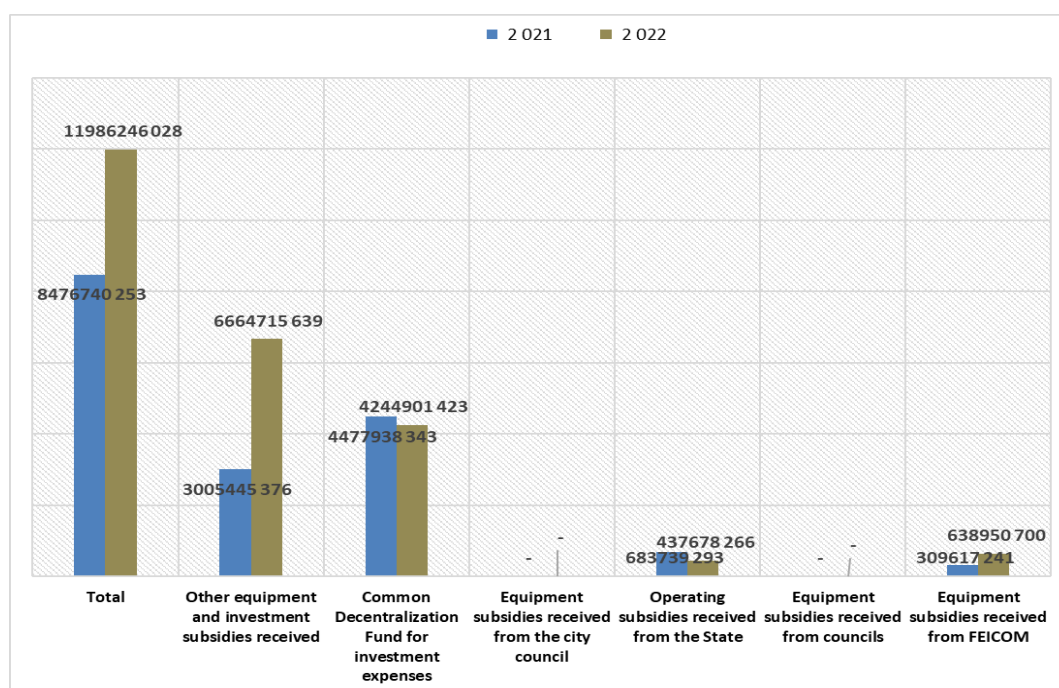
Economic aspect	Estimates (CFA F)	Budget (FCFA)	Achievements (%)	Variations (%)	Weights (%)
Equipment subsidies received from councils	-	-			0.00%
Equipment subsidies received from FEICOM	1,637,916,569	309,617,241	18.90%	-0.82%	3.65%
2022	15,737,943,567	11,986,246,028	76.16%	41.40%	100.00%
Other equipment and investment subsidies received	8,251,904,339	6,664,715,639	80.77%	121.75%	55.60%
Common Decentralization Fund (Investment)	4,728,730,860	4,244,901,423	89.77%	-5.20%	35.41%
Equipment subsidies received from city council	-	-			0.00%
Operating subsidies received from the State	908,547,854	437,678,266	48.17%	-35.99%	3.65%
Equipment subsidies received from councils	224,315,771	-	0.00%		0.00%
Equipment subsidies received from FEICOM	1,624,444,743	638,950,700	39.33%	106.37%	5.33%

Source : administrative account

According to the graph below, the general investment allocation, which accounts for 52.83%, represents the largest category of investment transfers in 2021, with revenue of CFAF4,477,938,343.

In 2022, an amount of CFAF4,244,901,423 was raised as general investment allocations, that is, 35.14% of the total amount of investment transfers received by councils in the Adamaoua Region.

Graph 27: General structure of investment in the Adamaoua Region



Source: administrative account

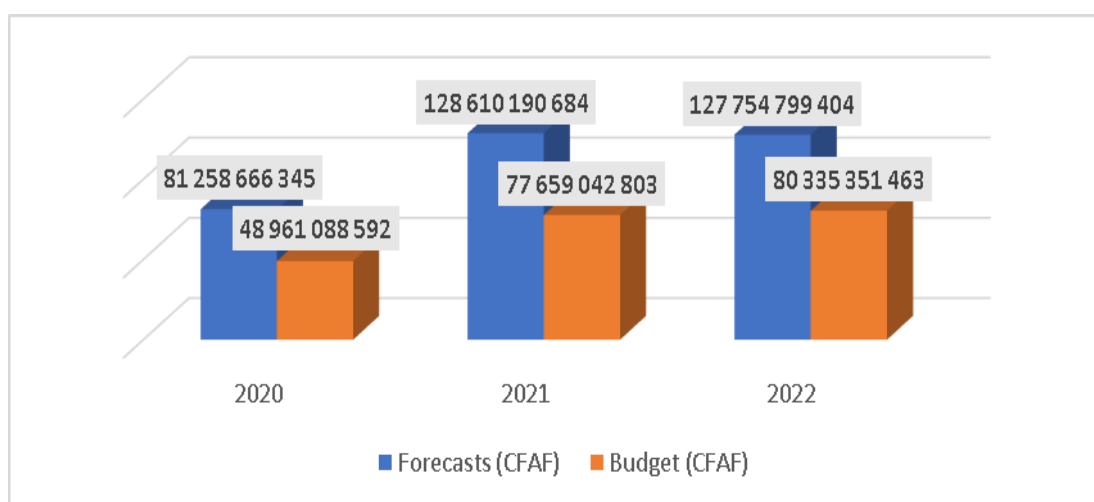
2.2. ANALYSIS OF BUDGET ESTIMATION AND EXECUTION OF COUNCIL REVENUE IN THE CENTRE REGION

This is a detailed overview of the revenue estimates and execution of the council budget in the Centre Region during the period under review by type of council and type of revenue.

2.2.1. Total revenue estimation and achievement for councils in the Centre Region

An examination of the graph below shows that the total revenue estimation for councils in the Centre Region dropped in 2022 compared to 2021. Although collections increased in 2022 compared to 2021, it was lower than expected.

Graph 28: Trend in revenue estimates and achievements for all councils in the Centre



Source: administrative account

Examination of the above table and graph shows that the amount of revenue raised by councils in the Centre Region was CFAF77,659,042,803 in 2021 and CFAF80,335,351,463 in 2022, with achievements rates of 60.38% and 62.88% respectively, following the trend observed at national level. Total revenue raised increased by 58.61% in 2021 and 3.45% in 2022.

Councils in the Centre Region had a lower rate of operating revenue than investment revenue in 2021, 56.62% against 65.91%. The trend is reversed in 2022, with an achievement rate of 65.53% for operating revenue, against 58.99% for investment revenue.

The proportion of investment revenue in the total revenue of councils in the Centre Region remains lower than that of operating revenue over the two periods under review, with ratios of 44.25% against 55.75% in 2021 and 37.39% against 62.01% in 2022.

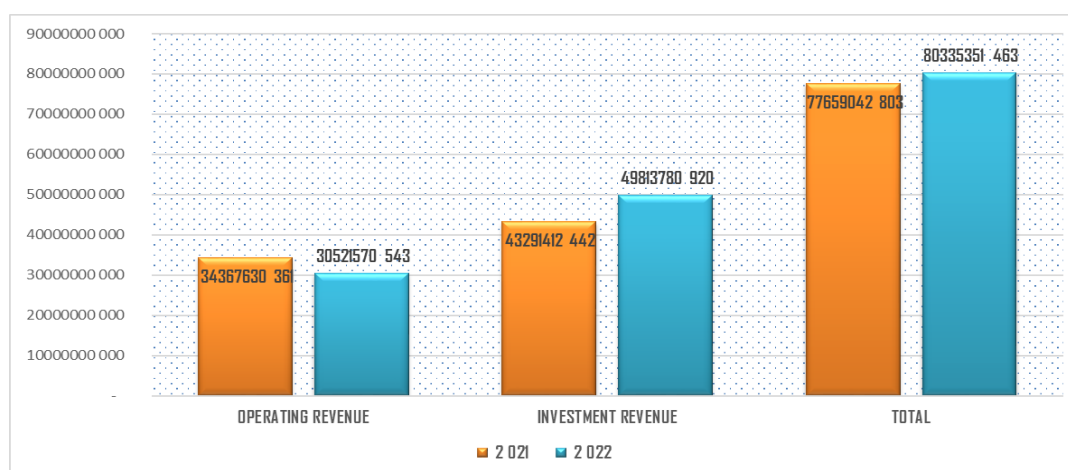
The level of revenue generated by councils in the Centre Region is presented in the table and graph below.

Table 35: Revenue estimation and achievement for councils in the Centre Region

Economic aspect	Estimates (CFA F)	Budget (FCFA)	Realisations (%)	Variations (%)	Weights (%)
2020	81,258,666,345	48,961,088,592	60.25%		100.00%
Operating revenue	45,648,253,775	30,012,632,740	65.75%		61.30%
Investment revenue	35,610,412,570	18,948,455,852	53.21%		38.70%
2021	128,610,190,684	77,659,042,803	60.38%	58.61%	100.00%
Operating revenue	76,463,196,827	43,291,412,442	56.62%	44.24%	55.75%
Investment revenue	52,146,993,857	34,367,630,361	65.91%	81.37%	44.25%
2022	127,754,799,404	80,335,351,463	62.88%	3.45%	100.00%
Operating revenue	76,012,914,676	49,813,780,920	65.53%	15.07%	62.01%
Investment revenue	51,741,884,728	30,521,570,543	58.99%	-11.19%	37.99%

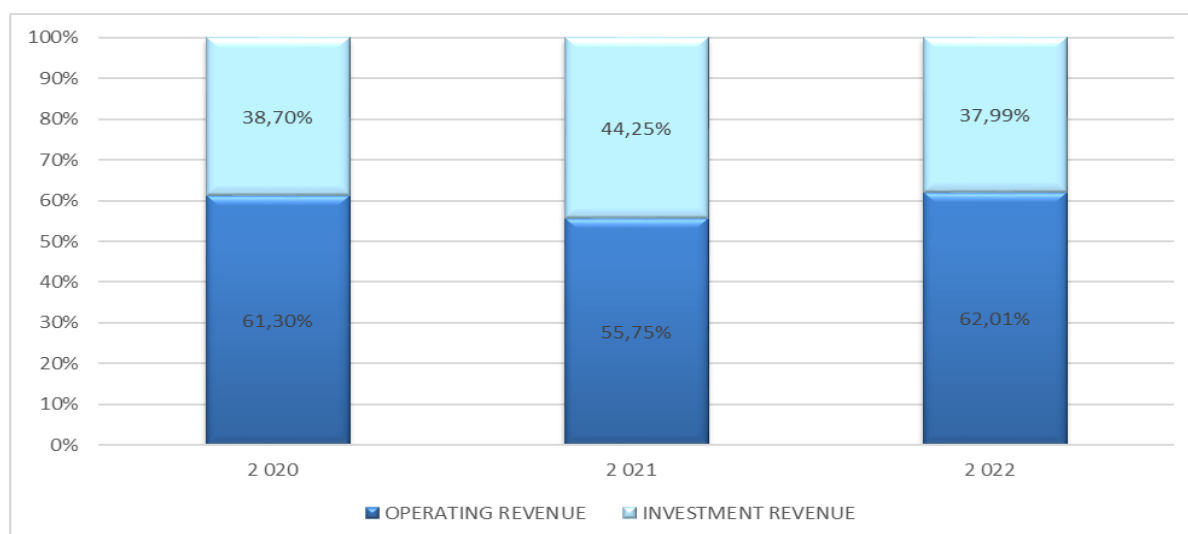
Source : administrative account

Graph 29: Trend in council revenue in the Centre Region



Source: administrative account

Graph 30: Analysis of councils' total revenue in the Centre Region

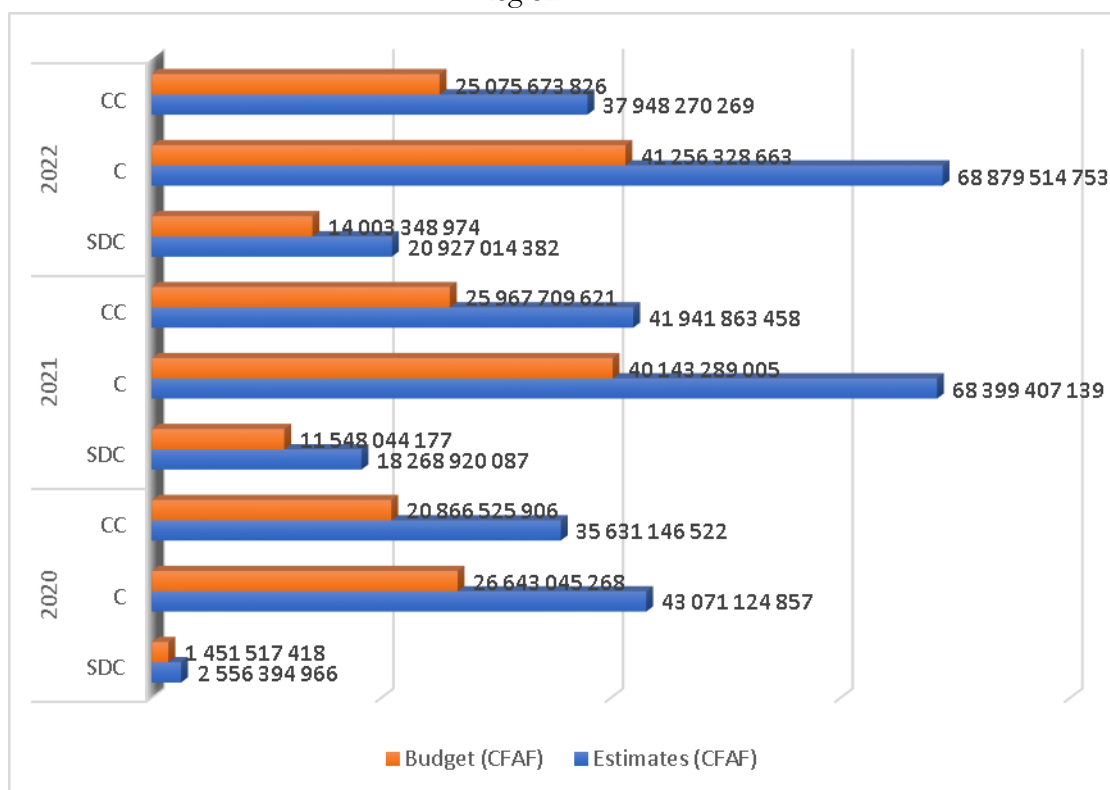


Source: administrative account

2.2.2. Level of revenue achievement by council type the Centre Region

The graph below shows that revenue estimation for subdivisional councils and councils dropped in 2022 compared to 2021, while that of the Yaoundé city council increased.

Graph 31: Trend in revenue estimates and achievements by type of council in the Centre Region



Source: administrative account

The table below presents this ratio for all the periods under review.

Table 36: Council revenue estimates and achievement in the Centre Region by council type

Economic aspect	Estimates (CFA F)	Budget (FCFA)	Achievements(%)	Variations (%)	Weights (%)
2020	81,258,666,345	48,961,088,592	60.25%		100.00%
Subdivisional council (SC)	2,556,394,966	1,451,517,418	56.78%		2.96%
Council	43,071,124,857	26,643,045,268	61.86%		54.42%
City council (CC)	35,631,146,522	20,866,525,906	58.56%		42.62%
2021	128,610,190,684	77,659,042,803	60.38%	58.61%	100.00%
Subdivisional council (SC)	18,268,920,087	11,548,044,177	63.21%	695.58%	14.87%
Council	68,399,407,139	40,143,289,005	58.69%	50.67%	51.69%
City council (CC)	41,941,863,458	25,967,709,621	61.91%	24.45%	33.44%
2022	127,754,799,404	80,335,351,463	62.88%	3.45%	100.00%
Subdivisional council (SC)	20,927,014,382	14,003,348,974	66.92%	21.26%	17.43%
Council	68,879,514,753	41,256,328,663	59.90%	2.77%	51.36%
City council (CC)	37,948,270,269	25,075,673,826	66.08%	-3.44%	31.21%

Source : Comptes administratifs des communes

An analysis indicates that the proportion of council revenue in total revenue, although recording a slight drop over the period under review, is 51.69% in 2021 and 51.36% in 2022. City council revenue represents 33.44% in 2021 and 31.21% in 2022. Subdivisional councils represent 14.87% of total revenue in 2021 and 17.43% in 2022.

2.2.3. Analysis by revenue type

A distinction is made between operating revenue and investment revenue.

2.2.3.1. Structure of operating revenue of councils in the Centre Region

This revenue is mainly from taxation, operating allocations, and the operation of property and provision of services

The amounts of operating revenue raised by the councils in the Centre Region stood at CFAF43 291 412 442 in 2021 and CFAF 49 813 780 920 in 2022, with achievement rates of 56.62% and 65.53%, respectively. An examination of change in the amounts of operating revenue over the 2021 and 2022 periods shows an increase of 44.24% and 15.07%, respectively.

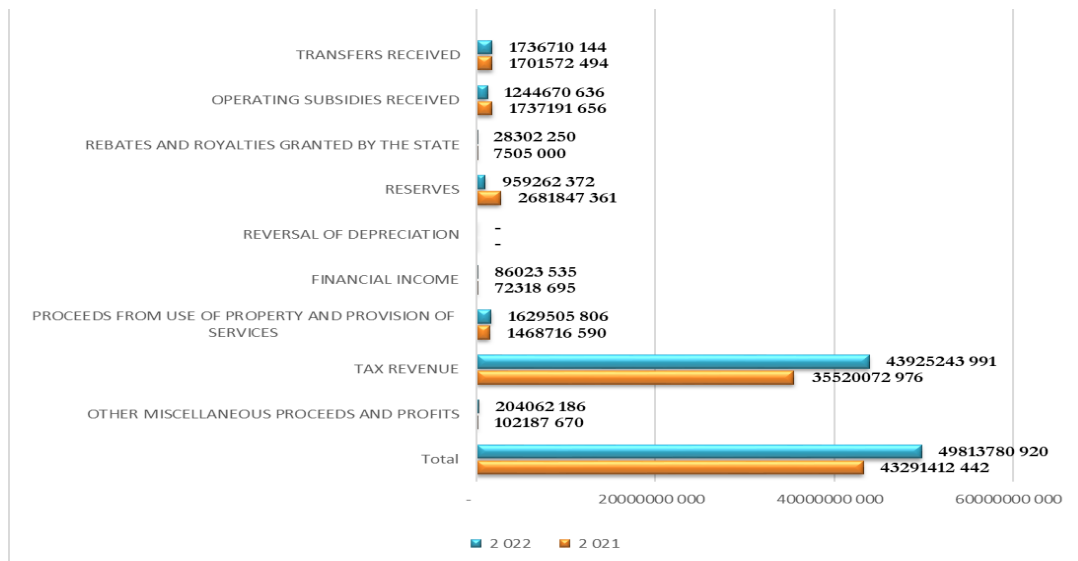
Table 37: Estimates and achievements of operating revenue for councils in the Centre Region

	2020				2021					2022				
Economic aspect	Estimates (CFA F)	Budget (FCFA)	Achievements (%)	Weights (%)	Estimates (CFA F)	Budget (FCFA)	Achievements (%)	Variations (%)	Weights (%)	Estimates (CFA F)	Budget (FCFA)	Achievements(%)	Variations (%)	Weights(%)
TOTAL	45,648,253,775	30,012,632,740	65.75%	100.00%	76,463,196,827	43,291,412,442	56.62%	44.24%	100.00%	76,012,914,676	49,813,780,920	65.53%	15.07%	100.00%
OTHER MISCELLANEOUS INCOME AND PROFITS	101,280,973	38,040,961	37.56%	0.13%	547,890,899	102,187,670	18.65%	168.63%	0.24%	421,283,478	204,062,186	48.44%	99.69%	0.41%
TAX REVENUE	31,319,629,647	25,611,832,448	81.78%	85.34%	57,329,087,265	35,520,072,976	61.96%	38.69%	82.05%	58,579,166,617	43,925,243,991	74.98%	23.66%	88.18%
PROCEEDS FROM THE OPERATION OF STATE PROPERTY AND SERVICES	2,723,617,631	976,948,292	35.87%	3.26%	4,039,946,618	1,468,716,590	36.35%	50.34%	3.39%	4,282,502,814	1,629,505,806	38.05%	10.95%	3.27%
FINANCIAL PROCEEDS	17,668,081	12,937,375	73.22%	0.04%	258,493,057	72,318,695	27.98%	458.99%	0.17%	101,510,728	86,023,535	84.74%	18.95%	0.17%
RECOVERIES OF DEPRECIATIONS	-	-		0.00%	238,986,187	-	0.00%		0.00%	166,786,187	-	0.00%		0.00%
RESERVES	1,271,488,564	1,324,010,265	104.13%	4.41%	3,005,394,302	2,681,847,361	89.23%	102.55%	6.19%	1,107,924,881	959,262,372	86.58%	-64.23%	1.93%
DISCOUNTS AND ROYALTIES GRANTED BY THE STATE	133,350,000	12,138,000	9.10%	0.04%	178,410,000	7,505,000	4.21%	-38.17%	0.02%	156,575,000	28,302,250	18.08%	277.11%	0.06%
OPERATING SUBSIDIES RECEIVED	7,782,989,090	834,253,259	10.72%	2.78%	8,258,272,790	1,737,191,656	21.04%	108.23%	4.01%	8,436,341,923	1,244,670,636	14.75%	-28.35%	2.50%
RECEIVED TRANSFERS	2,298,229,789	1,202,472,140	52.32%	4.01%	2,606,715,709	1,701,572,494	65.28%	41.51%	3.93%	2,760,823,048	1,736,710,144	62.91%	2.07%	3.49%

Source: administrative account

Generally, as observed at national level, tax revenue remains the main source of operating revenue for councils in the Centre Region. Tax revenue represents 82.05% of operating revenue in 2021 and 88.18% in 2022, amounting to CFAF35,520,072,976 and CFAF43,925,243,991, respectively, as shown in the graph below.

Graph 32: Overall structure of operating revenue in the Centre Region



Source: administrative account

i Tax revenue of councils in the Centre Region

The operation of the administrative accounts of councils in the Centre Region made it possible to consolidate the annual amounts of tax revenue contained in the tables below.

Table 38: Overall structure of tax revenue raised by councils of the Centre Region

Economic aspect	Estimates (CFA F)	Budget (FCFA)	Achievements (%)	Variations (%)	Weights (%)
2020	31,319,629,647	25,611,832,448	81.78%		85.34%
Additional Council Tax (CAC)	14,681,637,118	15,712,656,768	107.02%		
Proceeds of council tax	6,170,085,657	3,161,046,550	51.23%		
Other tax revenue	9,708,991,650	5,852,755,153	60.28%		
Local Development Tax	758,915,222	885,373,977	116.66%		
2021	57,329,087,265	35,520,072,976	61.96%	38.69%	100.00%
Additional Council Tax (CAC)	24,220,559,882	18,339,979,539	75.72%	16.72%	51.63%
Proceeds of council tax	10,909,276,806	6,230,128,886	57.11%	97.09%	17.54%
Other tax revenue	19,880,486,688	10,143,472,660	51.02%	73.31%	28.56%
Local Development Tax	2,318,763,889	806,491,891	34.78%	-8.91%	2.27%
2022	58,579,166,617	43,925,243,991	74.98%	23.66%	100.00%
Additional Council Tax (CAC)	25,380,758,691	25,068,174,152	98.77%	36.69%	57.07%

Table 39: Revenue estimation and achievement for councils in the Centre Region

Economic aspect	Estimates (CFA F)	Budget (FCFA)	Achievements (%)	Variations (%)	Weights (%)
2020	31,319,629,647	25,611,832,448	81.78%		100.00%
Transfer tax	25,149,543,990	22,450,785,898	89.27%		87.66%
tax	6,170,085,657	3,161,046,550	51.23%		12.34%
2021	57,329,087,265	35,520,072,976	61.96%	38.69%	100.00%
Transfer tax	46,419,810,459	29,289,944,090	63.10%	30.46%	82.46%
tax	10,909,276,806	6,230,128,886	57.11%	97.09%	17.54%
2022	58,579,166,617	43,925,243,991	74.98%	23.66%	100.00%
Transfer tax	47,171,626,606	37,551,987,543	79.61%	28.21%	85.49%
tax	11,407,540,011	6,373,256,448	55.87%	2.30%	14.51%

Source : administrative account

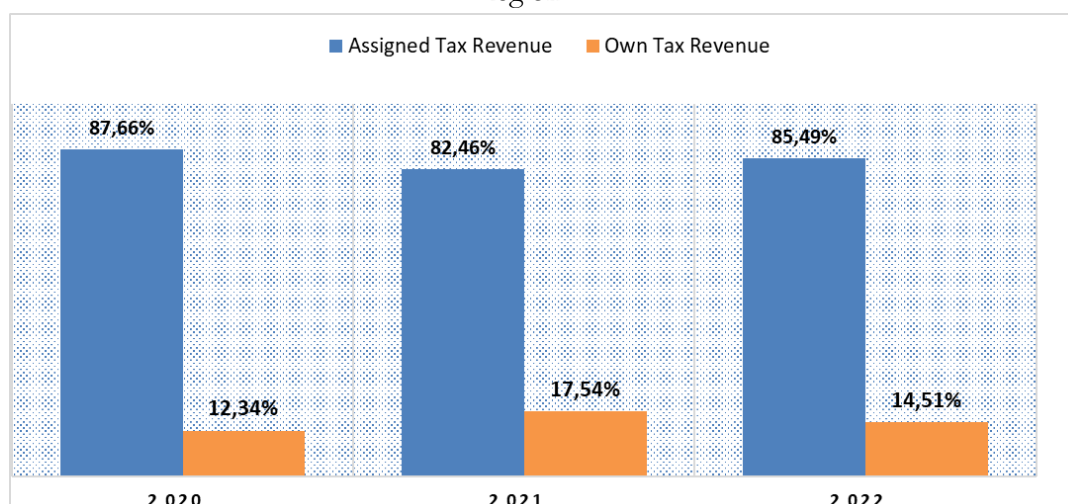
The above tables show that the amounts of tax revenue collected stood at CFAF 35,520,072,976 in 2021 and CFAF 43,925,243,991 in 2022, with achievement rates of 61.96% and 74.98%, respectively.

CACs are the main source of tax revenue for councils in the Centre Region. They represent 51.63% of total tax revenue for these councils in 2021 and 57.07% in 2022.

The level of revenue from earmarked taxation remains higher than that from own-source taxation, with rates of 63.10% compared to 57.11% in 2021 and 79.61% compared to 55.87% in 2022.

Tax revenue increased by 38.69% in 2021 and 23.66% in 2022. An analysis of the proportion by type of tax revenue, as presented in the graph below, shows that revenue from earmarked taxation outweighs that from own resources (82.46% against 17.54% in 2021 and 85.49% against 14.51% in 2022), a trend that is in line with that already observed at national level.

Graph 33: Proportion of tax revenue from each type of taxation in Councils of the Centre Region



Source: administrative account

i.1. Tax revenues raised by the State for the benefit of councils in the Centre region

The table bellow represent revenue collected by the State for the benefit of councils in the Central Region:

Table 40: Estimated and actual tax revenue raised by the State for the benefit of councils by type and by year in councils of the Centre Region

Economic aspect	2020				2021					2022				
	Estimates (CFA F)	Budget (FCFA)	Realisations (%)	Weights (%)	Estimates (CFA F)	Budget (FCFA)	Realisations (%)	Variations (%)	Weights (%)	Estimates (CFA F)	Budget (FCFA)	Realisations (%)	Variations (%)	Weights (%)
TOTAL	25,149,543,990	22,450,785,898	89.27%	100.00%	46,384,810,459	29,271,898,639	63.11%	30.38%	100.00%	47,171,626,606	37,551,987,543	79.61%	28.29%	100.00%
Other tax revenue	1,802,063,991	971,805,609	53.93%	4.33%	6,613,689,768	3,274,678,321	49.51%	236.97%	11.19%	6,807,180,144	5,039,262,510	74.03%	53.89%	13.42%
Additional council tax	14,681,637,118	15,712,656,768	107.02%	69.99%	24,220,559,882	18,339,979,539	75.72%	16.72%	62.65%	25,380,758,691	25,068,174,152	98.77%	36.69%	66.76%
Contribution of licence tax	525,969,200	286,183,426	54.41%	1.27%	646,721,547	95,383,957	14.75%	-66.67%	0.33%	667,308,250	336,446,623	50.42%	252.73%	0.90%
Contribution of business licence tax	1,571,150,000	1,109,208,261	70.60%	4.94%	1,838,686,872	1,742,855,997	94.79%	57.13%	5.95%	1,794,817,800	1,295,853,430	72.20%	-25.65%	3.45%
Airport stamp duty	80,000,000	28,511,691	35.64%	0.13%	550,000	1,153,239	209.68%	-95.96%	0.00%	-	-	-	-100.00%	0.00%
Vehicle registration stamp duty	31,850,000	64,380	0.20%	0.00%	16,770,000	441,378	2.63%	585.58%	0.00%	1,850,000	204,375	11.05%	-53.70%	0.00%
Immovable property conveyance tax	1,530,004,733	1,189,601,486	77.75%	5.30%	2,225,247,489	1,242,185,425	55.82%	4.42%	4.24%	2,317,500,000	1,435,514,875	61.94%	15.56%	3.82%
Motor vehicle stamp duty	1,174,422,289	920,244,995	78.36%	4.10%	1,850,684,365	1,176,187,029	63.55%	27.81%	4.02%	1,702,700,588	700,749,355	41.16%	-40.42%	1.87%
Proceeds from full discharge tax	1,208,762,201	477,820,070	39.53%	2.13%	3,481,508,463	1,655,017,600	47.54%	246.37%	5.65%	3,165,360,032	1,648,670,146	52.08%	-0.38%	4.39%
Forestry royalty:	703,249,670	382,103,531	54.33%	1.70%	1,327,658,028	410,768,375	30.94%	7.50%	1.40%	1,245,626,253	557,109,070	44.73%	35.63%	1.48%
axle tax	2,996,856	11,717	0.39%	0.00%	7,210,000	10,000	0.14%	-14.65%	0.00%	52,359,804	34,841,815	66.54%	348318.15%	0.09%
Local development tax	758,915,222	885,373,977	116.66%	3.94%	2,283,763,889	788,446,440	34.52%	-10.95%	2.69%	2,154,349,544	751,058,699	34.86%	-4.74%	2.00%
Property tax on landed assets	1,033,443,750	466,021,027	45.09%	2.08%	1,830,053,844	541,007,333	29.56%	16.09%	1.85%	1,556,450,000	636,602,826	40.90%	17.67%	1.70%
Gambling and entertainment levy	45,078,960	21,178,960	46.98%	0.09%	41,706,312	3,784,006	9.07%	-82.13%	0.01%	325,365,500	47,499,667	14.60%	1155.27%	0.13%
					47,171,626,606	37,551,987,543	79.61%	28.29%	100.00%	-	-	0.00%	0.00%	0.00%

Source: administrative account

The total amount of tax revenue collected by the State and allocated to councils in the Centre Region was CFAF29,271,898,639 in 2021, an increase of 30.38% on the amount collected in 2020, and CFAF37,551,987,543 in 2022, an increase of 28.29% on the previous period.

CACs accounted for the largest share of this revenue, with proportions of 62.65% in 2021 and 66.76% in 2022.

Proceeds from the full discharge tax were also raised by councils themselves over the period under review, collecting CFAF 1,655,017,600 in 2021 and CFAF1,648,670,146 in 2022.

i.2. Tax revenue collected directly by the councils in the Centre Region

The table below shows that councils in the Centre Region were able to raise CFAF6,230,128,886 themselves in 2021 (an increase of 97.09% on 2020) and CFAF 6,373,256,448 in 2022 (an increase of 2.30% on the previous period).

An analysis of the proportion of revenue collected directly by councils in the Centre Region shows that building or installation permit fees are the most significant items, with proportions of 16.33% in 2021 and 17.92% in 2022. Market place fees are the second most profitable levy, with 12.63% in 2021 and 13.95% in 2022.

On the other hand, firearms tax, transhumance tax and stadium fees contribute the least to the tax revenue collected.

Table 41: Estimated and actual tax revenues raised by councils by type and by year in the Central region

Economic aspect	2020				2021					2022				
	Estimates (CFA F)	Budget (FCFA)	Achievements (%)	Weights (%)	Estimates (CFA F)	Budget (FCFA)	Achievements (%)	Variations (%)	Weights (%)	Estimates (CFA F)	Budget (FCFA)	Achievements (%)	Variations (%)	Weights (%)
TOTAL	6,170,085,657	3,161,046,550	51.23%	100.00%	10,909,276,806	6,230,128,886	57.11%	97.09%	100.00%	11,407,540,011	6,373,256,448	55.87%	2.30%	100.00%
Other council tax	879,510,158	635,395,853	72.24%	20.10%	1,107,848,199	988,126,338	89.19%	55.51%	15.86%	1,274,261,866	831,693,800	65.27%	-15.83%	13.05%
Parking lot occupation fees	89,700,000	20,643,500	23.01%	0.65%	361,227,500	19,940,762	5.52%	-3.40%	0.32%	351,039,000	19,149,500	5.46%	-3.97%	0.30%
Parking occupation fees	137,500,000	47,067,860	34.23%	1.49%	167,200,000	94,276,134	56.39%	100.30%	1.51%	117,189,616	74,787,080	63.82%	-20.67%	1.17%
Impoundment fee	147,217,596	93,348,372	63.41%	2.95%	396,450,783	212,130,590	53.51%	127.25%	3.40%	440,752,533	270,253,775	61.32%	27.40%	4.24%
Market place fee	866,180,833	652,643,112	75.35%	20.65%	1,356,988,936	787,107,771	58.00%	20.60%	12.63%	1,568,626,032	887,572,023	56.58%	12.76%	13.93%
Stadium fee	2,150,000	-	0.00%	0.00%	2,700,000	-	0.00%		0.00%	7,000,000	1,260,790	18.01%		0.02%
Council stamp duty	315,263,000	191,212,588	60.65%	6.05%	751,930,000	574,707,633	76.43%	200.56%	9.22%	810,703,500	487,927,000	60.19%	-15.10%	7.66%
Temporary occupation of the public road tax	217,832,500	94,939,050	43.58%	3.00%	918,038,167	672,013,865	73.20%	607.84%	10.79%	1,037,118,017	760,742,051	73.35%	13.20%	11.94%
Building or installation Permit fees	1,456,412,321	591,825,086	40.64%	18.72%	1,999,686,563	1,017,363,022	50.88%	71.90%	16.33%	2,037,981,122	1,142,322,947	56.05%	12.28%	17.92%
Royalties for road damage	112,770,000	34,365,600	30.47%	1.09%	207,274,500	57,809,862	27.89%	68.22%	0.93%	174,878,000	86,253,980	49.32%	49.20%	1.35%
Council tax on livestock	69,700,000	17,000,000	24.39%	0.54%	74,611,718	35,731,000	47.89%	110.18%	0.57%	59,159,703	8,021,200	13.56%	-77.55%	0.13%
parking tax	621,957,500	165,057,206	26.54%	5.22%	488,707,000	101,450,364	20.76%	-38.54%	1.63%	483,534,300	95,527,489	19.76%	-5.84%	1.50%
Transhumance tax	18,475,366	1,763,000	9.54%	0.06%	32,705,366	2,763,000	8.45%	56.72%	0.04%	16,869,800	1,581,300	9.37%	-42.77%	0.02%
Transit tax	5,100,000	1,036,038	20.31%	0.03%	6,380,000	114,000	1.79%	-89.00%	0.00%	5,800,000	2,535,000	43.71%	2123.68%	0.04%
Quarry products transport tax	599,578,358	324,785,432	54.17%	10.27%	1,029,816,315	546,244,950	53.04%	68.19%	8.77%	975,850,000	458,948,500	47.03%	-15.98%	7.20%
Hygiene and sanitation tax	227,004,343	170,806,500	75.24%	5.40%	1,046,552,342	737,824,646	70.50%	331.97%	11.84%	1,179,110,316	847,427,775	71.87%	14.85%	13.30%
Advertising tax	51,582,731	18,170,092	35.23%	0.57%	104,565,193	80,582,707	77.06%	343.49%	1.29%	121,645,762	34,997,447	28.77%	-56.57%	0.55%
Firearms tax	2,206,200	22,700	1.03%	0.00%	5,479,500	1,071,500	19.55%	4620.26%	0.02%	2,750,500	15,500	0.56%	-98.55%	0.00%
Reclaimed products tax	168,580,600	12,874,350	7.64%	0.41%	320,882,530	88,896,309	27.70%	590.49%	1.43%	322,252,400	146,764,091	45.54%	65.10%	2.30%
Entertainment tax	36,698,168	11,489,400	31.31%	0.36%	183,275,650	93,873,483	51.22%	717.04%	1.51%	199,887,000	108,376,000	54.22%	15.45%	1.70%
Livestock slaughter tax	27,030,500	5,156,261	19.08%	0.16%	70,133,964	7,319,100	10.44%	41.95%	0.12%	43,659,464	8,509,500	19.49%	16.26%	0.13%
Platform ticket	117,635,483	71,444,550	60.73%	2.26%	276,822,580	110,781,850	40.02%	55.06%	1.78%	177,471,080	98,589,700	55.55%	-11.01%	1.55%

Source: administrative account

ii Operating allocations and subsidies for councils in the Centre Region

Total amount of operating allocations received by councils in the Centre Region was CFAF1,737,191,656 in 2021 and CFAF1,244,670,636 in 2022, with achievement rates of 21.04% and 14.75%, respectively. The amount of operating allocations received by councils of the Centre Region increased by 108.23% in 2021 and 28.35% in 2022.

Structure of operating allocations received by councils in the Centre Region, as presented in the graph below, shows that operating allocations received from the State represent the majority of this revenue during the period under review. The total for this type of revenue is CFAF900,162,213 in 2021 and CFAF 691,952,472 in 2022, that is, 51.82% and 55.59%,

respectively, of the total operating allocations.

The resources shown in the table above do not include the subsidy received by RLAs in respect of their responsibility for waste collection and treatment, nor the subsidy granted for the management of public street lights. These resources are not included in the administrative accounts because they are managed directly by the State's financial services.

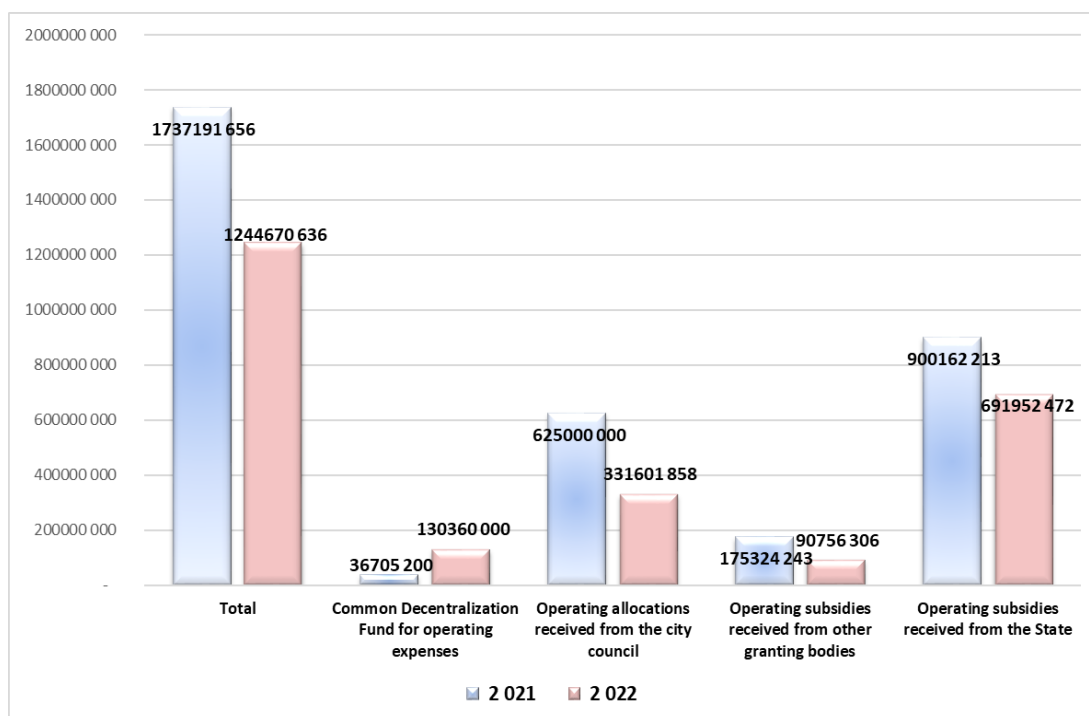
Resources allocated to councils of the Centre Region in as allocations and subsidies are presented in the table below.

Table 42: Estimates and achievements of operating allocations and subsidies in councils of the

Economic aspect	Estimates (CFAF)	Budget (FCFA)	Achievements (%)	Variations (%)	Weights(%)
2020	7,782,989,090	834,253,259	10.72%		100.00%
Common Decentralization Fund (Operation)	409,000,000	39,618,966	9.69%		4.75%
Allocation for operational purposes received from city council	365,734,079	319,761,600	87.43%		38.33%
Subsidies for operational purposes received from other organizations Distributors	133,122,203	5,000,000	3.76%		0.60%
Operating subsidies received from the State	6,875,132,808	469,872,693	6.83%		56.32%
2021	8,258,272,790	1,737,191,656	21.04%	108.23%	100.00%
Common Decentralization Fund (Operation)	247,201,838	36,705,200	14.85%	-7.35%	2.11%
Grant for operational purposes received from city council	690,000,000	625,000,000	90.58%	95.46%	35.98%
Subsidies for operational purposes received from other organizations Distributors	276,715,504	175,324,243	63.36%	3406.48%	10.09%
Operating subsidies received from the State	7,044,355,448	900,162,213	12.78%	91.58%	51.82%
2022	8,436,341,923	1,244,670,636	14.75%	-28.35%	100.00%
Common Decentralization Fund (Operations)	306,500,000	130,360,000	42.53%	255.15%	10.47%
Grant for operational purposes received from city Council	806,526,872	331,601,858	41.11%	-46.94%	26.64%
Subsidies for operational purposes received from other organizations Distributors	211,148,728	90,756,306	42.98%	-48.24%	7.29%
Operating subsidies received from the State	7,112,166,323	691,952,472	9.73%	-23.13%	55.59%

Source: administrative account

Graph 34: Structure of tax revenue raised by directly by councils by type in 2021 in the Centre Region



Source: administrative account

iii Proceeds from the operation of State property and services of councils in the Centre Region

The amounts of revenue from the operation of property and provision of services in councils of the Centre Region are outlined in the table below. The table shows total revenue of CFAF1,468,716,590 in 2021 and CFAF1,629,505,806 in 2022, with an achievement rate of 36.35% and 38.05%, respectively. In addition, the total amount of revenue from the operation of property and provision of services increased by 50.34% in 2021 compared with 2020 and by 10.95% in 2022 compared with the previous period.

An analysis of the above table shows that rents from buildings are the main source of revenue generated by councils as a result of proceeds from the operation of property and provision of services. This item represents CFAF523,897,564 and CFAF560,478,172 in 2021 and 2022, respectively, that is ratios of 35.67% and 34.40% of councils' total operating revenue. Rent from buildings also increased by 18.55% in 2021 and 6.98% in 2022.

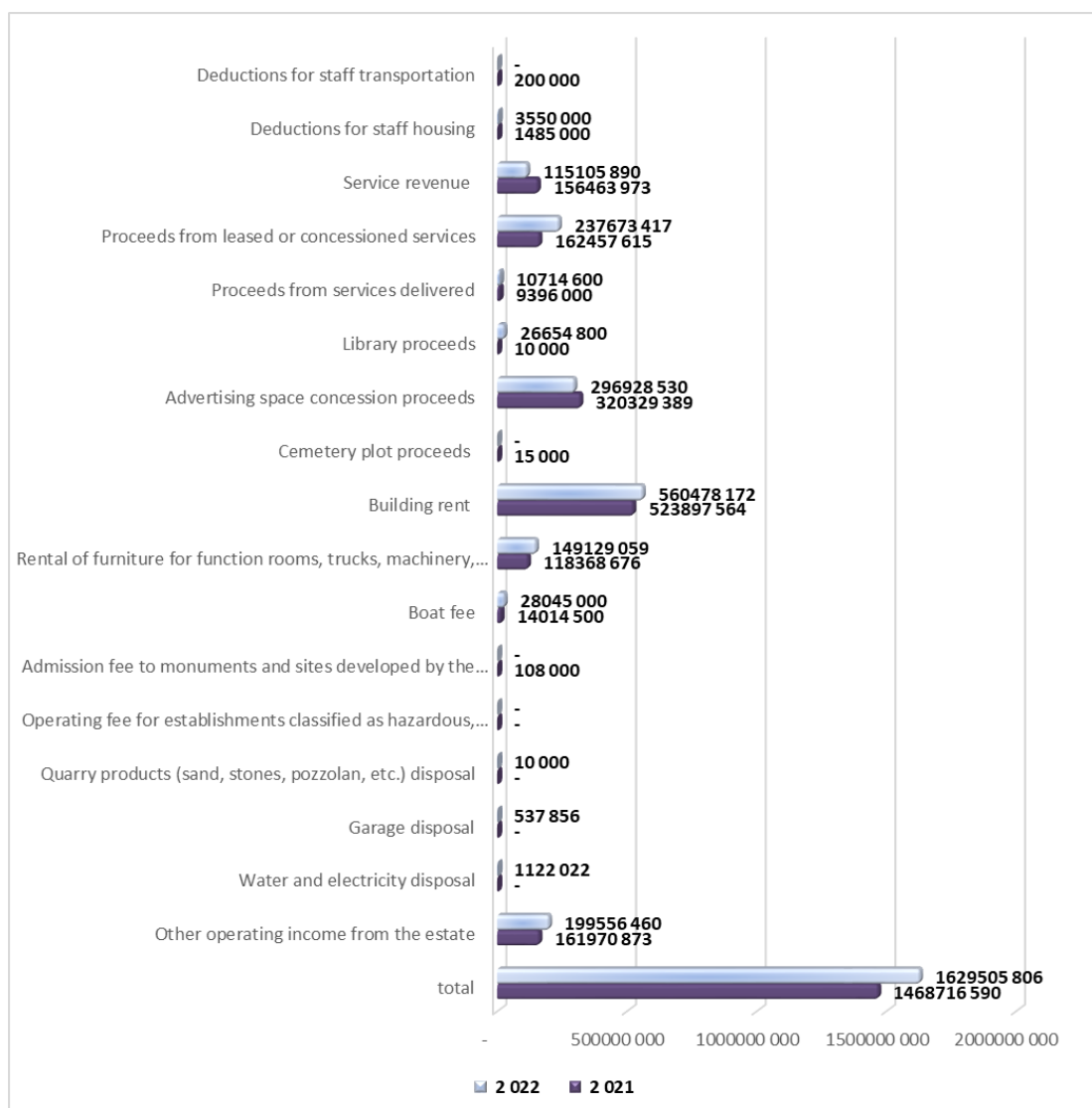
however, the mobilization of resources from the operation of property and provision of services remains low, accounting for 3.39% of councils operating revenue in the Centre Region in 2021 and 3.27% in 2022.

Table 43: Estimation and achievement of proceeds from the operation of State property and services in the Centre Region

	2020				2021					2022				
Economic aspect	Estimates (CFA F)	Budget (FCFA)	Achievements (%)	Weights (%)	Estimates (CFA F)	Budget (FCFA)	Achievements (%)	Variations (%)	Weights (%)	Estimates (CFA F)	Budget (FCFA)	Achievements (%)	Variations (%)	Weights (%)
TOTAL	2,723,617,631	976,948,292	35.87%	100.00%	4,039,946,618	1,468,716,590	36.35%	50.34%	100.00%	4,282,502,814	1,629,505,806	38.05%	10.95%	100.00%
Other proceeds from the operation of State property	749,213,669	55,310,315	7.38%	5.66%	506,875,666	161,970,873	31.95%	192.84%	11.03%	1,355,709,534	199,556,460	14.72%	23.21%	12.25%
Disposal of water and electricity	100,000	-	0.00%	0.00%	7,550,000	-	0.00%		0.00%	19,465,000	1,122,022	5.76%		0.07%
Sale of garages	-	-		0.00%	3,000,000	-	0.00%		0.00%	50,000	537,856	1075.71%		0.03%
Sales from quarry products (sand, stones, pozzolan, etc)	63,416,000	50,500	0.08%	0.01%	129,519,030	-	0.00%	-100.00%	0.00%	79,406,100	10,000	0.01%		0.00%
Operating fees from establishments classified as dangerous, or inconvenient	5,200,000	-	0.00%	0.00%	7,233,000	-	0.00%		0.00%	27,000,000	-	0.00%		0.00%
Access fees to monuments and sites developed by the local authority	2,700,000	-	0.00%	0.00%	10,000,000	108,000	1.08%		0.01%	8,050,000	-	0.00%	-100.00%	0.00%
Boat rights	39,550,000	5,691,800	14.39%	0.58%	265,050,000	14,014,500	5.29%	146.22%	0.95%	20,500,000	28,045,000	136.80%	100.11%	1.72%
Rent from festive hall furniture, lorries, trucks and other movable and immovable property	100,868,212	47,927,464	47.51%	4.91%	390,648,182	118,368,676	30.30%	146.97%	8.06%	421,442,593	149,129,059	35.39%	25.99%	9.15%
Rent on buildings	651,198,000	441,904,107	67.86%	45.23%	1,078,885,030	523,897,564	48.56%	18.55%	35.67%	1,107,631,687	560,478,172	50.60%	6.98%	34.40%
Income from cemetery concessions	50,000	-	0.00%	0.00%	5,950,000	15,000	0.25%		0.00%	700,000	-	0.00%	-100.00%	0.00%
Proceeds from advertising space	571,350,000	173,702,592	30.40%	17.78%	612,700,000	320,329,389	52.28%	84.41%	21.81%	602,284,000	296,928,530	49.30%	-7.31%	18.22%
Proceeds from libraries	2,032,500	-	0.00%	0.00%	1,620,000	10,000	0.62%		0.00%	18,320,000	26,654,800	145.50%	266448.00%	1.64%
Proceeds from the provision of services	23,241,000	4,076,200	17.54%	0.42%	33,210,000	9,396,000	28.29%	130.51%	0.64%	74,850,000	10,714,600	14.31%	14.03%	0.66%
Proceeds from leased or concessioned services	326,600,000	147,475,063	45.15%	15.10%	678,400,000	162,457,615	23.95%	10.16%	11.06%	298,650,000	237,673,417	79.58%	46.30%	14.59%
Revenue from services	60,748,250	52,673,251	86.71%	5.39%	299,234,850	156,463,973	52.29%	197.05%	10.65%	239,013,900	115,105,890	48.16%	-26.43%	7.06%
Deductions for staff accommodation	7,350,000	842,000	11.46%	0.09%	10,070,860	1,485,000	14.75%	76.37%	0.10%	8,930,000	3,550,000	39.75%	139.06%	0.22%
Deductions for staff transport	120,000,000	47,295,000	39.41%	4.84%	-	200,000		-99.58%	0.01%	500,000	-	0.00%	-100.00%	0.00%

Source: administrative account

Graph 35: Structure of proceeds from the operation of State property and services in the Centre Region in 2021



Source: administrative account

iv Other operating revenue for councils in the Centre Region

Other operating resources shown in the table below represent 0.24% in 2021 and 0.41% in 2022 of operating revenue for councils in the Centre Region over the period under review.

The amounts raised are CFAF2,863,858,726 in 2021 and CFAF1,277,650,343 in 2022. The amount of this revenue increased by 106.46% in 2021 compared with 2020, before dropping by 55.39% in 2022.

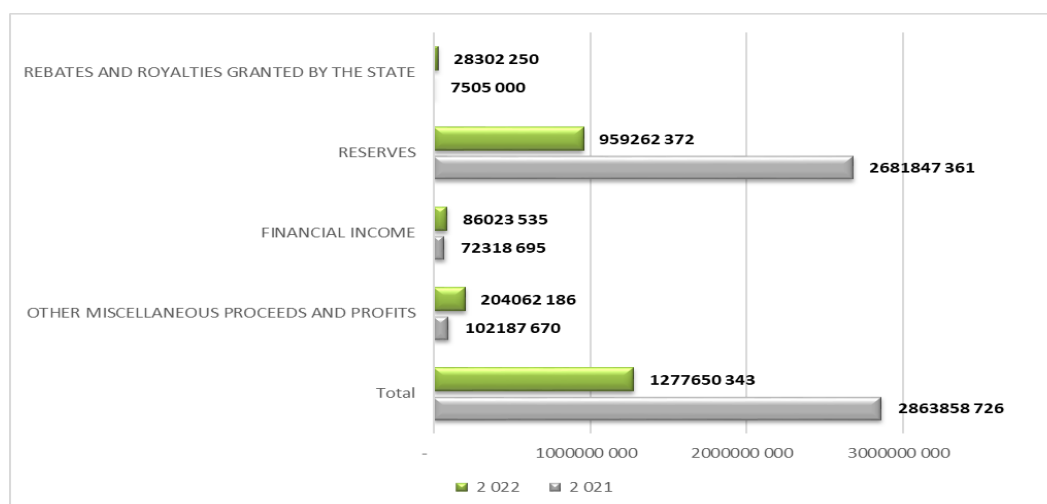
Table 44: Forecasts and actual figures for other revenue of councils in the Centre Region

Economic aspect	Forecasts (CFAF)	Budget (CFAF)	Achievements (%)	Variations (%)	Weight (%)
2020	1,523,787,618	1,387,126,601	91.03%		100.00%
OTHER PRODUCTS AND MISCELLANEOUS PROFITS	101,280,973	38,040,961	37.56%		2.74%
FINANCIAL PRODUCTS	17,668,081	12,937,375	73.22%		0.93%
RESERVES	1,271,488,564	1,324,010,265	104.13%		95.45%
REBATES AND ROYALTIES GRANTED BY THE STATE	133,350,000	12,138,000	9.10%		0.88%
2021	3,990,188,258	2,863,858,726	71.77%	106.46%	100.00%
OTHER PRODUCTS AND MISCELLANEOUS PROFITS	547,890,899	102,187,670	18.65%	168.63%	3.57%
FINANCIAL PRODUCTS	258,493,057	72,318,695	27.98%	458.99%	2.53%
RESERVES	3,005,394,302	2,681,847,361	89.23%	102.55%	93.64%
REBATES AND ROYALTIES GRANTED BY THE STATE	178,410,000	7,505,000	4.21%	-38.17%	0.26%
2022	1,787,294,087	1,277,650,343	71.49%	-55.39%	100.00%
OTHER PRODUCTS AND MISCELLANEOUS PROFITS	421,283,478	204,062,186	48.44%	99.69%	15.97%
FINANCIAL PRODUCTS	101,510,728	86,023,535	84.74%	18.95%	6.73%
RESERVES	1,107,924,881	959,262,372	86.58%	-64.23%	75.08%
REBATES AND ROYALTIES GRANTED BY THE STATE	156,575,000	28,302,250	18.08%	277.11%	2.22%

Source: Administrative accounts of the RLAs

According to the table above, reserves allocated for operations represent 73.82% of other operating revenue in 2021 and 75.52% in 2022, or CFA francs 2 681 847 361 and CFA francs 959 262 372, respectively, as shown in the graph below. Graph: Structure of other revenue of councils in the Central Region

Graph 36: Structure des autres recettes des communes de la Région du Centre



Source: Administrative accounts of the RLAs

2.2.3.2. Structure of investment revenue for councils in the Centre Region

This amounted to CFAF34,367,630 361 in 2021 and CFAF 30,521,570,543 in 2022, with respective achievement rates of 65.91% and 58.99%.

During 2021 and 2022, investment revenue increased and decreased successively compared to the previous year by 81.37% and -11.19%, respectively,

Investment revenue is shown in the table below.

Table 45: Forecasts and actual figures for other revenue of councils in the Centre Region

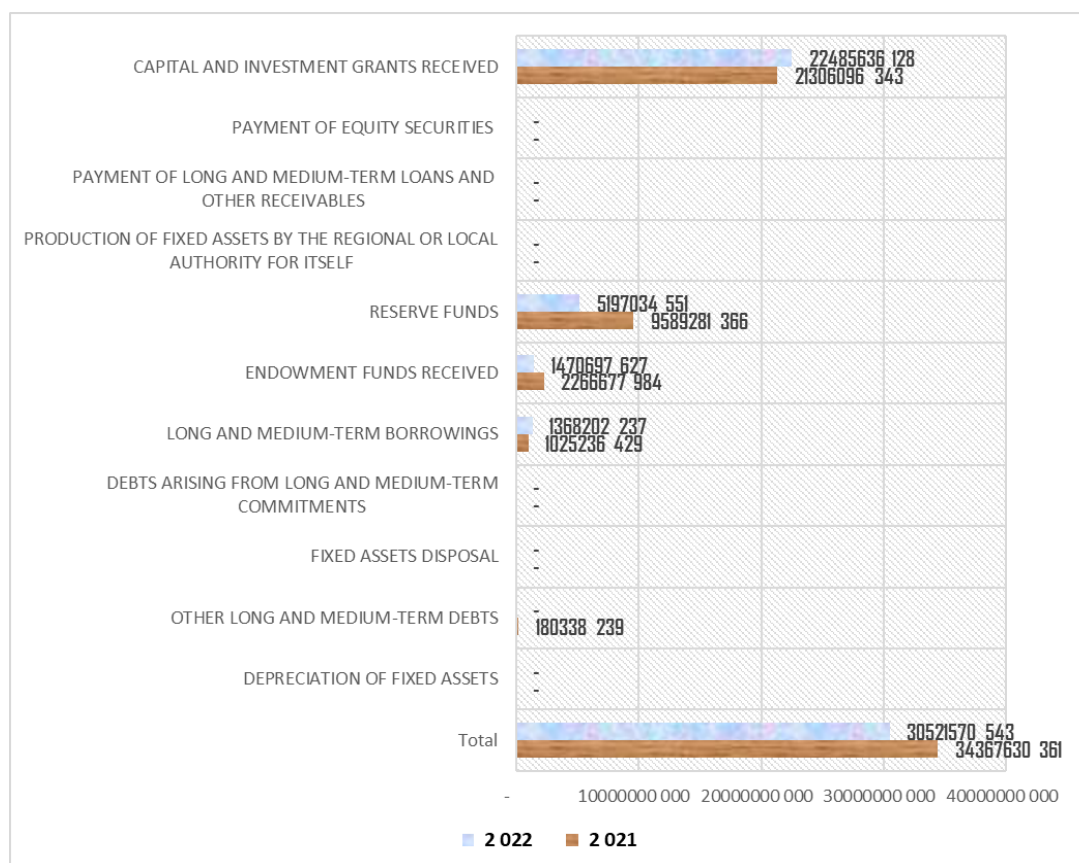
	2020				2021					2022				
Economic aspect	Forecasts (CFAF)	Budget (CFAF)	Achievements (%)	Weight (%)	Forecasts (CFAF)	Budget (CFAF)	Achievements (%)	Variations (%)	Weight (%)	Forecasts (CFAF)	Budget (CFAF)	Achievements (%)	Variations (%)	Weight (%)
TOTAL	35,610,412,570	18,948,455,852	53.21%	100.00%	52,146,993,857	34,367,630,361	65.91%	81.37%	100.00%	51,741,884,728	30,521,570,543	58.99%	-11.19%	100.00%
DEPRECIATION OF FIXED ASSETS	-	-		0.00%	-	-			0.00%	-	-			0.00%
OTHER LONG- AND MEDIUM-TERM DEBTS	290,078,499	-	0.00%	0.00%	601,320,407	180,338,239	29.99%		0.52%	816,346,499	-	0.00%	-100.00%	0.00%
TRANSFER OF FIXED ASSETS	-	-		0.00%	-	-			0.00%	-	-			0.00%
DEBTS RESULTING FROM LONG- AND MEDIUM-TERM COMMITMENTS	-	-		0.00%	-	-			0.00%	-	-			0.00%
LONG- AND MEDIUM-TERM DEBTS	1,421,464,872	417,155,945	29.35%	2.20%	2,991,736,131	1,025,236,429	34.27%	145.77%	2.98%	3,389,050,670	1,368,202,237	40.37%	33.45%	4.48%
ENDOWMENT FUNDS RECEIVED	2,295,778,125	1,351,523,074	58.87%	7.13%	3,531,295,739	2,266,677,984	64.19%	67.71%	6.60%	2,158,854,229	1,470,697,627	68.12%	-35.12%	4.82%
RESERVES	4,772,917,050	5,741,093,979	120.28%	30.30%	9,404,595,308	9,589,281,366	101.96%	67.03%	27.90%	5,829,556,140	5,197,034,551	89.15%	-45.80%	17.03%
PRODUCTION OF FIXED ASSETS BY THE LOCAL AUTHORITY FOR ITS OWN USE	126,500,000	-	0.00%	0.00%	25,061,240	-	0.00%		0.00%	19,061,240	-	0.00%		0.00%
REPAYMENTS OF LOANS AND OTHER LONG- AND MEDIUM-TERM DEBTS	35,300,000	-	0.00%	0.00%	35,000,000	-	0.00%		0.00%	-	-			0.00%
REIMBURSEMENT OF SHARES	-	-		0.00%	-	-			0.00%	-	-			0.00%
EQUIPMENT AND INVESTMENT SUBSIDIES RECEIVED	26,668,374,024	11,438,682,854	42.89%	60.37%	35,557,985,032	21,306,096,343	59.92%	86.26%	61.99%	39,529,015,950	22,485,636,128	56.88%	5.54%	73.67%

Source: Administrative accounts of the RLAs

The analysis of the table above shows that equipment and investment subsidies received account for the majority of investment revenue. These items account for 61.99% of investment revenue in 2021 and 73.67% in 2022, or CFAF21,306,096,343 and CFAF22,485,636,128,

respectively, as shown in the graph below. Reserves, endowment funds received, and medium- and long-term loans account for a significant share of investment revenue. On the other hand, loans account for a small proportion of local investment, below 2.98% and 4.48% of investment revenue in 2021 and 2022, respectively.

Graph 37: Global structure of investment revenue for councils in the Centre Region



Source: Administrative accounts of the RLAs

i. Investment transfers to councils in the Centre Region

The table below shows all investment resources transferred to councils in the Centre Region during the reference periods. An analysis of the achievements shows that the amount of investment transfers was CFAF21,306,096,343 in 2021 and CFAF22,485,636,128 in 2022, with respective achievement rates of 59.92% and 56.88%. These amounts represent increases of 86.26% in 2021 and 5.54% in 2022.

Table 46: Forecasts and actual figures for other revenue of councils in the Centre Region

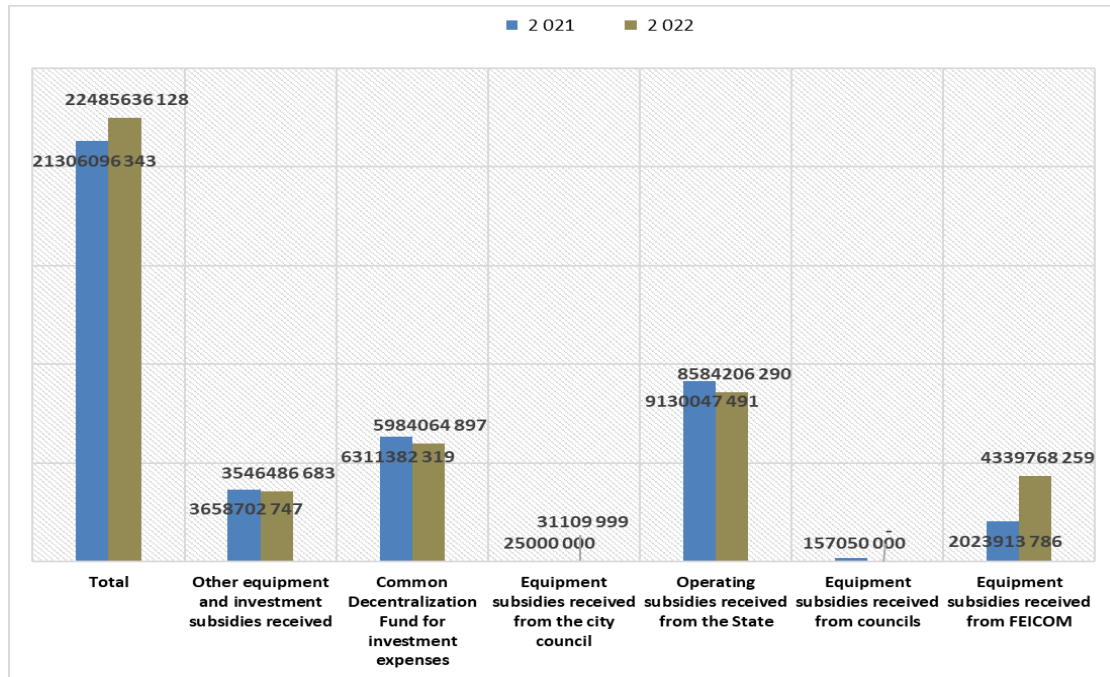
Economic aspect	Forecast (CFAF)	Achievements (CFAF)	Achievements (%)	Variations (%)	Weight (%)
2020	26,668,374,024	11,438,682,854	42.89%		100.00%
Other subsidies of investment equipment received	2,657,540,671	1,244,752,101	46.84%		10.88%
Common Decentralization Fund (Investment)	4,329,686,768	3,215,121,748	74.26%		28.11%
Equipment subsidies received from the city council	6,600,000,000	100,000,000	1.52%		0.87%
Equipment subsidies received from the State	9,024,371,164	6,093,972,330	67.53%		53.28%
Equipment subsidies received from councils	190,500,000	11,000,000	5.77%		0.10%
Equipment subsidies received from FEICOM	3,866,275,421	773,836,675	20.02%		6.77%
2021	35,557,985,032	21,306,096,343	59.92%	86.26%	100.00%
Other subsidies of investment equipment received	6,899,188,381	3,658,702,747	53.03%	193.93%	17.17%
Common Decentralization Fund (Investment)	6,818,379,369	6,311,382,319	92.56%	96.30%	29.62%
Equipment subsidies received from the city council	40,000,000	25,000,000	62.50%	-75.00%	0.12%
Equipment subsidies received from the State	11,362,889,430	9,130,047,491	80.35%	49.82%	42.85%
Equipment subsidies received from councils	1,216,203,733	157,050,000	12.91%	1327.73%	0.74%
Equipment subsidies received from FEICOM	9,221,324,119	2,023,913,786	21.95%	161.54%	9.50%
2022	39,529,015,950	22,485,636,128	56.88%	5.54%	100.00%
Other subsidies of investment equipment received	8,266,174,085	3,546,486,683	42.90%	-3.07%	15.77%
Common Decentralization Fund (Investment)	6,669,854,500	5,984,064,897	89.72%	-5.19%	26.61%
Equipment subsidies received from the city council	40,000,000	31,109,999	77.77%	24.44%	0.14%
Equipment subsidies received from the State	12,492,430,924	8,584,206,290	68.72%	-5.98%	38.18%
Equipment subsidies received from councils	-	-		-100.00%	0.00%
Equipment subsidies received from FEICOM	12,060,556,441	4,339,768,259	35.98%	114.42%	19.30%

Source: Administrative accounts of the RLAs

According to the table above, equipment subsidies received from the government represent the largest item of investment transfers in 2021 and 2022, with respective weights of 42.85% and 38.18%.

The amount of related revenue is CFAF9,130,047,491 in 2021 and CFAF8,584,206,290 in 2022. This type of revenue shows an increase of 49.82% in 2021 followed by a decrease of 5.98% in 2022.

Graph 38: Global structure of investment transfers from councils in the Centre Region



Source: Administrative accounts of the RLAs

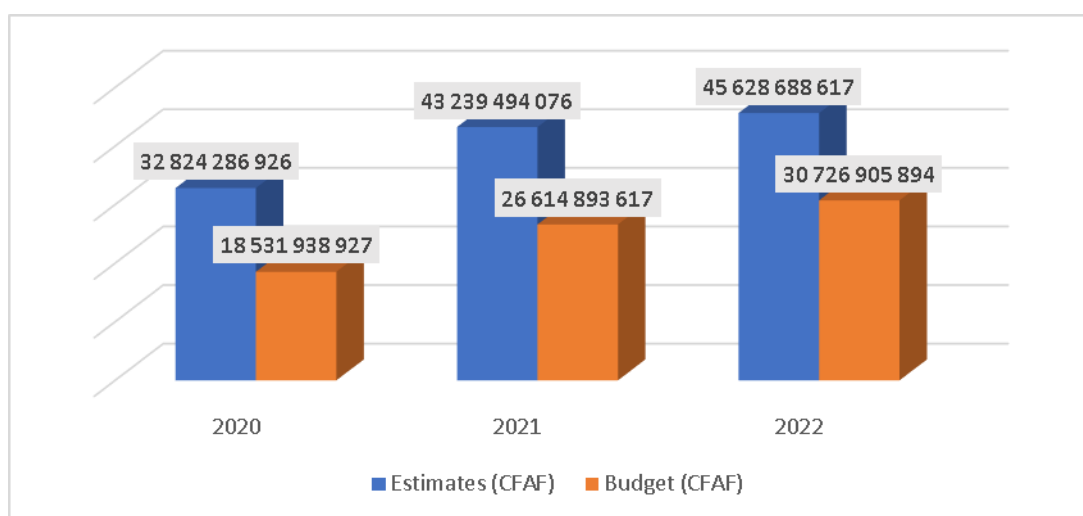
2.3.ANALYSIS OF THE FORECASTS AND EXECUTION OF THE BUDGETS OF COUNCILS OF THE EAST REGION IN TERMS OF REVENUE

This is a detailed presentation of the forecasts and revenue performance of the budgets of councils of the East Region during the reference periods.

2.3.1. Revenue forecasts and actual revenue for councils in the East Region

Between 2021 and 2022, revenue forecasts for councils in the East Region increased, although forecasts are still higher than actual revenue.

Graph 39: Changes in overall revenue forecasts and actual revenue for councils in the North Region



Source: Administrative accounts of councils

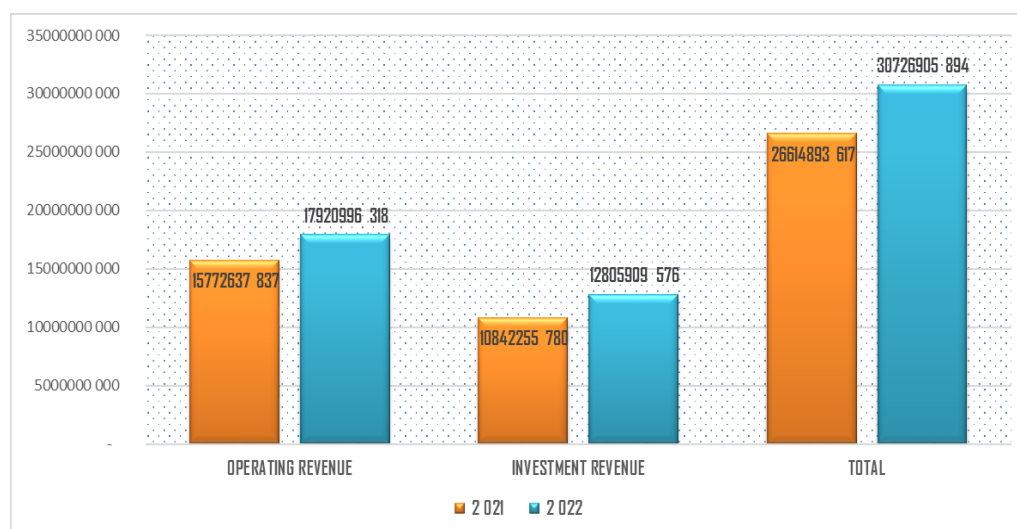
The table below shows the level of revenue mobilization by councils in the East Region:

Table 47: Revenue forecasts and actual revenue for councils in the East Region

Types of revenue by year	Forecasts (CFAF)	Budget (CFAF)	Achievements (%)	Variations (%)	Weight (%)
2020	32,824,286,926	18,531,938,927	56.46%		100.00%
OPERATING REVENUE	15,100,720,986	8,973,176,432	59.42%		48.42%
INVESTMENT REVENUE	17,723,565,940	9,558,762,495	53.93%		51.58%
2021	43,239,494,076	26,614,893,617	61.55%	43.62%	100.00%
OPERATING REVENUE	19,665,205,277	10,842,255,780	55.13%	20.83%	40.74%
INVESTMENT REVENUE	23,574,288,799	15,772,637,837	66.91%	65.01%	59.26%
2022	45,628,688,617	30,726,905,894	67.34%	15.45%	100.00%
OPERATING REVENUE	18,341,579,643	12,805,909,576	69.82%	18.11%	41.68%
INVESTMENT REVENUE	27,287,108,974	17,920,996,318	65.68%	13.62%	58.32%

Source: Administrative accounts of councils

Graph 40: Changes in revenue for councils in the East Region



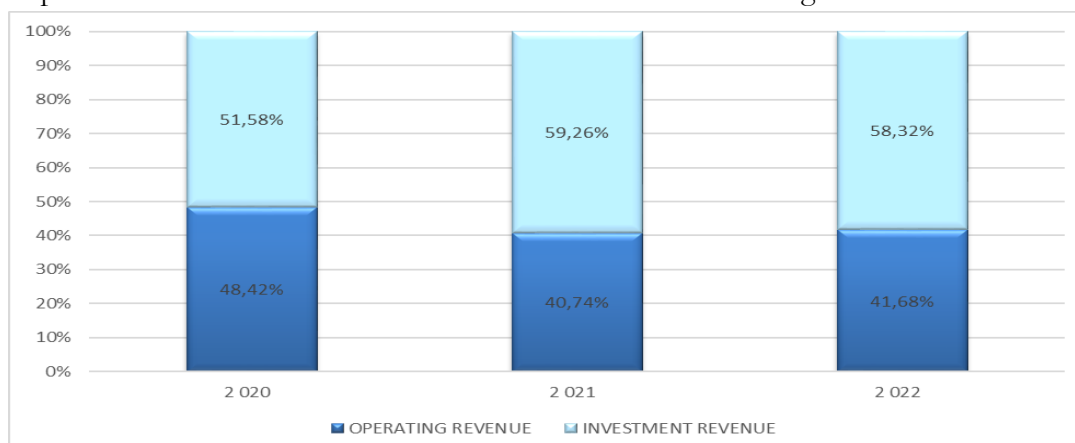
Source: Administrative accounts of councils

An examination of the table and graph above shows that the amount of revenue mobilized by councils in the East Region was CFAF26,614,893,617 in 2021 and CFAF 30,726,905,894 in 2022, with achievement rates of 61.55% and 67.34%. The total amount of revenue collected increased by 43.62% in 2021 and 15.45% in 2022.

The councils of the East Region posted a lower achievement rate for operating revenue than for investment revenue in 2021, i.e., 55.13% compared to 66.91%. The trend reversed in 2022, with achievement rates of 69.82% for operating revenue compared to 65.68% for investment revenue.

The weight of operating revenue in the total revenue of councils in the East Region remains lower than that of investment revenue in both periods analyzed, with ratios of 40.74% compared to 59.26% in 2021 and 41.68% compared to 58.32% in 2022.

Graph 41: Breakdown of total revenue for councils in the East Region

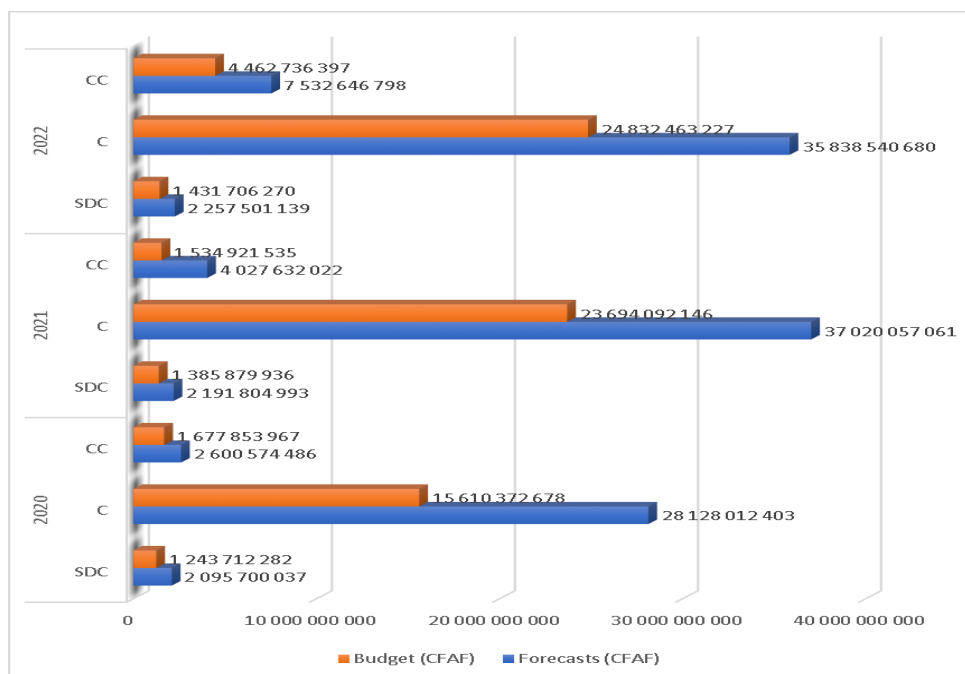


Source: Administrative accounts of councils

2.3.2. Level of revenue achievement by council type in the East Region

The revenue forecasts for city councils and local authorities increased in 2022 compared to 2021. Those for councils decreased.

Graph 42: Trend in revenue forecasts and actual revenue by council type in the East Region



Source: Administrative accounts of councils

The table below presents the forecast data and the actual budget execution data in absolute terms, as well as the year-on-year change in relative terms.

Table 48: Revenue forecasts and actual revenue for councils in the East Region by council type

Economic aspect	Forecasts (CFAF)	Budget (CFAF)	Achievements (%)	Variations (%)	Weight (%)
2020	32,824,286,926	18,531,938,927	56.46%		100.00%
Subdivisional council (SC)	2,095,700,037	1,243,712,282	59.35%		6.71%
Council	28,128,012,403	15,610,372,678	55.50%		84.23%
City council (CC)	2,600,574,486	1,677,853,967	64.52%		9.05%
2021	43,239,494,076	26,614,893,617	61.55%	43.62%	100.00%
Subdivisional council (SC)	2,191,804,993	1,385,879,936	63.23%	11.43%	5.21%
Council	37,020,057,061	23,694,092,146	64.00%	51.78%	89.03%
City council (CC)	4,027,632,022	1,534,921,535	38.11%	-8.52%	5.77%
2022	45,628,688,617	30,726,905,894	67.34%	15.45%	100.00%
Subdivisional council (SC)	2,257,501,139	1,431,706,270	63.42%	3.31%	4.66%
Council	35,838,540,680	24,832,463,227	69.29%	4.80%	80.82%
City council (CC)	7,532,646,798	4,462,736,397	59.25%	190.75%	14.52%

Source: Administrative accounts of councils

An analysis shows that the share of council revenue in total revenue, although showing a slight increase over the reference periods, is 89.03% in 2021 and 80.82% in 2022. City council revenue accounts for 5.77% in 2021 and 14.52% in 2022. The total weight of subdivisional council accounts for 5.21% of total revenue in 2021 and 4.66% in 2022.

2.3.3. Analysis by type of revenue

The analytical approach distinguishes between operating revenue and investment revenue.

2.3.3.1. Structure of operating revenue for councils in the East Region

This revenue comes mainly from taxation, operating allocations and subsidies, and the operation of State property and provision of services.

The operating revenue mobilized by councils of the East Region amounted to CFAF 10,842,255,780 in 2021, with an achievement rate of 55.13%, and CFAF 12,805,909,576 in 2022, with an achievement rate of 69.82%. An examination of the variation in operating revenue amounts during the 2021 and 2022 periods shows an increase of 20.83% and 18.11%, respectively.

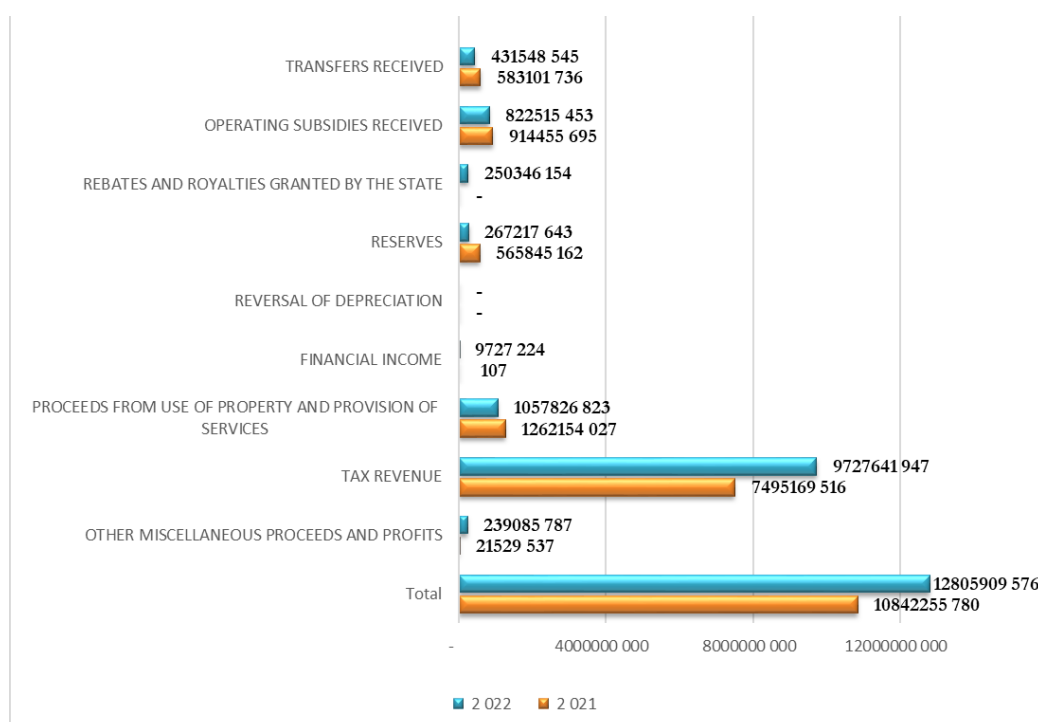
Table 49: Forecast and actual operating revenue in the East Region

	2020				2021					2022				
Economic aspect	Forecasts (CFAF)	Budget (CFAF)	Achievements (%)	Weight (%)	Forecasts (CFAF)	Budget (CFAF)	Achievements (%)	Variations (%)	Weight (%)	Forecasts (CFAF)	Budget (CFAF)	Achievements (%)	Variations (%)	Weight (%)
TOTAL	15,100,720,986	8,973,176,432	59.42%	100.00%	19,665,205,277	10,842,255,780	55.13%	20.83%	100.00%	18,341,579,643	12,805,909,576	69.82%	18.11%	100.00%
OTHER INCOME AND MISCELLANEOUS PROFITS	147,067,196	9,067,050	6.17%	0.10%	120,732,430	21,529,537	17.83%	137.45%	0.20%	58,466,837	239,085,787	408.93%	1010.50%	.87%
TAX REVENUE	10,191,930,723	6,406,698,644	62.86%	71.40%	13,269,774,371	7,495,169,516	56.48%	16.99%	69.13%	12,691,881,888	9,727,641,947	76.64%	29.79%	5.96%
INCOME FROM THE OPERATION OF STATE PROPERTY AND SERVICES	1,990,652,671	770,615,834	38.71%	8.59%	2,966,272,826	1,262,154,027	42.55%	63.79%	11.64%	2,617,312,841	1,057,826,823	40.42%	-16.19%	.26%
FINANCIAL PRODUCTS	12,385,350	-	0.00%	0.00%	4,500,107	107	0.00%		0.00%	24,232,197	9,727,224	40.14%	9090763.55%	.08%
RECOVERIES ON DEPRECIATION	5,900,000	-	0.00%	0.00%	-	-			0.00%	4,000,000	-	0.00%		.00%
RESERVES	632,090,121	231,812,583	36.67%	2.58%	638,961,415	565,845,162	88.56%	144.10%	5.22%	643,191,880	267,217,643	41.55%	-52.78%	.09%
REBATES AND ROYALTIES GRANTED BY THE STATE	209,834,200	36,176,490	17.24%	0.40%	286,562,153	-	0.00%	-100.00%	0.00%	259,782,968	250,346,154	96.37%		.95%
OPERATING SUBSIDIES RECEIVED	991,676,423	826,621,930	83.36%	9.21%	1,411,301,268	914,455,695	64.80%	10.63%	8.43%	1,193,164,479	822,515,453	68.94%	-10.05%	.42%
TRANSFERS RECEIVED	919,184,302	692,183,901	75.30%	7.71%	967,100,707	583,101,736	60.29%	-15.76%	5.38%	849,546,553	431,548,545	50.80%	-25.99%	.37%

Source: Administrative accounts of councils

In general, as observed at the national level, tax revenue remains the main source of operating revenue for councils in the East Region. They represent 69.13% of operating revenue in 2021 and 75.96% in 2022, or CFAF 7,495,169,516 and CFAF 9,727,641,947, respectively, as shown in the graph below.

Graph 43: Structure of operating revenue in the East Region



Source: Administrative accounts of councils

i. Tax revenue of councils in the East Region

The analysis of the administrative accounts of councils in the East Region has made it possible to consolidate the annual tax revenue amounts contained in the tables below:

Table 50: Breakdown of tax revenue for councils in the East Region

Economic aspect	Forecasts (CFAF)	Budget (CFAF)	Achievements (%)	Variations (%)	Weight (%)
2020	10,191,930,723	6,406,698,644	62.86%		71.40%
Additional Council Tax (CAC)	3,458,827,091	3,324,936,130	96.13%		51.90%
PRODUCTS OF LOCAL TAX	1,676,951,224	519,290,448	30.97%		8.11%
Other tax revenue	4,852,495,389	2,464,427,049	50.79%		38.47%
Local Development Tax	203,657,019	98,045,017	48.14%		1.53%
2021	13,269,774,371	7,495,169,516	56.48%	16.99%	100.00%
Additional Council Tax (CAC)	4,290,843,884	2,841,734,779	66.23%	-14.53%	37.91%
PRODUCTS OF LOCAL TAX	2,065,685,905	604,280,014	29.25%	16.37%	8.06%
Other tax revenue	6,658,022,119	3,950,462,011	59.33%	60.30%	52.71%
Local Development Tax	255,222,463	98,692,712	38.67%	0.66%	1.32%
2021	12,691,881,888	9,727,641,947	76.64%	29.79%	100.00%
Additional Council Tax (CAC)	4,231,166,462	3,463,641,347	81.86%	21.88%	35.61%
PRODUCTS OF LOCAL TAX	1,759,225,736	699,423,567	39.76%	15.74%	7.19%
Other tax revenue	6,426,819,704	5,391,954,316	83.90%	36.49%	55.43%
Local Development Tax	274,669,986	172,622,717	62.85%	74.91%	1.77%

Source: Administrative accounts of councils

Table 51: Forecasts and actual tax revenue for councils in the East Region

Economic aspect	Forecasts (CFAF)	Budget (CFAF)	Achievements (%)	Variations (%)	Weight (%)
2020	10,191,930,723	6,406,698,644	62.86%		100.00%
Earmarked revenue	8,514,979,499	5,887,408,196	69.14%		91.89%
Own revenue	1,676,951,224	519,290,448	30.97%		8.11%
2021	13,269,774,371	7,495,169,516	56.48%	16.99%	100.00%
Earmarked revenue	11,204,088,466	6,890,889,502	61.50%	17.04%	91.94%
Own revenue	2,065,685,905	604,280,014	29.25%	16.37%	8.06%
2022	12,691,881,888	9,727,641,947	76.64%	29.79%	100.00%
Earmarked revenue	10,932,656,152	9,028,218,380	82.58%	31.02%	92.81%
Own revenue	1,759,225,736	699,423,567	39.76%	15.74%	7.19%

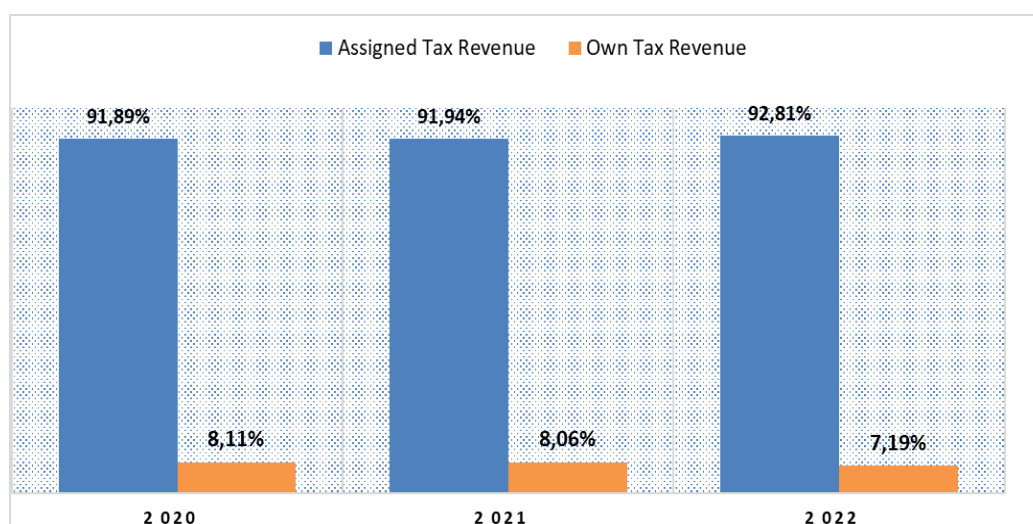
Source: Administrative accounts of councils

The above tables show that the amounts of tax revenue collected were CFAF7,495,169,516 in 2021, with a collection rate of 56.48%, and CFAF9,727,641,947 in 2022, with a collection rate of 76.64%.

The level of achievement of assigned tax revenue remains higher than that of own tax revenue, with rates of 61.50% versus 29.25% in 2021 and 82.58% versus 39.76% in 2022. Overall, tax revenue increased by 16.99% in 2021 and by 29.79% in 2022.

An analysis of the weighting by type of tax revenue, shown in the graph below, shows that revenue from assigned taxation is predominant compared to that from own taxation (91.94% compared to 8.06% in 2021 and 92.81% compared to 7.19% in 2022).

Graph 44: The share of revenue from each type of taxation in councils of the East Region



Source: Administrative accounts of councils

i.1. Tax revenue mobilized by the State for councils in the East Region

The tax revenue mobilized by the State for the benefit of councils in the East Region is shown in the table below:

Table 52: Forecasts and actual figures for tax revenue mobilized by the State for the benefit of councils by type and by year in the East Region

Economic aspect	2020				2021					2022				
	Forecasts (CFAF)	Budget (CFAF)	Achievements (%)	Weight (%)	Forecasts (CFAF)	Budget (CFAF)	Achievements (%)	Variations (%)	Weight (%)	Forecasts (CFAF)	Budget (CFAF)	Achievements (%)	Variations (%)	Weight (%)
TOTAL	8,514,979,499	5,887,408,196	69.14%	100.00%	11,204,088,466	6,890,889,502	61.50%	17.04%	100.00%	10,932,656,152	9,028,218,380	82.58%	31.02%	100.00%
Other tax revenue	1,030,075,924	726,598,411	70.54%	12.34%	1,626,720,392	1,308,605,634	80.44%	80.10%	18.99%	1,919,797,141	3,162,296,052	164.72%	141.65%	35.03%
Additional Council Tax	3,458,827,091	3,324,936,130	96.13%	56.48%	4,290,843,884	2,841,734,779	66.23%	-14.53%	41.24%	4,231,166,462	3,463,641,347	81.86%	21.88%	38.36%
Licence fees	93,444,638	3,385,832	3.62%	0.06%	193,603,266	4,477,624	2.31%	32.25%	0.06%	295,497,533	10,187,452	3.45%	127.52%	0.11%
Business licence fees	124,517,573	1,122,114	0.90%	0.02%	263,631,882	21,474,427	8.15%	1813.75%	0.31%	340,523,540	28,132,295	8.26%	31.00%	0.31%
Airport stamp duty	-	-	0.00%	0.00%	-	-	0.00%		0.00%	-	-	0.00%		0.00%
Stamp duty on motor vehicle registration documents	100,000	-	0.00%	0.00%	1,210,000	-	0.00%		0.00%	-	-	0.00%		0.00%
Property transfer duties	57,853,600	3,600	0.01%	0.00%	263,166,893	173,653,542	65.99%	4823609.50%	2.52%	70,600,000	-	0.00%	-100.00%	0.00%
Vehicle stamp duty	376,084,125	221,817,576	58.98%	3.77%	434,626,922	291,384,571	67.04%	31.36%	4.23%	372,269,502	194,462,290	52.24%	-33.26%	2.15%
Proceeds from withholding tax	341,433,558	147,060,879	43.07%	2.50%	339,630,336	148,883,875	43.84%	1.24%	2.16%	343,148,188	120,524,627	35.12%	-19.05%	1.33%
Forestry royalty	2,727,400,971	1,364,100,137	50.01%	23.17%	3,346,197,401	1,973,129,862	58.97%	44.65%	28.63%	2,936,908,155	1,852,664,369	63.08%	-6.11%	20.52%
Axle tax	100,000	-	0.00%	0.00%	4,500,000	-	0.00%		0.00%	100,000	-	0.00%		0.00%
Local Development Tax	203,657,019	98,045,017	48.14%	1.67%	255,222,463	98,692,712	38.67%	0.66%	1.43%	274,669,986	172,622,717	62.85%	74.91%	1.91%
Property tax on real estate	92,575,000	145,500	0.16%	0.00%	168,488,442	28,554,476	16.95%	19525.07%	0.41%	133,154,545	23,200,231	17.42%	-18.75%	0.26%
Tax on games of chance and entertainment	8,910,000	193,000	2.17%	0.00%	16,246,585	298,000	1.83%	54.40%	0.00%	14,821,100	487,000	3.29%	63.42%	0.01%
					10,932,656,152	9,028,218,380	82.58%	31.02%	100.00%	-	-	0.00%	0.00%	0.00%

Source: Administrative accounts of councils

The total amount of tax revenue collected by the State tax authorities for councils of the East Region was CFAF6,890,889,502 in 2021, representing an increase of 17.04% compared to 2020, and CFAF9,028,218,380 in 2022, an increase of 31.02% compared to the previous period.

CACs account for the largest share of this revenue, with respective proportions of 41.24% in 2021 and 38.36% in 2022.

As for the withholding tax, its proceeds were also mobilized by the councils themselves during the reference period, recovering CFAF148,883,875 in 2021 and CFAF120,524,627 in 2022.

i.2. Tax revenue collected directly by councils in the East Region

The table below shows that councils in the East Region were able to collect CFAF604,280,014 in 2021. This represents an increase of 16.37% compared to 2020, and CFAF699,423,567 in 2022, an increase of 15.74% compared to the previous period.

An analysis of the weight of the various tax revenue collected directly by councils of the East Region shows that market fees are the most important item, accounting for 24.99% in 2021. In 2022, the most significant item is fees for building or installation permits, accounting for 23.56%.

Conversely, stadium fees and transhumance tax are the items that contribute the least to the tax revenue collected.

Table 53: Forecasts and actual tax revenue collected by councils by type and per year in the East Region

Economic aspect	2020				2021					2022				
	Forecasts (CFAF)	Budget (CFAF)	Achievements (%)	Weight (%)	Forecasts (CFAF)	Budget (CFAF)	Achievements (%)	Variations (%)	Weight (%)	Forecasts (CFAF)	Budget (CFAF)	Achievements (%)	Variations (%)	Weight (%)
TOTAL	1,676,951,224	519,290,448	30.97%	100.00%	2,065,685,905	604,280,014	29.25%	16.37%	100.00%	1,759,225,736	699,423,567	39.76%	15.74%	100.00%
Other municipal taxes	283,883,406	111,315,364	39.21%	21.44%	284,465,997	24,169,767	8.50%	-78.29%	4.00%	230,575,875	86,693,389	37.60%	258.69%	12.39%
Parking space occupancy fees	103,750,000	22,898,500	22.07%	4.41%	95,150,000	22,154,500	23.28%	-3.25%	3.67%	69,001,900	34,832,600	50.48%	57.23%	4.98%
Parking space occupancy fees	44,525,000	6,478,100	14.55%	1.25%	26,050,000	8,278,000	31.78%	27.78%	1.37%	15,500,000	8,796,800	56.75%	6.27%	1.26%
Impound fees	43,275,000	4,080,900	9.43%	0.79%	75,793,500	4,878,800	6.44%	19.55%	0.81%	22,512,103	1,706,000	7.58%	-65.03%	0.24%
Market stall fees	374,590,000	126,932,387	33.89%	24.44%	409,210,466	150,984,931	36.90%	18.95%	24.99%	387,883,086	164,766,966	42.48%	9.13%	23.56%
Stadium fees	125,000	-	0.00%	0.00%	1,260,000	26,100	2.07%		0.00%	1,753,000	31,500	1.80%	20.69%	0.00%
Council stamp duty	154,515,700	52,311,600	33.86%	10.07%	136,253,166	62,535,200	45.90%	19.54%	10.35%	119,591,155	75,856,500	63.43%	21.30%	10.85%
Temporary occupation fees for public roads	55,788,768	33,977,600	60.90%	6.54%	84,739,883	52,899,750	62.43%	55.69%	8.75%	94,750,000	73,213,700	77.27%	38.40%	10.47%
Building or installation permit fees	244,390,000	49,153,242	20.11%	9.47%	304,352,979	87,623,541	28.79%	78.27%	14.50%	216,499,532	92,284,791	42.63%	5.32%	13.19%
Road damage tax	9,715,000	445,000	4.58%	0.09%	20,241,666	3,905,000	19.29%	777.53%	0.65%	10,244,654	290,000	2.83%	-92.57%	0.04%
Council tax on livestock	30,156,500	10,007,000	33.18%	1.93%	50,899,757	8,143,800	16.00%	-18.62%	1.35%	22,948,262	6,985,000	30.44%	-14.23%	1.00%
Parking tax	49,980,000	12,723,453	25.46%	2.45%	62,939,454	17,137,926	27.23%	34.70%	2.84%	39,429,041	14,718,460	37.33%	-14.12%	2.10%
Transhumance tax	3,825,000	-	0.00%	0.00%	8,950,000	40,000	0.45%		0.01%	8,181,500	694,000	8.48%	1635.00%	0.10%
Transit tax	4,320,000	1,063,000	24.61%	0.20%	10,210,000	3,114,750	30.51%	193.02%	0.52%	14,009,887	2,268,600	16.19%	-27.17%	0.32%
Tax on the transport of quarry products	14,290,000	1,784,000	12.48%	0.34%	34,275,666	7,680,638	22.41%	330.53%	1.27%	42,841,575	5,401,200	12.61%	-29.68%	0.77%
Hygiene and sanitation tax	68,071,455	28,714,800	42.18%	5.53%	98,269,166	50,650,550	51.54%	76.39%	8.38%	77,855,765	56,923,400	73.11%	12.38%	8.14%
Advertising tax	3,706,395	1,695,131	45.74%	0.33%	7,562,191	25,269,517	334.16%	1390.71%	4.18%	49,110,695	3,495,354	7.12%	-86.17%	0.50%
Firearms tax	2,336,000	19,500	0.83%	0.00%	80,708,500	24,638,853	30.53%	126253.09%	4.08%	1,834,500	29,500	1.61%	-99.88%	0.00%
Tax on reclaimed products	63,450,000	3,491,121	5.50%	0.67%	124,780,914	2,531,966	2.03%	-27.47%	0.42%	181,226,411	13,063,007	7.21%	415.92%	1.87%
Tax on entertainment	6,975,000	150,000	2.15%	0.03%	12,450,000	530,000	4.26%	253.33%	0.09%	10,818,931	700,000	6.47%	32.08%	0.10%
Livestock slaughter tax	73,107,000	29,424,500	40.25%	5.67%	100,093,083	31,867,175	31.84%	8.30%	5.27%	89,909,940	39,974,500	44.46%	25.44%	5.72%
Platform tickets	42,176,000	22,625,250	53.64%	4.36%	37,029,517	15,219,250	41.10%	-32.73%	2.52%	52,747,924	16,698,300	31.66%	9.72%	2.39%

Source: Administrative accounts of councils

ii. Allocations and subsidies for the operation of councils in the East Region

The resources allocated to councils in the East Region as allocations and subsidies are shown in the table below:

Table 54: Forecasts and actual figures for operating allocations and subsidies to councils in the East Region

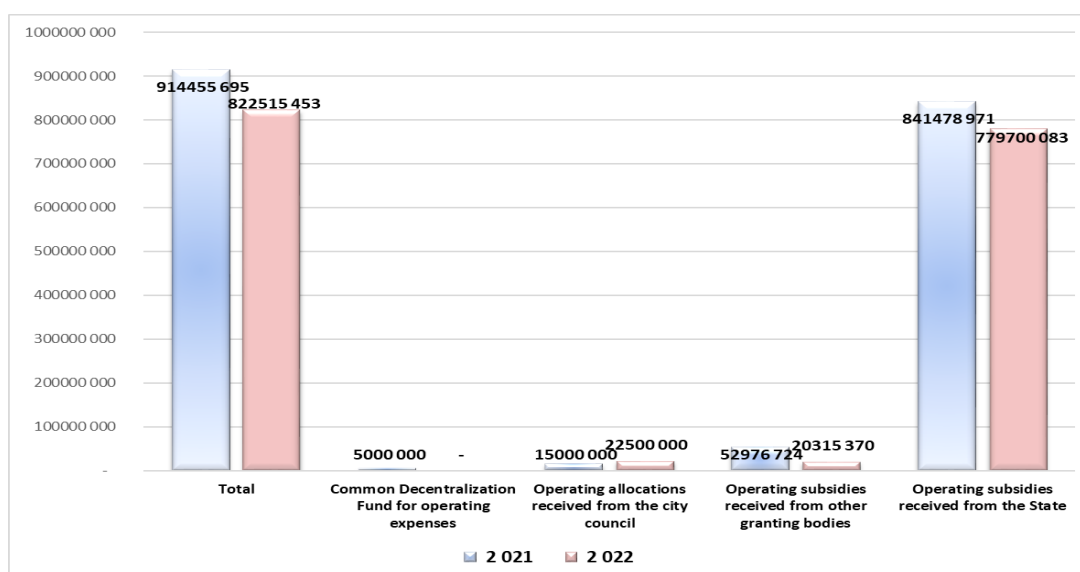
Economic aspect	Forecast (CFAF)	Achievements (CFAF)	Achievements (%)	Variations (%)	Weight (%)
2020	991,676,423	826,621,930	83.36%		100.00 %
Common Decentralization Fund (Operation)	120,126,218	66,040,398	54.98%		7.99%
Operating allocations received from the City Council	95,500,000	31,250,000	32.72%		3.78%
Operating subsidies received from other funding bodies Operating subsidies received from the State	99,650,805	60,547,132	60.76%		7.32%
Operating subsidies received from the State	676,399,400	668,784,400	98.87%		80.91%
2021	1,411,301,268	914,455,695	64.80%	10.63%	100.00 %
Common Decentralization Fund (Operations)	88,000,000	5,000,000	5.68%	-92.43%	0.55%
Operating allocations received from the City Council	94,500,000	15,000,000	15.87%	-52.00%	1.64%
Operating subsidies received from other funding bodies Operating subsidies received from the State	156,982,066	52,976,724	33.75%	-12.50%	5.79%
Operating subsidies received from the State	1,071,819,202	841,478,971	78.51%	25.82%	92.02%
2022	1,193,164,479	822,515,453	68.94%	-10.05%	100.00 %
Common Decentralization Fund (Operations)	6,334,350	-	0.00%	-100.00%	0.00%
Operating allocations received from the Urban Council	35,000,000	22,500,000	64.29%	50.00%	2.74%
Operating subsidies received from other funding bodies Operating subsidies received from the State	50,569,375	20,315,370	40.17%	-61.65%	2.47%
Operating subsidies received from the State	1,101,260,754	779,700,083	70.80%	-7.34%	94.79%

Source: Administrative accounts of councils

The total amount of operating allocations and subsidies received by councils in the East Region was CFAF914,455,695 in 2021 and CFAF822,515,453 in 2022, with respective implementation rates of 64.80% and 68.94%. The amount of operating allocations and subsidies received by councils in the East Region increased by 10.63% in 2021, then decreased by 10.05% in 2022.

An examination of the structure of operating allocations and subsidies to councils in the East Region, as shown in the graph below, shows that operating subsidies received from the State represent the largest share of this revenue during the reference periods. These subsidies amounted to CFAF 841,478,971 in 2021 and CFAF779,700,083 in 2022, representing 92.02% and 94.79% of total operating allocations and subsidies, respectively.

Graph 45: Structure of revenue from operating allocations and subsidies to councils in the East Region



Source: Administrative accounts of councils

iii. Revenue from the operation of council property and services in the East Region

The amounts of revenue derived from the operation of council property and services in the East Region are shown in the table below.

Upon examination, it appears that the amounts mobilized were CFAF1,262,154,027 in 2021, with an achievement rate of 42.55%, and CFAF1,057,826,823 in 2022, with an achievement rate of 40.42%. There was an increase in the overall amount of this revenue of around 63.79% in 2021, followed by a decrease of 16.19% in 2022.

Table 55: Forecasts and actual revenue from the operation of the domain and services of councils of the East Region

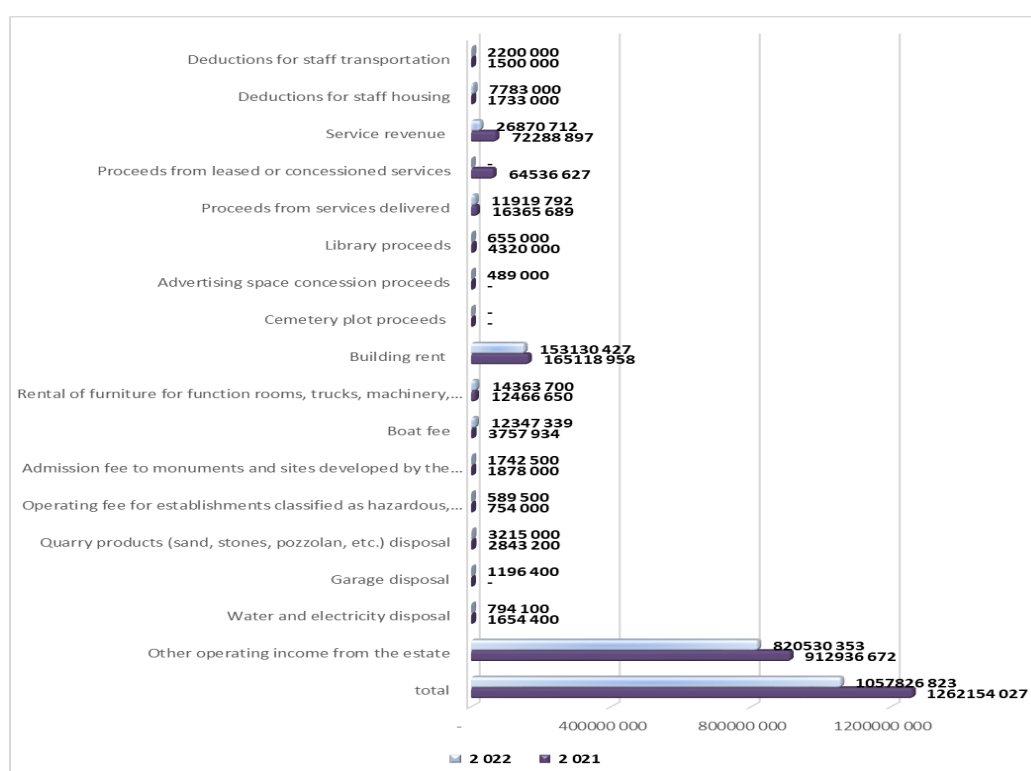
Economic aspect	2020				2021					2022				
	Forecast (CFAF)	Budget (CFAF)	Achievements (%)	Weight (%)	Forecasts (CFAF)	Budget (CFAF)	Achievements (%)	Variations (%)	Weight (%)	Forecasts (CFAF)	Budget (CFAF)	Achievements (%)	Variations (%)	Weight (%)
TOTAL	1,990,652,671	770,615,834	38.71%	100.00%	2,966,272,826	1,262,154,027	42.55%	63.79%	100.00%	2,617,312,841	1,057,826,823	40.42%	-16.19%	100.00%
Other operating revenue from the domain	1,441,284,516	545,958,444	37.88%	70.85%	2,056,396,758	912,936,672	44.39%	67.22%	72.33%	1,832,607,299	820,530,353	44.77%	-10.12%	77.57%
Water and electricity sales	48,804,434	1,730,000	3.54%	0.22%	61,340,000	1,654,400	2.70%	-4.37%	0.13%	24,450,000	794,100	3.25%	-52.00%	0.08%
Sales of garages	-	-	-	0.00%	300,000	-	0.00%	-	0.00%	15,447,000	1,196,400	7.75%	-	0.11%
Sales of quarry products (sand, stones, pozzolan, etc.)	11,300,000	3,417,980	30.25%	0.44%	16,400,000	2,843,200	17.34%	-16.82%	0.23%	11,436,136	3,215,000	28.11%	13.08%	0.30%
Operating rights for establishments classified as dangerous, unsanitary or inconvenient	14,410,000	350,000	2.43%	0.05%	12,850,000	754,000	5.87%	115.43%	0.06%	13,244,500	589,500	4.45%	-21.82%	0.06%
Access rights to monuments and sites developed by local authority	1,100,000	-	0.00%	0.00%	10,350,000	1,878,000	18.14%	-	0.15%	1,000,000	1,742,500	174.25%	-7.22%	0.16%
Ship duties	20,945,000	7,224,000	34.49%	0.94%	3,050,000	3,757,934	123.21%	-47.98%	0.30%	21,050,000	12,347,339	58.66%	228.57%	1.17%
Rental of furniture for function rooms, lorries, machinery and other movable and immovable property	44,670,721	5,480,550	12.27%	0.71%	93,121,400	12,466,650	13.39%	127.47%	0.99%	79,392,050	14,363,700	18.09%	15.22%	1.36%
Rent for buildings	300,011,000	155,103,176	51.70%	20.13%	431,308,997	165,118,958	38.28%	6.46%	13.08%	455,953,186	153,130,427	33.58%	-7.26%	14.48%
Concession income from cemeteries	100,000	-	0.00%	0.00%	-	-	-	-	0.00%	-	-	-	-	0.00%
Concession income from advertising space	400,000	120,000	30.00%	0.02%	5,575,000	-	0.00%	-100.00%	0.00%	3,600,000	489,000	13.58%	-	0.05%
Library income	1,015,000	-	0.00%	0.00%	14,855,000	4,320,000	29.08%	-	0.34%	1,500,000	655,000	43.67%	-84.84%	0.06%
Income from services provided	58,400,000	34,392,184	58.89%	4.46%	60,410,000	16,365,689	27.09%	-52.41%	1.30%	48,159,695	11,919,792	24.75%	-27.17%	1.13%
Income from leased or concessioned services	5,900,000	-	0.00%	0.00%	73,770,000	64,536,627	87.48%	-	5.11%	13,567,658	-	0.00%	-100.00%	0.00%
Revenue from services	37,250,000	15,507,500	41.63%	2.01%	112,333,671	72,288,897	64.35%	366.15%	5.73%	64,351,887	26,870,712	41.76%	-62.83%	2.54%
Deductions for accommodation occupied by agents	2,562,000	1,327,000	51.80%	0.17%	3,912,000	1,733,000	44.30%	30.60%	0.14%	25,553,430	7,783,000	30.46%	349.11%	0.74%
Deductions for staff transport	2,500,000	5,000	0.20%	0.00%	10,300,000	1,500,000	14.56%	29900.00%	0.12%	6,000,000	2,200,000	36.67%	46.67%	0.21%

Source: Administrative accounts of councils

An analysis of the table above shows that rental income is the most significant source of revenue in terms of estate and service operations. This item represents 13.08% of the said revenue in 2021 and 14.48% in 2022.

The mobilization of resources from the operation of the estate and services remains relatively low. They represent 11.64% of the operating revenue of councils of the East Region in 2021 and 8.26% in 2022.

Graph 46: Structure of revenue from the operation of the domain and services in the East Region



Source: Administrative accounts of councils

iv. Other operating revenue of councils in the East Region

These other operating resources represent less than 6.00% of the operating revenue of councils in the East Region during the reference periods. The amounts mobilized for this purpose are CFAF 587,374,806 in 2021 and CFAF766,376,808 in 2022. The amount of this revenue increased by 112.01% in 2021 and by 30.47% in 2022.

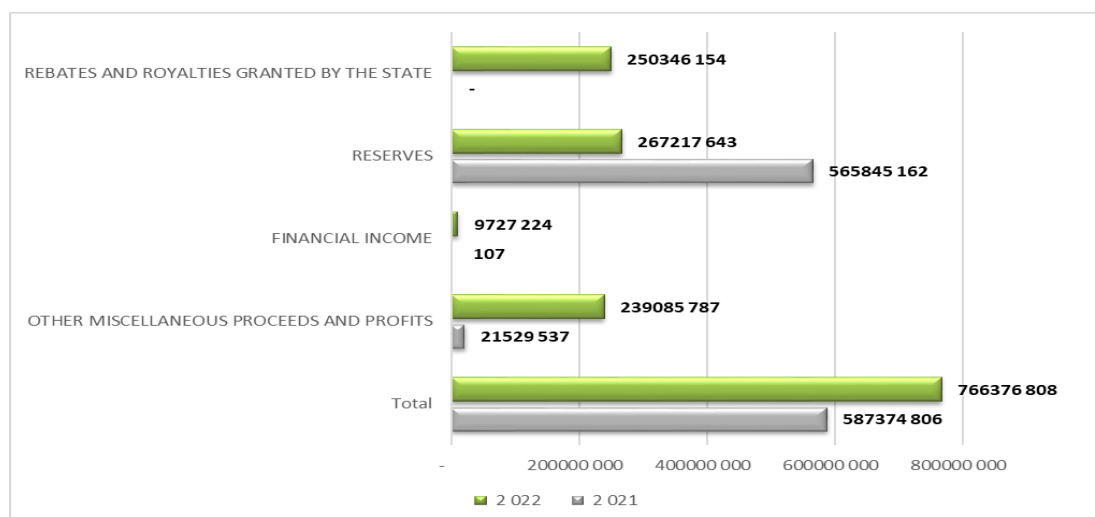
Table 56: Forecasts and actual figures for other revenue of councils in the East Region

Economic aspect	Forecasts (CFAF)	Budget (CFAF)	Achievements (%)	Variations (%)	Weight (%)
2020	1,001,376,867	277,056,123	27.67%		100.00%
OTHER PRODUCTS AND MISCELLANEOUS PROFITS	147,067,196	9,067,050	6.17%		3.27%
FINANCIAL PRODUCTS	12,385,350	-	0.00%		0.00%
RESERVES	632,090,121	231,812,583	36.67%		83.67%
REBATES AND ROYALTIES GRANTED BY THE STATE	209,834,200	36,176,490	17.24%		13.06%
2021	1,050,756,105	587,374,806	55.90%	112.01%	100.00%
OTHER PRODUCTS AND MISCELLANEOUS PROFITS	120,732,430	21,529,537	17.83%	137.45%	3.67%
FINANCIAL PRODUCTS	4,500,107	107	0.00%		0.00%
RESERVES	638,961,415	565,845,162	88.56%	144.10%	96.33%
REBATES AND ROYALTIES GRANTED BY THE STATE	286,562,153	-	0.00%	-100.00%	0.00%
2022	985,673,882	766,376,808	77.75%	30.47%	100.00%
OTHER PRODUCTS AND MISCELLANEOUS PROFITS	58,466,837	239,085,787	408.93%	1010.50%	31.20%
FINANCIAL PRODUCTS	24,232,197	9,727,224	40.14%	9090763.55%	1.27%
RESERVES	643,191,880	267,217,643	41.55%	-52.78%	34.87%
REBATES AND ROYALTIES GRANTED BY THE STATE	259,782,968	250,346,154	96.37%		32.67%

Source: Administrative accounts of councils

According to the table above, this other operating revenue consists mainly of reserves allocated for operations. It represents 96.33% of the revenue in 2021 and 34.87% in 2022, or CFA F 565,845,162 and CFAF 267,217,643 respectively, as shown in the figure below.

Graph 47: Structure of other revenue of councils in the East Region



Source: Administrative accounts of councils

2.3.3.2. The structure of investment revenue in the East Region

Investment revenue is shown in the table below.

This amounted to CFA F15,772,637,837 in 2021 and CFAF17,920,996,318 in 2022, with respective achievement rates of 66.91% and 65.68%. Investment revenue increased by 65.01% in 2021 and 13.62% in 2022.

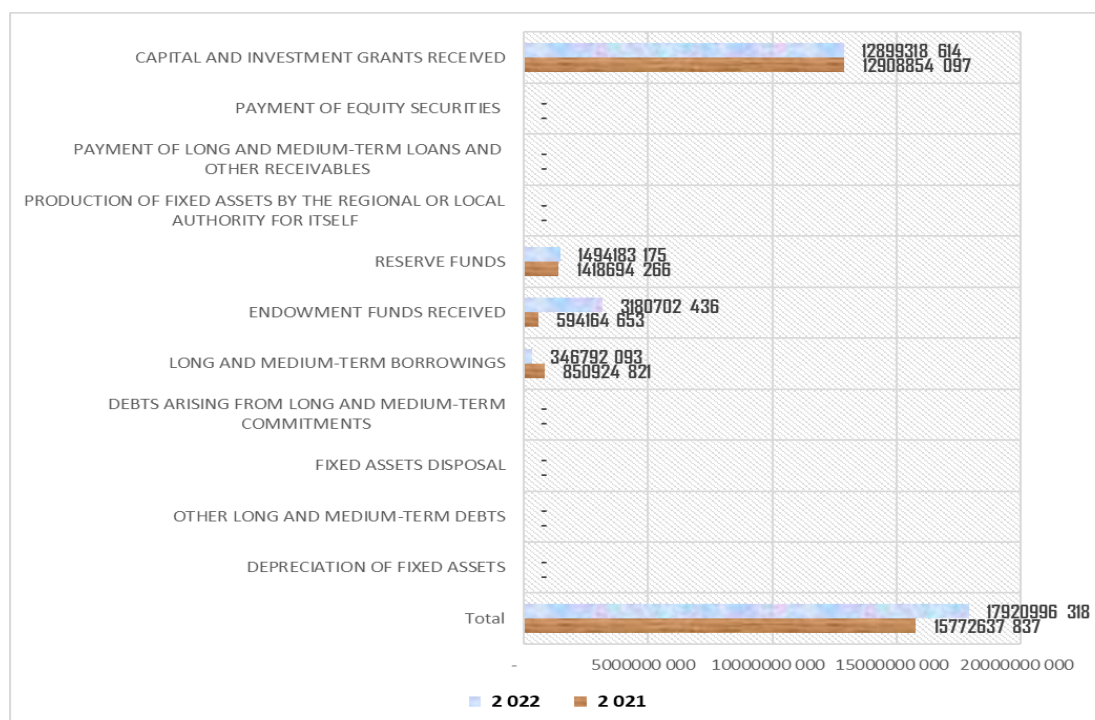
Table 57: Forecasts and actual investment revenue for councils in the East Region

	2020				2021					2022				
Economic aspect	Forecasts (CFAF)	Budget (CFAF)	Achievements (%)	Weight (%)	Forecasts (CFAF)	Budget (CFAF)	Achievements (%)	Variations (%)	Weight (%)	Forecasts (CFAF)	Budget (CFAF)	Achievements (%)	Variations (%)	Weight (%)
TOTAL	17,723,565,940	9,558,762,495	53.93%	100.00%	23,574,288,799	15,772,637,837	66.91%	65.01%	100.00%	27,287,108,974	17,920,996,318	65.68%	13.62%	100.00%
DEPRECIATION OF FIXED ASSETS	-	-		0.00%	500,000	-	0.00%		0.00%	-	-			0.00%
OTHER LONG- AND MEDIUM-TERM DEBTS	-	-		0.00%	153,298,997	-	0.00%		0.00%	150,945,045	-	0.00%		0.00%
TRANSFER OF FIXED ASSETS	5,000,000	-	0.00%	0.00%	500,000	-	0.00%		0.00%	2,000,000	-	0.00%		0.00%
DEBTS RESULTING FROM LONG AND MEDIUM-TERM COMMITMENTS	-	-		0.00%	-	-			0.00%	-	-			0.00%
LONG- AND MEDIUM-TERM DEBTS	2,890,676,523	408,559,686	14.13%	4.27%	3,634,474,327	850,924,821	23.41%	108.27%	5.39%	1,744,716,620	34,679,093	19.88%	-59.25%	1.94%
ENDOWMENT FUNDS RECEIVED	679,956,254	85,702,779	12.60%	0.90%	940,271,841	594,164,653	63.19%	593.29%	3.77%	3,184,833,346	3,80,702,436	99.87%	435.32%	1.775%
RESERVES	1,907,770,841	1,157,286,423	60.66%	12.11%	1,509,245,394	1,418,694,266	94.00%	22.59%	8.99%	2,251,742,529	1,94,183,175	66.36%	5.32%	8.34%
PRODUCTION OF FIXED ASSETS BY THE LOCAL AUTHORITY FOR ITS OWN USE	-	-		0.00%	-	-			0.00%	-	-			0.00%
REPAYMENTS OF LOANS AND OTHER LONG- AND MEDIUM-TERM RECEIVABLES	-	-		0.00%	5,000,000	-	0.00%		0.00%	60,750,000	-	0.00%		0.00%
REPAYMENTS OF EQUITY INVESTMENTS	-	-		0.00%	-	-			0.00%	-	-			0.00%
EQUIPMENT AND INVESTMENT SUBSIDIES INVESTMENT RECEIVED	12,240,162,322	7,907,213,607	64.60%	82.72%	17,330,998,240	12,908,854,097	74.48%	63.25%	81.84%	19,892,121,434	12,899,318,614	64.85%	-0.07%	7.198%

Source: Administrative accounts of councils

The analysis of the table above shows that equipment and investment subsidies received account for the majority of investment revenue. This type of revenue accounts for 81.84% of investment revenue in 2021 and 71.98% in 2022, or CFAF12,908,854,097 and CFAF 12,899,318,614, respectively. Reserves and endowment funds received account for a significant share of investment revenue. On the other hand, borrowing accounts for a small share of local investment, below 5.39% and 1.14% of investment revenue in 2021 and 2022, or CFAF850,924,821 and CFAF 346,792,093, respectively.

Graph 48: Structure of investment revenue in the East Region



Source: Administrative accounts of councils

i. Investment transfers to councils in the East Region

The table below shows all investment revenue transferred to councils in the East Region during the reference periods. An analysis shows that investment transfers amounted to CFAF 12,908,854,097 in 2021, with an achievement rate of 74.48%, and CFAF12,899,318,614 in 2022, with an achievement rate of 64.85%. These amounts represent an increase of 63.25% in 2021, followed by a decrease of 0.07% in 2022.

Table 58: Forecasts and actual investment transfers to councils in the East Region

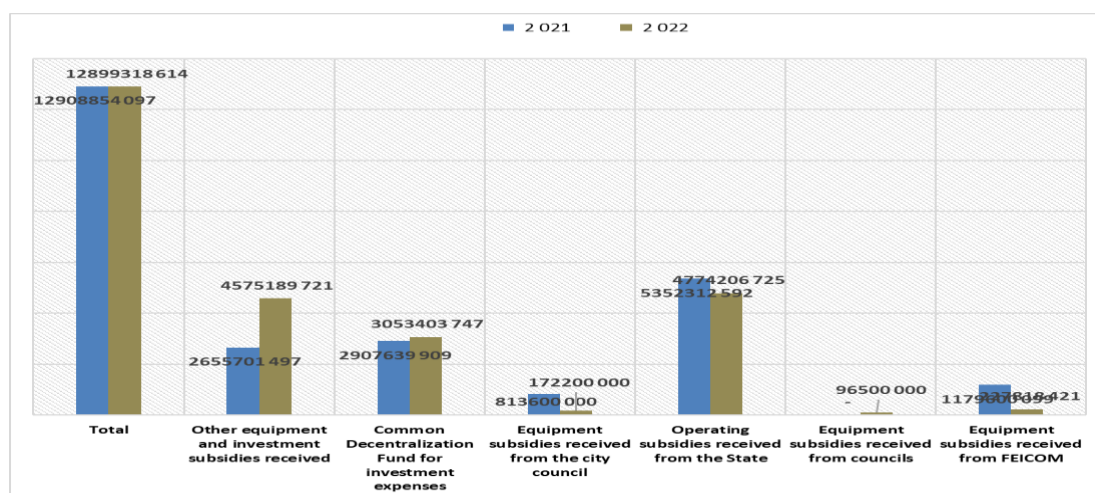
Economic aspect	Forecast (CFAF)	Achievements (CFAF)	Achievements (%)	Variations (%)	Weight (%)
2020	12,240,162,322	7,907,213,607	64.60%		100.00%
Other subsidies of investment equipment received	2,247,724,155	972,153,863	43.25%		12.29%
Common Decentralization Fund (Investment)	2,716,644,037	2,252,732,696	82.92%		28.49%
Equipment subsidies received from the city council	85,457,748	22,957,748	26.86%		0.29%
Equipment subsidies received from the State	5,391,338,273	4,584,779,811	85.04%		57.98%
Equipment subsidies received from councils	-	-			0.00%
Equipment subsidies received from FEICOM	1,798,998,109	74,589,489	4.15%		0.94%
2021	17,330,998,240	12,908,854,097	74.48%	63.25%	100.00%
Other subsidies of investment equipment received	4,182,929,324	2,655,701,497	63.49%	173.18%	20.57%
Common Decentralization Fund (Investment)	3,556,739,437	2,907,639,909	81.75%	29.07%	22.52%
Equipment subsidies received from the city council	905,100,000	813,600,000	89.89%	3443.90%	6.30%
Equipment subsidies received from the State	5,661,196,786	5,352,312,592	94.54%	16.74%	41.46%
Equipment subsidies received from councils	-	-			0.00%
Equipment subsidies received from FEICOM	3,025,032,693	1,179,600,099	38.99%	1481.46%	9.14%
2022	19,892,121,434	12,899,318,614	64.85%	-0.07%	100.00%
Other subsidies of investment equipment received	6,105,265,089	4,575,189,721	74.94%	72.28%	35.47%
Common Decentralization Fund (Investment)	4,095,507,613	3,053,403,747	74.55%	5.01%	23.67%
Equipment subsidies received from the city council	488,200,000	172,200,000	35.27%	-78.83%	1.33%
Equipment subsidies received from the State	5,505,709,802	4,774,206,725	86.71%	-10.80%	37.01%
Equipment subsidies received from councils	95,000,000	96,500,000	101.58%		0.75%
Equipment subsidies received from FEICOM	3,602,438,930	227,818,421	6.32%	-80.69%	1.77%

Source: Administrative accounts of councils

According to the table above, equipment subsidies received from the government represent the largest source of investment transfers in 2021 and 2022, accounting for 41.46% and 37.01%, respectively.

The related revenue amounts are CFAF5,352,312,592 in 2021 and CFAF4,774,206,725 in 2022. These amounts represent an increase of 16.74% in 2021, followed by a decrease of 10.80% in 2022.

Graph 49: Structure of investment transfers in the East Region



Source: Administrative accounts of councils

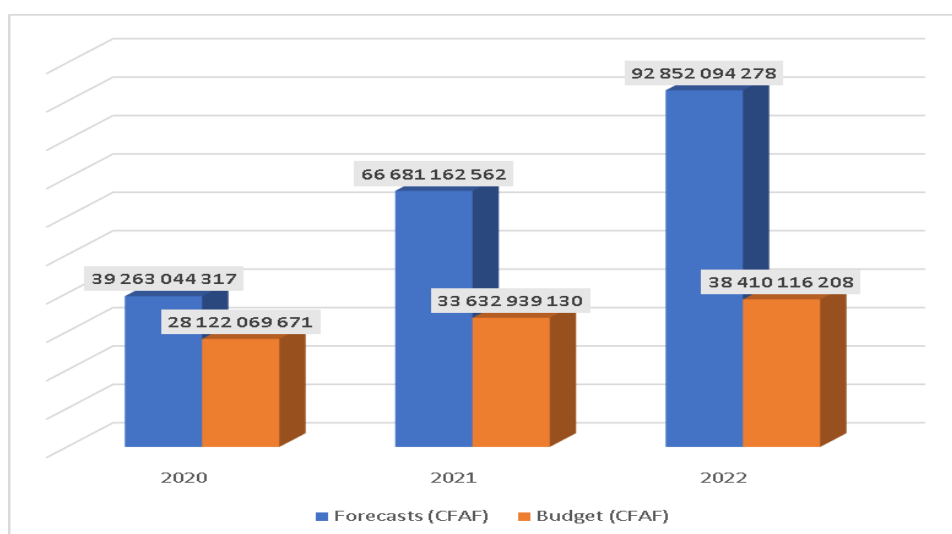
2.4.ANALYSIS OF FORECASTS AND EXECUTION OF THE BUDGETS OF COUNCILS OF THE FAR-NORTH REGION IN TERMS OF REVENUE

This is a detailed presentation of the forecasts and revenue performance of the budgets of councils of the Far-North Region during the reference periods.

2.4.1. Forecasts and actual revenue for councils in the Far-North Region

An overview of revenue forecasts for councils in the Far-North Region shows an increase between 2021 and 2022. Based on an overall forecast of **CFAF, 681,162,562** in 2021 and **CFAF92,852,094,278** in 2022, collections amounted to **CFAF 33,632,939,130** and **CFAF 38,410,116,208**, respectively.

Graph 50: Trend in forecasts and actual overall revenue for councils in the Far-North Region



Source: Administrative accounts of councils

An examination of the table and graph above shows that the amount of revenue mobilized by councils in the Far-North Region was CFAF33 632 939 130 in 2021 and CFAF38, 410,116,208 in 2022, with achievement rates of 61.55% and 41.37%. Despite these relatively low achievement rates, the amount of revenue actually collected increased by 19.60% in 2021 and 14.20% in 2022. The achievement ratios are below the national trend, which stands at 59.29% in 2021 and 57.25% in 2022.

The councils of the Far-North Region have a lower achievement rate for operating revenue than for investment revenue, i.e., 49.43% compared to 51.20% in 2021 and 32.58% compared to 53.53% in 2022.

Over the two periods analyzed, the weight of operating revenue in the total revenue of councils in the Far-North Region is lower than that of investment revenue, with ratios of 42.00% compared to 58.00% in 2021 and 45.74% compared to 54.26% in 2022.

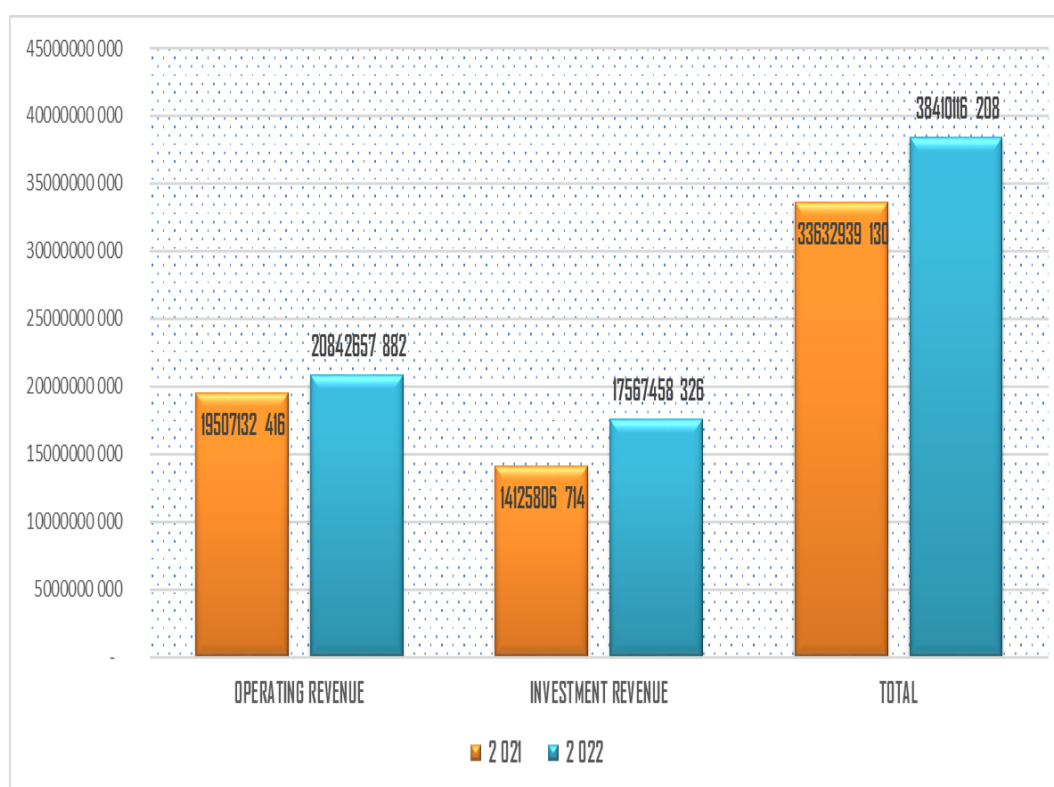
The table below shows the level of revenue mobilization by councils in the Far-North Region.

Table 59: Forecasts and actual revenue for councils in the Far-North Region

Types of revenue	Forecasts (CFAF)	Budget (CFAF)	Achievements (%)	Variations (%)	Weight (%)
2020	39,263,044,317	28,122,069,671	71.62%		100.00%
OPERATING REVENUE	18,763,794,820	12,597,512,444	67.14%		44.80%
INVESTMENT REVENUE	20,499,249,497	15,524,557,227	75.73%		55.20%
2021	66,681,162,562	33,632,939,130	50.44%	19.60%	100.00%
OPERATING REVENUE	28,577,639,328	14,125,806,714	49.43%	12.13%	42.00%
INVESTMENT REVENUE	38,103,523,234	19,507,132,416	51.20%	25.65%	58.00%
2022	92,852,094,278	38,410,116,208	41.37%	14.20%	100.00%
OPERATING REVENUE	53,913,639,261	17,567,458,326	32.58%	24.36%	45.74%
INVESTMENT REVENUE	38,938,455,017	20,842,657,882	53.53%	6.85%	54.26%

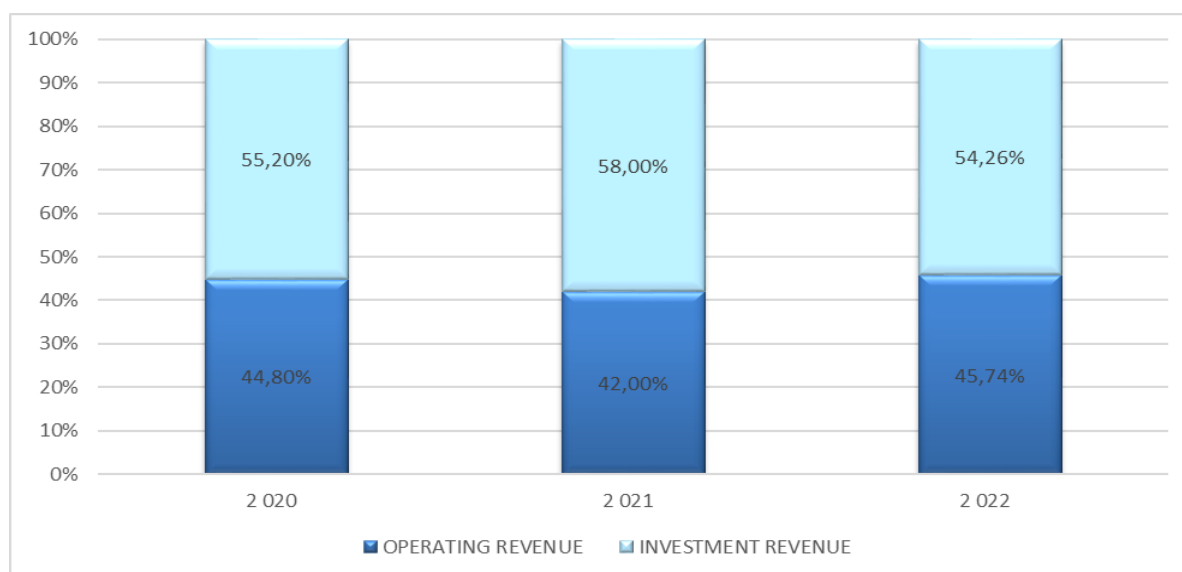
Source: Administrative accounts of councils

Graph 51: Trend in revenue for councils in the Far-North Region



Source: Administrative accounts of councils

Graph 52: Breakdown of total in revenue for councils in the Far-North Region

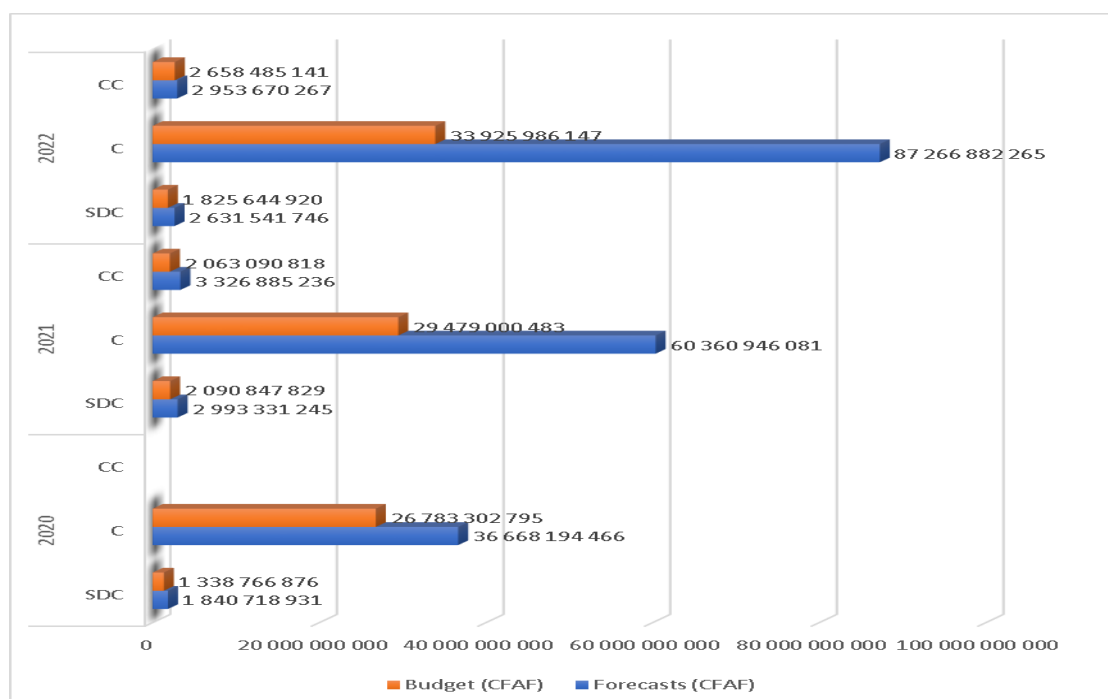


Source: Administrative accounts of councils

2.4.2. Level of revenue achievement by type of council in the Far-North Region

In 2022, the revenue forecasts for the CA and CU of Maroua have fallen compared to the 2021 forecasts, while those for councils have increased.

Graph 53: Trend in revenue forecasts and actual revenue by type in the Far-North Region



Source: Administrative accounts of councils

Table 60 : Forecasts and actual revenue for the Far-North Region by council category

Economic aspect	Forecasts (CFAF)	Budget (CFAF)	Achievements (%)	Variations (%)	Weight (%)
2020	39,263,044,317	28,122,069,671	71.62%		100.00%
Subdivisional council (SC)	1,840,718,931	1,338,766,876	72.73%		4.76%
Council	36,668,194,466	26,783,302,795	73.04%		95.24%
City council (CC)					
2021	66,681,162,562	33,632,939,130	50.44%	19.60%	100.00%
Subdivisional council (SC)	2,993,331,245	2,090,847,829	69.85%	56.18%	6.22%
Council	60,360,946,081	29,479,000,483	48.84%	10.06%	87.65%
City council (CC)	3,326,885,236	2,063,090,818	62.01%		6.13%
2022	92,852,094,278	38,410,116,208	41.37%	14.20%	100.00%
Subdivisional council (SC)	2,631,541,746	1,825,644,920	69.38%	-12.68%	4.75%
Council	87,266,882,265	33,925,986,147	38.88%	15.09%	88.33%
City council (CC)	2,953,670,267	2,658,485,141	90.01%	28.86%	6.92%

Source: Administrative accounts of councils

The analysis shows that the weight of council revenue in total revenue is 87.65% in 2021 and 88.33% in 2022. Revenue from the city council will account for 6.13% in 2021 and 6.92% in 2022. Revenue from CA will account for 6.22% of total revenue in 2021 and 4.75% in 2022.

2.4.3. Analysis by type of revenue

The analysis will distinguish between operating revenue and investment revenue.

2.4.3.1. Structure of operating revenue for councils in the Far-North Region

This revenue comes mainly from taxation, operating allocations and the operation of public property and services.

The operating revenue mobilized by councils of the Far-North Region amounts to CFAF14,125,806,714 in 2021, with an achievement rate of 49.43%, and CFAF17,567,458,326 in 2022, with an achievement rate of 32.58%. An examination of the variation in operating revenue amounts indicates a continuous increase over the reference period, with annual growth rates of 12.13% in 2021 and 24.36% in 2022.

Table 61: Forecasts and actual operating revenue for councils in the Far-North Region

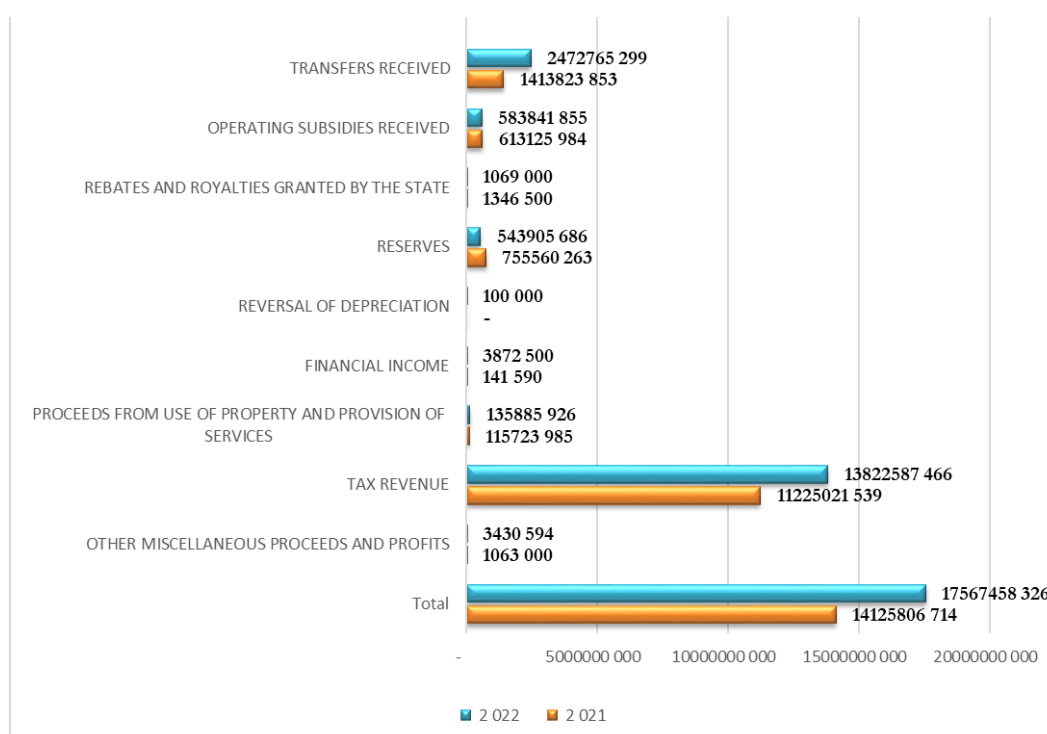
	2020				2021					2022				
Economic aspect	Forecasts (CFAF)	Budget (CFAF)	Achievements (%)	Weight (%)	Forecasts (CFAF)	Budget (CFAF)	Achievements (%)	Variations (%)	Weight (%)	Forecasts (CFAF)	Budget (CFAF)	Achievements (%)	Variations (%)	Weight (%)
TOTAL	18,763,794,820	12,597,512,444	67.14%	100.00%	28,577,639,328	14,125,806,714	49.43%	12.13%	100.00%	53,913,639,261	17,567,458,326	32.58%	24.36%	100.00%
OTHER INCOME AND SCCELLANEOUS PROFITS	18,205,761	727,500	4.00%	0.01%	59,133,417	1,063,000	1.80%	46.12%	0.01%	34,447,800	3,430,594	9.96%	222.73%	0.02%
TAX REVENUE	14,510,361,833	10,522,242,357	72.52%	83.53%	23,255,081,189	11,225,021,539	48.27%	6.68%	79.46%	21,954,649,851	13,822,587,466	62.96%	23.14%	78.68%
INCOME FROM THE OPERATION OF PROPERTY AND SERVICES	1,213,872,272	83,905,507	6.91%	0.67%	1,287,643,868	115,723,985	8.99%	37.92%	0.82%	1,427,980,907	135,885,926	9.52%	17.42%	0.77%
FINANCIAL PRODUCTS	2,164,802	-	0.00%	0.00%	17,224,478	141,590	0.82%		0.00%	23,821,720	3,872,500	16.26%	2635.01%	0.02%
RECOVERIES ON DEPRECIATION	300,000	-	0.00%	0.00%	300,000	-	0.00%		0.00%	1,000,000	100,000	10.00%		0.00%
RESERVES	865,330,818	512,000,659	59.17%	4.06%	1,049,145,446	755,560,263	72.02%	47.57%	5.35%	535,730,977	543,905,686	101.53%	-28.01%	3.10%
REBATES AND ROYALTIES GRANTED BY THE STATE	27,224,430	4,076,610	14.97%	0.03%	20,718,885	1,346,500	6.50%	-66.97%	0.01%	15,538,885	1,069,000	6.88%	-20.61%	0.01%
OPERATING SUBSIDIES RECEIVED	607,833,845	569,190,432	93.64%	4.52%	970,550,406	613,125,984	63.17%	7.72%	4.34%	1,161,743,186	583,841,855	50.26%	-4.78%	3.32%
TRANSFERS RECEIVED	1,518,501,059	905,369,379	59.62%	7.19%	1,917,841,639	1,413,823,853	73.72%	56.16%	10.01%	28,758,725,935	2,472,765,299	8.60%	74.90%	14.08%

Source: Administrative accounts of councils

In general, as observed at the national level, tax revenue remains the main source of operating revenue for councils in the Far-North Region.

This revenue, which amounts to CFAF11,225,021,539 in 2021 and CFAF 13,822,587,466 in 2022, represents 79.46% of operating revenue in 2021 and 78.68% in 2022, as shown in the graph below.

Graph 54: Structure of operating revenue in the Far-North Region



Source: Administrative accounts of councils

i. Tax revenue of councils in the Far-North Region

The tables below show that tax revenue amounts to CFAF11,225,021,539 in 2021, with an achievement rate of 48.27%, and CFAF13,822,587,466 in 2022, with an achievement rate of 62.96%.

CACs account for the largest share of this revenue, confirming a trend already observed at the national level. They account for 72.98% of the total tax revenue of councils in the Far-North Region in 2021 and 69.16% in 2022.

An analysis of the administrative accounts of the councils in the Far-North Region has made it possible to consolidate the annual tax revenue figures contained in the tables below:

Table 62: Structure of tax revenue for councils in the Far-North Region

Economic aspect	Forecasts (CFAF)	Budget (CFAF)	Achievements (%)	Variations (%)	Weight (%)
2020	14,510,361,833	10,522,242,357	72.52%		83.53%
Additional Council Tax (CAC)	10,746,136,646	8,441,982,973	78.56%		
PRODUCTS OF LOCAL TAX	1,212,792,521	365,375,060	30.13%		
Other tax revenue	2,248,849,570	1,468,712,271	65.31%		
Local Development Tax	302,583,096	246,172,053	81.36%		
2021	23,255,081,189	11,225,021,539	48.27%	6.68%	100.00%
Additional Council Tax (CAC)	15,534,102,220	8,192,148,269	52.74%	-2.96%	72.98%
PRODUCTS OF LOCAL TAX	3,044,146,726	906,614,550	29.78%	148.13%	8.08%
Other tax revenue	4,000,174,349	1,853,992,478	46.35%	26.23%	16.52%
Local Development Tax	676,657,894	272,266,242	40.24%	10.60%	2.43%
2021	21,954,649,851	13,822,587,466	62.96%	23.14%	100.00%
Additional Council Tax (CAC)	15,075,859,108	9,560,392,065	63.42%	16.70%	69.16%
PRODUCTS OF LOCAL TAX	2,120,905,689	769,005,596	36.26%	-15.18%	5.56%
Other tax revenue	4,227,083,365	3,076,873,931	72.79%	65.96%	22.26%
Local Development Tax	530,801,689	416,315,874	78.43%	52.91%	3.01%

Source: Administrative accounts of councils

Table 63: Forecasts and actual revenue from each type of taxation in councils of the Far- North Region

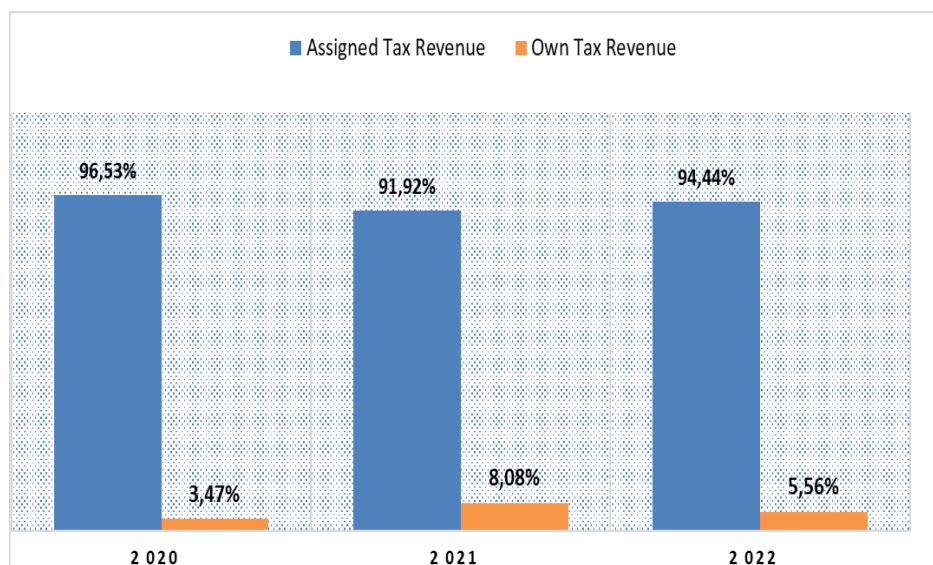
Economic aspect	Forecasts (CFAF)	Budget (CFAF)	Achievements (%)	Variations (%)	Weight (%)
2020	14,510,361,833	10,522,242,357	72.52%		100.00%
Earmarked revenue	13,297,569,312	10,156,867,297	76.38%		96.53%
Own revenue	1,212,792,521	365,375,060	30.13%		3.47%
2021	23,255,081,189	11,225,021,539	48.27%	6.68%	100.00%
Earmarked revenue	20,210,934,463	10,318,406,989	51.05%	1.59%	91.92%
Own revenue	3,044,146,726	906,614,550	29.78%	148.13%	8.08%
2022	21,954,649,851	13,822,587,466	62.96%	23.14%	100.00%
Earmarked revenue	19,833,744,162	13,053,581,870	65.82%	26.51%	94.44%
Own revenue	2,120,905,689	769,005,596	36.26%	-15.18%	5.56%

Source: Administrative accounts of councils

The level of achievement of assigned tax revenue remains higher than that of own tax revenue, with rates of 51.05% versus 29.78% in 2021 and 65.82% versus 36.26% in 2022. Overall, tax revenue increased by 6.68% in 2021 and by 23.14% in 2022.

An analysis of the weighting by type of tax revenue, shown in the graph below, shows that revenue from assigned taxation is predominant compared to that from own taxation, i.e., 91.92% compared to 8.08% in 2021 and 94.44% compared to 5.56% in 2022, thus following the trend already established at the national level.

Graph 55: Share of tax revenue by mode of administration in councils of the Far-North Region



Source: Administrative accounts of councils

i.1. Tax revenue mobilized by the State for councils in the Far-North Region

The tax revenue mobilized by the State for the benefit of councils in the Far-North Region is shown in the table below.

Table 64: Forecasts and actual figures for tax revenue mobilized by the State for the benefit of councils by type and by year in the Far-North Region

	2020				2021					2022				
Economic aspect	Forecasts (CFAF)	Budget (CFAF)	Achievements (%)	Weight (%)	Forecasts (CFAF)	Budget (CFAF)	Achievements (%)	Variations (%)	Weight (%)	Forecasts (CFAF)	Budget (CFAF)	Achievements (%)	Variations (%)	Weight (%)
TOTAL	13,297,569,312	10,156,867,297	76.38%	100.00%	20,210,934,463	10,318,406,989	51.05%	1.59%	100.00%	19,833,744,162	13,053,581,870	65.82%	26.51%	100.00%
Other tax revenue	260,427,181	183,445,532	70.44%	1.81%	592,186,907	231,499,103	39.09%	26.20%	2.24%	937,700,769	1,602,621,501	170.91%	592.28%	12.28%
Additional Council Tax	10,746,136,646	8,441,982,973	78.56%	83.12%	15,534,102,220	8,192,148,269	52.74%	-2.96%	79.39%	15,075,859,108	9,560,392,065	63.42%	16.70%	73.24%
Licence fees	15,016,187	3,244,738	21.61%	0.03%	79,022,221	46,349,594	58.65%	1328.45%	0.45%	38,230,000	7,782,149	20.36%	-83.21%	0.06%
Business licence fees	36,409,372	5,893,425	16.19%	0.06%	183,978,538	19,054,726	10.36%	223.32%	0.18%	97,907,116	6,909,222	7.06%	-63.74%	0.05%
Airport stamp duty	1,000,000	-	0.00%	0.00%	6,500,000	1,056,030	16.25%		0.01%	-	-		-100.00%	0.00%
Stamp duty on motorvehicle registration licence	45,540,352	20,723,707	45.51%	0.20%	106,750,000	47,807,677	44.78%	130.69%	0.46%	67,100,000	23,361,323	34.82%	-51.13%	0.18%
Property transfer duties	25,344,640	12,255,160	48.35%	0.12%	16,223,306	1,187,013	7.32%	-90.31%	0.01%	27,552,224	14,494,923	52.61%	1121.13%	0.11%
Motor vehicle stamp duty	843,081,058	732,851,974	86.93%	7.22%	1,298,331,721	895,501,875	68.97%	22.19%	8.68%	1,465,106,639	881,246,265	60.15%	-1.59%	6.75%
Proceeds from withholding tax	391,004,832	96,282,758	24.62%	0.95%	563,043,038	82,586,082	14.67%	-14.23%	0.80%	615,955,575	70,396,280	11.43%	-14.76%	0.54%
Forestry royalty	545,187,096	369,675,522	67.81%	3.64%	737,910,337	315,258,571	42.72%	-14.72%	3.06%	778,739,074	408,238,922	52.42%	29.49%	3.13%
Axle tax	-	-	0.00%	0.00%	31,210,000	22,790,040	73.02%		0.22%	-	-		-100.00%	0.00%
Local Development Tax	302,583,096	246,172,053	81.36%	2.42%	676,657,894	272,266,242	40.24%	10.60%	2.64%	530,801,689	416,315,874	78.43%	52.91%	3.19%
Property tax on real estate	64,440,352	44,096,556	68.43%	0.43%	378,352,781	188,233,657	49.75%	326.87%	1.82%	164,649,697	32,361,794	19.65%	-82.81%	0.25%
Tax on games of chance and entertainment	21,398,500	242,899	1.14%	0.00%	6,665,500	2,668,110	40.03%	998.44%	0.03%	34,142,271	29,461,552	86.29%	1004.21%	0.23%
					19,833,744,162	13,053,581,870	65.82%	26.51%	100.00%	-	-	0.00%	0.00%	0.00%

Source: Administrative accounts of councils

The total amount of tax revenue collected by the State tax authorities for councils of the Far-North Region was CFAF10,318,406,989 in 2021, representing an increase of 1.59% compared to 2020, and CFAF13,053,581,870 in 2022, an increase of 26.51% compared to the previous period.

CACs account for the largest share of this revenue, with respective proportions of 79.39% in 2021 and 73.24% in 2022.

As for the withholding tax, its proceeds were also mobilized by the councils themselves during the reference period, recovering CFAF 82,586,082 in 2021 and CFAF70,396,280 2022.

i.2. Tax revenue collected by councils in the Far-North Region

The table below shows that councils in the Far-North Region were able to collect CFAF 906,614,550 in 2021. This revenue is up by 148.13% compared to 2020 and CFAF769,005,596 in 2022, a decrease of 15.18% compared to the previous period.

An analysis of the weight of the various tax revenue collected by councils of the Far-North Region shows that the most important item is market fees, accounting for 33.92% in 2021 and 37.74% in 2022.

On the other hand, parking lot occupancy fees and parking fees are the items that contribute the least to the tax revenue collected by councils in this Region

Table 65: Forecasts and actual tax revenue collected by councils by type and per year in the Far- North Region

Economic aspect	2020				2021					2022				
	Estimates (CFA F)	Budget (FCFA)	Achievements (%)	Weights (%)	Estimates (CFA F)	Budget (FCFA)	Achievements (%)	Variations (%)	Weights (%)	Estimates (CFA F)	Budget (FCFA)	Achievements (%)	Variations (%)	Weights (%)
TOTAL	1 212 792 521	365 375 060	30,13%	100,00%	3 044 146 726	906 614 550	29,78%	148,13%	100,00%	2 120 905 689	769 005 596	36,26%	-15,18%	100,00%
Other council taxes	87 526 499	43 832 470	50,08%	12,00%	197 393 678	78 491 223	39,76%	79,07%	8,66%	184 390 823	56 114 871	30,43%	-28,51%	7,30%
Parking lot occupation fee	29 016 383	132 250	0,46%	0,04%	9 616 950	601 200	6,25%	354,59%	0,07%	10 643 667	707 500	6,65%	17,68%	0,09%
Parking occupation fee	1 300 000	-	0,00%	0,00%	3 800 000	198 000	5,21%		0,02%	3 350 000	475 000	14,18%	139,90%	0,06%
Impoundment fee	23 136 692	8 251 200	35,66%	2,26%	35 552 975	9 202 550	25,88%	11,53%	1,02%	35 993 234	9 328 200	25,92%	1,37%	1,21%
Market place fee	329 834 331	143 945 408	43,64%	39,40%	679 087 956	307 501 225	45,28%	113,62%	33,92%	600 880 815	290 252 137	48,30%	-5,61%	37,74%
Stadium fee	437 000	66 449	15,21%	0,02%	700 000	1 059 793	151,40%	1494,90%	0,12%	100 000	77 032	77,03%	-92,73%	0,01%
Council stamp duty	223 744 729	85 062 550	38,02%	23,28%	378 661 201	166 114 500	43,87%	95,29%	18,32%	297 947 100	118 888 630	39,90%	-28,43%	15,46%
Temporary occupation of the public road fee	41 549 840	8 603 631	20,71%	2,35%	54 224 833	18 472 831	34,07%	114,71%	2,04%	73 063 500	16 745 843	22,92%	-9,35%	2,18%
Building or installation permits fees	60 572 487	4 822 765	7,96%	1,32%	161 406 984	35 334 742	21,89%	632,67%	3,90%	104 895 578	33 888 263	32,31%	-4,09%	4,41%
Road damage charge royalty	114 597 984	11 930 500	10,41%	3,27%	81 243 333	22 377 200	27,54%	87,56%	2,47%	93 366 667	30 875 500	33,07%	37,98%	4,01%
Council tax on livestock	45 520 965	2 549 850	5,60%	0,70%	63 741 024	7 524 150	11,80%	195,08%	0,83%	65 055 467	4 209 000	6,47%	-44,06%	0,55%
Parking tax	9 072 797	2 541 800	28,02%	0,70%	20 693 933	8 168 000	39,47%	221,35%	0,90%	15 132 799	6 774 268	44,77%	-17,06%	0,88%
Transhumance tax	45 131 822	8 701 900	19,28%	2,38%	909 928 973	39 905 200	4,39%	358,58%	4,40%	154 400 531	58 039 600	37,59%	45,44%	7,55%
Transit tax	48 560 668	11 829 600	24,36%	3,24%	49 947 433	27 483 350	55,02%	132,33%	3,03%	56 903 033	17 032 600	29,93%	-38,03%	2,21%
Quarry products transport tax	31 716 665	2 683 500	8,46%	0,73%	42 240 500	12 293 900	29,10%	358,13%	1,36%	63 475 000	7 136 500	11,24%	-41,95%	0,93%
Hygiene and sanitation tax	17 628 000	2 698 079	15,31%	0,74%	22 981 176	2 369 750	10,31%	-12,17%	0,26%	84 833 462	24 630 035	29,03%	939,35%	3,20%
Advertising tax	12 428 843	4 450 308	35,81%	1,22%	168 554 863	96 159 495	57,05%	2060,74%	10,61%	137 550 727	34 789 270	25,29%	-63,82%	4,52%
Firearms tax	2 240 308	3 000	0,13%	0,00%	5 937 500	9 075 000	152,84%	302400,00%	1,00%	1 059 167	18 000	1,70%	-99,80%	0,00%
Reclaimed products tax	3 750 000	200 000	5,33%	0,05%	7 893 877	117 000	1,48%	-41,50%	0,01%	8 318 877	118 000	1,42%	0,85%	0,02%
Entertainment tax	3 454 000	3 000	0,09%	0,00%	5 425 000	160 891	2,97%	5263,03%	0,02%	2 825 000	197 197	6,98%	22,57%	0,03%
Livestock slaughter tax	58 173 571	17 884 600	30,74%	4,89%	118 839 671	57 289 550	48,21%	220,33%	6,32%	102 883 042	42 448 850	41,26%	-25,90%	5,52%
Platform ticket	23 398 937	5 182 200	22,15%	1,42%	26 274 866	6 715 000	25,56%	29,58%	0,74%	23 837 200	16 259 300	68,21%	142,13%	2,11%

Source: Administrative accounts of councils

ii. Operating allocations and subsidies for councils in the Far-North Region

The resources allocated to councils in the Far-North Region in the form of operating allocations and subsidies are shown in the table below:

Table 66: Forecasts and actual operating allocations and subsidies for councils in the Far-North Region

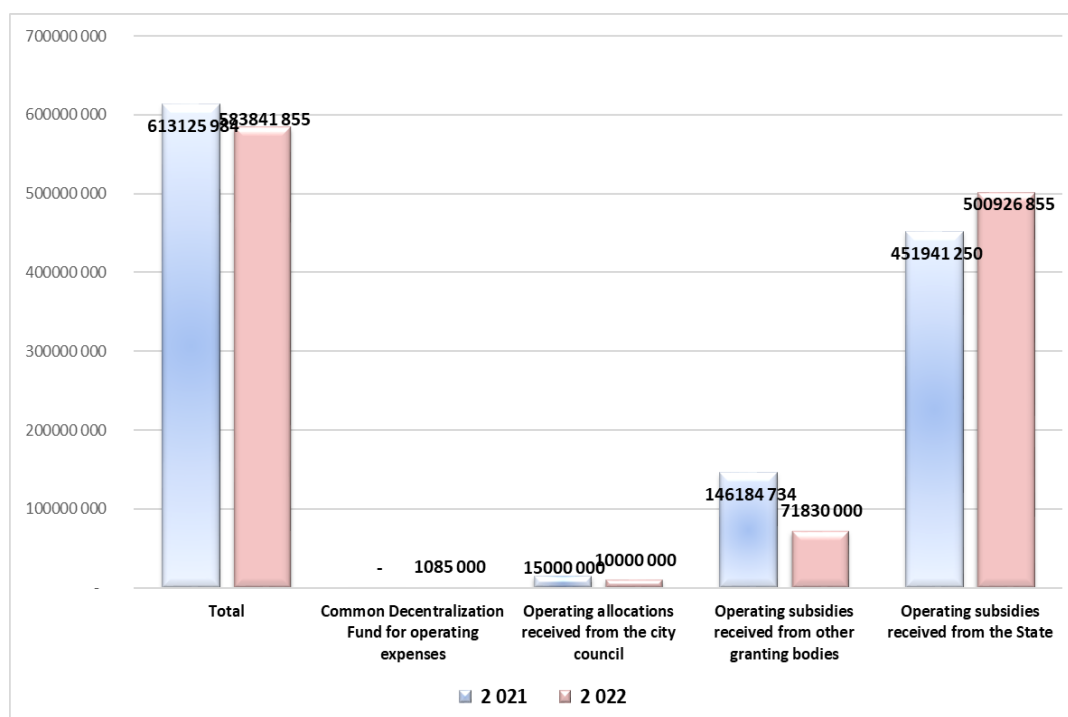
Economic aspect	Forecasts (CFAF)	Budget (CFAF)	Achievements (%)	Variations (%)	Weight (%)
2020	607,833,845	569,190,432	93.64%		100.00%
Common Decentralization Fund (Operations)	82,378,950	69,803,296	84.73%		12.26%
Operating allocations received from the City Council	46,250,000	42,500,000	91.89%		7.47%
Operating subsidies received from other funding bodies	89,545,152	37,952,000	42.38%		6.67%
Operating subsidies received from the State	389,659,743	418,935,136	107.51%		73.60%
2021	970,550,406	613,125,984	63.17%	7.72%	100.00%
Common Decentralization Fund (Operations)	83,165,014	-	0.00%	-100.00%	0.00%
Operating allocations received from the City Council	35,000,000	15,000,000	42.86%	-64.71%	2.45%
Operating subsidies received from other funding bodies	257,796,042	146,184,734	56.71%	285.18%	23.84%
Operating subsidies received from the State	594,589,350	451,941,250	76.01%	7.88%	73.71%
2022	1,161,743,186	583,841,855	50.26%	-4.78%	100.00%
Common Decentralization Fund (Operations)	27,200,000	1,085,000	3.99%		0.19%
Operating allocations received from the Urban Council	35,000,000	10,000,000	28.57%	-33.33%	1.71%
Operating subsidies received from other funding bodies	464,188,909	71,830,000	15.47%	-50.86%	12.30%
Operating subsidies received from the State	635,354,277	500,926,855	78.84%	10.84%	85.80%

Source: Administrative accounts of councils

The amounts of revenue derived from the operation of council property and services in councils in the Far-North Region are shown in the table below. The amount of operating allocations and subsidies received by councils in the Far-North Region increased by 7.72% in 2021 and then decreased by 4.78% in 2022.

An examination of the structure of operating allocations to councils in the Far-North Region, as shown in the graph below, shows that operating subsidies received from the State represent the majority of this revenue during the reference periods, with amounts of CFAF 451,941,250 in 2021 and CFAF 500,926,855 in 2022, representing 73.71% and 85.80% of total operating allocations and subsidies, respectively.

Graph 56: Structure of operating allocations and subsidies for councils in the Far-North Region



Source: Administrative accounts of councils

iii. Revenue from the operation of the domain and services of councils of the Far-North Region

The amounts of revenue derived from the operation of the property and services of councils of the Far-North Region are shown in the table below.

Upon examination, it appears that the amounts mobilized are CFAF115,723,985 in 2021, with an achievement rate of 8.99%, and CFAF135,885,926 in 2022, with an achievement rate of 9.52%.

Although this revenue remains low, there has been an increase in the overall amount of revenue from the operation of the property and services of around 37.92% in 2021 compared to 2020 and 17.42% in 2022 compared to the previous period.

Table 67: Forecasts and actual figures for revenue from the operation of the property and services of councils of the Far-North Region

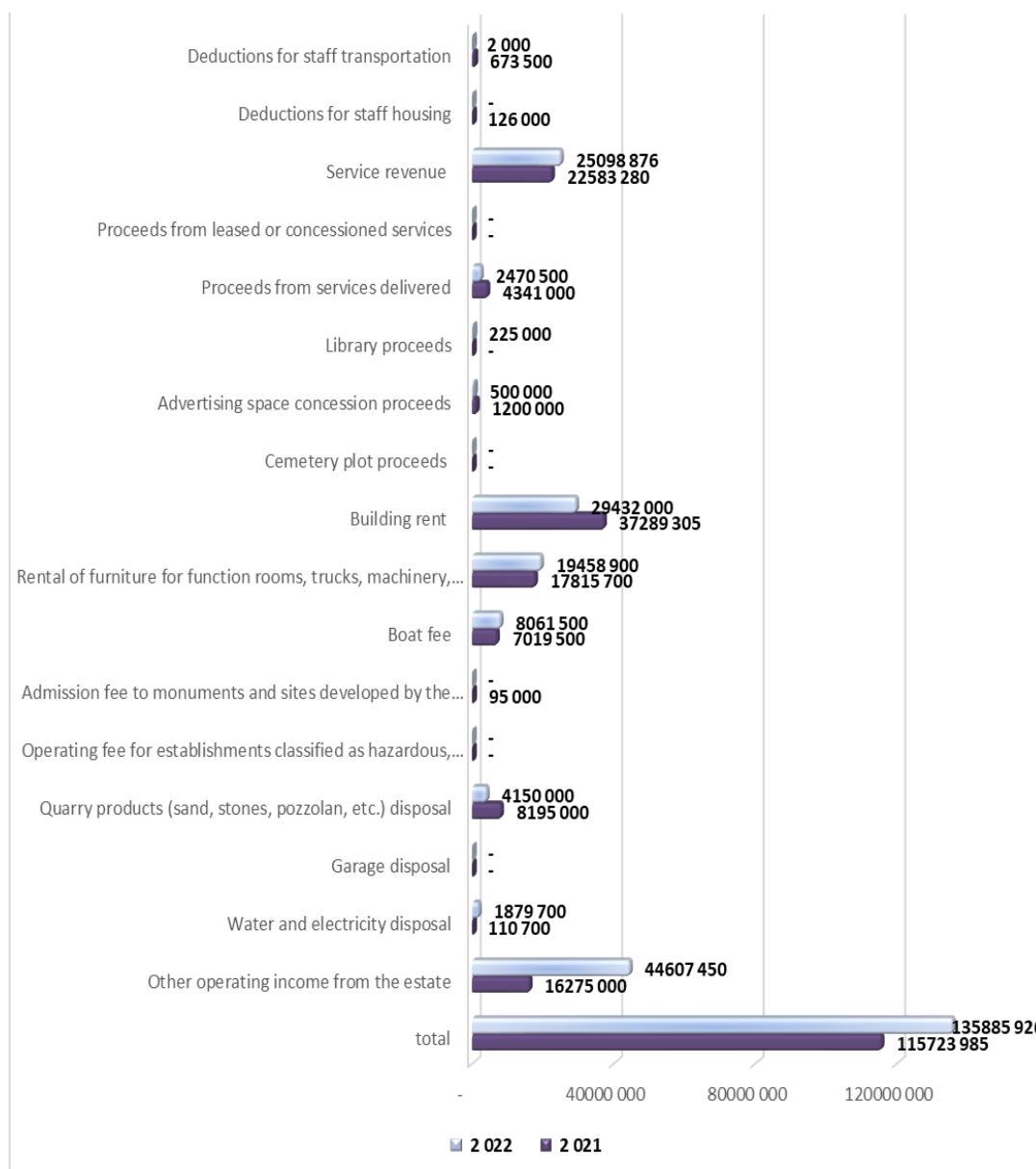
	2020				2021					2022				
Economic aspect	Forecasts (CFAF)	Budget (CFAF)	Achievements (%)	Weight (%)	Forecasts (CFAF)	Budget (CFAF)	Achievements (%)	Variations (%)	Weight (%)	Forecasts (CFAF)	Budget (CFAF)	Achievements (%)	Variations (%)	Weight (%)
TOTAL	1,213,872,272	83,905,507	6.91%	100.00%	1,287,643,868	115,723,985	8.99%	37.92%	100.00%	1,427,980,907	135,885,926	9.52%	17.42%	100.00%
Other operating revenue from the property	147,344,830	9,490,500	6.44%	11.31%	711,573,431	16,275,000	2.29%	71.49%	14.06%	791 493 018	44 607 450	5.64%	174.09%	32.83%
Water and electricity sales	12,766,984	757,850	5.94%	0.90%	14,000,000	110,700	0.79%	-85.39%	0.10%	14 000 000	1 879 700	13.43%	1598.01%	1.38%
Sales of garages	4,635,638	207,486	4.48%	0.25%	5,100,000	-	0.00%	-100.00%	0.00%	9 000 000	-	0.00%		0.00%
Sale of quarry products (sand, stones, pozzolan, etc.)	82,377,165	7,294,500	8.86%	8.69%	43,606,366	8,195,000	18.79%	12.34%	7.08%	48 010 000	4 150 000	8.64%	-49.36%	3.05%
Operating rights for establishments	1,050,000				1,300,000					800 000	-	0.00%	-100.00%	0.00%
classified as dangerous, unsanitary or inconvenient	-				-					26 917 133	8 061 500	29.95%	14.84%	5.93%
Access rights to monuments and sites	0.00%				0.00%					199 703 585	19 458 900	9.74%	9.22%	14.32%
developed by local authority	0.00%				0.00%					178 489 061	29 432 000	16.49%	-21.07%	21.66%
Ship duties	1,250,000	86,500	6.92%	0.10%	1,070,000	95,000	8.88%	9.83%	0.08%	500 000	-	0.00%		0.00%
Rental of furniture for function rooms, lorries, machinery and other movable and immovable property	22,536,063	1,414,300	6.28%	1.69%	24,973,617	7,019,500	28.11%	396.32%	6.07%	8 220 000	500 000	6.08%	-58.33%	0.37%
Rent for buildings	752,413,848				158,171,574					17 450 000	2 470 500	14.16%	-43.09%	1.82%
Concession revenue from cemeteries	9,548,900				17,815,700					650 000	-	0.00%		0.00%
Concession revenue from advertising space	1.27%				11.26%					126 054 777	25 098 876	19.91%	11.14%	18.47%
Library income	11.38%				86.57%					500 000	-	0.00%	-100.00%	0.00%
Income from services	108,856,240	22,378,700	20.56%	26.67%	15.39%					500 000	2 000	0.40%	-99.70%	0.00%
	-	-		0.00%										

Source: Administrative accounts of councils

An analysis of the table above shows that income from property rentals is the largest source of revenue from the operation of the domain and services of the councils in the Far-North Region. It accounts for 32.22% of this type of revenue in 2021 and 32.83% in 2022.

Revenue from property and services remains relatively low. It accounts for 0.82% of operating revenue for councils in the Far North Region in 2021 and 0.77% in 2022.

Graph 57: Structure of revenue from the operation of property and services in the Far-North



Source: Administrative accounts of councils

iv. Other operating revenue for councils in the Far-North Region

These other operating resources represent less than 5.00% of the operating revenue of councils in the Far-North Region during the reference periods. The amounts mobilized for this purpose are CFAF758,111,353 in 2021 and CFAF552,277,780 in 2022. The amount of this revenue increased by 46.69% in 2021 and then decreased by 27.15% in 2022.

Table 68: Forecasts and actual figures for other revenue of councils in the Far-North Region

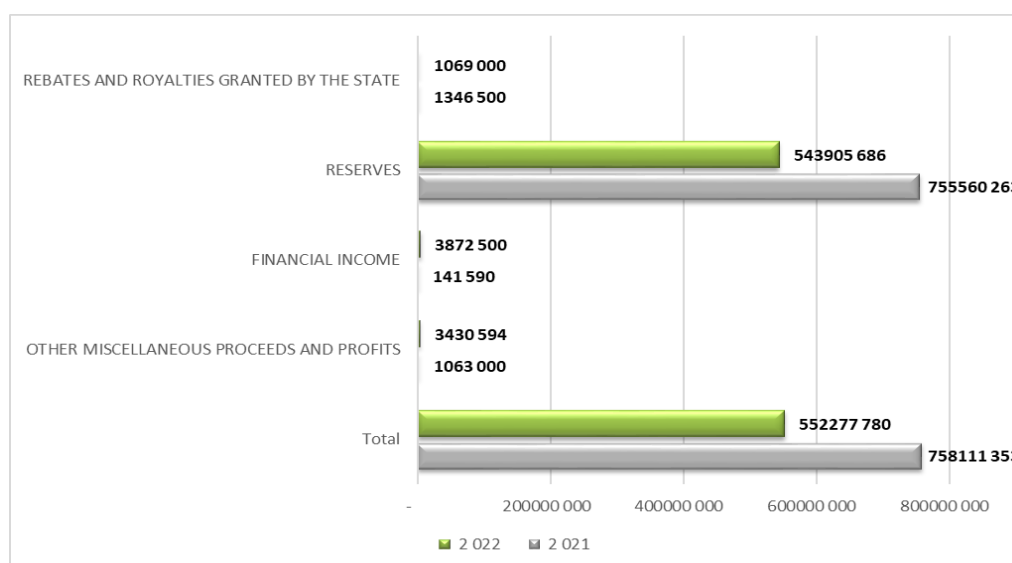
Economic aspect	Forecasts (CFAF)	Budget (CFAF)	Achievements (%)	Variations (%)	Weight (%)
2020	912,925,811	516,804,769	56.61%		100.00%
OTHER PRODUCTS AND MISCELLANEOUS PROFITS	18,205,761	727,500	4.00%		0.14%
FINANCIAL PRODUCTS	2,164,802	-	0.00%		0.00%
RESERVES	865,330,818	512,000,659	59.17%		99.07%
REBATES AND ROYALTIES GRANTED BY THE STATE	27,224,430	4,076,610	14.97%		0.79%
2021	1,146,222,226	758,111,353	66.14%	46.69%	100.00%
OTHER PRODUCTS AND MISCELLANEOUS PROFITS	59,133,417	1,063,000	1.80%	46.12%	0.14%
FINANCIAL PRODUCTS	17,224,478	141,590	0.82%		0.02%
RESERVES	1,049,145,446	755,560,263	72.02%	47.57%	99.66%
REBATES AND ROYALTIES GRANTED BY THE STATE	20,718,885	1,346,500	6.50%	-66.97%	0.18%
2022	609,539,382	552,277,780	90.61%	-27.15%	100.00%
OTHER PRODUCTS AND MISCELLANEOUS PROFITS	34,447,800	3,430,594	9.96%	222.73%	0.62%
FINANCIAL PRODUCTS	23,821,720	3,872,500	16.26%	2635.01%	0.70%
RESERVES	535,730,977	543,905,686	101.53%	-28.01%	98.48%
REBATES AND ROYALTIES GRANTED BY THE STATE	15,538,885	1,069,000	6.88%	-20.61%	0.19%

Source: Administrative accounts of councils

According to the table above, this other operating revenue consists mainly of reserves allocated for operations. They represent 99.66% of this revenue in 2021 and 98.48% in 2022, or CFAF755,560,263 and CFAF543,905,686, respectively, as shown in the figure below.

The analysis of the graph below shows that equipment and investment subsidies received represent the largest share of investment revenue for all councils in the Far-North Region. The share of this type of revenue in investment revenue is 85.89% in 2021 and 92.10% in 2022. Reserves and endowment funds received account for a significant share of this investment revenue. On the other hand, borrowing accounts for a small proportion of local investment in the Far-North Region, below 1.00% of investment revenue during the reference periods.

Graph 58: Structure of tax revenue for councils in the Far-North



Source: Administrative accounts of councils

2.4.3.2. La structure des recettes d'investissement des communes de la Région de l'Extrême-Nord

Investment income is shown in the table below.

They amount to 19,507,132,416 FCFA in 2021, with a realization rate of 51.20%, and 20,842,657,882 FCFA in 2022, with a realization rate of 53.53%. Over the years 2021 and 2022, investment income increased by 25.65% in 2021 and 6.85% in 2022.

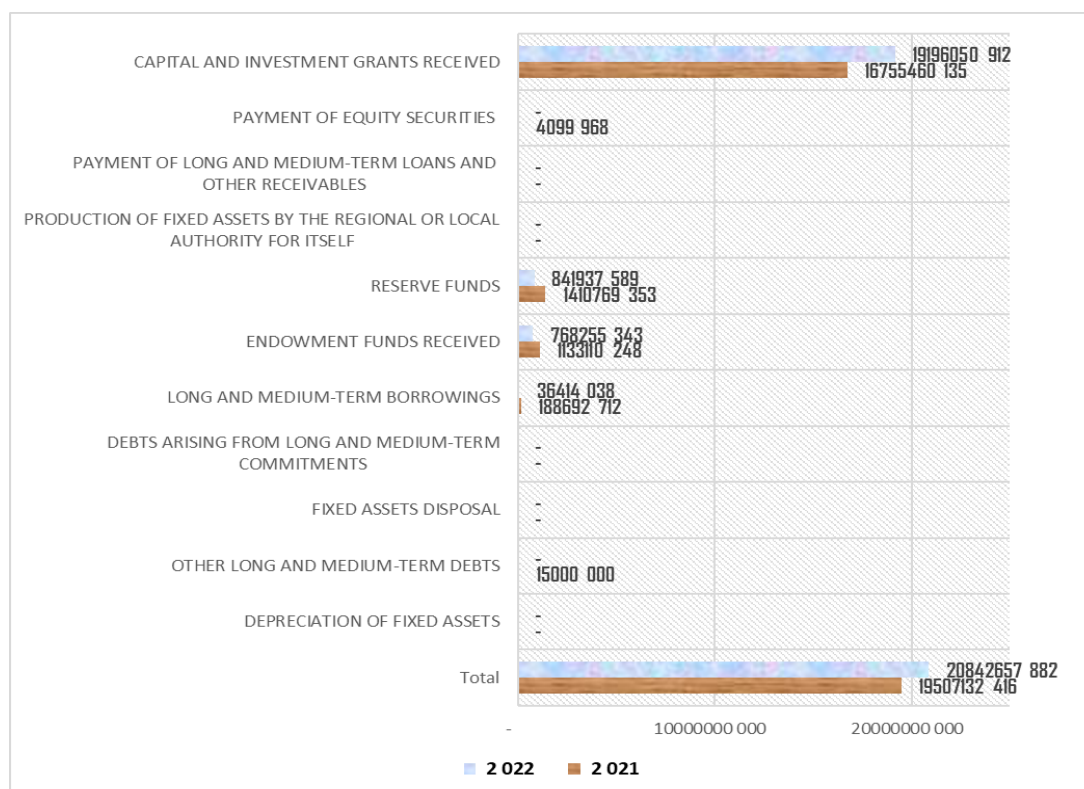
Table 69: Investment revenue forecasts and actuals for communes in the Far North Region

Nature économique	2020				2021					2022				
	Prévisions (FCFA)	Réalisations (FCFA)	Réalisations (%)	Poids (%)	Prévisions (FCFA)	Réalisations (FCFA)	Réalisations (%)	Variations (%)	Poids (%)	Prévisions (FCFA)	Réalisations (FCFA)	Réalisations (%)	Variations (%)	Poids (%)
TOTAL	20 499 249 497	15 524 557 227	75,73%	100,00%	38 103 523 234	19 507 132 416	51,20%	25,65%	100,00%	38 938 455 017	20 842 657 882	53,53%	6,85%	100,00%
DEPRECIATION OF FIXED ASSETS	-	-		0,00%	1 000 000	-	0,00%		0,00%	-	-			0,00%
OTHER LONG AND MEDIUM-TERM DEBTS	30 000 000	-	0,00%	0,00%	45 000 000	15 000 000	33,33%		0,08%	35 000 000	-	0,00%	-100,00%	0,00%
FIXED ASSETS DISPOSAL	483 933	-	0,00%	0,00%	33 946 420	-	0,00%		0,00%	17 000 000	-	0,00%		,00%
DEBTS ARISING FROM LONG AND MEDIUM-TERM COMMITMENTS	-	-		0,00%	-	-			0,00%	-	-			,00%
LONG AND MEDIUM-TERM BORROWINGS	343 607 744	-	0,00%	0,00%	1 775 414 043	188 692 712	10,63%		0,97%	1 973 902 093	36 414 038	1,84%	-80,70%	,17%
ENDOWMENT FUNDS RECEIVED	1 828 313 974	958 554 438	52,43%	6,17%	2 784 908 678	1 133 110 248	40,69%	18,21%	5,81%	2 474 514 005	768 255 343	31,05%	-32,20%	,69%
RESERVE FUNDS	1 790 091 869	861 234 698	48,11%	5,55%	2 323 135 137	1 410 769 353	60,73%	63,81%	7,23%	2 082 807 805	841 937 589	40,42%	-40,32%	,04%
PRODUCTION OF FIXED ASSETS BY THE REGIONAL OR LOCAL AUTHORITY FOR ITSELF	-	-		0,00%	123 450 000	-	0,00%		0,00%	21 620 000	-	0,00%		,00%
PAYMENT OF LONG AND MEDIUM-TERM LOANS AND OTHER RECEIVABLES	-	-		0,00%	-	-			0,00%	143 308 587	-	0,00%		,00%
PAYMENT OF EQUITY SECURITIES	1 000 000	-	0,00%	0,00%	17 500 000	4 099 968	23,43%		0,02%	-	-		-100,00%	,00%
CAPITAL AND INVESTMENT GRANTS RECEIVED	16 505 751 977	13 704 768 091	83,03%	88,28%	30 999 168 956	16 755 460 135	54,05%	22,26%	85,89%	32 190 302 527	19 196 050 912	59,63%	14,57%	2,10%

Source: Administrative accounts of councils

Analysis of the graph below shows that capital grants and investment subsidies received represent the largest share of investment income for all communes in the Far North Region. The share of this type of revenue in investment income is 85.89% in 2021 and 92.10% in 2022. Reserve funds and endowments received account for a significant proportion of investment income. Borrowing, on the other hand, accounts for a small proportion of local investment in the Far North Region, representing less than 1.00% of investment income over the reference periods.

Graph 59: Structure of investment income for communes in the Far North Region



Source: Administrative accounts of councils

i. Investment transfers to councils in the Far-North Region

The table below shows all investment resources transferred to councils in the Far-North Region during the reference periods. Analysis shows that the amount of investment transfers is CFAF16,755,460,135 in 2021, with an achievement rate of 54.05%, and CFAF 19,196,050,912 in 2022, with an achievement rate of 59.63%. These amounts represent an increase of 22.26% in 2021 and 14.57% in 2022.

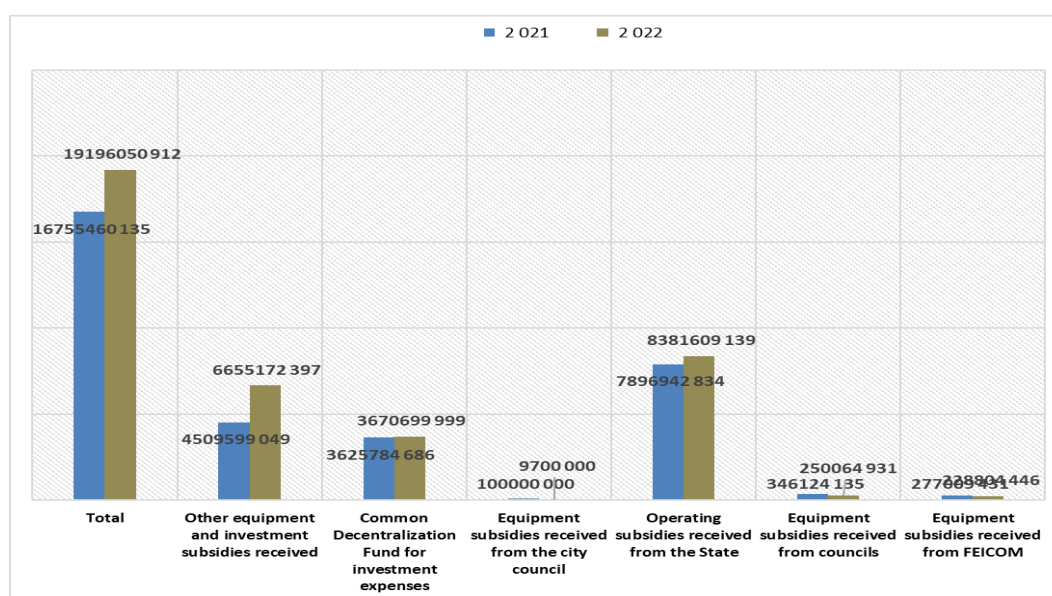
Table 70: Forecasts and actual investment transfers for councils in the Far-North Region

Economic aspect	Forecasts (CFAF)	Budget (CFAF)	Achievements (%)	Variations (%)	Weight (%)
2020	16,505,751,977	13,704,768,091	83.03%		100.00%
Other subsidies for investment and equipment received	5,708,462,025	3,073,211,223	53.84%		22.42%
Common Decentralization Fund investment	2,824,282,229	2,162,745,706	76.58%		15.78%
Equipment subsidies received from the city council	135,889,556	313,935,000	231.02%		2.29%
Equipment subsidies received from the State	6,356,436,945	7,713,455,189	121.35%		56.28%
Equipment subsidies received from councils	-	100,000,000			0.73%
Equipment subsidies received from FEICOM	1,480,681,222	341,420,973	23.06%		2.49%
2021	30,999,168,956	16,755,460,135	54.05%	22.26%	100.00%
Other subsidies for investment and equipment received	8,857,068,163	4,509,599,049	50.92%	46.74%	28.91%
General decentralization allocation for investment	4,972,248,181	3,625,784,686	72.92%	67.65%	21.64%
Equipment subsidies received from the city council	200,000,000	100,000,000	50.00%	-68.15%	0.60%
Equipment subsidies received from the State	8,857,216,861	7,896,942,834	89.16%	2.38%	47.13%
Equipment subsidies received from councils	630,660,884	346,124,135	54.88%	246.12%	2.07%
Equipment subsidies received from FEICOM	7,481,974,867	277,009,431	3.70%	-18.87%	1.65%
2022	32,190,302,527	19,196,050,912	59.63%	14.57%	100.00%
Other subsidies for investment and equipment received	14,227,716,345	6,655,172,397	46.78%	47.58%	34.67%
General decentralization allocation for investment	4,472,310,000	3,670,699,999	82.07%	1.24%	19.12%
Equipment subsidies received from the city council	9,700,000	9,700,000	100.00%	-90.30%	0.05%
Equipment subsidies received from the State	10,606,087,021	8,381,609,139	79.03%	6.14%	43.66%
Equipment subsidies received from councils	407,564,931	250,064,931	61.36%	-27.75%	1.30%
Equipment subsidies received from FEICOM	2,466,324,230	228,804,446	9.28%	-17.40%	1.19%

Source: Administrative accounts of councils

According to the table above, equipment subsidies received from the government represent the largest item of investment transfers in 2021 and 2022, with respective weights of 47.13% and 43.66%. The amount of this revenue is CFAF7,896,942,834 in 2021 and CFAF 8,381,609,139 in 2022, representing an increase of 6.14% in 2022.

Graph 60: Structure of investment transfers in the Far-North Region



Source: Administrative accounts of councils

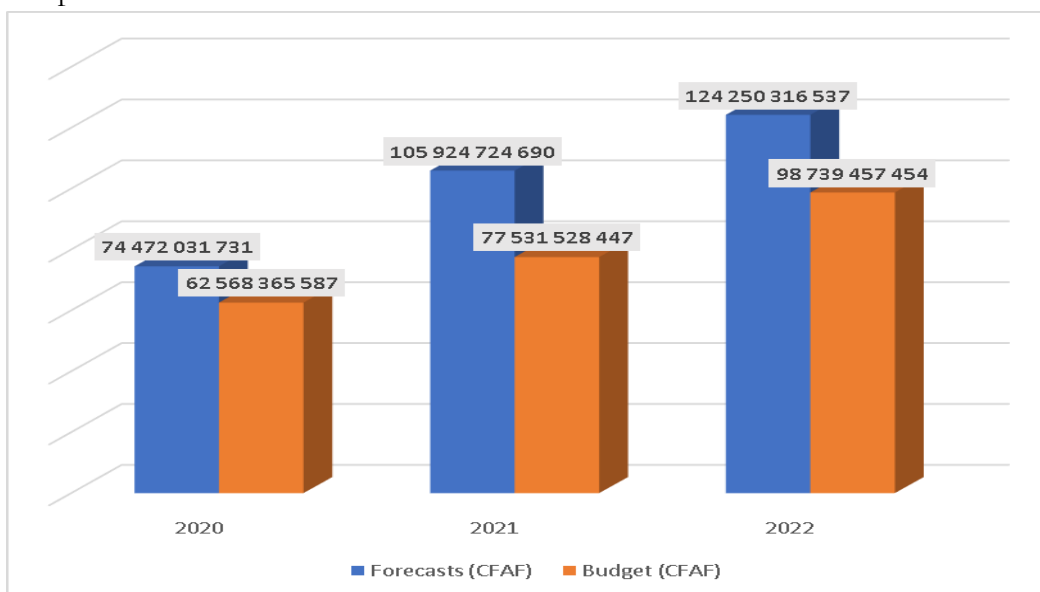
2.5.ANALYSIS OF FORECASTS AND EXECUTION OF THE BUDGETS OF COUNCILS IN THE LITTORAL REGION IN TERMS OF REVENUE

This is a detailed presentation of the forecasts and revenue performance of the budgets of councils in the Littoral Region during the reference periods.

2.5.1. Forecasts and actual overall revenue of councils in the Littoral Region

The graph below shows that there is an increase in 2022 compared to 2021 in the overall revenue forecasts for councils in the Littoral Region. However, out of the projected amounts of **CFAF105,924,724,690** in 2021 and **CFAF124,250,316,537** in 2022, collections amounted to **CFA F77,531,528,447** and **CFAF 98,739,457,454** , respectively.

Graph 61:Trend in forecasts and actual overall revenue for councils in the Littoral Region



Source: Administrative accounts of councils

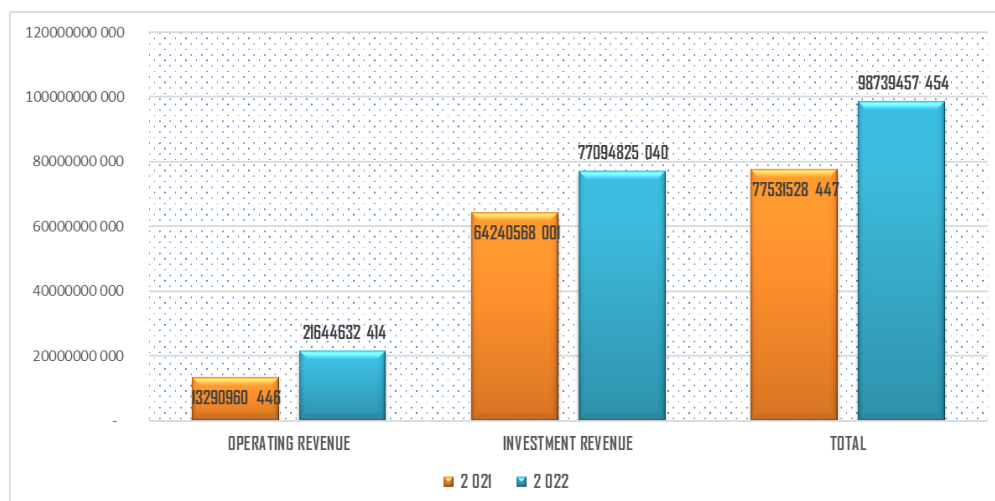
The level of revenue mobilization by councils in the Littoral Region is shown in the table and graph below.

Table 71: Forecasts and actual overall revenue of councils in the Littoral Region

Economic aspect	Forecasts (CFAF)	Budget (CFAF)	Achievements (%)	Variations (%)	Weight (%)
2020	74,472,031,731	62,568,365,587	84.02%		100.00%
OPERATING REVENUE	58,945,271,509	54,866,161,728	93.08%		87.69%
INVESTMENT REVENUE	15,526,760,222	7,702,203,859	49.61%		12.31%
2021	105,924,724,690	77,531,528,447	73.19%	23.91%	100.00%
OPERATING REVENUE	80,848,061,739	64,240,568,001	79.46%	17.09%	82.86%
INVESTMENT REVENUE	25,076,662,951	13,290,960,446	53.00%	72.56%	17.14%
2022	124,250,316,537	98,739,457,454	79.47%	27.35%	100.00%
OPERATING REVENUE	89,049,079,081	77,094,825,040	86.58%	20.01%	78.08%
INVESTMENT REVENUE	35,201,237,456	21,644,632,414	61.49%	62.85%	21.92%

Source: Administrative accounts of councils

Graph 62: Changes and actual overall revenue of councils in the Littoral Region



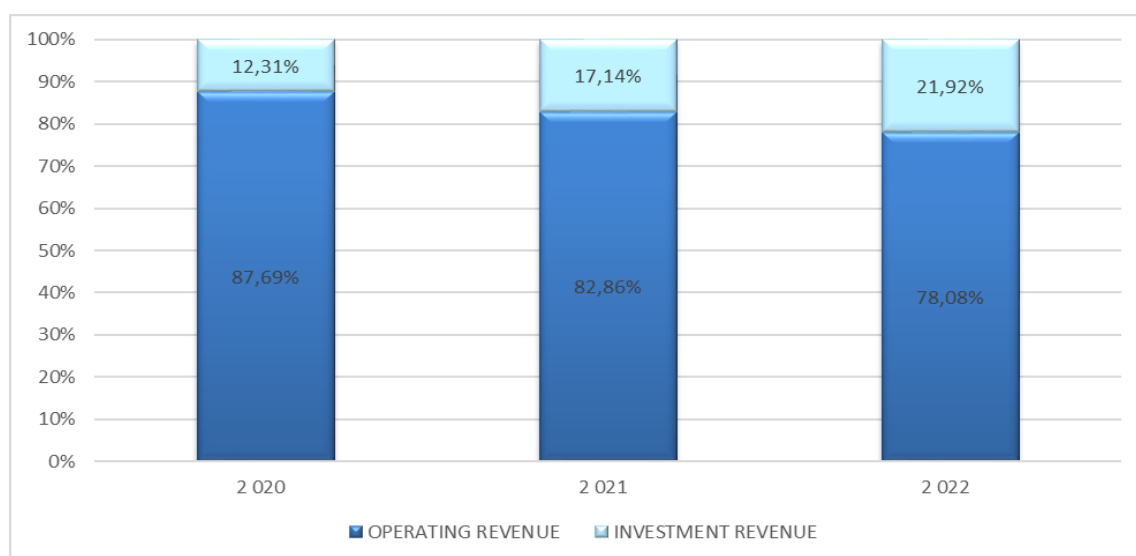
Source: Administrative accounts of councils

An analysis of the table and graph above shows that the amount of revenue mobilized by councils in the Far-North Region was CFA francs 26,614,893,617 in 2021 and CFA francs 98,739,457,454 in 2022, with achievement realization rates of 61.55% and 79.47%. These achievement levels are well above the national average, which stands at 59.29% in 2021 and 57.25% in 2022. The amount of revenue generated increased by 23.91% in 2021 and 27.35% in 2022.

The councils of the Littoral Region have a higher operating revenue achievement rate than the investment revenue achievement rate in 2021 and 2022, i.e. 79.46% versus 53.00% and 86.58% versus 61.49% respectively.

In terms of the weight of the different types of revenue, the weight of operating revenue in total revenue is higher than that of investment revenue over the two periods analyzed, i.e. 82.86% compared to 17.14% in 2021 and 78.08% compared to 21.92% in 2022.

Graph 63 : Breakdown of total revenue for councils in the Littoral Region

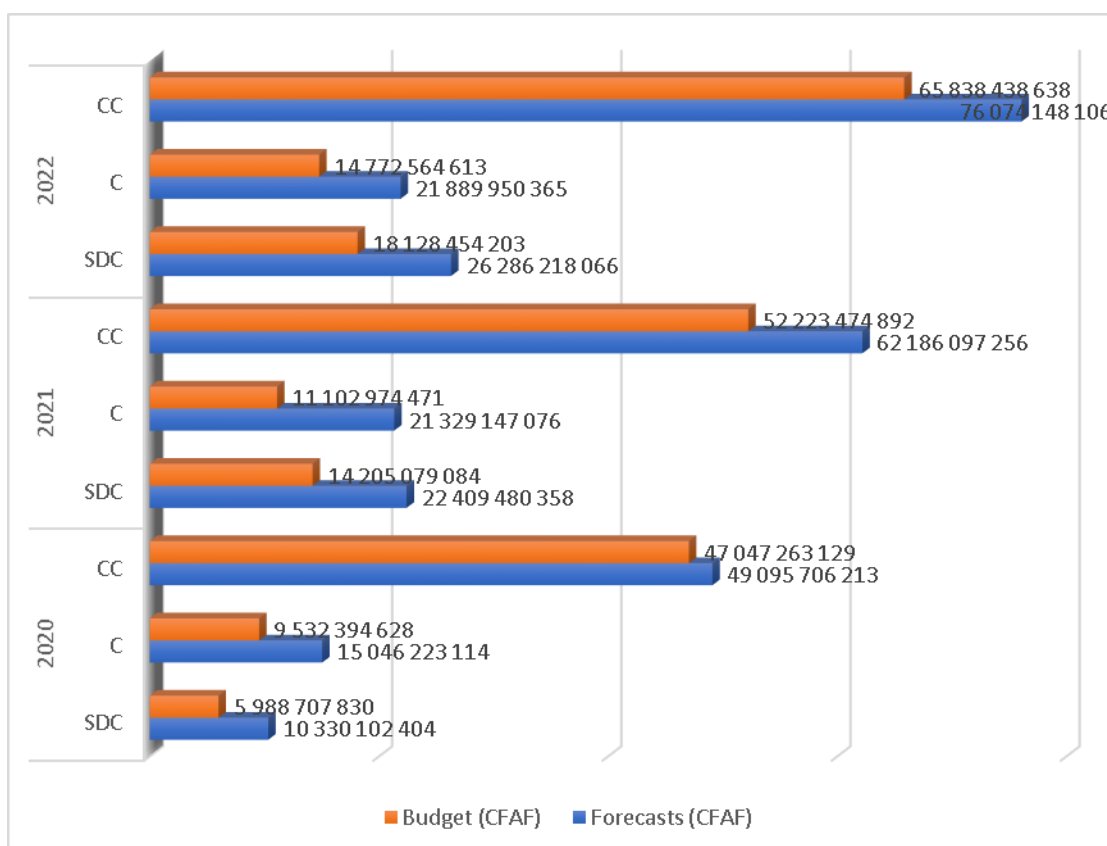


Source: Administrative accounts of councils

2.5.2. Level of achievement of total revenue by type of municipality in the Littoral Region

For each type of municipality, there is an increase in revenue forecasts for 2022 compared to 2021, as well as in collections, although these were low compared to forecasts.

Graph 64: Evolution of revenue forecasts and actuals by type of municipality in the Littoral Region



Source: Administrative accounts of councils

The level of revenue achievement by type of municipality is shown in the table below.

Table 72: Forecasts and actuals of overall revenue by type of municipality in the Littoral Region

Economic aspect	Forecasts (CFAF)	Budget (CFAF)	Achievements (%)	Variations (%)	Weight (%)
2020	74,472,031,731	62,568,365,587	84.02%		100.00%
Subdivisional council (SC)	10,330,102,404	5,988,707,830	57.97%		9.57%
Council	15,046,223,114	9,532,394,628	63.35%		15.24%
City council (CC)	49,095,706,213	47,047,263,129	95.83%		75.19%
2021	105,924,724,690	77,531,528,447	73.19%	23.91%	100.00%
Subdivisional council (SC)	22,409,480,358	14,205,079,084	63.39%	137.20%	18.32%
Council	21,329,147,076	11,102,974,471	52.06%	16.48%	14.32%
City council (CC)	62,186,097,256	52,223,474,892	83.98%	11.00%	67.36%
2022	124,250,316,537	98,739,457,454	79.47%	27.35%	100.00%
Subdivisional council (SC)	26,286,218,066	18,128,454,203	68.97%	27.62%	18.36%
Council	21,889,950,365	14,772,564,613	67.49%	33.05%	14.96%
City council (CC)	76,074,148,106	65,838,438,638	86.55%	26.07%	66.68%

Source: Administrative accounts of councils

An analysis of the weight of revenue by year and type of council shows that the weight of revenue from city councils is 67.36% in 2021 and 66.68% in 2022. Revenue from Subdivisional councils represents 18.32% in 2021 and 18.36% in 2022. The share of councils is 14.32% in 2021 and 14.96% in 2022.

2.5.3. Analysis by type of revenue

The analysis will distinguish between operating revenue and investment revenue.

2.5.3.1. Structure of operating revenue of councils in the Littoral Region

The operating revenue mobilized by councils of the Littoral Region amounts to CFAF 64,240,568,001 in 2021, with an achievement rate of 79.46%, and CFAF77,094,825,040 in 2022, with an achievement rate of 86.58%. An examination of the variation in operating revenue amounts shows increases of 17.09% in 2021 and 20.01% in 2022, respectively.

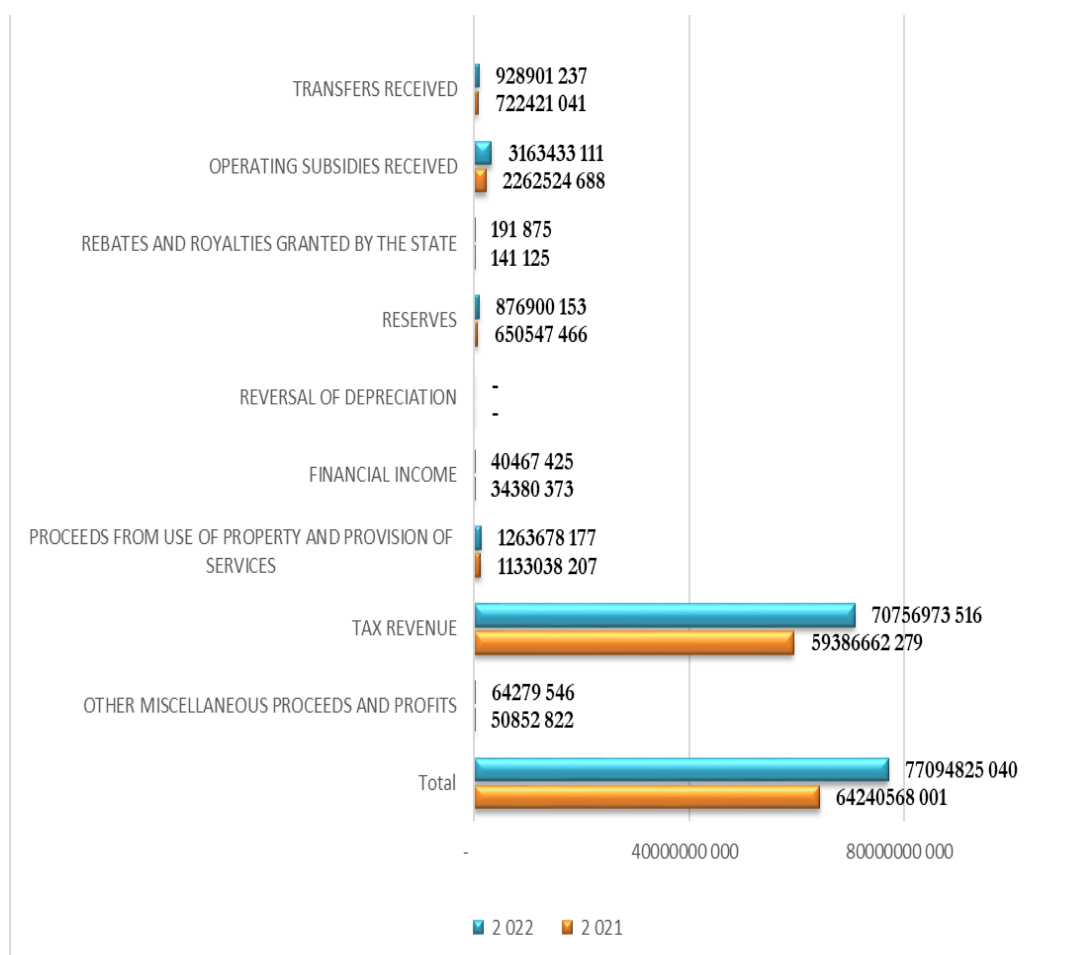
Table 73: Forecasts and actual operating revenue for councils in the Littoral Region

Economic aspect	2020				2021					2022				
	Forecasts (CFAF)	Budget (CFAF)	Achievements (%)	Weight (%)	Forecasts (CFAF)	Budget (CFAF)	Achievements (%)	Variations (%)	Weight (%)	Forecasts (CFAF)	Budget (CFAF)	Achievements (%)	Variations (%)	Weight (%)
TOTAL	58,945,271,509	54,866,161,728	93.08%	100.00%	80,848,061,739	64,240,568,001	79.46%	17.09%	100.00%	89,049,079,081	77,094,825,040	86.58%	20.01%	100.00%
OTHER INCOME AND MISCELLANEOUS PROFITS	49,113,824	7,697,255	15.67%	0.01%	299,249,595	50,852,822	16.99%	560.66%	0.08%	180,196,379	64,279,546	35.67%	26.40%	0.08%
TAX REVENUE	53,635,567,309	51,416,345,371	95.86%	93.71%	69,012,587,784	59,386,662,279	86.05%	15.50%	92.44%	75,793,834,496	70,756,973,516	93.35%	19.15%	91.78%
INCOME FROM THE OPERATION OF PROPERTY AND SERVICES	1,728,252,171	1,037,909,341	60.06%	1.89%	4,390,888,231	1,133,038,207	25.80%	9.17%	1.76%	3,760,523,163	1,263,678,177	33.60%	11.53%	1.64%
FINANCIAL PRODUCTS	20,043,081	23,396,902	116.73%	0.04%	63,483,639	34,380,373	54.16%	46.94%	0.05%	54,424,221	40,467,425	74.36%	17.71%	0.05%
RECOVERIES ON DEPRECIATION	-	-	0.00%	0.00%	-	-	0.00%	-	0.00%	-	-	0.00%	-	0.00%
RESERVES	826,638,506	783,161,676	94.74%	1.43%	2,452,187,948	650,547,466	26.53%	-16.93%	1.01%	2,657,505,512	876,900,153	33.00%	34.79%	1.14%
REBATES AND ROYALTIES GRANTED BY THE STATE	26,050,000	-	0.00%	0.00%	146,409,471	141,125	0.10%	-	0.00%	185,638,236	191,875	0.10%	35.96%	0.00%
OPERATING SUBSIDIES RECEIVED	1,507,940,746	835,242,373	55.39%	1.52%	3,429,134,397	2,262,524,688	65.98%	170.88%	3.52%	5,159,653,093	3,163,433,111	61.31%	39.82%	4.10%
TRANSFERS RECEIVED	1,151,665,872	762,408,810	66.20%	1.39%	1,054,120,674	722,421,041	68.53%	-5.24%	1.12%	1,257,303,981	928,901,237	73.88%	28.58%	1.20%

Source: Administrative accounts of councils

In general, as observed at the national level, tax revenue remains the main source of operating revenue for councils in the Littoral Region. They represent 92.44% of this revenue in 2021 and 91.78% in 2022, with total revenue of CFAF59,386,662,279 and CFAF70,756,973,516 , respectively, as shown in the graph below.

Graph 65: Structure of operating revenue of councils in the Littoral Region



Source: Administrative accounts of councils

i. Tax revenue of councils in the Littoral Region

The analysis of the administrative accounts of councils of the Littoral Region has made it possible to consolidate the annual tax revenue amounts contained in the tables below:

Table 74: Structure of tax revenue for councils in the Littoral Region

Economic aspect	Forecasts (CFAF)	Budget (CFAF)	Achievements (%)	Variations (%)	Weight (%)
2020	53,635,567,309	51,416,345,371	95.86%		93.71%
Additional Council Tax (CAC)	35,510,494,569	38,401,110,388	108.14%		
PRODUCTS OF LOCAL TAX	5,473,574,771	3,427,369,593	62.62%		
Other tax revenue	11,665,774,075	8,793,065,249	75.37%		
Local Development Tax	985,723,894	794,800,141	80.63%		
2021	69,012,587,784	59,386,662,279	86.05%	15.50%	100.00%
Additional Council Tax (CAC)	43,729,780,599	41,084,601,592	93.95%	6.99%	69.18%
PRODUCTS OF LOCAL TAX	9,698,279,027	5,873,255,804	60.56%	71.36%	9.89%
Other tax revenue	14,444,882,887	11,432,764,819	79.15%	30.02%	19.25%
Local Development Tax	1,139,645,271	996,040,064	87.40%	25.32%	1.68%
2022	75,793,834,496	70,756,973,516	93.35%	19.15%	100.00%
Additional Council Tax (CAC)	49,425,111,417	50,527,176,144	102.23%	22.98%	71.41%
PRODUCTS OF LOCAL TAX	11,060,584,894	6,049,772,690	54.70%	3.01%	8.55%
Other tax revenue	14,160,349,274	13,297,606,030	93.91%	16.31%	18.79%
Local Development Tax	1,147,788,911	882,418,652	76.88%	-11.41%	1.25%

Source: Administrative accounts of councils

Table 75: Tax revenue forecasts and actual figures by type of administration in the councils of the Littoral Region

Economic aspect	Forecasts (CFAF)	Budget (CFAF)	Achievements (%)	Variations (%)	Weight (%)
2020	53,635,567,309	51,416,345,371	95.86%		100.00%
Earmarked revenue	48,161,992,538	47,988,975,778	99.64%		93.33%
Own revenue	5,473,574,771	3,427,369,593	62.62%		6.67%
2021	69,012,587,784	59,386,662,279	86.05%	15.50%	100.00%
Earmarked revenue	59,314,308,757	53,513,406,475	90.22%	11.51%	90.11%
Own revenue	9,698,279,027	5,873,255,804	60.56%	71.36%	9.89%
2022	75,793,834,496	70,756,973,516	93.35%	19.15%	100.00%
Earmarked revenue	64,733,249,602	64,707,200,826	99.96%	20.92%	91.45%
Own revenue	11,060,584,894	6,049,772,690	54.70%	3.01%	8.55%

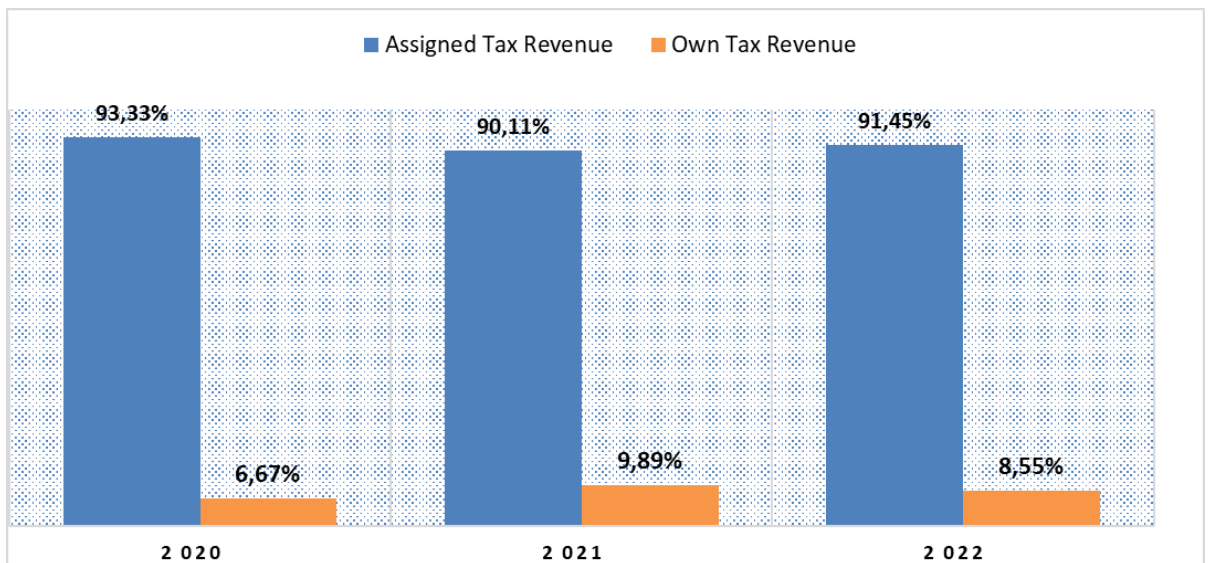
Source: Administrative accounts of councils

According to the tables above, the amount of tax revenue generated by councils of the Littoral Region is CFAF59,386,662,279 in 2021, with an achievement rate of 86.05%, and CFAF70,756,973,516 in 2022, with an achievement rate of 93.35%.

CACs represent the main source of tax revenue for councils in the Littoral Region, accounting for 69.18% of the total amount in 2021 and 71.41% in 2022.

With regard to the weight of each type of tax revenue, the graph below shows that revenue from assigned taxation is predominant compared to that from own taxation, i.e., 90.11% versus 9.89% in 2021 and 91.45% versus 8.55% in 2022.

Graph 66: Share of tax revenue by mode of administration in the councils of the Littoral Region



Source: Administrative accounts of councils

i.1. Tax revenue collected by the State for the benefit of councils in the Littoral Region

The tax revenue collected by State tax authorities for the benefit of councils in the Littoral Region is shown in the table below.

Table 76: Forecasts and actual tax revenue collected by the State for the benefit of councils by type and by year in the Littoral Region

Economic aspect	2020				2021					2022				
	Forecasts (CFAF)	Budget (CFAF)	Achievements (%)	Weight (%)	Forecasts (CFAF)	Budget (CFAF)	Achievements (%)	Variations (%)	Weight (%)	Forecasts (CFAF)	Budget (CFAF)	Achievements (%)	Variations (%)	Weight (%)
TOTAL	48,161,992,538	47,988,975,778	99.64%	100.00%	59,314,308,757	53,513,406,475	90.22%	11.51%	100.00%	64,733,249,602	64,707,200,826	99.96%	20.92%	100.00%
Other tax revenue	3,837,896,051	3,299,739,355	85.98%	6.88%	4,283,530,583	4,160,619,485	97.13%	26.09%	7.77%	4,518,199,655	4,437,874,328	98.22%	6.66%	6.86%
Additional Council Tax	35,510,494,569	38,401,110,388	108.14%	80.02%	43,729,780,599	41,084,601,592	93.95%	6.99%	76.77%	49,425,111,417	50,527,176,144	102.23%	22.98%	78.09%
Licence fees	754,636,579	427,132,433	56.60%	0.89%	558,002,700	310,997,053	55.73%	-27.19%	0.58%	576,089,283	772,945,104	134.17%	148.54%	1.19%
Business licence fees	3,367,140,102	2,892,958,239	85.92%	6.03%	3,354,315,642	3,721,572,706	110.95%	28.64%	6.95%	397,725,222	382,872,884	96.27%	-89.71%	0.59%
Airport stamp duty	11,900,000	-	0.00%	0.00%	-	-	-	-	0.00%	-	-	-	-	0.00%
Stamp duty on motor vehicle registration licence	8,250,000	-	0.00%	0.00%	2,060,000	-	0.00%	-	0.00%	2,000,000	3,000,000	150.00%	-	0.00%
Property transfer duties	584,238,499	224,467,684	38.42%	0.47%	631,431,586	288,027,819	45.62%	28.32%	0.54%	416,755,915	263,552,590	63.24%	-8.50%	0.41%
Motor vehicle stamp duty	328,270,771	150,339,224	45.80%	0.31%	526,051,252	228,780,572	43.49%	52.18%	0.43%	421,220,355	230,428,015	54.70%	0.72%	0.36%
Proceeds from withholding tax	1,456,500,289	900,510,725	61.83%	1.88%	2,916,478,319	1,856,679,989	63.66%	106.18%	3.47%	6,082,470,303	5,948,122,749	97.79%	220.36%	9.19%
Forestry royalty	362,947,711	181,264,001	49.94%	0.38%	1,120,557,465	259,535,132	23.16%	43.18%	0.48%	721,290,503	445,185,841	61.72%	71.53%	0.69%
Axle tax	-	-	0.00%	0.00%	-	-	-	-	0.00%	1,000,000	6,889,097	688.91%	-	0.01%
Local Development Tax	985,723,894	794,800,141	80.63%	1.66%	1,139,645,271	996,040,064	87.40%	25.32%	1.86%	1,147,788,911	882,418,652	76.88%	-11.41%	1.36%
Property tax on real estate	872,169,073	670,501,223	76.88%	1.40%	947,332,459	567,653,686	59.92%	-15.34%	1.06%	915,935,613	748,041,486	81.67%	31.78%	1.16%
Tax on games of chance and entertainment	81,825,000	46,152,365	56.40%	0.10%	105,122,881	38,898,377	37.00%	-15.72%	0.07%	107,662,425	58,693,936	54.52%	50.89%	0.09%

Source: Administrative accounts of councils

The total amount of tax revenue collected by State tax authorities and allocated to councils in the Littoral Region is CFAF53,513,406,475 in 2021, an increase of 11.51% compared to 2020, and CFAF64,707,200,826 in 2022, an increase of 20.92% compared to the previous period.

CACs account for the largest share of this revenue, with respective proportions of 76.77% in 2021 and 78.09% in 2022.

With regard to the withholding tax, its proceeds were also collected by the councils during the reference periods, amounting to CFAF1,856,679,989 in 2021 and CFAF5,948,122,749 in 2022.

i.2. Tax revenue collected by councils in the Littoral Region

The table below shows that councils in the Littoral Region were able to collect CFAF5,873,255,804 in 2021, an increase of 71.36% compared to 2020, and CFAF6,049,772,690 in 2022, an increase of 3.01% compared to the previous period.

An analysis of the weight of the various tax revenue collected by councils of the Littoral Region shows that the most important item is building or installation permit fees, accounting for 31.76% in 2021 and 30.17% in 2022.

Conversely, revenue from transit duties, transhumance tax and stadium fees are the items that contribute the least to tax revenue collected during the reference periods.

Table 77: Forecasts and actual tax revenue collected by RLAs by type and by year in the Littoral Region

Economic aspect	2020				2021					2022				
	Forecasts (CFAF)	Budget (CFAF)	Achievements (%)	Weight (%)	Forecasts (CFAF)	Budget (CFAF)	Achievements (%)	Variations (%)	Weight (%)	Forecasts (CFAF)	Budget (CFAF)	Achievements (%)	Variations (%)	Poids (%)
TOTAL	5,473,574,771	3,427,369,593	62.62%	100.00%	9,698,279,027	5,873,255,804	60.56%	71.36%	100.00%	11,060,584,894	6,049,772,690	54.70%	3.01%	100.00%
Other municipal taxes	175,992,118	76,421,414	43.42%	2.23%	1,059,009,990	170,691,720	16.12%	123.36%	2.91%	887,050,677	161,524,789	18.21%	-5.37%	2.67%
Parking space occupancy fees	101,000,000	72,538,325	71.82%	2.12%	106,604,802	52,466,750	49.22%	-27.67%	0.89%	133,199,332	49,415,250	37.10%	-5.82%	0.82%
Parking space occupancy fees	281,250,000	123,622,300	43.95%	3.61%	607,905,000	270,395,679	44.48%	118.73%	4.60%	586,050,000	322,596,449	55.05%	19.31%	5.33%
Impound fees	81,020,680	40,456,800	49.93%	1.18%	170,166,867	146,809,348	86.27%	262.88%	2.50%	220,030,978	98,346,420	44.70%	-33.01%	1.63%
Market stall fees	870,457,400	617,306,200	70.92%	18.01%	1,150,972,075	836,900,199	72.71%	35.57%	14.25%	1,648,159,715	946,068,777	57.40%	13.04%	15.64%
Stadium fees	9,250,000	1,882,025	20.35%	0.05%	4,915,184	886,220	18.03%	-52.91%	0.02%	45,129,356	1,398,315	3.10%	57.78%	0.02%
Council stamp duty	320,333,166	198,769,763	62.05%	5.80%	447,252,203	268,895,958	60.12%	35.28%	4.58%	560,971,578	242,549,800	43.24%	-9.80%	4.01%
Temporary occupation fees for For public roads	507,700,000	331,126,228	65.22%	9.66%	1,523,179,809	1,128,729,693	74.10%	240.88%	19.22%	1,989,805,083	1,197,706,681	60.19%	6.11%	19.80%
Building or location permit fees	1,837,666,000	1,515,202,163	82.45%	44.21%	2,279,590,537	1,865,290,338	81.83%	23.11%	31.76%	2,429,336,382	1,825,128,585	75.13%	-2.15%	30.17%
Road deterioration fee	324,670,000	12,349,000	3.80%	0.36%	69,602,996	8,297,850	11.92%	-32.81%	0.14%	88,734,911	18,521,098	20.87%	123.20%	0.31%
Council tax on livestock	5,890,000	500,000	8.49%	0.01%	6,396,256	3,000,000	46.90%	500.00%	0.05%	10,297,782	2,250,000	21.85%	-25.00%	0.04%
Parking tax	110,140,000	74,207,400	67.38%	2.17%	147,089,557	98,382,878	66.89%	32.58%	1.68%	163,773,938	109,711,441	66.99%	11.51%	1.81%
Transhumance tax	1,073,688	50,000	4.66%	0.00%	3,500,000	651,000	18.60%	1202.00%	0.01%	700,000	32,500	4.64%	-95.01%	0.00%
Transit tax	50,000	-	0.00%	0.00%	150,000	-	0.00%		0.00%	50,000	-	0.00%		0.00%
Tax on the transport of quarry products	141,950,000	45,540,500	32.08%	1.33%	659,699,900	186,794,500	28.32%	310.17%	3.18%	500,688,000	201,144,400	40.17%	7.68%	3.32%
Hygiene and sanitation tax	385,564,669	206,566,319	53.58%	6.03%	624,117,382	388,776,529	62.29%	88.21%	6.62%	1,323,476,266	690,850,348	52.20%	77.70%	11.42%
Advertising tax	46,950,000	10,963,256	23.35%	0.32%	124,913,546	69,306,754	55.48%	532.17%	1.18%	54,151,107	50,394,477	93.06%	-27.29%	0.83%
Firearms tax	4,528,000	27,000	0.60%	0.00%	8,980,000	26,000	0.29%	-3.70%	0.00%	11,955,000	7,500	0.06%	-71.15%	0.00%
Tax on recycled products	94,800,000	46,748,450	49.31%	1.36%	214,375,000	61,300,738	28.60%	31.13%	1.04%	185,075,000	41,387,560	22.36%	-32.48%	0.68%
Tax on entertainment	82,170,000	9,357,000	11.39%	0.27%	85,959,899	24,223,000	28.18%	158.88%	0.41%	116,706,969	45,041,500	38.59%	85.95%	0.74%
Livestock slaughter tax	24,769,050	4,099,000	16.55%	0.12%	334,207,183	250,151,900	74.85%	6002.75%	4.26%	30,464,000	4,389,500	14.41%	-98.25%	0.07%
Quay tickets	66,350,000	39,636,450	59.74%	1.16%	69,690,841	41,278,750	59.23%	4.14%	0.70%	74,778,820	41,307,300	55.24%	0.07%	0.68%

Source: Administrative accounts of councils

ii. Operating allocations and subsidies for councils in the Littoral Region

The resources allocated to councils in the Littoral Region in the form of allocations and subsidies are shown in the table below:

Table 78: Forecasts and actual operating allocations and subsidies for councils in the Littoral Region

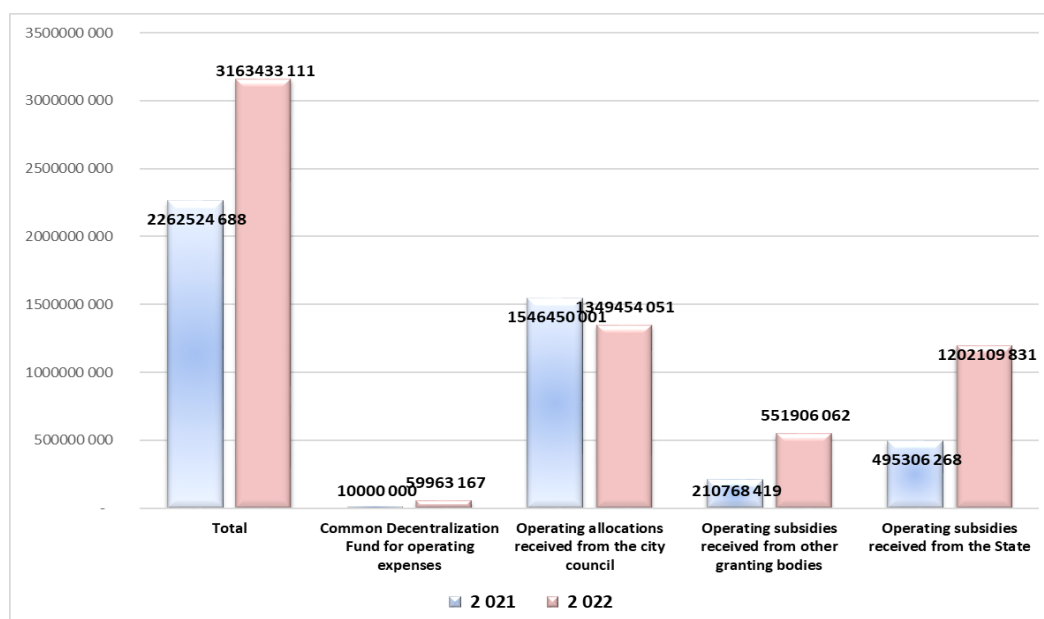
Economic aspect	Forecasts (CFAF)	Budget (CFAF)	Achievements (%)	Variations (%)	Variance (%)
2020	1,507,940,746	835,242,373	55.39%		00.00%
General decentralization grant for operating expenses	150,105,166	69,098,171	46.03%		.27%
Operating allocations received from the Urban Council	635,532,580	367,375,000	57.81%		3.98%
Operating subsidies received from other funding bodies	268,500,000	-	0.00%		.00%
Operating subsidies received from the State	453,803,000	398,769,202	87.87%		7.74%
2021	3,429,134,397	2,262,524,688	65.98%	170.88%	00.00%
General decentralization grant for operating expenses	132,000,000	10,000,000	7.58%	-85.53%	.44%
Operating allocations received from the Urban Council	1,536,000,000	1,546,450,001	100.68%	320.95%	8.35%
Operating subsidies received from other funding bodies	672,839,941	210,768,419	31.33%		.32%
Operating subsidies received from the State	1,088,294,456	495,306,268	45.51%	24.21%	1.89%
2022	5,159,653,093	3,163,433,111	61.31%	39.82%	00.00%
General decentralization grant for operating expenses	99,963,167	59,963,167	59.99%	499.63%	.90%
Operating allocations received from the Urban Council	2,439,821,926	1,349,454,051	55.31%	-12.74%	2.66%
Operating subsidies received from other funding bodies	1,023,481,493	551,906,062	53.92%	161.85%	7.45%
Operating subsidies received from the State	1,596,388,507	1,202,098,831	75.30%	142.70%	8.00%

Source: Administrative accounts of councils

The total amount of operating allocations and subsidies received by councils in the Littoral Region is CFAF2,262,524,688 in 2021, with an achievement rate of 65.98%, and CFAF 3,163,433,111 in 2022, with an achievement rate of 61.31%. The amount of operating allocations and subsidies received by councils in the Littoral Region increased by 170.88% in 2021 and by 39.82% in 2022.

An examination of the structure of operating allocations and subsidies received by councils in the Littoral Region, as shown in the graph below, reveals that operating subsidies received from city councils represent the majority of such revenue during the reference periods. This revenue amounts to CFAF1,546,450,001 in 2021 and CFAF1,349,454,051 in 2022, representing 68.35% and 42.66% of total operating allocations and subsidies, respectively.

Graph 67: Structure of operating allocations and subsidies for councils in the Littoral Region



Source: Administrative accounts of councils

iii. Revenue from the operation of the property and services of councils in the Littoral Region

Revenue from the operation of council property and services in the councils of the Littoral Region is shown in the table below. It shows that the amounts mobilized are CFAF 1,133,038,207 in 2021, with an achievement rate of 25.80%, and CFAF 1,263,678,177 in 2022, with an achievement rate of 33.60%. There has been an increase in the total amount of revenue from the operation of the estate and services of around 9.17% in 2021 and 11.53% in 2022.

: Table 79: Forecasts and actual figures for revenue from the operation of public property and services in the Littoral Region

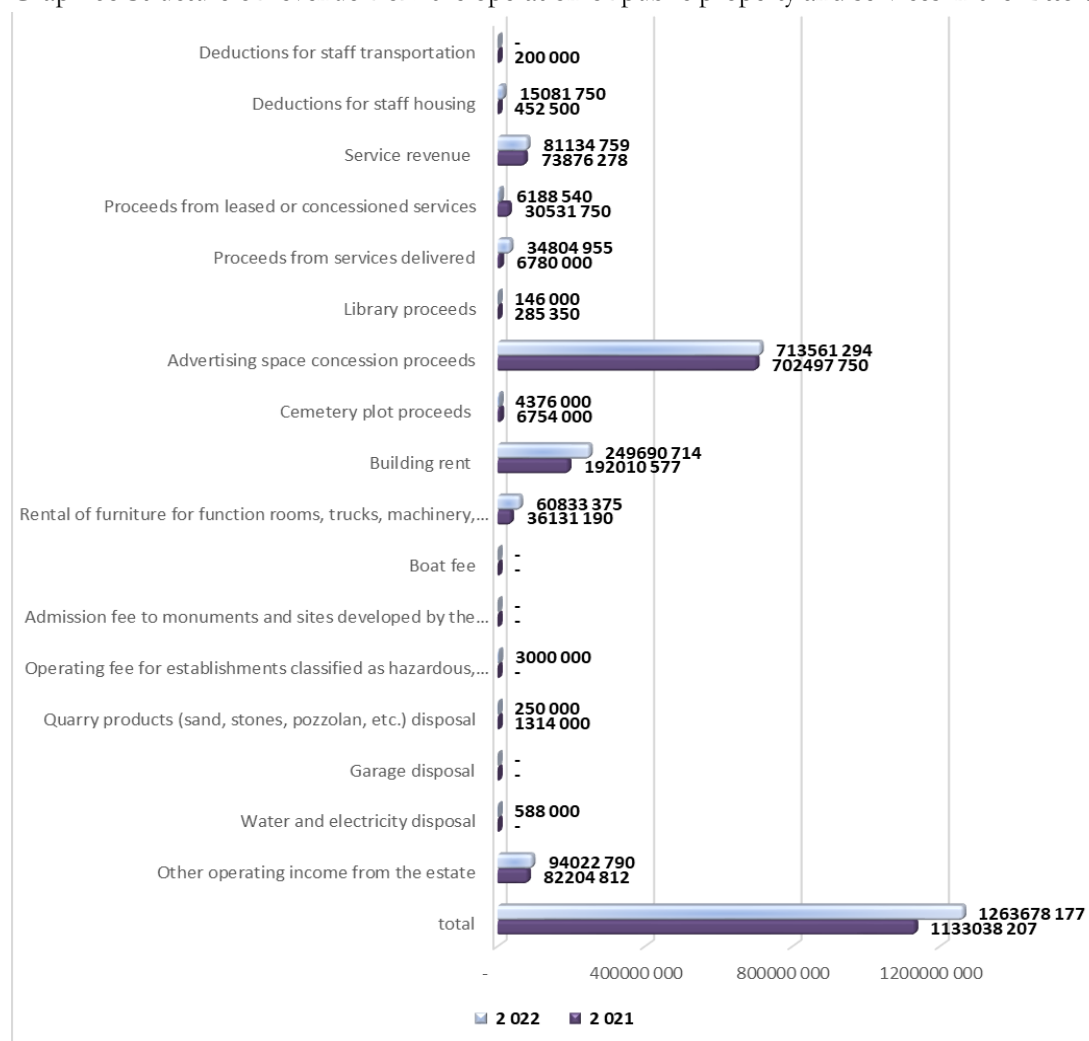
	2020				2021					2022				
Economic aspect	Estimates(CFAF)	Budget(FCFA)	Achievements(%)	Weights(%)	Estimates(CFAF)	Budget(FCFA)	Achievements(%)	Variations(%)	Weights(%)	Estimates(CFAF)	Budget(FCFA)	Achievements(%)	Variations(%)	Weights(%)
TOTAL	1 728 252 171	1 037 909 341	60,06%	100,00%	4 390 888 231	1 133 038 207	25,80%	9,17%	100,00%	3 760 523 163	1 263 678 177	33,60%	11,53%	100,00%
Other operating income from the estate	189 200 000	55 649 374	29,41%	5,36%	785 177 499	82 204 812	10,47%	47,72%	7,26%	387 846 079	94 022 790	24,24%	14,38%	7,44%
Water and electricity disposal	13 750 000	5 840 000	42,47%	0,56%	3 250 000	-	0,00%	-100,00%	0,00%	8 650 000	588 000	6,80%		0,05%
Garage disposal	-	-		0,00%	-	-			0,00%	-	-			0,00%
Quarry products (sand, stones, pozzolan, etc.) disposal	83 750 000	615 000	0,73%	0,06%	438 325 905	1 314 000	0,30%	113,66%	0,12%	136 415 000	250 000	0,18%	-80,97%	0,02%
Operating fee for establishments classified as hazardous, unsanitary, or a nuisance	9 000 000	-	0,00%	0,00%	1 600 000	-	0,00%		0,00%	7 700 000	3 000 000	38,96%		0,24%
Admission fee to monuments and sites developed by the local authority	450 000	-	0,00%	0,00%	6 550 000	-	0,00%		0,00%	8 010 000	-	0,00%		0,00%
Boat fee	50 000	-	0,00%	0,00%	5 000 000	-	0,00%		0,00%	6 100 000	-	0,00%		0,00%
Rental of furniture for function rooms, trucks, machinery, and other movable and immovable assets	106 230 000	34 057 838	32,06%	3,28%	310 988 843	36 131 190	11,62%	6,09%	3,19%	407 171 058	60 833 375	14,94%	68,37%	4,81%
Building rent	302 105 695	190 855 675	63,18%	18,39%	401 972 857	192 010 577	47,77%	0,61%	16,95%	501 260 627	249 690 714	49,81%	30,04%	19,76%
Cemetery plot proceeds	6 230 000	3 936 000	63,18%	0,38%	6 502 396	6 754 000	103,87%	71,60%	0,60%	7 003 398	4 376 000	62,48%	-35,21%	0,35%
Advertising space concession proceeds	770 550 000	670 194 249	86,98%	64,57%	2020 810 000	702 497 750	34,76%	4,82%	62,00%	2 041 100 000	713 561 294	34,96%	1,57%	56,47%
Library proceeds	110 000	-	0,00%	0,00%	6 200 000	285 350	4,60%		0,03%	6 100 000	146 000	2,39%	-48,83%	0,01%
Proceeds from services delivered	10 250 000	2 728 000	26,61%	0,26%	204 153 333	6 780 000	3,32%	148,53%	0,60%	78 750 000	34 804 955	44,20%	413,35%	2,75%
Proceeds from leased or concessioned services	42 516 476	38 623 905	90,84%	3,72%	45 421 567	30 531 750	67,22%	-20,95%	2,69%	34 733 738	6 188 540	17,82%	-79,73%	0,49%
Service revenue	192 900 000	35 304 300	18,30%	3,40%	144 446 998	73 876 278	51,14%	109,26%	6,52%	96 573 263	81 134 759	84,01%	9,83%	6,42%
Deductions for staff housing	1 160 000	105 000	9,05%	0,01%	3 290 000	452 500	13,75%	330,95%	0,04%	33 110 000	15 081 750	45,55%	3232,98%	1,19%
Deductions for staff transportation	-	-		0,00%	7 198 833	200 000	2,78%		0,02%	-	-		-100,00%	0,00%

Administrative accounts of councils

An analysis of the table above shows that revenue from advertising space concessions is the largest source of operating revenue for public property and services in the Littoral Region during the reference periods. They represent 62.00% in 2021 and 56.47% in 2022.

The mobilization of resources from the operation of property and services remains marginal, accounting for less than 2.00% of the operating revenue of councils of the Littoral Region during the reference periods.

Graph 68: Structure of revenue from the operation of public property and services in the Littoral



Source: Administrative accounts of councils

iv. Other operating revenue of councils in the Littoral Region

An analysis of the information contained in the table below shows that other operating revenue consists mainly of reserves allocated for operations. They represent 88.40% of this revenue in 2021 and 89.31% in 2022, or respective amounts of CFAF650,547,466 and CFAF876,900,153.

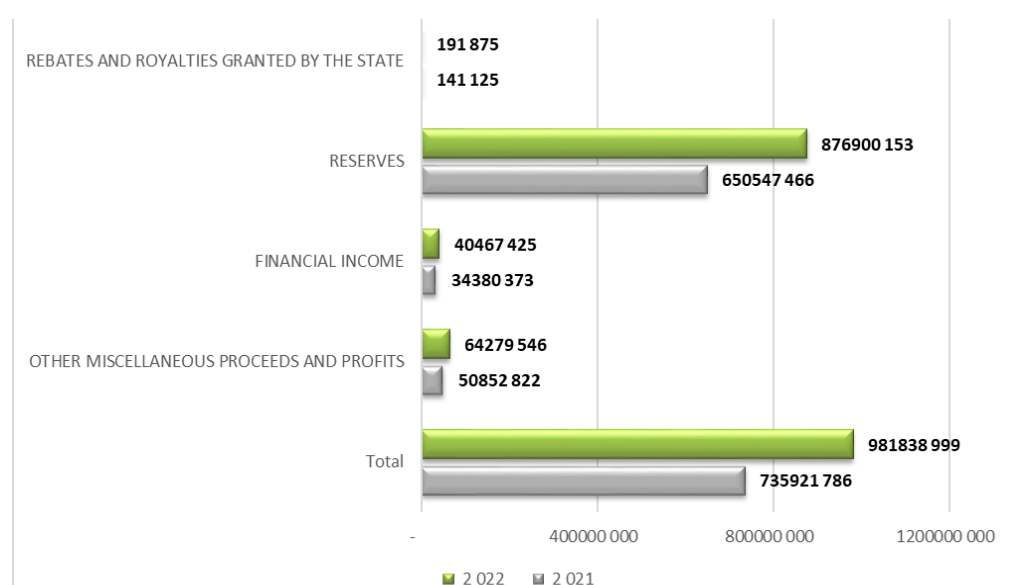
Table 80: Forecasts and actual figures for other revenue of councils in the Littoral Region

Economic aspect	Forecasts (CFAF)	Budget (CFAF)	Achievements (%)	Variations (%)	Weight (%)
2020	921,845,411	814,255,833	88.33%		100.00%
OTHER PRODUCTS AND MISCELLANEOUS PROFITS	49,113,824	7,697,255	15.67%		0.95%
FINANCIAL PRODUCTS	20,043,081	23,396,902	116.73%		2.87%
RESERVES	826,638,506	783,161,676	94.74%		96.18%
REBATES AND ROYALTIES GRANTED BY THE STATE	26,050,000	-	0.00%		0.00%
2021	2,961,330,653	735,921,786	24.85%	-9.62%	100.00%
OTHER PRODUCTS AND MISCELLANEOUS PROFITS	299,249,595	50,852,822	16.99%	560.66%	6.91%
FINANCIAL PRODUCTS	63,483,639	34,380,373	54.16%	46.94%	4.67%
RESERVES	2,452,187,948	650,547,466	26.53%	-16.93%	88.40%
REBATES AND ROYALTIES GRANTED BY THE STATE	146,409,471	141,125	0.10%		0.02%
2022	3,077,764,348	981,838,999	31.90%	33.42%	100.00%
OTHER PRODUCTS AND MISCELLANEOUS PROFITS	180,196,379	64,279,546	35.67%	26.40%	6.55%
FINANCIAL PRODUCTS	54,424,221	40,467,425	74.36%	17.71%	4.12%
RESERVES	2,657,505,512	876,900,153	33.00%	34.79%	89.31%
REBATES AND ROYALTIES GRANTED BY THE STATE	185,638,236	191,875	0.10%	35.96%	0.02%

Source: Administrative accounts of councils

The amount of revenue mobilized by councils in the Littoral Region under other operating revenue is CFAF735,921,786 in 2021 and CFAF981,838,999 in 2022. This revenue fell by 9.62% in 2021 and rose by 33.42% in 2022.

Graph 69: Structure of other revenue for councils in the Littoral Region



Source:

Administrative accounts of councils

2.5.3.2. Structure of investment revenue for councils in the Littoral Region

The investment revenue of councils in the Littoral Region, as shown in the table below, is CFAF13,290,960,446 in 2021, with an achievement rate of 53.00%, and CFAF 21,644,632,414 in 2022, with an achievement rate of 61.49%. Over the reference periods, this revenue increased by 72.56% in 2021 and 62.85% in 2022.

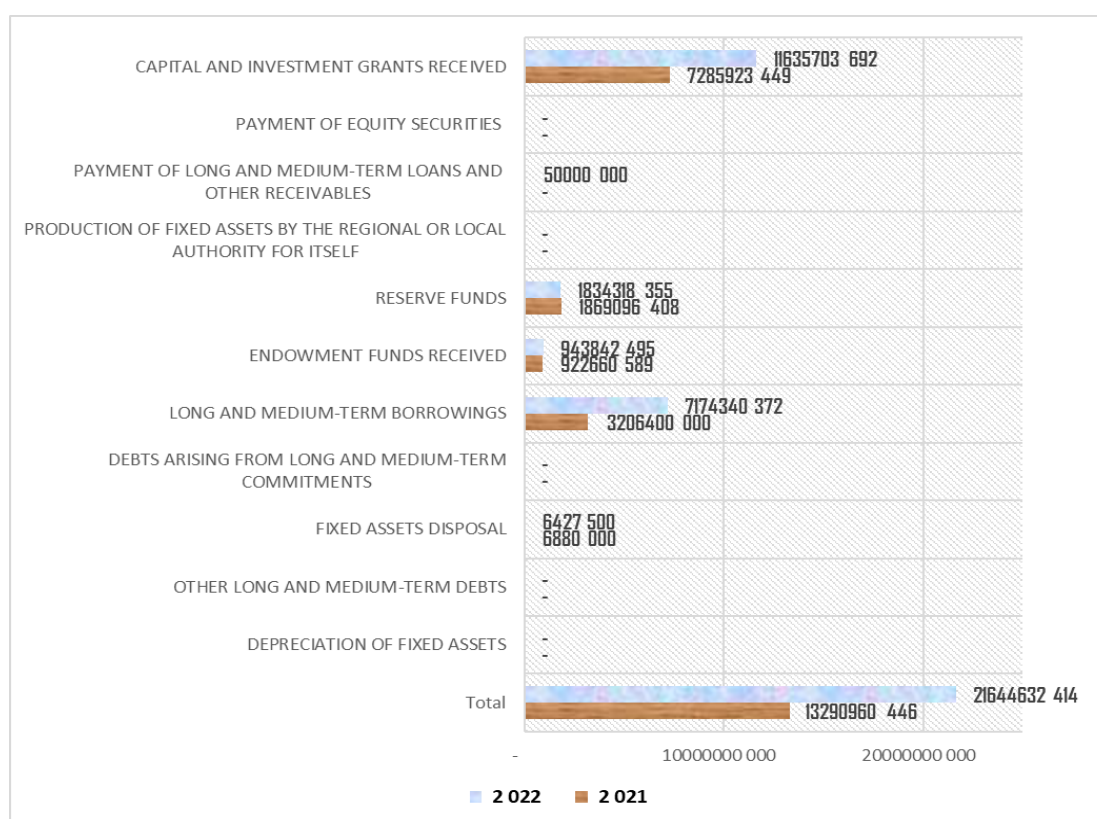
Table 81: Forecasts and actual investment revenue for councils in the Littoral Region

Economic aspect	2020				2021					2022				
	Forecasts (CFAF)	Budget (CFAF)	Achievements (%)	Weight (%)	Forecasts (CFAF)	Budget (CFAF)	Achievements (%)	Variations (%)	Weight (%)	Forecasts (CFAF)	Budget (CFAF)	Achievements (%)	Variations (%)	Weight (%)
TOTAL	15,526,760,222	7,702,203,859	49.61%	100.00%	25,076,662,951	13,290,960,446	53.00%	72.56%	100.00%	35,201,237,456	21,644,632,414	61.49%	62.85%	100.00%
DEPRECIATION OF FIXED ASSETS	-	-	-	0.00%	-	-	-	-	0.00%	-	-	-	-	0.00%
OTHER LONG- AND MEDIUM-TERM DEBTS	180,000,000	-	0.00%	0.00%	124,415,148	-	0.00%	-	0.00%	28,500,000	-	0.00%	-	0.00%
TRANSFER OF FIXED ASSETS	-	-	-	0.00%	-	6,880,000	-	-	0.05%	-	6,427,500	-	-6.58%	0.03%
DEBTS RESULTING FROM LONG- AND MEDIUM-TERM COMMITMENTS	-	-	-	0.00%	-	-	-	-	0.00%	-	-	-	-	0.00%
LONG- AND MEDIUM-TERM DEBTS	3,627,244,477	7,000,000	0.19%	0.09%	4,990,008,902	3,206,400,000	64.26%	45705.71%	24.12%	9,649,370,814	7,174,340,372	74.35%	123.75%	33.15%
ENDOWMENT FUNDS RECEIVED	1,081,853,484	564,341,548	52.16%	7.33%	1,990,211,367	922,660,589	46.36%	63.49%	6.94%	1,099,336,056	943,842,495	85.86%	2.30%	4.36%
RESERVES	1,723,509,680	1,487,342,041	86.30%	19.31%	2,394,218,888	1,869,096,408	78.07%	25.67%	14.06%	3,694,942,246	1,834,318,355	49.64%	-1.86%	8.47%
PRODUCTION OF FIXED ASSETS BY THE LOCAL AUTHORITY FOR ITS OWN USE	-	-	-	0.00%	-	-	-	-	0.00%	25,000,000	-	0.00%	-	0.00%
REPAYMENTS OF LOANS AND OTHER LONG- AND MEDIUM-TERM RECEIVABLES	2,500,000	-	0.00%	0.00%	3,840,989,123	-	0.00%	-	0.00%	3,885,072,177	50,000,000	1.29%	-	0.23%
REPAYMENTS OF EQUITY INVESTMENTS	-	-	-	0.00%	-	-	-	-	0.00%	-	-	-	-	0.00%
EQUIPMENT AND INVESTMENT SUBSIDIES INVESTMENT RECEIVED	8,911,652,581	5,643,520,270	63.33%	73.27%	11,736,819,523	7,285,923,449	62.08%	29.10%	54.82%	16,819,016,163	11,635,703,692	69.18%	59.70%	53.76%

Source: Administrative accounts of councils

The analysis of the graph below shows that equipment and investment subsidies received represent the largest share of investment revenue for all councils in the Littoral Region. The amount of revenue collected for this purpose is CFA francs 7,285,923,449 in 2021, or 54.82% of total revenue, and CFA francs 11,635,703,692 in 2022, or 53.76%. Reserve funds, endowment funds received and medium- and long-term loans also account for a significant share of investment revenue.

Graph 70: Structure of investment revenue for councils in the Littoral Region



Source: Administrative accounts of councils

i. Investment transfers to councils in the Littoral Region

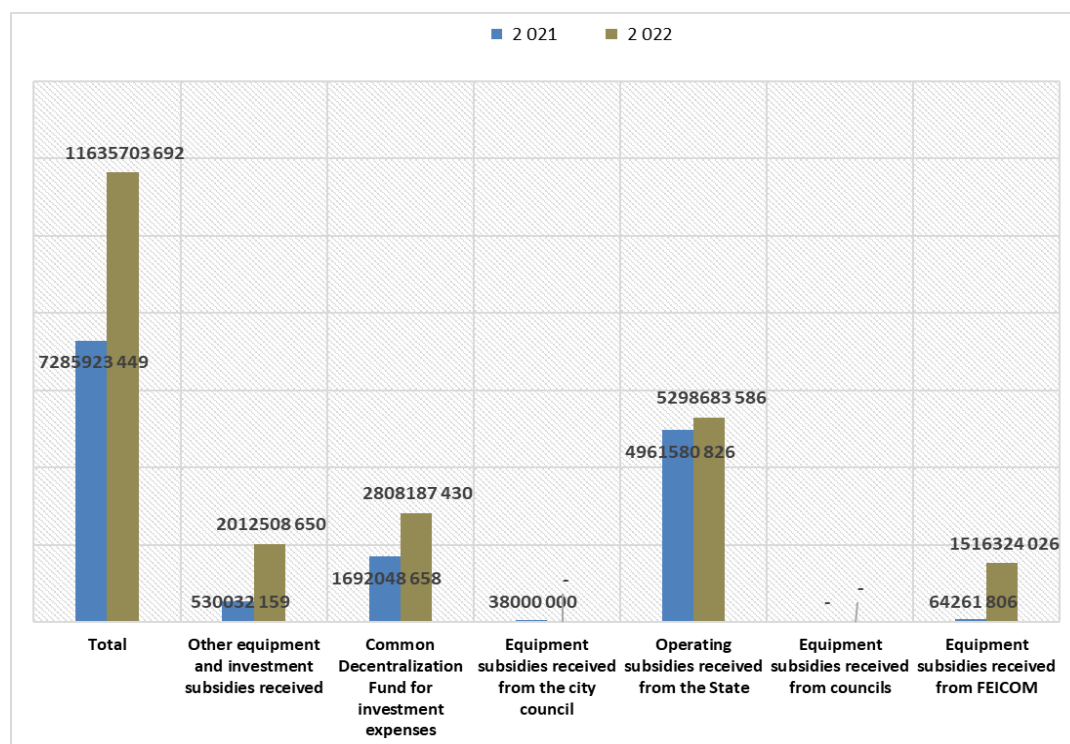
The table below shows all investment resources transferred to councils in the Littoral Region during the reference periods. Analysis of the statistics shows that the amount of investment transfers is CFAF7,285,923,449 in 2021, with an achievement rate of 62.08%, and CFAF11,635,703,692 in 2022, with an achievement rate of 69.18%. These amounts represent an increase of 29.10% in 2021 and 59.70% in 2022.

Table 82: Forecasts and actual investment transfers for councils in the Littoral Region

Economic aspect	Forecasts (CFAF)	Budget (CFAF)	Achievements (%)	Variations (%)	Weight (%)
2020	8,911,652,581	5,643,520,270	63.33%		100.00%
Other subsidies for investment and equipment received	1,109,934,716	841,072,092	75.78%		14.90%
Common Decentralization Fund (Investment)	3,097,249,046	1,707,681,472	55.14%		30.26%
Equipment subsidies received from the city council	-	-			0.00%
Equipment subsidies received from the State	3,016,010,706	1,994,977,016	66.15%		35.35%
Equipment subsidies received from councils	5,000,000	-	0.00%		0.00%
Equipment subsidies received from FEICOM	1,683,458,113	1,099,789,690	65.33%		19.49%
2021	11,736,819,523	7,285,923,449	62.08%	29.10%	100.00%
Other subsidies for investment and equipment received	2,458,205,784	530,032,159	21.56%	-36.98%	7.27%
Common Decentralization Fund (Investment)	2,782,099,789	1,692,048,658	60.82%	-0.92%	23.22%
Equipment subsidies received from the city council	121,100,000	38,000,000	31.38%		0.52%
Equipment subsidies received from the State	5,446,210,200	4,961,580,826	91.10%	148.70%	68.10%
Equipment subsidies received from councils	10,000,000	-	0.00%		0.00%
Equipment subsidies received from FEICOM	919,203,750	64,261,806	6.99%	-94.16%	0.88%
2022	16,819,016,163	11,635,703,692	69.18%	59.70%	100.00%
Other subsidies for investment and equipment received	3,783,775,507	2,012,508,650	53.19%	279.70%	17.30%
Common Decentralization Fund (Investment)	3,380,870,000	2,808,187,430	83.06%	65.96%	24.13%
Equipment subsidies received from the city council	136,000,000	-	0.00%	-100.00%	0.00%
Equipment subsidies received from the State	6,675,756,067	5,298,683,586	79.37%	6.79%	45.54%
Equipment subsidies received from councils	-	-			0.00%
Equipment subsidies received from FEICOM	2,842,614,589	1,516,324,026	53.34%	2259.60%	13.03%

Source: Administrative accounts of councils

Graph 71: Structure of investment transfers for councils in the Littoral Region



Source: Administrative accounts of councils

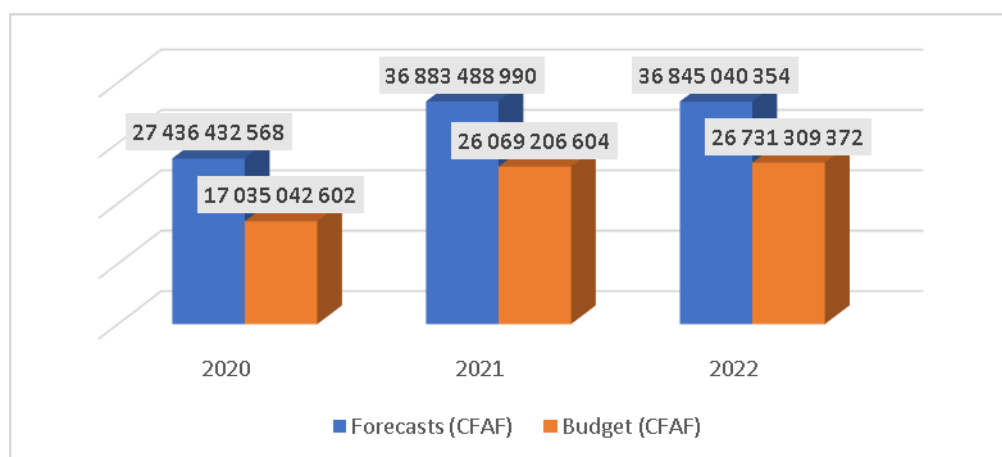
Equipment subsidies received from the State represent the largest item in investment transfers, with amounts of CFAF4,961,580,826 in 2021 and CFAF5,298,683,586 in 2022, representing 68.10% and 45.54%, respectively.

2.6.ANALYSIS OF FORECASTS AND EXECUTION OF THE BUDGETS OF COUNCILS OF THE NORH REGION IN TERMS OF REVENUE

2.6.1. Forecasts and actual overall revenue of councils of the North Region

The graph below shows that out of the overall revenue forecasts of CFAF36,883,488,990 in 2021 and CFAF36,845,040,354 in 2022, the amounts of revenue mobilized by the councils of the North Region are CFAF26,069,206,604 and CFAF26,731,309,372, respectively.

Graph 72: Trend in forecasts and actual overall revenue for councils in the North Region



Source: Administrative accounts of councils

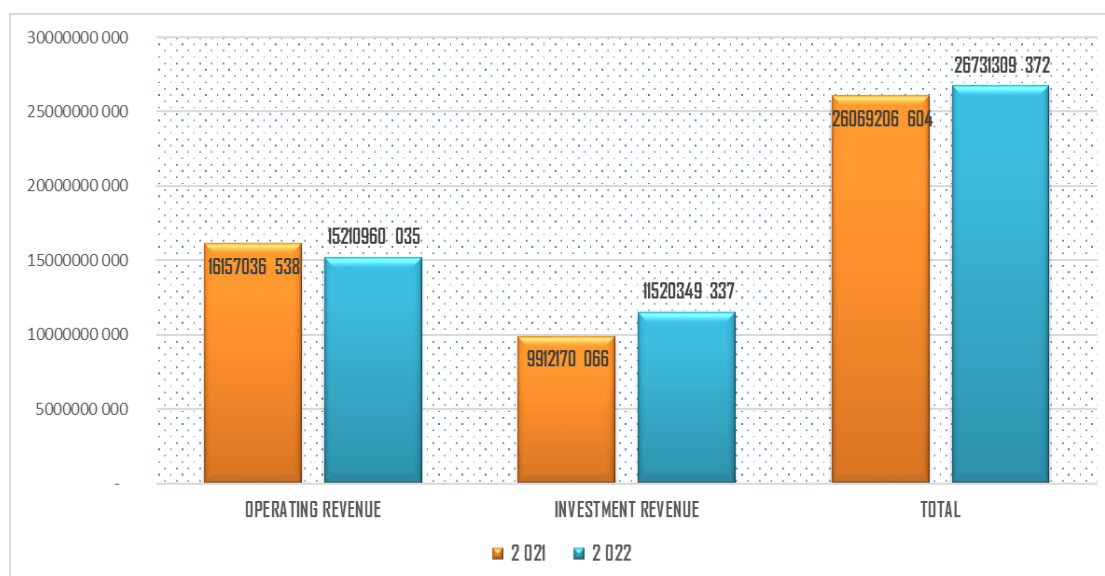
The table below shows the level of revenue mobilization by councils in the North Region.

Table 83: Forecasts and actual overall revenue of councils of the North Region

Types of revenue	Forecasts (CFAF)	Budget (CFAF)	Achievements (%)	Variations (%)	Weight (%)
2020	27,436,432,568	17,035,042,602	62.09%		100.00%
OPERATING REVENUE	10,342,792,669	7,725,966,219	74.70%		45.35%
INVESTMENT REVENUE	17,093,639,899	9,309,076,383	54.46%		54.65%
2021	36,883,488,990	26,069,206,604	70.68%	53.03%	100.00%
OPERATING REVENUE	16,119,732,006	9,912,170,066	61.49%	28.30%	38.02%
INVESTMENT REVENUE	20,763,756,984	16,157,036,538	77.81%	73.56%	61.98%
2022	36,845,040,354	26,731,309,372	72.55%	2.54%	100.00%
OPERATING REVENUE	15,701,573,848	11,520,349,337	73.37%	16.22%	43.10%
INVESTMENT REVENUE	21,143,466,506	15,210,960,035	71.94%	-5.86%	56.90%

Source: Administrative accounts of councils

Graph 73: Trends in total revenue for councils in the North Region



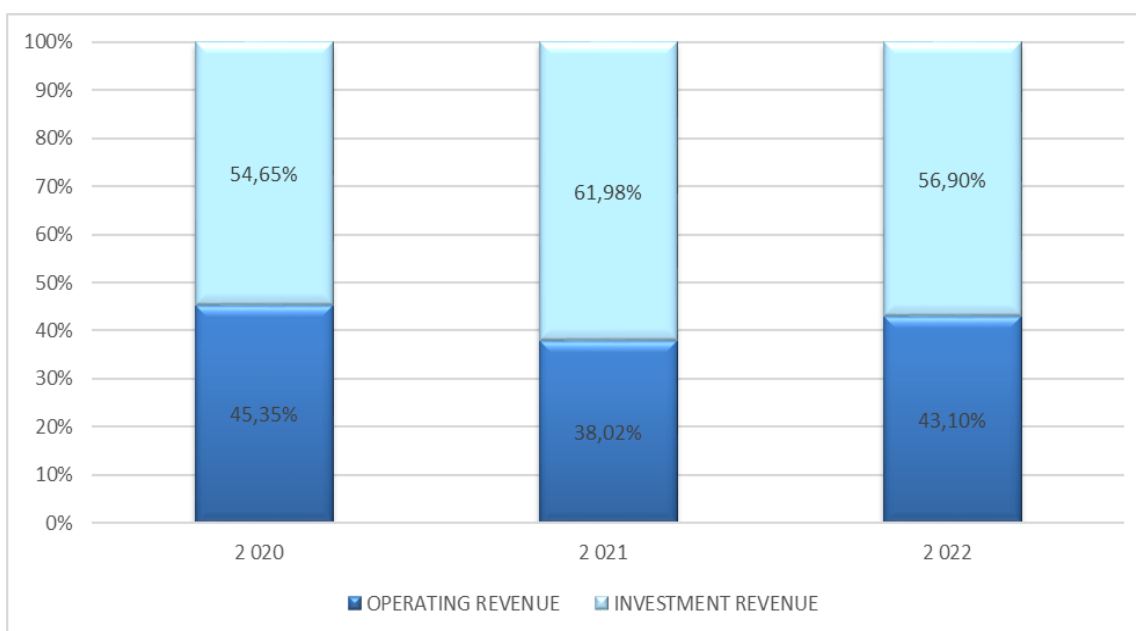
Source: Administrative accounts of councils

The table and graph above show that the amount of revenue mobilized by councils in the North Region is CFAF26,069,206,604 in 2021 and CFAF26,731,309,372 in 2022. This corresponds to achievement rates of 70.68% and 72.55%, respectively. The amount of revenue generated increased by 53.03% in 2021 and 2.54% in 2022.

The councils in the North Region posted a lower operating revenue achievement rate than the investment revenue achievement rate in 2021, at 61.49% compared to 77.81%. In 2022, the opposite situation was observed, with an operating revenue achievement rate of 73.37% compared to 71.94% for investment revenue.

In terms of the weight of the different types of revenue, operating revenue as a percentage of total revenue is lower than investment revenue in both periods analyzed, at 38.02% compared to 61.98% in 2021 and 43.10% compared to 56.90% in 2022.

Graph 74: Breakdown of total revenue for councils in the North Region

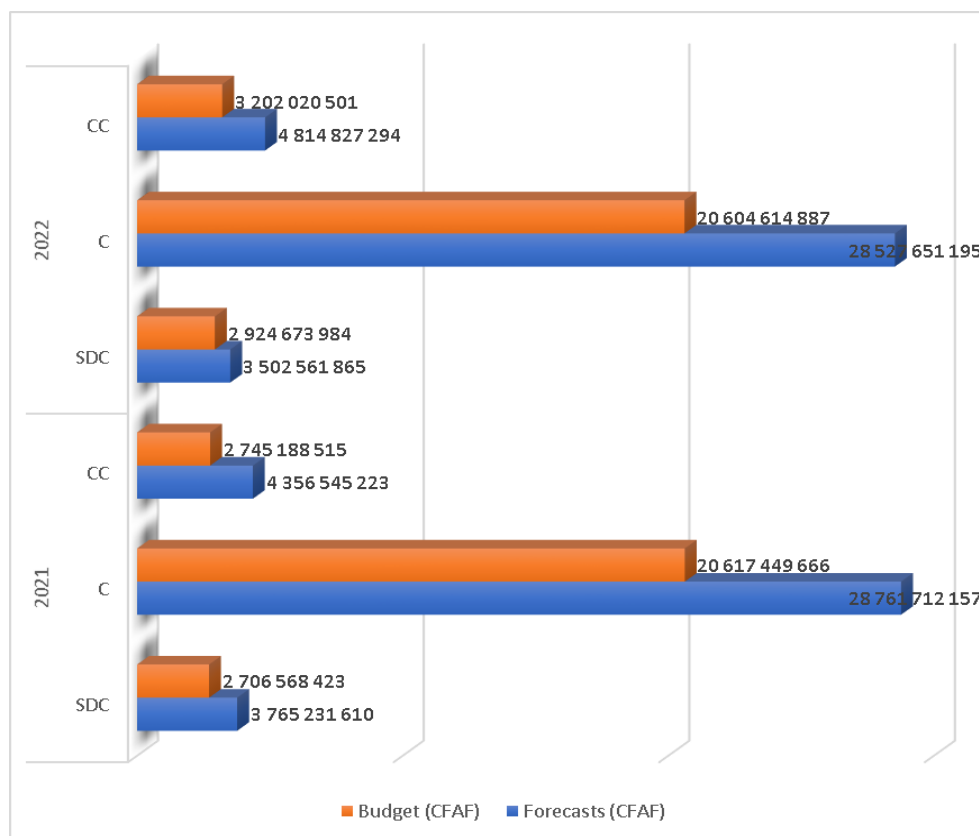


Source: Administrative accounts of council

2.6.2. Forecasts and actuals of overall revenue by council type in the North Region

An overview of the graph below shows that, depending on the type of council, forecasts are higher than actual revenue in 2021 and 2022. Nevertheless, there is a decrease in the forecasts for subdivisional councils and councils in 2022 compared to 2021, while those for city councils have increased.

Graph 75: Trend in revenue forecasts and actuals by council type in the North Region



Source: Administrative accounts of council

The forecasts and actual figures can be seen in the table below.

Table 84: Forecasts and actuals of overall revenue by council type in the North Region

Economic aspect	Forecasts (CFAF)	Budget (CFAF)	Achievements (%)	Variations (%)	Weight (%)
2020	27,436,432,568	17,035,042,602	62.09%		100.00%
Subdivisional council (SC)	2,642,797,435	1,684,153,532	63.73%		9.89%
Council	24,793,635,133	15,350,889,070	61.91%		90.11%
City council (CC)	-	-			0.00%
2021	36,883,488,990	26,069,206,604	70.68%	53.03%	100.00%
Subdivisional council (SC)	3,765,231,610	2,706,568,423	71.88%	60.71%	10.38%
Council	28,761,712,157	20,617,449,666	71.68%	34.31%	79.09%
City council (CC)	4,356,545,223	2,745,188,515	63.01%		10.53%
2022	36,845,040,354	26,731,309,372	72.55%	2.54%	100.00%
Subdivisional council (SC)	3,502,561,865	2,924,673,984	83.50%	8.06%	10.94%
Council	28,527,651,195	20,604,614,887	72.23%	-0.06%	77.08%
City council (CC)	4,814,827,294	3,202,020,501	66.50%	16.64%	11.98%

Source: Administrative accounts of council

An analysis of the weight of revenue by year and type of council shows that the weight of council revenue in total revenue is higher and decreases slightly over the reference periods, from 79.09% in 2021 to 77.08% in 2022. CU revenue accounts for 10.53% of total revenue in 2021 and 11.98% in 2022. Subdivisional council revenue accounts for 10.38% in 2021 and 10.94% in 2022.

2.6.3. Analysis by revenue type

The analysis will distinguish between operating revenue and investment revenue.

2.6.3.1. Structure of operating revenue for councils in the north region

The operating revenue mobilized by councils in the North Region amounts to CFAF 9,912,170,066 in 2021, with an achievement rate of 61.49%, and CFAF 11,520,349,337 in 2022, with an achievement rate of 73.37%. An examination of the variation in operating revenue amounts indicates an increase in 2021 and 2022 of 28.30% and 16.22%, respectively.

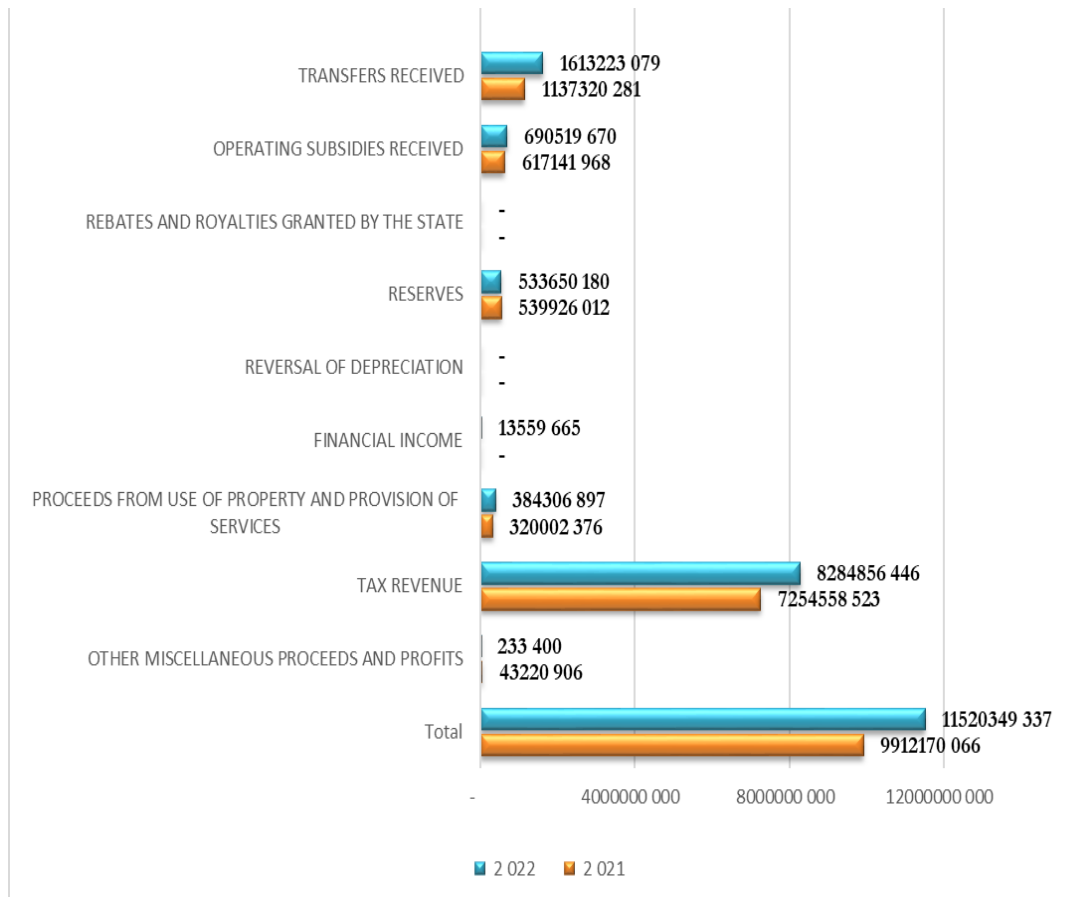
Table 85: Forecasts and actual operating revenue for councils in the North Region

Economic aspect	2020				2021					2022				
	Forecasts (CFAF)	Budget (CFAF)	Achievements (%)	Weight (%)	Forecasts (CFAF)	Budget (CFAF)	Achievements (%)	Variations (%)	Weight (%)	Forecasts (CFAF)	Budget (CFAF)	Achievements (%)	Variations (%)	Weight (%)
TOTAL	10,342,792,669	7,725,966,219	74.70%	100.00%	16,119,732,006	9,912,170,066	61.49%	28.30%	100.00%	15,701,573,848	11,520,349,337	73.37%	16.22%	100.00%
OTHER INCOME AND MISCELLANEOUS PROFITS	6,508,359	431,000	6.62%	0.01%	76,549,067	43,220,906	56.46%	9928.05%	0.44%	34,010,000	233,400	0.69%	-99.46%	0.00%
TAX REVENUE	7,684,408,914	6,001,692,792	78.10%	77.68%	12,395,688,257	7,254,558,523	58.52%	20.88%	73.19%	11,689,644,441	8,284,856,446	70.87%	14.20%	71.91%
INCOME FROM THE OPERATION OF PROPERTY AND SERVICES	489,573,041	189,667,003	38.74%	2.45%	817,139,770	320,002,376	39.16%	68.72%	3.23%	977,936,200	384,306,897	39.30%	20.10%	3.34%
FINANCIAL PRODUCTS	19,250,712	-	0.00%	0.00%	10,047,197	-	0.00%		0.00%	13,559,665	13,559,665	100.00%		0.12%
RECOVERIES ON DEPRECIATION	-	-		0.00%	-	-			0.00%	-	-			0.00%
RESERVES	547,495,565	357,027,100	65.21%	4.62%	746,147,300	539,926,012	72.36%	51.23%	5.45%	566,247,139	533,650,180	94.24%	-116%	4.63%
REBATES AND ROYALTIES GRANTED BY THE STATE	39,300,000	4,129,010	10.51%	0.05%	26,250,742	-	0.00%	-100.00%	0.00%	25,055,000	-	0.00%		0.00%
OPERATING SUBSIDIES RECEIVED	632,465,350	471,704,966	74.58%	6.11%	745,432,968	617,141,968	82.79%	30.83%	6.23%	776,916,122	690,519,670	88.88%	11.89%	5.99%
TRANSFERS RECEIVED	923,790,728	701,314,348	75.92%	9.08%	1,302,476,705	1,137,320,281	87.32%	62.17%	11.47%	1,618,205,281	1,613,223,079	99.69%	41.84%	14.00%

Source: Administrative accounts of the RLAs

In general, as observed at the national level, tax revenue remains the main source of operating revenue for the councils in the North Region. This revenue accounted for 73.19% of total operating revenue in 2021 and 71.91% in 2022, corresponding to CFAF7, 254,558,523 in 2021 and CFAF 8,284,856,446 in 2022, as illustrated in the graph below.

Graph 76: Structure of Operating Revenue of the Councils in the North Region



Source: Administrative accounts of RLAs

i. Tax Revenue of the Councils in the North Region

Based on the analysis of the administrative accounts, the annual amounts of tax revenue of the Councils in the North Region are presented in the tables below

Table 86: Structure of Tax Revenue of the Councils in the North Region

Economic Category	Forecasts(CFAF)	Budget (FCFA)	realizations (%)	Variations (%)	Share (%)
2020	7,684,408,914	6,001,692,792	78.10%		77.68%
Additional Council Tax (CAC)	4,760,483,265	4,452,252,921	93.53%		
Local Tax Revenue	963,104,716	494,643,121	51.36%		
Other Tax Revenue	1,758,206,179	919,817,474	52.32%		
Local Development Tax	202,614,754	134,979,276	66.62%		
2021	12,395,688,257	7,254,558,523	58.52%	20.88%	100.00%
Additional Council Tax (CAC)	7,844,207,277	4,410,738,680	56.23%	-0.93%	60.80%
Local Tax Revenue	1,393,794,749	836,010,539	59.98%	69.01%	11.52%
Other Tax Revenue	2,859,841,268	1,848,502,336	64.64%	100.96%	25.48%
Local Development Tax	297,844,963	159,306,968	53.49%	18.02%	2.20%
2022	11,689,644,441	8,284,856,446	70.87%	14.20%	100.00%
Additional Council Tax (CAC)	7,135,558,445	5,504,022,614	77.14%	24.79%	66.43%
Local Tax Revenue	1,399,108,001	695,437,950	49.71%	-16.81%	8.39%
Other Tax Revenue	2,777,585,045	1,782,434,504	64.17%	-3.57%	21.51%
Local Development Tax	377,392,950	302,961,378	80.28%	90.17%	3.66%

Source: Administrative accounts of RLAs

Table 87: Forecasts and realizations of Tax Revenue based on Type of Administration in the Councils of the North Region

Type of Administration	Forecasts(CFAF)	Budget (FCFA)	realizations (%)	Variations (%)	Share (%)
2020	7,684,408,914	6,001,692,792	78.10%		100.00%
Assigned Tax Revenue	6,721,304,198	5,507,049,671	81.93%		91.76%
Own Tax Revenue	963,104,716	494,643,121	51.36%		8.24%
2021	12,395,688,257	7,254,558,523	58.52%	20.88%	100.00%
Assigned Tax Revenue	11,001,893,508	6,418,547,984	58.34%	16.55%	88.48%
Own Tax Revenue	1,393,794,749	836,010,539	59.98%	69.01%	11.52%
2022	11,689,644,441	8,284,856,446	70.87%	14.20%	100.00%
Assigned Tax Revenue	10,290,536,440	7,589,418,496	73.75%	18.24%	91.61%
Own Tax Revenue	1,399,108,001	695,437,950	49.71%	-16.81%	8.39%

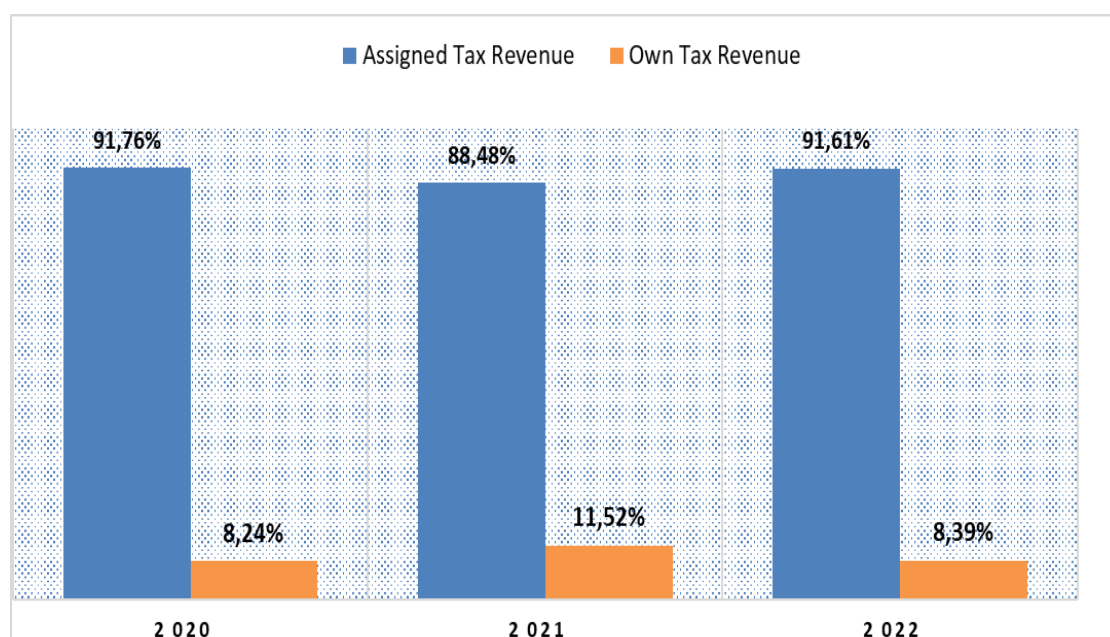
Source: Administrative accounts of RLAs

From the above tables, the amount of tax revenue collected stood at CFAF 7,254,558,523 in 2021 with a completion rate of 58.52%, and CFAF 8,284,856,446 in 2022 with a completion rate of 70.87%.

CACs remain the main source of tax revenue of the councils in the North Region. They accounted for 60.80% of the total tax revenue in 2021 and 66.43% in 2022.

Regarding the share of each category of tax revenue, the graph below shows that assigned tax revenue remains predominant compared to own tax revenue, accounting for 88.48% vs. 11.52% in 2021 and 91.61% vs. 8.39% in 2022, following the trend already observed at the national level.

Graph 77: Share of Tax Revenue based on Type of Administration in the Councils of the North Region



Source: Administrative accounts of RLAs

i.1. Tax Revenue mobilized by the State on Behalf of the Councils in the North Region

The total amount of tax revenue collected by the State's tax services and allocated to the councils in the North Region stood at CFAF 6,418,547,984 in 2021, representing an increase of 16.55% compared to 2020, and CFAF 7,589,418,496 in 2022, representing an increase of 18.24% compared to the previous period.

The CAC accounted for the largest share of this revenue, with proportions of 68.72% in 2021 and 72.52% in 2022 respectively.

Tax Revenue mobilized by the State on Behalf of the Councils in the North Region is presented in the following table:

Table 88: Forecasts and achievements of Tax Revenue mobilized by the State on Behalf of the Councils of the North Region

	2020				2021					2022				
Economic Category	Forecasts(CFAF)	Budget (FCFA)	Achievement (%)	Share (%)	Forecasts(CFAF)	Budget (FCFA)	Achievement(%)	Variations (%)	Share (%)	Forecasts(CFAF)	Budget (FCFA)	Achievement (%)	Variations (%)	Share (%)
TOTAL	6,721,304,198	5,507,049,671	81.93%	100.00%	11,001,893,508	6,418,547,984	58.34%	16.55%	100.00%	10,290,536,440	7,589,418,496	73.75%	18.24%	100.00%
Other Tax Revenue	331,136,755	1 83,709,566	55. 48%	.34%	4 37,840,551	2 76,000,070	63.04 %	5 0.24%	4 .30%	4 54,875,475	4 87,662,429	107.21 %	7 6.69%	.43%
Additional Council Tax	4,760,483,265	4,452,252,921	93.53%	80.85%	7,844,207,277	4,410,738,680	56.23%	-0.93%	68.72%	7,135,558,445	5,504,022,614	77.14%	24.79%	72.52%
Licence fees	57,462,709	11,106,140	19.33%	0.20%	88,796,000	121,004,241	136.27%	989.53%	1.89%	91,036,000	82,851,368	91.01%	-31.53%	1.09%
Business licence taxes	256,876,361	70,223,733	27.34%	1.28%	469,279,915	361,297,368	76.99%	414.48%	5.63%	465,048,365	370,109,653	79.59%	2.44%	4.88%
Airport stamp duty	-	-		0.00%	-	-			0.00%	-	-			0.00%
Stamp duty on vehicle registration documents	100,000	-	0.00%	0.00%	100,000	-	0.00%		0.00%	100,000	-	0.00%		0.00%
Real estate transfer tax	16,598,831	5,572,960	33.57%	0.10%	66,600,000	50,746,629	76.20%	810.59%	0.79%	70,950,000	10,900,000	15.36%	-78.52%	0.14%
Motor vehicle stamp duty	512,701,452	349,874,218	68.24%	6.35%	877,750,000	608,701,210	69.35%	73.98%	9.48%	825,001,313	502,734,252	60.94%	-17.41%	6.62%
Proceeds of full discharge tax	253,634,000	110,881,833	43.72%	2.01%	347,716,802	152,445,672	43.84%	37.48%	2.38%	331,692,992	93,903,466	28.31%	-38.40%	1.24%
Forestry royalty	278,349,400	173,057,069	62.17%	3.14%	393,500,000	184,910,283	46.99%	6.85%	2.88%	391,962,900	213,939,583	54.58%	15.70%	2.82%
Axle tax	23,000,000	8,300,516	36.09%	0.15%	-	-		-100.00%	0.00%	-	-			0.00%
Local Development Tax	202,614,754	134,979,276	66.62%	2.45%	297,844,963	159,306,968	53.49%	18.02%	2.48%	377,392,950	302,961,378	80.28%	90.17%	3.99%
Property tax on real estate	27,734,671	7,091,439	25.57%	0.13%	102,308,000	93,386,863	91.28%	1216.90%	1.45%	96,368,000	20,173,753	20.93%	-78.40%	0.27%
Tax on gambling and entertainment	612,000	-	0.00%	0.00%	75,950,000	10,000	0.01%		0.00%	50,550,000	160,000	0.32%	1500.00%	0.00%
					10,290,536,440	7,589,418,496	73.75%	18.24%	100.00%	-	-	0.00%	0.00%	0.00%

Source: Administrative accounts of RLAs

i.2. Tax Revenue Collected by Councils in the North Region

According to the table below, the councils in the North Region managed to mobilize CFAF 836,010,539 in 2021, representing an increase of 69.01% compared to 2020, and CFAF 695,437,950 in 2022, representing an increase of 16.81% compared to the previous period.

An analysis of the share of different tax revenue collected by the councils in the North Region reveals that market stall fees constitute the most significant category, accounting for 34.88% in 2021 (CFAF 291,638,410) and 30.15% in 2022 (CFAF 209,675,976).

Conversely, revenue from parking occupancy fees and the firearms tax contributed the least during the reference periods.

Table 89: Forecasts and achievements of Tax Revenue mobilized by the Councils by type and by year in the North Region

Economic Category	2020				2021					2022				
	Forecasts(CFAF)	Budget (FCFA)	realizations (%)	Share (%)	Forecasts(CFAF)	Budget (FCFA)	realizations (%)	Variations (%)	Share (%)	Forecasts(CFAF)	Budget (FCFA)	realizations (%)	Variations (%)	Share (%)
TOTAL	963,104,716	494,643,121	51.36%	100.00%	1,393,794,749	836,010,539	59.98%	69.01%	100.00%	1,399,108,001	695,437,950	49.71%	-16.81%	100.00%
Other council taxes	98,496,065	36,187,061	36.74%	7.32%	155,040,000	111,663,939	72.02%	208.57%	13.36%	160,700,000	82,926,992	51.60%	-25.74%	11.92%
Parking lot occupation fees	11,800,000	5,427,000	45.99%	1.10%	30,200,000	7,370,000	24.40%	35.80%	0.88%	28,875,000	13,033,000	45.14%	76.84%	1.87%
Parking occupancy fee	1,000,000	-	0.00%	0.00%	-	30,000			0.00%	-	-		-100.00%	0.00%
Impoundment fee	37,116,500	17,359,500	46.77%	3.51%	53,700,000	32,192,270	59.95%	85.44%	3.85%	54,231,000	30,487,221	56.22%	-5.30%	4.38%
Market place fee	210,001,174	97,913,200	46.63%	19.79%	415,334,390	291,638,410	70.22%	197.85%	34.88%	383,213,559	209,675,976	54.72%	-28.10%	30.15%
Stadium fees	530,000	-	0.00%	0.00%	1,580,000	-	0.00%		0.00%	2,320,000	1,581,860	68.18%		0.23%
Council stamp duty	93,269,500	50,101,900	53.72%	10.13%	162,500,000	102,677,000	63.19%	104.94%	12.28%	155,450,000	86,489,000	55.64%	-15.77%	12.44%
Temporary occupation of the public Road fees	28,850,000	4,458,250	15.45%	0.90%	23,650,000	12,334,902	52.16%	176.68%	1.48%	24,350,000	8,430,329	34.62%	-31.65%	1.21%
Building or installation permits fees	71,200,000	24,398,075	34.27%	4.93%	80,900,000	39,332,431	48.62%	61.21%	4.70%	92,892,015	46,291,298	49.83%	17.69%	6.66%
Charges for road damage	4,675,000	469,000	10.03%	0.09%	24,225,000	5,747,150	23.72%	1125.41%	0.69%	22,325,000	6,073,000	27.20%	5.67%	0.87%
Council tax on livestock	93,181,300	47,987,300	51.50%	9.70%	111,940,000	68,511,600	61.20%	42.77%	8.20%	122,440,000	72,784,300	59.44%	6.24%	10.47%
Parking tax	17,358,000	5,374,520	30.96%	1.09%	31,998,000	3,629,000	11.34%	-32.48%	0.43%	30,225,000	2,722,062	9.01%	-24.99%	0.39%
Transhumance tax	23,880,000	10,755,900	45.04%	2.17%	23,850,000	14,307,800	59.99%	33.02%	1.71%	37,600,000	13,297,400	35.37%	-7.06%	1.91%
Transit tax	37,700,000	17,404,000	46.16%	3.52%	44,549,600	24,613,200	55.25%	41.42%	2.94%	42,000,000	33,135,300	78.89%	34.62%	4.76%
Quarry products transport tax	36,950,000	18,787,000	50.84%	3.80%	57,950,000	23,029,256	39.74%	22.58%	2.75%	68,650,000	16,981,494	24.74%	-26.26%	2.44%
Hygiene and Sanitation Tax	12,315,000	3,590,350	29.15%	0.73%	32,168,000	6,626,000	20.60%	84.55%	0.79%	30,150,000	5,302,617	17.59%	-19.97%	0.76%
Advertising tax	5,425,000	1,931,122	35.60%	0.39%	27,103,864	18,947,756	69.91%	881.18%	2.27%	28,300,000	5,297,851	18.72%	-72.04%	0.76%
Firearms tax	790,000	25,000	3.16%	0.01%	155,000	-	0.00%	-100.00%	0.00%	140,000	6,000	4.29%		0.00%
Reclaimed products tax	80,560,000	65,791,500	81.67%	13.30%	2,700,000	820,000	30.37%	-98.75%	0.10%	3,680,000	208,000	5.65%	-74.63%	0.03%
Entertainment tax	2,645,024	592,643	22.41%	0.12%	5,020,000	973,000	19.38%	64.18%	0.12%	4,966,427	945,000	19.03%	-2.88%	0.14%
Livestock slaughter taxes	33,627,153	16,795,900	49.95%	3.40%	43,830,895	18,556,500	42.34%	10.48%	2.22%	40,100,000	15,810,150	39.43%	-14.80%	2.27%
Platform ticket	61,735,000	69,293,900	112.24%	14.01%	65,400,000	53,010,325	81.06%	-23.50%	6.34%	66,500,000	43,959,100	66.10%	-17.07%	6.32%

Source: Administrative accounts of RLAs

ii. operating allocations and subsidies to the councils in the north region

The resources allocated to the councils in the North Region under operating allocations and subsidies are summarized in the table below:

Table 90: Forecasts and achievements of Operating Allocations and Subsidies to the Councils of the North Region

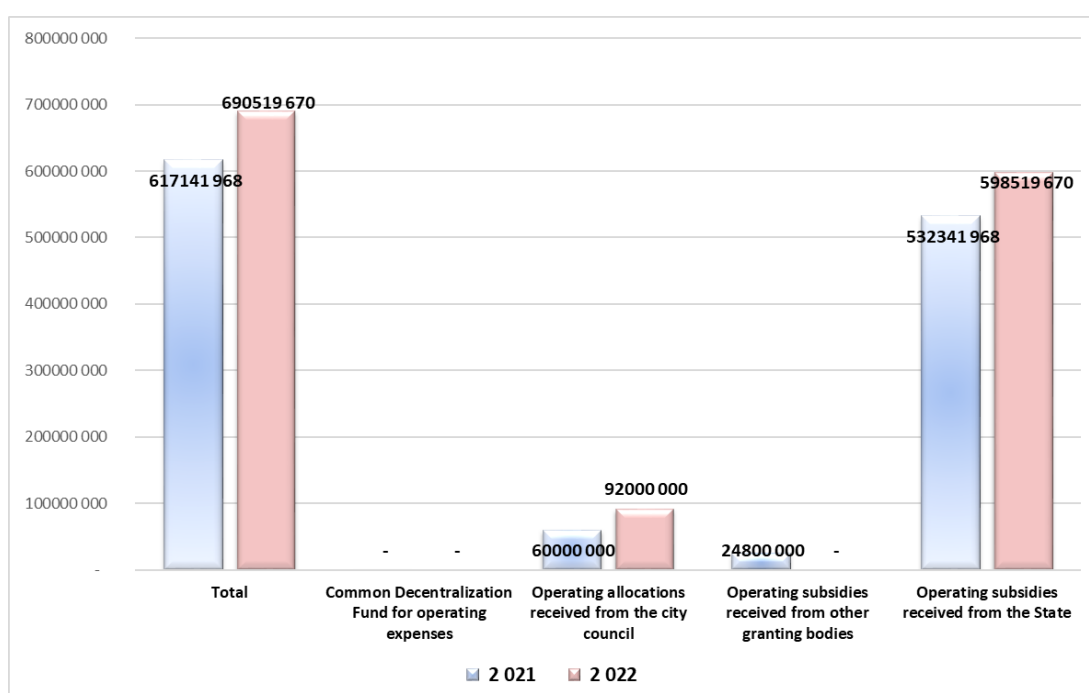
Economic Category	Forecasts (CFAF)	Budget (CFAF)	Budget (%)	Variations (%)	Share (%)
2020	632,465,350	471,704,966	74.58%		100.00 %
Common Decentralization Fund (Operation)	10,000,000	15,000,000	150.00%		3.18%
Operating Allocations from the City Council	80,000,000	80,000,000	100.00%		16.96%
Operating Allocations from Other Providing Institutions	19,412,000	-	0.00%		0.00%
Operating Allocations from the State	523,053,350	376,704,966	72.02%		79.86%
2021	745,432,968	617,141,968	82.79%	30.83%	100.00 %
Common Decentralization Fund (Operation)	6,000,000	-	0.00%	-100.00%	0.00%
Operating Allocations from the City Council	120,000,000	60,000,000	50.00%	-25.00%	9.72%
Operating Allocations from Other Providing Institutions	58,007,500	24,800,000	42.75%		4.02%
Operating Allocations from the State	561,425,468	532,341,968	94.82%	41.32%	86.26%
2022	776,916,122	690,519,670	88.88%	11.89%	100.00 %
Common Decentralization Fund (Operation)	82,222,500	-	0.00%		0.00%
Operating Allocations from the City Council	106,200,000	92,000,000	86.63%	53.33%	13.32%
Operating Allocations from Other Providing Institutions	65,360,000	-	0.00%	-100.00%	0.00%
Operating Allocations from the State	523,133,622	598,519,670	114.41%	12.43%	86.68%

Source: Administrative accounts of RLAs

The total amount of operating allocations and subsidies received by the councils in the North Region was CFAF 617,141,968 in 2021, with a completion rate of 82.79%, and CFAF 690,519,670 in 2022, with a completion rate of 88.88%. The amount of operating allocations received by the councils of the North Region increased by 30.83% in 2021 and by 11.89% in 2022.

An assessment of the structure of operating allocations, as presented in the graph below, shows that allocations received from the State account for the majority of this revenue during the period under review. This revenue amounted to CFAF 532,341,968 in 2021 and CFAF 598,519,670 in 2022, or 86.26% and 86.68% of all operating allocations, respectively.

Graph 78: Structure of Operating Allocations to the Councils in the North Region



Source: Administrative accounts of RLAs

iii. Proceeds from the operation of State property and services in the North Region

The amounts of revenue from the use of property and provision of services of the councils in the North Region are summarized in the table below. From the above tables, the amounts mobilized stood at CFAF 320,002,376 in 2021 with a completion rate of 39.16%, and CFAF 384,306,897 in 2022 with a completion rate of 39.30%. Furthermore, there was an increase of 68.72% in total revenue from the use of property and provision of services in 2021 compared to 2020. Similarly, there was an increase of 20.10% in 2022 compared to the previous period.

Table 91: Forecasts and achievement of the Proceeds from the Operation of State Property and Services in the North Region

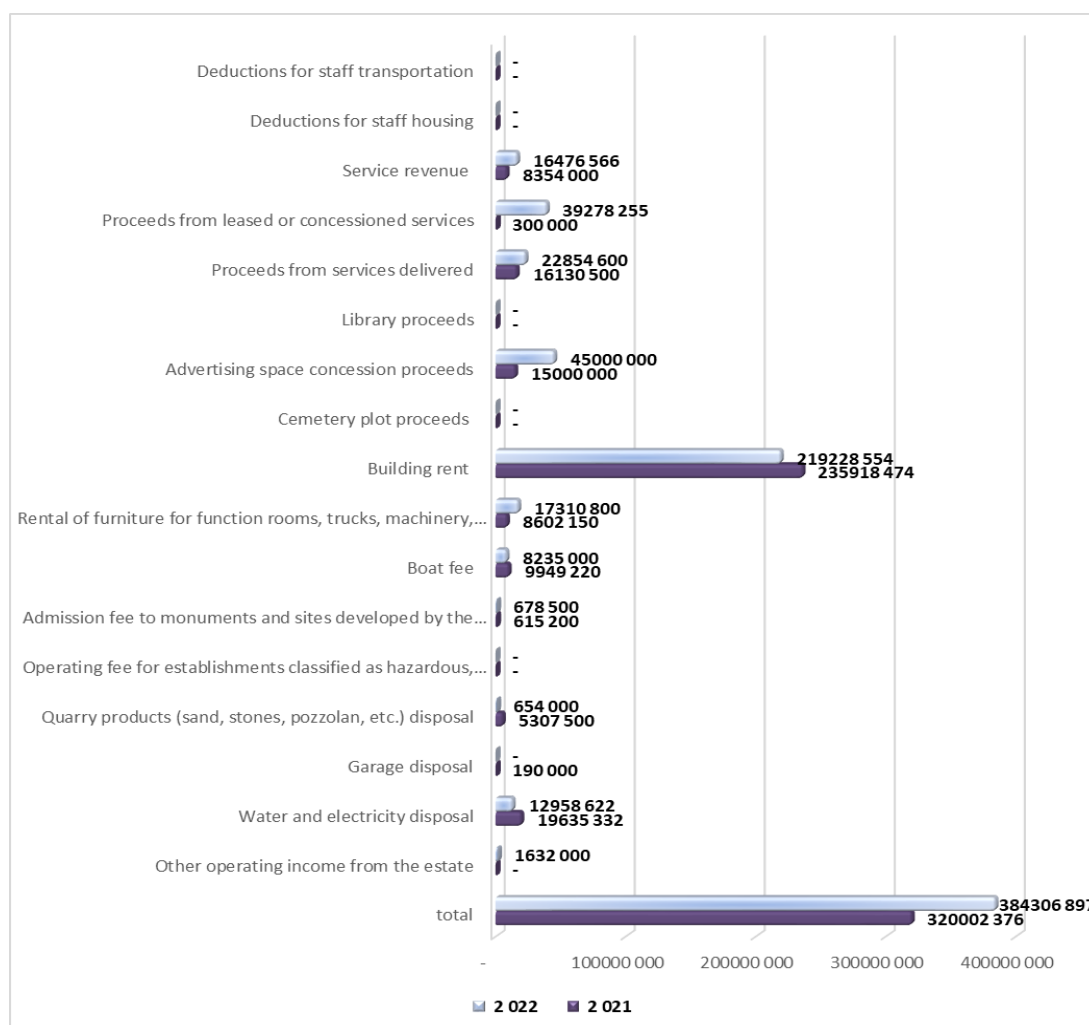
Economic Category	2020				2021					2022				
	Forecasts(CFAF)	Budget (FCFA)	Achievements (%)	Share (%)	Forecasts(CFAF)	Budget (FCFA)	Achievements (%)	Variations (%)	Share (%)	Forecasts(CFAF)	Budget (FCFA)	Achievements (%)	Variations (%)	Share (%)
TOTAL	489,573,041	189,667,003	38.74%	100.00%	817,139,770	320,002,376	39.16%	68.72%	100.00%	977,936,200	384,306,897	39.30%	20.10%	100.00%
Other Operating Income from Property	104,075,000	12,488,000	12.00%	6.58%	2,960,000	-	0.00%	-100.00%	0.00%	81,660,000	1,632,000	2.00%		0.42%
Water and Electricity Sales	21,550,000	2,913,500	13.52%	1.54%	97,500,000	19,635,332	20.14%	573.94%	6.14%	67,800,000	12,958,622	19.11%	-34.00%	3.37%
Rental of garages	5,285,638	332,486	6.29%	0.18%	530,000	190,000	35.85%	-42.85%	0.06%	480,000	-	0.00%	-100.00%	0.00%
Rental of quarry products (sand, stones, pozzolan, etc.)	21,400,000	3,105,000	14.51%	1.64%	27,140,790	5,307,500	19.56%	70.93%	1.66%	33,050,000	654,000	1.98%	-87.68%	0.17%
Operating rights for establishments classified hazardous, unsanitary or inconvenient	-	-		0.00%	-	-			0.00%	100,000	-	0.00%		0.00%
Entry fees for monuments and sites managed by the local authority	1,111,000	337,700	30.40%	0.18%	5,000,000	615,200	12.30%	82.17%	0.19%	5,000,000	678,500	13.57%	10.29%	0.18%
Fees on boats	3,340,000	113,000	3.38%	0.06%	26,760,000	9,949,220	37.18%	8704.62%	3.11%	80,260,000	8,235,000	10.26%	-17.23%	2.14%
Rental of furniture, party halls, vehicles, equipment and other moveable and immovable assets	37,480,000	15,829,450	42.23%	8.35%	66,681,000	8,602,150	12.90%	-45.66%	2.69%	77,380,200	17,310,800	22.37%	101.24%	4.50%
Building rent	188,384,000	115,035,284	61.06%	60.65%	400,688,000	235,918,474	58.88%	105.08%	73.72%	443,456,000	219,228,554	49.44%	-7.07%	57.05%
Income from concessions at cemeteries	30,000	150,000	500.00%	0.08%	-	-		-100.00%	0.00%	-	-			0.00%
Income from concessions of advertising space	16,000,000	3,028,860	18.93%	1.60%	55,700,000	15,000,000	26.93%	395.24%	4.69%	55,300,000	45,000,000	81.37%	200.00%	11.71%
Library income	1,100,000	-	0.00%	0.00%	600,000	-	0.00%		0.00%	600,000	-	0.00%		0.00%
Service delivery income	4,450,000	2,420,000	54.38%	1.28%	63,779,980	16,130,500	25.29%	566.55%	5.04%	59,100,000	22,854,600	38.67%	41.69%	5.95%
Concession or lease services	69,667,403	31,022,723	44.53%	16.36%	47,600,000	300,000	0.63%	-99.03%	0.09%	44,600,000	39,278,255	88.07%	12992.75%	10.22%
Service revenue	15,200,000	2,635,000	17.34%	1.39%	22,200,000	8,354,000	37.63%	217.04%	2.61%	29,150,000	16,476,566	56.52%	97.23%	4.29%
Staff housing deductions	500,000	256,000	51.20%	0.13%	-	-		-100.00%	0.00%	-	-			0.00%
Transport deductions	-	-		0.00%	-	-			0.00%	-	-			0.00%

Source: Administrative accounts of RLAs

Revenue from the use of property and provision of services accounted for 3.23% of the operating revenue of the councils in the North Region in 2021 and 3.34% in 2022.

An analysis of the graph below shows that revenue from property rentals constituted the most significant category of revenue from the operation of property and provision services in the North Region during the period under review. They accounted for 73.72% in 2021 and 57.05% in 2022.

Graph 79: Structure of Proceeds from the operation of State property and services in the North Region



Source: Administrative accounts of RLAs

2.6.3.2. Other Operating Revenue of the Councils in the North Region

According to the table below, other operating revenue of the councils in the North Region mainly comprises earmarked reserves for operating purposes. These accounted for 92.59% of such revenue in 2021 and 97.48% in 2022, amounting to CFAF 539,926,012 and CFAF 533,650,180 respectively, as shown in the table below.

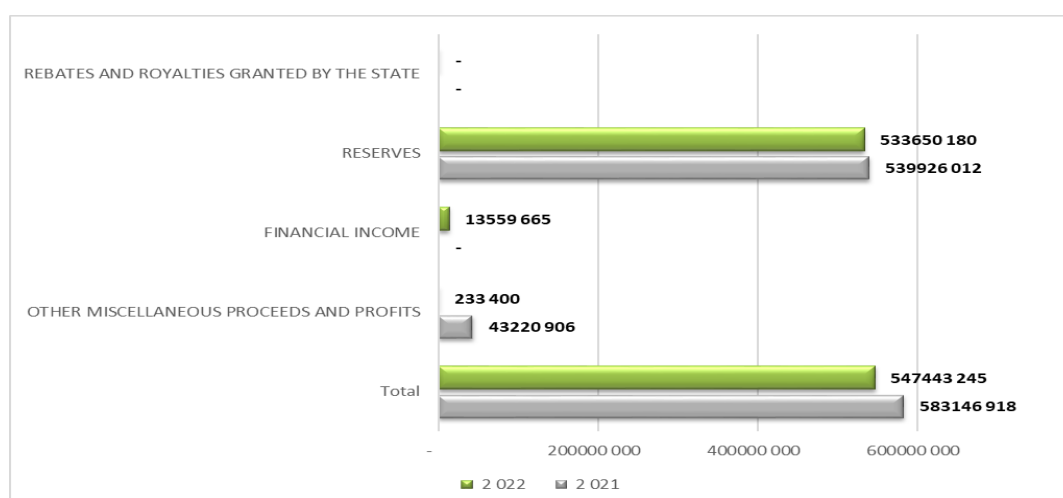
Table 92: Forecasts and achievements of other revenue to the Councils of the North Region

Economic Category	Forecasts(CFAF)	Budget (FCFA)	Achievements (%)	Variations (%)	Share (%)
2020	612,554,636	361,587,110	59.03%		100.00%
OTHER PROCEEDS IN INCOME AND PROFITS	6,508,359	431,000	6.62%		0.12%
FINANCIAL INCOMES	19,250,712	-	0.00%		0.00%
RESERVES	547,495,565	357,027,100	65.21%		98.74%
REBATES AND ROYALTIES GRANTED BY THE STATE	39,300,000	4,129,010	10.51%		1.14%
2021	858,994,306	583,146,918	67.89%	61.27%	100.00%
OTHER PROCEEDS IN INCOME AND PROFITS	76,549,067	43,220,906	56.46%	9928.05%	7.41%
FINANCIAL INCOMES	10,047,197	-	0.00%		0.00%
RESERVES	746,147,300	539,926,012	72.36%	51.23%	92.59%
REBATES AND ROYALTIES GRANTED BY THE STATE	26,250,742	-	0.00%	-100.00%	0.00%
2022	638,871,804	547,443,245	85.69%	-6.12%	100.00%
OTHER PROCEEDS IN INCOME AND PROFITS	34,010,000	233,400	0.69%	-99.46%	0.04%
FINANCIAL INCOMES	13,559,665	13,559,665	100.00%		2.48%
RESERVES	566,247,139	533,650,180	94.24%	-1.16%	97.48%
REBATES AND ROYALTIES GRANTED BY THE STATE	25,055,000	-	0.00%		0.00%

Source: Administrative accounts of RLAs

The amount of other operating revenue mobilized by the councils in the North Region amounted CFAF 583,146,918 in 2021 and CFAF 547,443,245 in 2022, representing an increase of 61.27% in 2021 and a decrease of 6.12% in 2022, as shown in the graph below.

Graph 80: Structure of Other Revenue of the Councils in the North Region



Source: Administrative accounts of RLAs

2.6.3.2. Structure of Investment Revenue of the Councils in the North Region

The investment revenue is listed in the tables below:

It stood at CFAF 16,157,036,538 in 2021, with a completion rate of 77.81%, and CFAF 15,210,960,035 in 2022, with a completion rate of 71.94%. In 2021, investment revenue increased by 73.56%, whereas in 2022 it decreased by 5.86%.

Table 93: Forecasts and achievements of Investment recipe of the Councils in the North Region

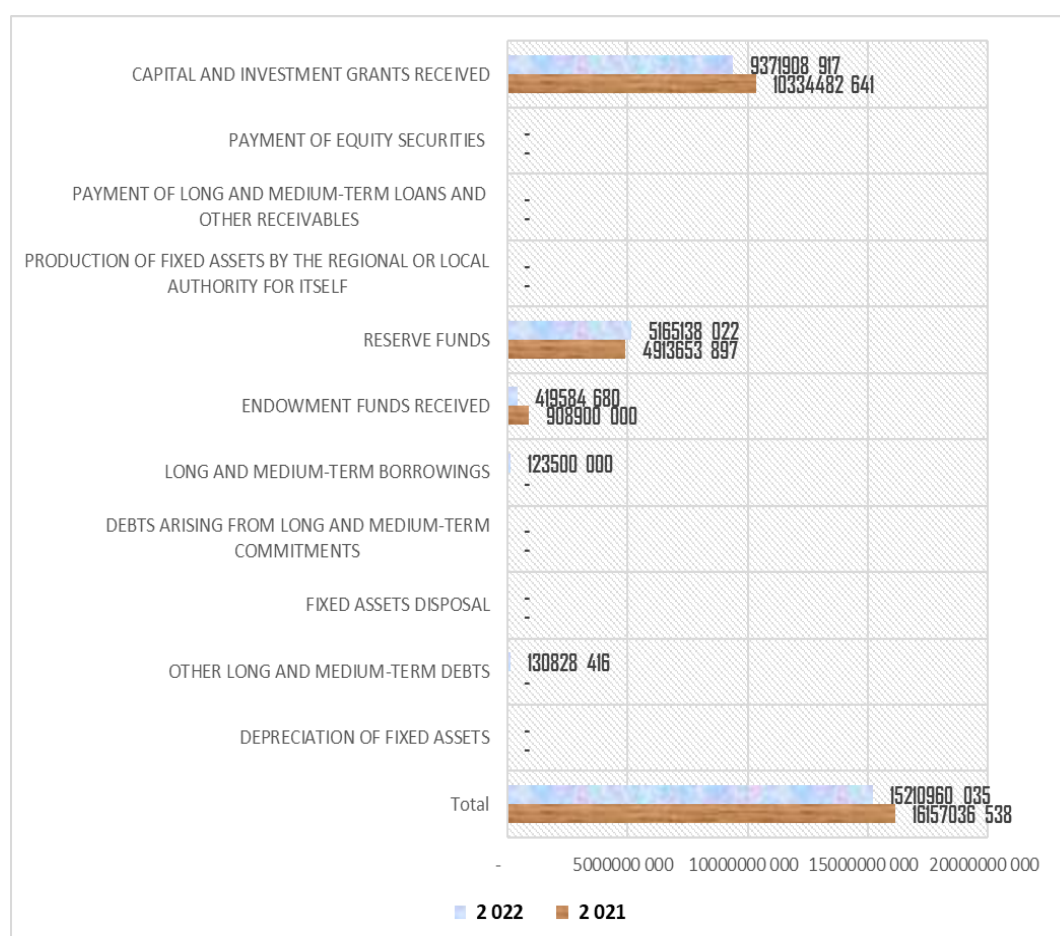
	2020				2021					2022				
Economic Category	Forecasts(CFAF)	Budget (FCFA)	Achievement (%)	Share (%)	Forecasts(CFAF)	Budget (FCFA)	Achievement (%)	Variations (%)	Share (%)	Forecasts(CFAF)	Budget (FCFA)	Achievements (%)	Variations (%)	Share (%)
TOTAL	17,093,639,899	9,309,076,383	54.46%	100.00%	20,763,756,984	16,157,036,538	77.81%	73.56%	100.00%	21,143,466,506	15,210,960,035	71.94%	-5.86%	100.00%
Depreciation of fixed assets	-	-	0.00%	0.00%	-	-	0.00%		0.00%	-	-			0.00%
Other long- and medium-term liabilities	-	-	0.00%	0.00%	23,084,830	-	0.00%		0.00%	130,828,416	130,828,416	100.00%		0.86%
Disposal of fixed assets	-	-	0.00%	0.00%	-	-			0.00%	-	-			0.00%
Debts arising from long- and medium-term commitments	-	-	0.00%	0.00%	-	-			0.00%	-	-			0.00%
Long- and medium-term loans	554,019,024	-	0.00%	0.00%	1,479,032,617	-	0.00%		0.00%	1,216,708,034	123,500,000	10.15%		0.81%
Endowment funds received	1,505,130,000	778,650,000	51.73%	8.36%	969,531,944	908,900,000	93.75%	16.73%	5.63%	823,751,024	419,584,680	50.94%	-53.84%	2.76%
Reserve funds	1,135,958,004	437,737,161	38.53%	4.70%	5,221,792,960	4,913,653,897	94.10%	1022.51%	30.41%	5,186,866,833	5,165,138,022	99.58%	5.12%	33.96%
Fixed asset production by the decentralised local authority for itself	-	-	0.00%	0.00%	-	-			0.00%	-	-			0.00%
Repayment of long- and medium-term loans and receivables	-	576,282		0.01%	-	-		-100.00%	0.00%	-	-			0.00%
Repayment of equity securities	-	-	0.00%	0.00%	-	-			0.00%	-	-			0.00%
Equipment and investment subsidies received	13,898,532,877	8,092,112,940	58.22%	86.93%	13,070,314,633	10,334,482,641	79.07%	27.71%	63.96%	13,785,312,199	9,371,908,917	67.98%	-9.31%	61.61%
	-	-			-	-				-	-			

Source: Administrative accounts of RLAs

It emerges from the analysis of the graph below that capital and investment subsidies received represent the largest share of investment revenue for all the councils in the North Region. This share amounted to CFAF 10,334,482,641 in 2021 and CFAF 9,371,908,917 in 2022, representing 63.96% and 61.61% respectively of the total investment revenue of these councils.

Reserve funds, endowment funds received, as well as medium- and long-term loans, also represent significant shares of investment revenue. However, borrowing accounts for only a small portion of local investment, representing less than 1.00% of investment revenue during the period under review.

Graph 81: Structure of Investment Recipe of the Councils in the North Region



Source: Administrative accounts of RLAs

i. Investment transfers to councils in the North Region

The table below outlines all investment resources transferred to councils in the North Region over the period under review. From the above tables, the amounts mobilized stood at CFAF 10,334,482,641 in 2021 with a completion rate of 79.07%, and CFAF 9,371,908,917 in 2022 with a completion rate of 67.98%. These amounts rose by 27.71% in 2021 and fell by 9.31% in 2022.

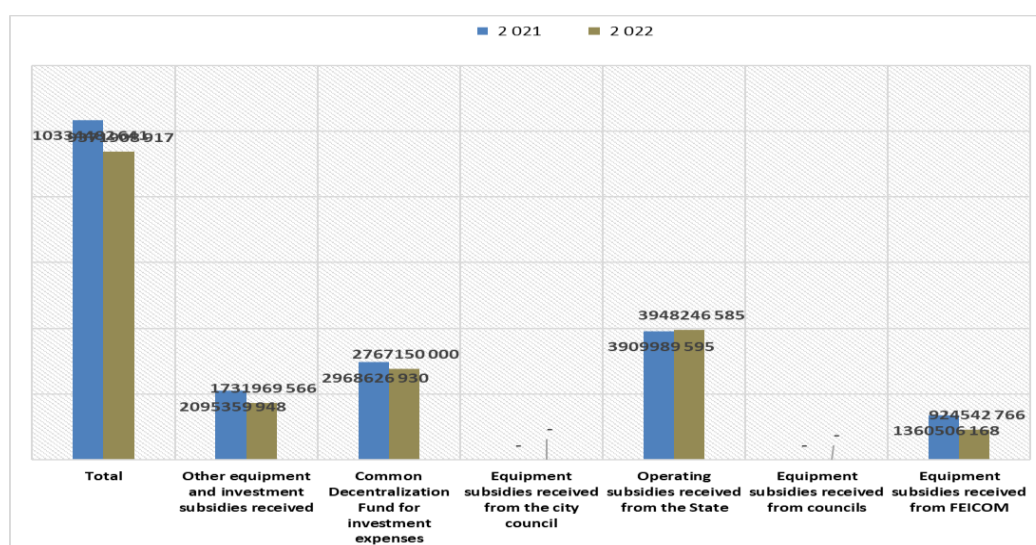
Table 94: Forecasts and Achievements of Investment Transfers of the Councils in the North Region

Economic Category	Forecasts(CFAF)	Budget (CFAF)	Achievements (%)	Variations (%)	Share (%)
2020	13,898,532,871	8,092,112,940	58.22%		100.00%
Other equipment and investment subsidies received	3,507,091,591	1,074,567,182	30.64%		13.28%
Common Decentralization Fund (investment)	1,518,500,000	1,130,349,961	74.44%		13.97%
Equipment Subsidies from the City Council	-	-			0.00%
Equipment Subsidies from the State	3,746,250,318	3,637,048,353	97.09%		44.95%
Equipment Subsidies from Councils	-	-			0.00%
Equipment Subsidies from FEICOM	5,126,690,962	2,250,147,444	43.89%		27.81%
2021	13,070,314,633	10,334,482,641	79.07%	27.71%	100.00%
Other equipment and investment Subsidies received	2,061,276,915	2,095,359,948	101.65%	95.00%	20.28%
Common Decentralization Fund (investment)	4,310,273,437	2,968,626,930	68.87%	162.63%	28.73%
Equipment Subsidies from the City Council	-	-			0.00%
Equipment Subsidies from the State	4,068,738,348	3,909,989,595	96.10%	7.50%	37.83%
Equipment Subsidies from Councils	-	-			0.00%
Equipment Subsidies from FEICOM	2,630,025,933	1,360,506,168	51.73%	-39.54%	13.16%
2022	13,785,312,199	9,371,908,917	67.98%	-9.31%	100.00%
Other equipment and investment Subsidies received	4,168,688,831	1,731,969,566	41.55%	-17.34%	18.48%
Common Decentralization Fund (Investment)	2,916,150,000	2,767,150,000	94.89%	-6.79%	29.53%
Equipment Subsidies from the City Council	-	-			0.00%
Equipment Subsidies from the State	4,617,176,283	3,948,246,585	85.51%	0.98%	42.13%
Equipment Subsidies from Councils	-	-			0.00%
Equipment Subsidies from FEICOM	2,083,297,085	924,542,766	44.38%	-32.04%	9.87%

Source: Administrative accounts of RLAs

During the period under review, the investment revenue of the councils in the North Region mainly comprised the Common Decentralization Fund (Investment), amounting to CFAF 2,968,626,930 in 2021 and CFAF 2,767,150,000 in 2022, as well as equipment subsidies from the State, totalling CFAF 3,909,989,595 in 2021 and CFAF 3,948,246,585 in 2022.

Graph 82: Structure of Investment Transfers of the Councils in the North Region



Source: Administrative accounts of councils

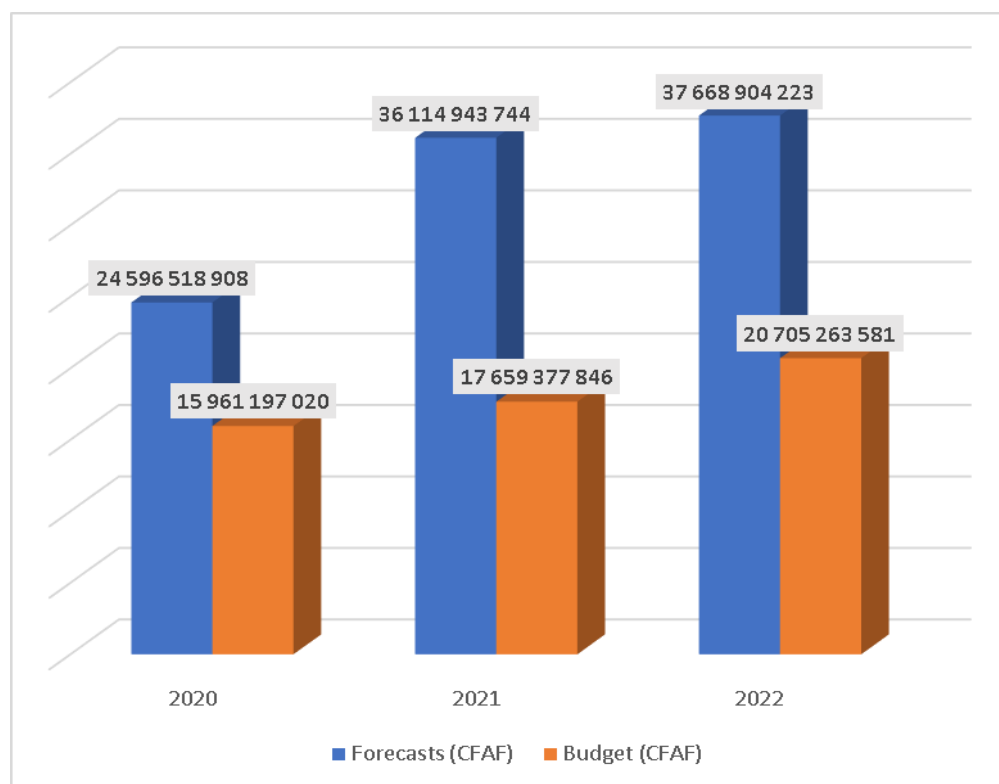
2.7. ANALYSIS OF REVENUE FORECASTS AND BUDGET IMPLEMENTATION FOR THE COUNCILS IN THE NORTH- WEST REGION

This section provides a detailed overview of budget forecasts and actual revenue performance for the councils in the North-West Region during the periods under review.

2.7.1. Forecasts and achievements of Total Revenue of the Councils in the North- West Region

A general overview of revenue forecasts for North-West Region councils shows a steady increase in projections over the years. In 2021, the total forecast amounted to **CFAF 36,114,943,744**, of which **CFAF 17,659,377,846** was collected. For 2022, the total forecast was **CFAF 37,668,904,223**, with collected revenue of **CFAF 20,705,263,581**.

Graph 83: Trend in Forecasts and achievements of Total Revenue of the Councils in the North- West Region



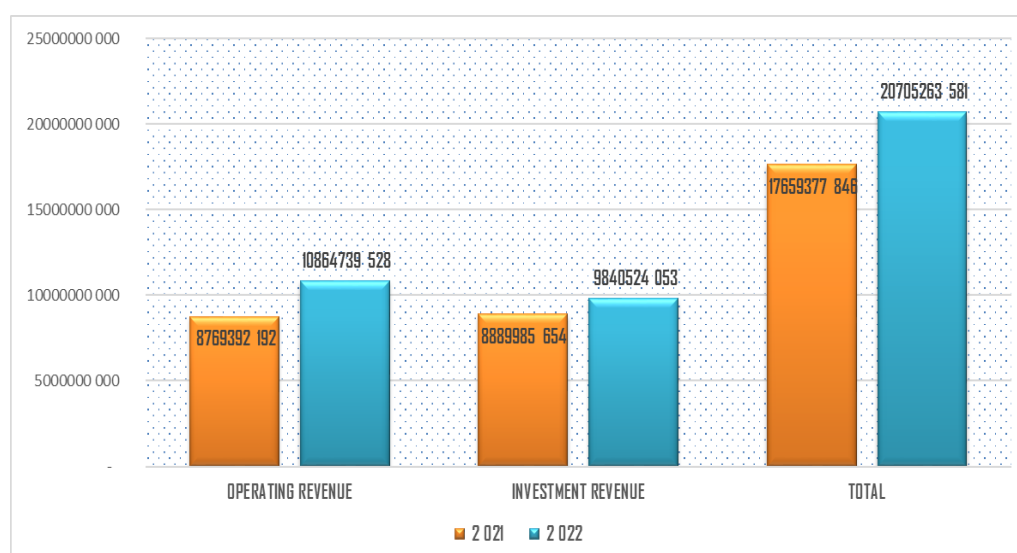
Source: Administrative accounts of councils

Table 95: Forecasts and achievements of Total Revenue of the Councils in the North-West Region

Economic Category	Forecasts(CFAF)	Budget (FCFA)	realizations (%)	Variations (%)	Share (%)
2020	24,596,518,908	15,961,197,020	64.89%		100.00%
Operating revenue	14,097,228,641	8,378,357,558	59.43%		52.49%
Investment revenue	10,499,290,267	7,582,839,462	72.22%		47.51%
2021	36,114,943,744	17,659,377,846	48.90%	10.64%	100.00%
Operating revenue	18,437,551,531	8,889,985,654	48.22%	6.11%	50.34%
Investment revenue	17,677,392,213	8,769,392,192	49.61%	15.65%	49.66%
2022	37,668,904,223	20,705,263,581	54.97%	17.25%	100.00%
Operating revenue	19,932,344,436	9,840,524,053	49.37%	10.69%	47.53%
Investment revenue	17,736,559,787	10,864,739,528	61.26%	23.89%	52.47%

Source: Administrative accounts of councils

Graph 84: Trend in Total Revenue of the Councils in the North-West Region



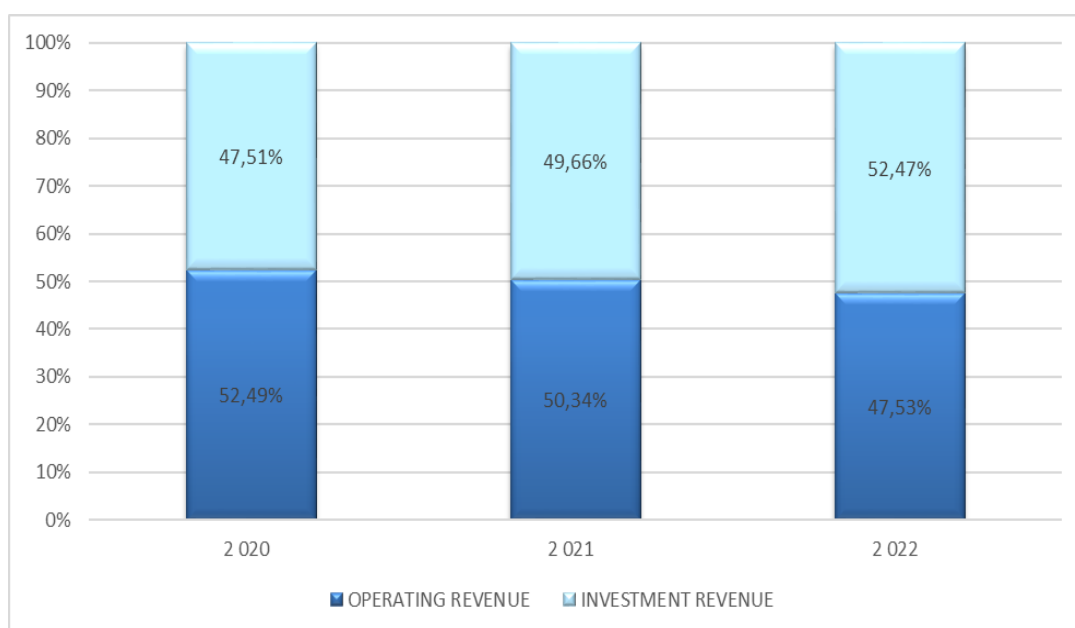
Source: Administrative accounts of councils

The examination of the above table and graph shows that the amount of revenue mobilized by councils in the North-West Region stood at CFAF 17,659,377,846 in 2021, with a completion rate of 48.90%, and CFAF 20,705,263,581 in 2022, with a completion rate of 54.97%. The amount of revenue collected increased by 10.64% in 2021 and 17.25% in 2022.

Councils in the North-West Region recorded a lower completion rate for operating revenue compared to Investment revenue during the period under review, i.e., 48.22% versus 49.61% in 2021, and 49.37% versus 61.26% in 2022.

In terms of revenue share, operating revenue slightly outweighed investment revenue in 2021—50.34% compared to 49.66%. However, in 2022, operating revenue was lower than investment revenue—47.53% versus 52.47%.

Graph 85: Breakdown of Total Revenue of the Councils in the North-West Region

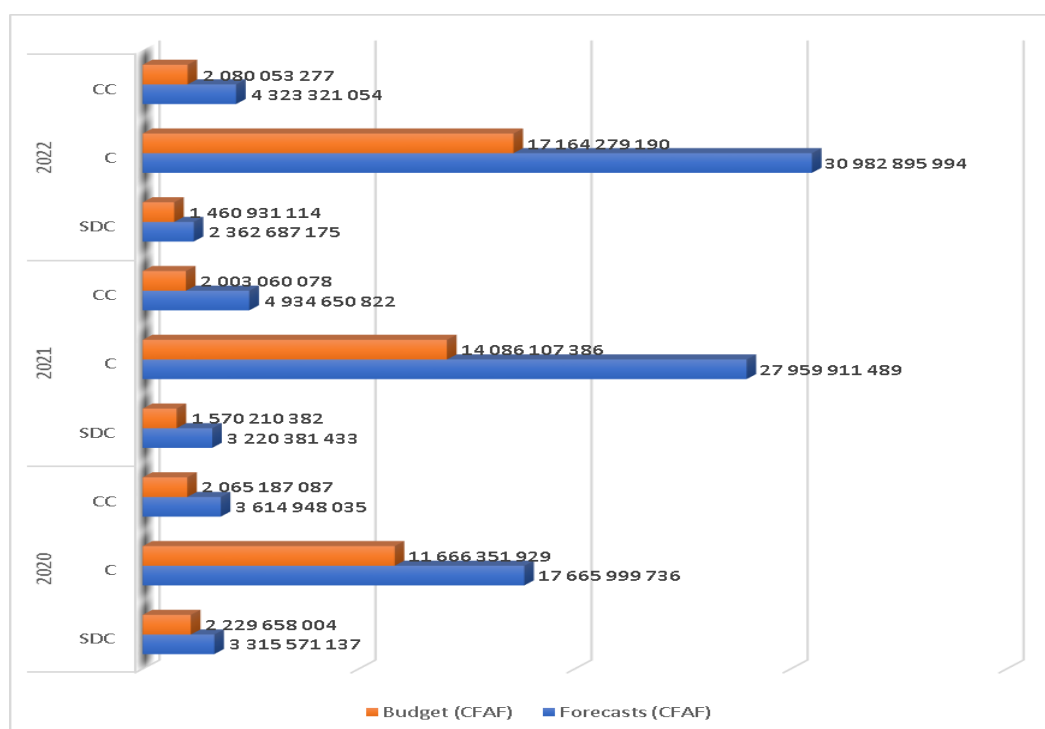


Source: Administrative accounts of councils

2.7.2. Forecasts and achievements of Revenue by type of Councils in the North- West Region

Between 2021 and 2022, there was a decline in revenue forecasts for Subdivisional Councils (CA) and City Councils (CU), while forecasts for Local Councils (Com) increased over the same period. However, in terms of overall forecasts, collections remained relatively low across each council type.

Graph 86: Trend in Forecasts and achievements of Revenue by type of Councils in the North- West Region



Source: Administrative accounts of councils

This performance level is reflected in the table below.

Table 96: Forecasts and achievements of Total Revenue by type of Councils in the North-West Region

Economic Category	Forecasts(CFAF)	Budget (FCFA)	Achievements (%)	Variations (%)	Share (%)
2020	24,596,518,908	15,961,197,020	64.89%		100.00%
Subdivisional council (SC)	3,315,571,137	2,229,658,004	67.25%		13.97%
Council	17,665,999,736	11,666,351,929	66.04%		73.09%
City council (CC)	3,614,948,035	2,065,187,087	57.13%		12.94%
2021	36,114,943,744	17,659,377,846	48.90%	10.64%	100.00%
Subdivisional council (SC)	3,220,381,433	1,570,210,382	48.76%	-29.58%	8.89%
Council	27,959,911,489	14,086,107,386	50.38%	20.74%	79.77%
City council (CC)	4,934,650,822	2,003,060,078	40.59%	-3.01%	11.34%
2022	37,668,904,223	20,705,263,581	54.97%	17.25%	100.00%
Subdivisional council (SC)	2,362,687,175	1,460,931,114	61.83%	-6.96%	7.06%
Council	30,982,895,994	17,164,279,190	55.40%	21.85%	82.90%
City council (CC)	4,323,321,054	2,080,053,277	48.11%	3.84%	10.05%

Source: Administrative accounts of councils

An analysis of the revenue share by year and by type of councils reveals that the share of Local Councils in total revenue stood at 79.77% in 2021 and 82.90% in 2022. Revenue from City Councils accounted for 11.34% of total revenue in 2021 and 10.05% in 2022. The share of revenue collected in subdivisional councils increased by 8.89% in 2021 and 7.06% in 2022.

2.7.3. Analysis by Type of Revenue

The analysis here distinguishes between operating revenue and investment revenue.

2.7.3.1. Structure of Operating Revenue of the Councils in the North-West Region

The total amount of operating revenue collected by the councils in the North-West Region were CFAF 8,889,985,654 in 2021, with a completion rate of 48.22%, and CFAF 9,840,524,053 in 2022, with a completion rate of 49.37%. An analysis of the year-on-year variation in operating revenue reveals an increase of 6.11% in 2021 and 10.69% in 2022.

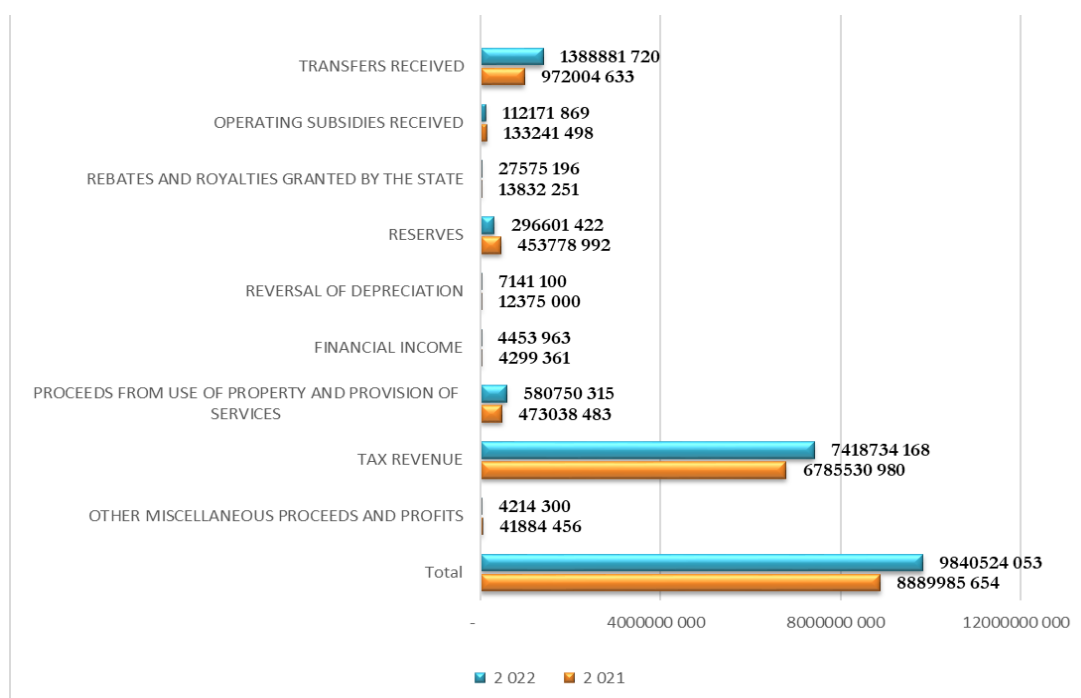
Table 97: Forecasts and achievements of Operating Revenue of the Councils in the North-West Region

	2020				2021					2022				
Economic Category	Forecasts(CFAF)	Budget (FCFA)	Achievements(%)	Share (%)	Forecasts(CFAF)	Budget (FCFA)	Achievements (%)	Variations (%)	Share (%)	Forecasts(CFAF)	Budget (FCFA)	Achievements (%)	Variations (%)	Share (%)
TOTAL	14,097,228,641	8,378,357,558	59.43%	100.00%	18,437,551,531	8,889,985,654	48.22%	6.11%	100.00%	19,932,344,436	9,840,524,053	49.37%	10.69%	100.00%
THER PROCEEDS AND REVENU	146,206,650	2,209,000	1.51%	0.03%	99,905,792	41,884,456	41.92%	1796.08%	0.47%	138,427,855	4,214,300	3.04%	-89.94%	0.04%
Tax revenue	8,837,134,177	6,057,781,304	68.55%	72.30%	13,638,208,857	6,785,530,980	49.75%	12.01%	76.33%	14,297,531,476	7,418,734,168	51.89%	9.33%	75.39%
Proceeds from the operation of property and provision of services	1,199,785,983	472,598,182	39.39%	5.64%	1,688,237,665	473,038,483	28.02%	0.09%	5.32%	1,819,160,471	580,750,315	31.92%	22.77%	5.90%
FINANCIAL INCOMES	47,062,350	6,155,338	13.08%	0.07%	93,950,000	4,299,361	4.58%	-30.15%	0.05%	113,795,000	4,453,963	3.91%	3.60%	0.05%
Writebacks on Depreciation	46,600,000	-	0.00%	0.00%	7,100,000	12,375,000	174.30%		0.14%	24,232,844	7,141,100	29.47%	-42.29%	0.07%
RESERVES	1,078,154,130	661,236,612	61.33%	7.89%	714,245,135	453,778,992	63.53%	-31.37%	5.10%	694,271,733	296,601,422	42.72%	-34.64%	3.01%
REBATES AND ROYALTIES GRANTED BY THE STATE	70,350,000	16,875,373	23.99%	0.20%	106,200,000	13,832,251	13.02%	-18.03%	0.16%	113,250,000	27,575,196	24.35%	99.35%	0.28%
Operating Allocations Received	525,986,800	232,120,558	44.13%	2.77%	621,363,916	133,241,498	21.44%	-42.60%	1.50%	745,114,856	112,171,869	15.05%	-15.81%	1.14%
Transfers Received	2,145,948,551	929,381,191	43.31%	11.09%	1,468,340,166	972,004,633	66.20%	4.59%	10.93%	1,986,560,201	1,388,881,720	69.91%	42.89%	14.11%

Source: Administrative accounts of councils

In general, as observed at the national level, tax revenue remains the main source of operating revenue for the councils in the North-West Region. These accounted for 76.33% of operating revenue in 2021 and 75.39% in 2022, amounting to CFAF 6,785,530,980 and CFAF 7,418,734,168, respectively, as shown in the table below.

Graph 87: Structure of Operating Revenue of the Councils in the North-West Region



Source: Administrative accounts of councils

i. Tax Revenue of the Councils in the North-West Region

Based on the analysis of the administrative accounts, the annual amounts of tax revenue of the Councils in the North-West Region are presented in the tables below table below.

Table 98: Structure of Tax Revenue of the Councils in the North-West Region

Economic Category	Forecasts(CFAF)	Budget (FCFA)	Achievements (%)	Variations (%)	Share (%)
2020	8,837,134,177	6,057,781,304	68.55%		72.30%
Additional Council Tax (CAC)	5,164,477,371	4,486,456,774	86.87%		
Local Tax Revenue	1,822,119,629	488,589,958	26.81%		
Other Tax Revenue	1,577,925,207	924,674,814	58.60%		
Local Development Tax	272,611,970	158,059,758	57.98%		
2021	13,638,208,857	6,785,530,980	49.75%	12.01%	100.00%
Additional Council Tax (CAC)	7,428,725,016	5,068,325,961	68.23%	12.97%	74.69%
Local Tax Revenue	3,000,540,372	401,836,154	13.39%	-17.76%	5.92%
Other Tax Revenue	2,819,786,232	1,092,400,609	38.74%	18.14%	16.10%
Local Development Tax	389,157,237	222,968,256	57.30%	41.07%	3.29%
2021	14,297,531,476	7,418,734,168	51.89%	9.33%	100.00%
Additional Council Tax (CAC)	8,157,865,161	5,779,978,059	70.85%	14.04%	77.91%
Local Tax Revenue	2,821,451,323	412,988,810	14.64%	2.78%	5.57%
Other Tax Revenue	2,878,353,881	1,022,408,604	35.52%	-6.41%	13.78%
Local Development Tax	439,861,111	203,358,695	46.23%	-8.79%	2.74%

Source: Administrative accounts of councils

Table 99: Forecasts and achievements of Tax Revenue by Type of collecting network in the Councils of the North-West Region

Economic Category	Forecasts(CFAF)	Budget (FCFA)	realizations (%)	Variations (%)	Share (%)
2020	8,837,134,177	6,057,781,304	68.55%		100.00%
Assigned Tax Revenue	7,015,014,548	5,569,191,346	79.39%		91.93%
Own Tax Revenue	1,822,119,629	488,589,958	26.81%		8.07%
2021	13,638,208,857	6,785,530,980	49.75%	12.01%	100.00%
Assigned Tax Revenue	10,637,668,485	6,383,694,826	60.01%	14.63%	4.08%
Own Tax Revenue	3,000,540,372	401,836,154	13.39%	-17.76%	5.92%
2022	14,297,531,476	7,418,734,168	51.89%	9.33%	100.00%
Assigned Tax Revenue	11,476,080,153	7,005,745,358	61.05%	9.74%	94.43%
Own Tax Revenue	2,821,451,323	412,988,810	14.64%	2.78%	5.57%

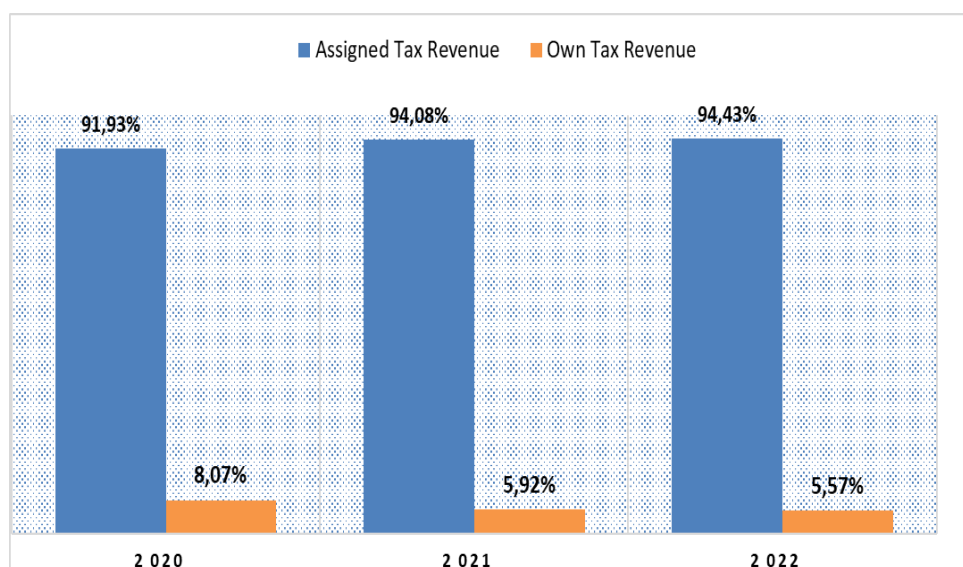
Source: Administrative accounts of councils

From the above tables, the amount of tax revenue collected stood at CFAF 6,785,530,980 in 2021 with a completion rate of 49.75%, and CFAF 7,418,734,168 in 2022 with a completion rate of 51.89%.

CACs remain the main source of tax revenue of the councils in the North-West Region. They accounted for 74.69% of the total tax revenue in 2021 and 77.91% in 2022.

Regarding the share of each category of tax revenue, the graph below shows that assigned tax revenue remains predominant compared to own tax revenue, accounting for 94.08% compared to 5.92% in 2021 and 94.43% compared to 5.57% in 2022.

Graph 88: Share of Tax Revenue by Type of Administration in the Councils of the North- West Region



Source: Administrative accounts of councils

i.1. Tax Revenue mobilized by the State on behalf of the Councils in the North- West Region

Tax Revenue mobilized by the State on behalf of the Councils in the North-West Region is presented in the following table:

Table 100: Forecasts and achievements of Tax Revenue mobilized by the State on behalf of the Councils of the North-West Region

Economic aspect	2020				2021					2022				
	Estimates (CFA F)	Budget (FCFA)	Achievements (%)	Weights (%)	Estimates (CFA F)	Budget (FCFA)	Achievements (%)	Variations (%)	Weights (%)	Estimates (CFA F)	Budget (FCFA)	Achievements (%)	Variations (%)	Weights (%)
TOTAL	7 015 014 548	5 569 191 346	79,39%	100,00%	10 637 668 485	6 383 694 826	60,01%	14,63%	100,00%	11 476 080 153	7 005 745 358	61,05%	9,74%	100,00%
Other tax revenue	285 834 186	170 696 666	59,72%	3,07%	714 381 330	146 013 373	20,44%	-14,46%	2,29%	687 523 487	140 277 343	20,40%	-3,93%	2,00%
Additional council tax	5 164 477 371	4 486 456 774	86,87%	80,56%	7 428 725 016	5 068 325 961	68,23%	12,97%	79,39%	8 157 865 161	5 779 978 059	70,85%	14,04%	82,50%
Licence tax	46 000 000	18 256 902	39,69%	0,33%	54 750 000	12 587 202	22,99%	-31,06%	0,20%	58 350 000	3 543 609	6,07%	-71,85%	0,05%
Business licence tax	163 050 000	82 962 784	50,88%	1,49%	149 595 000	88 962 319	59,47%	7,23%	1,39%	198 550 000	202 282 067	101,88%	127,38%	2,89%
Airport stamp duty	-	-	0,00%	0,00%	50 000	-	0,00%		0,00%	6 200 000	-	0,00%		0,00%
Vehicle registration stamp duty	77 478 176	42 348 854	54,66%	0,76%	93 950 000	92 781 845	98,76%	119,09%	1,45%	135 037 221	67 135 793	49,72%	-27,64%	0,96%
Immovable property conveyance tax	2 800 000	3 940 934	140,75%	0,07%	45 200 000	95 000	0,21%	-97,59%	0,00%	27 350 000	757 000	2,77%	696,84%	0,01%
Motor vehicle stamp duty	214 300 000	196 830 401	91,85%	3,53%	441 373 824	427 020 904	96,75%	116,95%	6,69%	613 164 361	343 999 136	56,10%	-19,44%	4,91%
Full discharge tax proceeds	325 427 845	30 193 625	9,28%	0,54%	310 550 000	43 385 275	13,97%	43,69%	0,68%	317 250 000	26 691 900	8,41%	-38,48%	0,38%
Forestry royalty	387 700 000	308 218 159	79,50%	5,53%	395 828 822	216 220 817	54,62%	-29,85%	3,39%	441 771 556	222 246 014	50,31%	2,79%	3,17%
Axle tax	1 100 000	-	0,00%	0,00%	-	-			0,00%	-	-			0,00%
Local development tax	272 611 970	158 059 758	57,98%	2,84%	389 157 237	222 968 256	57,30%	41,07%	3,49%	439 861 111	203 358 695	46,23%	-8,79%	2,90%
Property tax on landed assets	61 900 000	63 877 089	103,19%	1,15%	599 707 256	65 323 874	10,89%	2,26%	1,02%	343 807 256	15 353 755	4,47%	-76,50%	0,22%
Gambling and entertainment levy	12 335 000	7 349 400	59,58%	0,13%	14 400 000	10 000	0,07%	-99,86%	0,00%	49 350 000	121 987	0,25%	119,87%	0,00%
					11 476 080 153	7 005 745 358	61,05%	9,74%	100,00%	-	-	0,00%	0,00%	0,00%

Source: Administrative accounts of councils

The total amount of tax revenue collected by the State's tax services and allocated to the councils in the North-West Region stood at CFAF 6,383,694,826 in 2021, representing an increase of 14.63% compared to 2020, and CFAF 7,005,745,358 in 2022, representing an increase of 9.74% compared to the previous period.

The CAC accounted for the largest share of this revenue, with proportions of 79.39% in 2021 and 82.50% in 2022 respectively.

i.2.Tax Revenue Collected by Councils in the North-West Region

Table 101:Forecasts and achievements of Tax Revenue mobilized by the Councils by type and by year in the North-West Region

Economic Category	2020				2021					2022				
	Forecasts(CFAF)	Budget (FCFA)	Achievements (%)	Share (%)	Forecasts(CFAF)	Budget (FCFA)	Achievements (%)	Variations (%)	Share (%)	Forecasts(CFAF)	Budget (FCFA)	Achievements (%)	Variations (%)	Share (%)
TOTAL	1,822,119,629	488,589,958	26.81%	100.00%	3,000,340,372	401,745,154	13.39%	-17.77%	100.00 %	2,821,451,323	412,988,810	14.64%	2.80%	100.00%
Other council taxes	735,609,629	24,475,416	3.33%	5.01%	855,203,180	56,785,523	6.64%	132.01%	14.13%	931,267,172	54,094,301	5.81%	-4.74%	13.10%
Parking lot occupation fees	32,070,000	11,386,451	35.50%	2.33%	109,220,000	11,275,615	10.32%	-0.97%	2.81%	95,894,277	12,857,400	13.41%	14.03%	3.11%
Parking occupancy fee	12,500,000	8,186,000	65.49%	1.68%	35,085,000	2,241,500	6.39%	-72.62%	0.56%	31,685,000	1,456,350	4.60%	-35.03%	0.35%
Impoundment fee	21,430,000	7,190,600	33.55%	1.47%	45,800,000	2,834,900	6.19%	-60.57%	0.71%	43,550,000	1,949,125	4.48%	-31.25%	0.47%
Market place fee	261,700,000	69,567,700	26.58%	14.24%	304,400,000	50,599,000	16.62%	-27.27%	12.59%	303,450,000	56,814,850	18.72%	12.28%	13.76%
Stadium fees	11,750,000	417,457	3.55%	0.09%	6,075,000	50,000	0.82%	-88.02%	0.01%	5,305,400	63,118	1.19%	26.24%	0.02%
Council stamp duty	131,050,000	58,569,690	44.69%	11.99%	191,500,000	97,028,300	50.67%	65.66%	24.15%	186,800,000	93,022,472	49.80%	-4.13%	22.52%
Temporary occupation of the public Road fees	24,350,000	4,316,500	17.73%	0.88%	26,500,000	3,813,500	14.39%	-11.65%	0.95%	16,125,000	1,827,000	11.33%	-52.09%	0.44%
Building or installation permits fees	286,550,000	209,806,716	73.22%	42.94%	692,134,647	100,867,577	14.57%	-51.92%	25.11%	510,668,943	99,340,505	19.45%	-1.51%	24.05%
Charges for road damage	13,765,000	8,605,667	62.52%	1.76%	22,050,000	180,000	0.82%	-97.91%	0.04%	24,750,000	815,500	3.29%	353.06%	0.20%
Council tax on livestock	33,070,000	1,509,900	4.57%	0.31%	69,145,000	14,006,300	20.26%	827.63%	3.49%	57,900,000	16,604,300	28.68%	18.55%	4.02%
Parking tax	40,600,000	15,514,742	38.21%	3.18%	70,184,245	18,162,525	25.88%	17.07%	4.52%	56,284,245	20,294,270	36.06%	11.74%	4.91%
Transhumance tax	5,700,000	50,000	0.88%	0.01%	10,770,000	25,000	0.23%	-50.00%	0.01%	9,900,000	855,000	8.64%	3320.00%	0.21%
Transit tax	31,310,000	2,526,500	8.07%	0.52%	30,172,014	2,306,600	7.64%	-8.70%	0.57%	30,110,000	15,909,250	52.84%	589.73%	3.85%
Quarry products transport tax	16,740,000	1,739,522	10.39%	0.36%	44,900,000	1,122,012	2.50%	-35.50%	0.28%	30,700,000	835,500	2.72%	-25.54%	0.20%
Hygiene and Sanitation Tax	25,850,000	9,147,000	35.38%	1.87%	30,820,000	2,079,380	6.75%	-77.27%	0.52%	33,925,000	2,563,208	7.56%	23.27%	0.62%
Advertising tax	64,625,000	10,984,815	17.00%	2.25%	368,376,286	18,360,572	4.98%	67.15%	4.57%	369,751,286	13,428,161	3.63%	-26.86%	3.25%
Firearms tax	2,225,000	6,500	0.29%	0.00%	12,485,000	-	0.00%	-100.00%	0.00%	700,000	-	0.00%	-	0.00%
Reclaimed products tax	13,550,000	9,190,082	67.82%	1.88%	5,650,000	1,868,650	33.07%	-79.67%	0.47%	6,450,000	2,341,500	36.30%	25.30%	0.57%
Entertainment tax	2,875,000	-	0.00%	0.00%	4,360,000	-	0.00%	-	0.00%	4,160,000	1,000	0.02%	-	0.00%
Livestock slaughter taxes	35,650,000	19,371,200	54.34%	3.96%	55,105,000	16,454,700	29.86%	-15.06%	4.10%	58,175,000	15,837,000	27.22%	-3.75%	3.83%
Platform ticket	19,150,000	16,027,500	83.69%	3.28%	10,405,000	1,683,500	16.18%	-89.50%	0.42%	13,900,000	2,079,000	14.96%	23.49%	0.50%

Source: Administrative accounts of councils

According to the table above, the councils in the North-West Region managed to mobilize CFAF 401,745,154 in 2021, representing an increase of 17.77% compared to 2020, and CFAF 412,988,810 in 2022, representing an increase of 2.80% compared to the previous period.

An analysis of the share of different tax revenue collected by the councils in the North- West Region reveals that the most significant category was the council stamp duty, accounting for 24.15% in 2021 that is CFAF 97,028,300 In 2022, building or installation permits fees were

predominant, representing 24.05%, i.e. CFAF 99,340,505.

Conversely, revenue from the firearms tax and entertainment tax contributed the least to tax revenue collected during the period under review.

i. Operating allocations and subsidies to the Councils in the North-West Region

The resources allocated to the councils in the North-West Region under operating allocations and subsidies are summarized in the table below:

Table 102: Forecasts and achievements of Operating Allocations and Subsidies to the Councils of the North-West Region

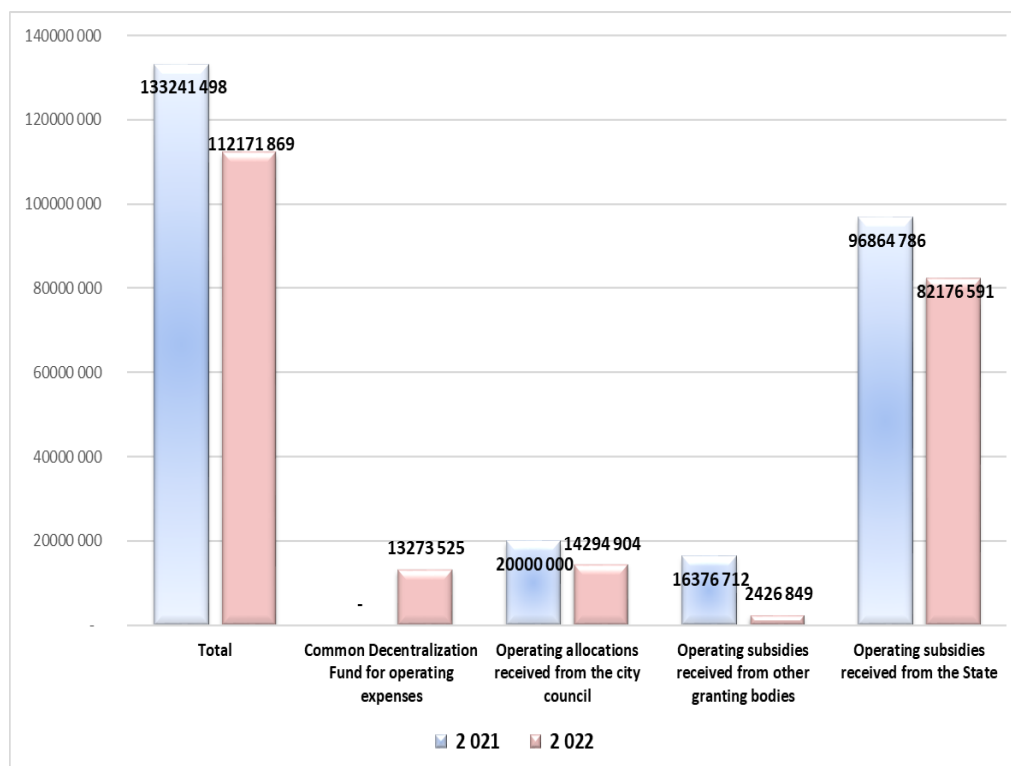
Economic Category	Forecasts (CFAF)	Budget (CFAF)	Budget (%)	Variations (%)	Share (%)
2020	525,986,800	232,120,558	44.13%		100.00 %
Common Decentralization Fund (Operations)	210,446,800	34,168,797	16.24%		14.72%
Operating Allocations from the City Council	60,000,000	120,000,000	200.00%		51.70%
Operating Allocations from Other Providing Institutions	57,050,000	4,661,072	8.17%		2.01%
Operating Allocations from the State	198,490,000	73,290,689	36.92%		31.57%
2021	621,363,916	133,241,498	21.44%	-42.60%	100.00%
Common Decentralization Fund (Operations)	276,800,000	-	0.00%	-100.00%	0.00%
Operating Allocations from the City Council	61,000,000	20,000,000	32.79%	-83.33%	15.01%
Operating Allocations from Other Providing Institutions	41,468,000	16,376,712	39.49%	251.35%	12.29%
Operating Allocations from the State	242,095,916	96,864,786	40.01%	32.17%	72.70%
2022	745,114,856	112,171,869	15.05%	-15.81%	100.00%
Common Decentralization Fund (Operations)	315,000,000	13,273,525	4.21%		11.83%
Operating Allocations from the City Council	30,988,456	14,294,904	46.13%	-28.53%	12.74%
Operating Allocations from Other Providing Institutions	45,550,000	2,426,849	5.33%	-85.18%	2.16%
Operating Allocations from the State	353,576,400	82,176,591	23.24%	-15.16%	73.26%

Source: Administrative accounts of councils

The total amount of operating allocations and subsidies received by the councils in the North-West Region amounted CFAF 133,241,498 in 2021, with a completion rate of 21.44%, and CFAF 112,171,869 in 2022, with a completion rate of 15.05%. The amount of operating allocations and subsidies received by the councils of the North-West Region decreased by 42.60% in 2021 and by 15.81% in 2022.

An evaluation of the structure of operating allocations to the councils of the North-West Region, as presented in the graph below, shows that allocations received from the State account for the majority of these revenue during the period under review. This revenue amounted to CFAF 96,864,786 in 2021 and CFAF 82,176,591 in 2022, or 72.70% and 73.26% of all operating allocations respectively.

Graph 89: Structure of Operating Allocations and Subsidies to the Councils in the North-West Region



Source: Administrative accounts of councils

ii. Proceeds from the operation of State property and services of the Councils in the North Region

The amounts of revenue from the operation of property and provision of services of the councils in the North-West Region are summarized in the table below. From the above tables, the amounts mobilized stood at CFAF 473,038,483 in 2021 with a completion rate of 28.02%, and CFAF 580,750,315 in 2022 with a completion rate of 31.92%. Furthermore, there was stagnation in total revenue from the operation of property and provision of services in 2021. In 2022, an increase of 22.77% compared to the previous period has been noticed.

Table 103: Forecasts and achievements of the Proceeds from the Operation of State Property and Services in the North-West Region

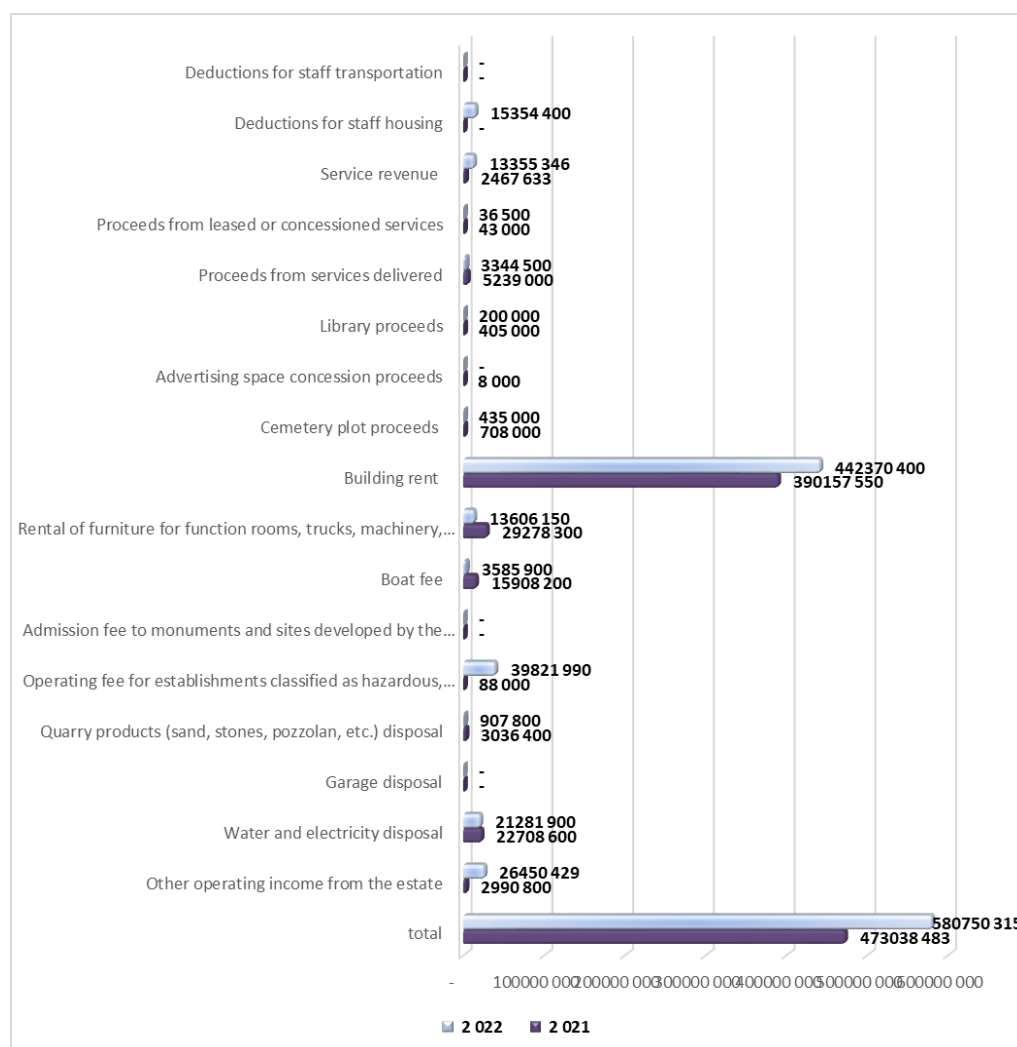
Economic Category	2020				2021					2022				
	Forecasts(CFAF)	Budget (FCFA)	Achievements (%)	Share (%)	Forecasts(CFAF)	Budget (FCFA)	Achievements (%)	Variations (%)	Share (%)	Forecasts(CFAF)	Budget (FCFA)	Achievements (%)	Variations (%)	Share (%)
TOTAL	1,199,785,983	472,598,182	39.39%	100.00%	1,688,237,665	473,038,483	28.02%	0.09%	100.00%	1,819,160,471	580,750,315	31.92%	22.77%	100.00%
Other Operating Income from Property	89,900,000	4	44.		34	2	8.6	-		14	2	18.3	7	
		0,346,050	88%	.54%	,705,000	,990,800	2%	92.59%	.63%	4,245,600	6,450,429	4%	84.39%	.55%
Water and Electricity Sales	7,280,000	445,600	6.12%	0.09%	49,580,000	22,708,600	45.80%	4996.18%	4.80%	141,790,000	21,281,900	15.01%	-6.28%	3.66%
Rental of garages	-	30,000		0.01%	-	-		-100.00%	0.00%	100,710,000	-	0.00%		0.00%
Rental of quarry products (.sand, stones, pozzolan, etc.)	24,400,000	928,000	3.80%	0.20%	38,000,000	3,036,400	7.99%	227.20%	0.64%	21,950,000	907,800	4.14%	-70.10%	0.16%
Operating rights for establishments classified hazardous, unsanitary or inconvenient	5,135,000	-	0.00%	0.00%	9,550,000	88,000	0.92%		0.02%	5,258,220	39,821,990	757.33%	45152.26%	6.86%
Entry fees for monuments and sites managed by the local authority	1,550,000	-	0.00%	0.00%	5,350,000	-	0.00%		0.00%	5,800,000	-	0.00%		0.00%
Fees on boats	46,800,000	3,721,300	7.95%	0.79%	35,000,000	15,908,200	45.45%	327.49%	3.36%	29,050,000	3,585,900	12.34%	-77.46%	0.62%
Rental of furniture, party halls, vehicles, equipment and other moveable and immovable assets	69,165,748	13,077,400	18.91%	2.77%	165,575,000	29,278,300	17.68%	123.88%	6.19%	127,150,000	13,606,150	10.70%	-53.53%	2.34%
Building rent	909,515,235	397,774,450	43.73%	84.17%	1,283,227,664	390,157,550	30.40%	-1.91%	82.48%	1,143,693,036	442,370,400	38.68%	13.38%	76.17%
Income from concessions at cemeteries	340,000	58,000	17.06%	0.01%	400,000	708,000	177.00%	1120.69%	0.15%	1,190,000	435,000	36.55%	-38.56%	0.07%
Income from concessions of advertising space	2,250,000	-	0.00%	0.00%	3,750,000	8,000	0.21%		0.00%	8,550,000	-	0.00%	-100.00%	0.00%
Library income	4,425,000	635,500	14.36%	0.13%	6,460,000	405,000	6.27%	-36.27%	0.09%	5,280,000	200,000	3.79%	-50.62%	0.03%
Service delivery income	18,100,000	6,407,982	35.40%	1.36%	32,290,000	5,239,000	16.22%	-18.24%	1.11%	17,500,000	3,344,500	19.11%	-36.16%	0.58%
Concession or lease services income	4,600,000	51,000	1.11%	0.01%	4,850,001	43,000	0.89%	-15.69%	0.01%	24,883,615	36,500	0.15%	-15.12%	0.01%
Service revenue	15,575,000	9,122,900	58.57%	1.93%	16,840,000	2,467,633	14.65%	-72.95%	0.52%	30,950,000	13,355,346	43.15%	441.22%	2.30%
Staff housing deductions	750,000	-	0.00%	0.00%	2,110,000	-	0.00%		0.00%	10,610,000	15,354,400	144.72%		2.64%
Transport deductions	-	-		0.00%	550,000	-	0.00%		0.00%	550,000	-	0.00%		0.00%

Source: Administrative accounts of councils

Revenue from the operation of property and provision of services accounted for 5.32% of the operating revenue of the councils in the North-West Region in 2021 and 5.90% in 2022.

An analysis of the graph below shows that revenue from property rentals constituted the most significant category of revenue from the operation of property and provision services in the North-West Region during the period under review. It accounted for 82.48%, or CFAF 390,157,550 in 2021, and 76.17%, or CFAF 442,370,400 in 2022.

Graph 90: Structure of Proceeds from the operation of State property and services in the North- West Region



Source: Administrative accounts of councils

2.7.3.2. Other Operating Revenue of the Councils in the North- West Region

According to the table below, other operating revenue of the councils in the North-West Region mainly comprises earmarked reserves for operating purposes. They accounted for 88.32% of the said revenue in 2021 and 89.11% in 2022, representing respective amounts of CFAF 453,778,992 and CFAF 296,601,422, as shown in the table below.

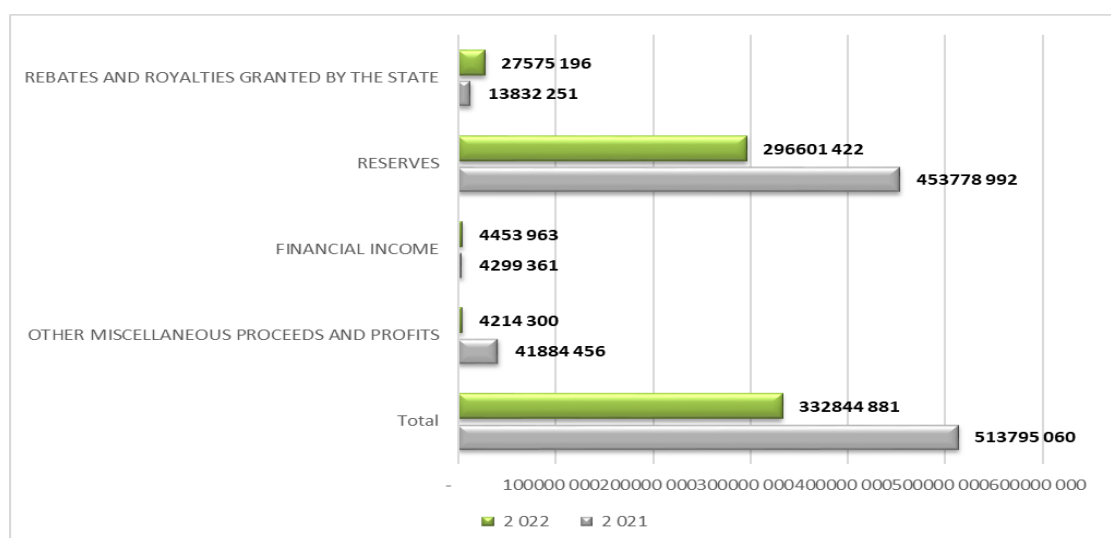
Table 104: Forecasts and achievements of other revenue of the Councils of the North-West Region

Economic Category	Forecasts(CFAF)	Budget (FCFA)	Achievements (%)	Variations (%)	Share (%)
2020	1,341,773,130	686,476,323	51.16%		100.00%
OTHER PROCEEDS IN INCOME AND PROFITS	146,206,650	2,209,000	1.51%		0.32%
FINANCIAL INCOMES	47,062,350	6,155,338	13.08%		0.90%
RESERVES	1,078,154,130	661,236,612	61.33%		96.32%
REBATES AND ROYALTIES GRANTED BY THE STATE	70,350,000	16,875,373	23.99%		2.46%
2021	1,014,300,927	513,795,060	50.66%	-25.15%	100.00%
OTHER PROCEEDS IN INCOME AND PROFITS	99,905,792	41,884,456	41.92%	1796.08%	8.15%
FINANCIAL INCOMES	93,950,000	4,299,361	4.58%	-30.15%	0.84%
RESERVES	714,245,135	453,778,992	63.53%	-31.37%	88.32%
REBATES AND ROYALTIES GRANTED BY THE STATE	106,200,000	13,832,251	13.02%	-18.03%	2.69%
2022	1,059,744,588	332,844,881	31.41%	-35.22%	100.00%
OTHER PROCEEDS IN INCOME AND PROFITS	138,427,855	4,214,300	3.04%	-89.94%	1.27%
FINANCIAL INCOMES	113,795,000	4,453,963	3.91%	3.60%	1.34%
RESERVES	694,271,733	296,601,422	42.72%	-34.64%	89.11%
REBATES AND ROYALTIES GRANTED BY THE STATE	113,250,000	27,575,196	24.35%	99.35%	8.28%

Source: Administrative accounts of councils

The amount of other operating revenue mobilized by the councils in the North-West Region amounted CFAF 513,795,060 in 2021 and CFAF 332,844,881 in 2022, representing a decrease of 25.15% in 2021 and a decrease of 35.22% in 2022, as shown in the graph below.

Graph 91: Structure of Other Revenue of the Councils in the North-West Region



Source: Administrative accounts of councils

2.7.3.2. Structure of Investment Revenue of the Councils in the North-West Region

This revenue is listed in the tables below: The amounts mobilized stood at CFAF 8,769,392,192 in 2021 with a completion rate of 49.61%, and CFAF 10,864,739,528 in 2022 with a completion rate of 61.26%. During the period under review, investment revenue increased by 15.65% in 2021 and 23.89% in 2022.

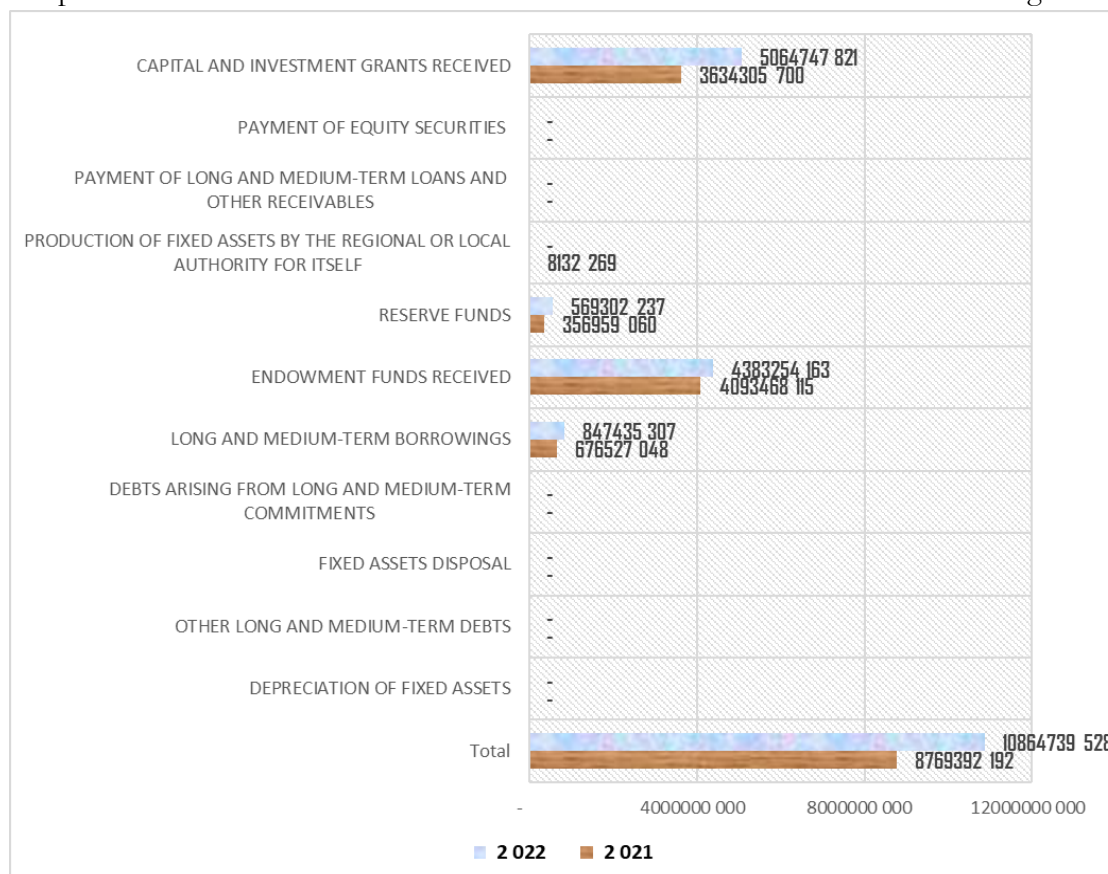
Table 105: Forecasts and achievements of Investment Revenue of the Councils in the North-West Region

Economic Category	Forecasts(CFAF)	Budget (FCFA)	Achievements (%)	Variations (%)	Share (%)
2020	10,499,290,267	7,582,839,462	72.22%		100.00%
Depreciation of fixed assets	10,000,000	-	0.00%		0.00%
Other long- and medium-term liabilities	2,000,000	-	0.00%		0.00%
Disposal of Fixed assets	-	-			0.00%
Debts arising from long- and medium-term commitments	-	-			0.00%
Long- and medium-term loans	659,857,169	147,000,000	22.28%		1.94%
Endowment funds received	3,498,884,782	3,452,264,501	98.67%		45.53%
Reserve funds	2,384,097,531	1,089,082,138	45.68%		14.36%
Fixed asset production by the local authority for itself	-	-			0.00%
Repayment of long- and medium-term loans and receivables	-	-			0.00%
Repayment of equity securities	-	-			0.00%
Equipment and investment subsidies received	3,944,450,785	2,894,492,823	73.38%		38.17%
2021	17,677,392,213	8,769,392,192	49.61%	15.65%	100.00%
Depreciation of fixed assets	5,000,000	-	0.00%		0.00%
Other long- and medium-term liabilities	5,000,000	-	0.00%		0.00%
Disposal of Fixed assets	-	-			0.00%
Debts arising from long- and medium-term commitments	-	-			0.00%
Long- and medium-term loans	1,420,476,215	676,527,048	47.63%	360.22%	7.71%
Endowment funds received	6,066,486,847	4,093,468,115	67.48%	18.57%	46.68%
Reserve funds	1,867,327,237	356,959,060	19.12%	-67.22%	4.07%
Fixed asset production by the local authority for itself	10,100,000	8,132,269	80.52%		0.09%
Repayment of long- and medium-term loans and receivables	-	-			0.00%
Repayment of equity securities	100,000	-	0.00%		0.00%
Equipment and investment subsidies received	8,302,901,914	3,634,305,700	43.77%	25.56%	41.44%
2022	17,736,559,787	10,864,739,528	61.26%	23.89%	100.00%
Depreciation of fixed assets	10,000,000	-	0.00%		0.00%
Other long- and medium-term liabilities	-	-			0.00%
Disposal of Fixed assets	-	-			0.00%
Debts arising from long- and medium-term commitments	-	-			0.00%
Long- and medium-term loans	1,790,717,939	847,435,307	47.32%	25.26%	7.80%
Endowment funds received	5,178,928,336	4,383,254,163	84.64%	7.08%	40.34%
Reserve funds	1,360,268,291	569,302,237	41.85%	59.49%	5.24%
Fixed asset production by the local authority for itself	350,000	-	0.00%	-100.00%	0.00%
Repayment of long- and medium-term loans and receivables	-	-			0.00%
Repayment of equity securities	100,000,000	-	0.00%		0.00%
Equipment and investment subsidies received	9,296,295,221	5,064,747,821	54.48%	39.36%	46.62%

Source: Administrative accounts of councils

It emerges from the analysis of the graph below that equipment and investment allocations and subsidies received represent the largest share of investment revenue for all the councils in the North-West Region. Indeed, the amount of this revenue was CFAF 10,784,383,493 in 2021 and CFAF 10,615,153,577 in 2022.

Graph 84: Structure of Investment Revenue of the Councils in the North-West Region



Source: Administrative accounts of councils

i. Investment transfers to the councils in the North-West Region

The table below outlines all investment resources transferred to the councils in the North-West Region over the period under review. From the above tables, investment transfers stood at CFAF 10,784,383,493 in 2021 with a completion rate of 52.19%, and CFAF 10,615,153,577 in 2022 with a completion rate of 14.15%. These amounts rose by 31.60% in 2021 and fell by 1.57% in 2022.

Table 106: Forecasts and realizations of Investment transfers to the Councils in the North-West Region

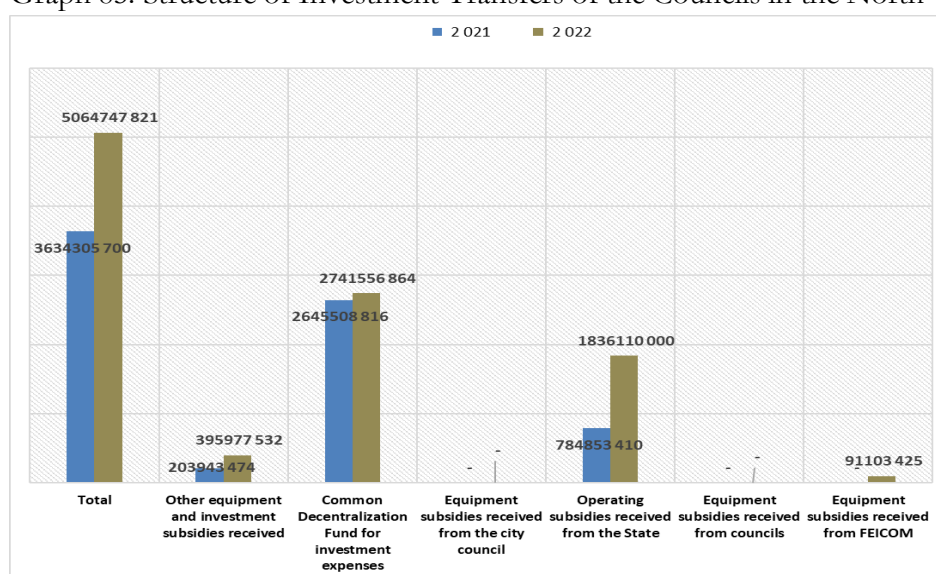
Economic Category	Forecasts(CFAF)	Budget (FCFA)	realizations (%)	Variations (%)	Share (%)
2020	13,678,624,113	8,194,944,733	59.91%		100.00%
Other equipment and investment Subsidies received	3,193,944,745	2,011,381,882	62.97%		24.54%
Common Decentralization Fund (Investment)	3,160,050,000	1,802,720,706	57.05%		22.00%
Equipment Subsidies from the City Council	-	-			0.00%
Equipment Subsidies from the State	5,140,028,217	4,265,142,145	82.98%		52.05%
Equipment Subsidies from Councils	-	-			0.00%
Equipment Subsidies from FEICOM	2,184,601,151	115,700,000	5.30%		1.41%
2021	20,662,485,216	10,784,383,493	52.19%	31.60%	100.00%
Other equipment and investment Subsidies received	3,746,898,529	1,620,642,069	43.25%	-19.43%	15.03%
Common Decentralization Fund (Investment)	4,014,519,702	2,848,419,840	70.95%	58.01%	26.41%
Equipment Subsidies from the City Council	-	-			0.00%
Equipment Subsidies from the State	5,091,473,110	5,301,873,983	104.13%	24.31%	49.16%
Equipment Subsidies from Councils	-	-			0.00%
Equipment Subsidies from FEICOM	7,809,593,875	1,013,447,601	12.98%	775.93%	9.40%
2022	75,020,630,311	10,615,153,577	14.15%	-1.57%	100.00%
Other equipment and investment Subsidies received	4,892,161,968	2,548,391,890	52.09%	57.25%	24.01%
Common Decentralization Fund (Investment)	4,516,337,210	3,110,795,056	68.88%	9.21%	29.31%
Equipment Subsidies from the City Council	445,000,000	38,706,723	8.70%		0.36%
Equipment Subsidies from the State	62,502,184,194	4,586,952,792	7.34%	-13.48%	43.21%
Equipment Subsidies from Councils	-	-			0.00%
Equipment Subsidies from FEICOM	2,664,946,939	330,307,116	12.39%	-67.41%	3.11%

Source: Administrative accounts of councils

During the period under review, investment recipe of the councils in the North-West Region mainly comprised the Common Decentralization Fund for Investment, amounting to CFAF 2,848,419,840 in 2021 and CFAF 3,110,795,056 in

2022, as well as capital subsidies received from the State, totalling CFAF 5,301,873,983 in 2021 and CFAF 4,586,952,792 in 2022. No revenue was recorded in respect of equipment subsidies received from councils.

Graph 85: Structure of Investment Transfers of the Councils in the North-West Region



Source: Administrative accounts of RLAs

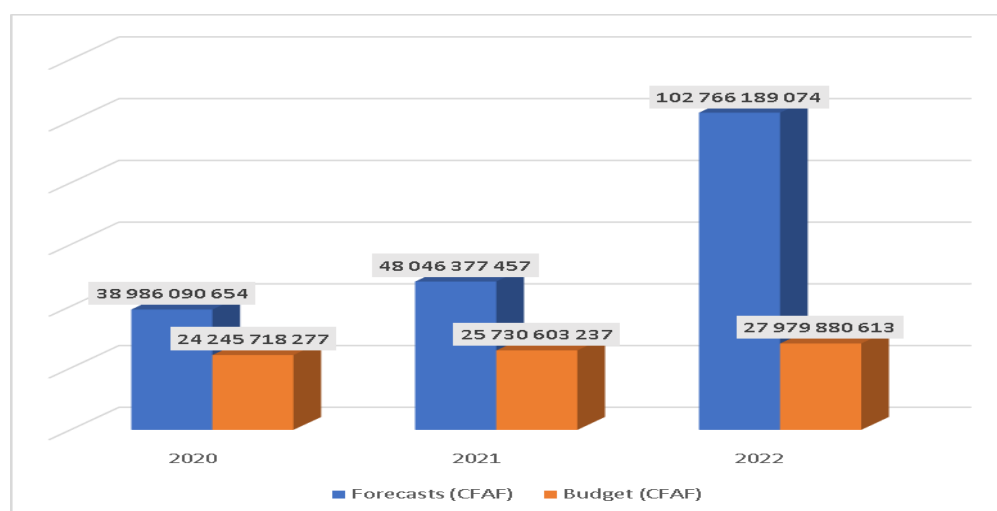
2.8.. ANALYSIS OF REVENUE FORECASTS AND BUDGET IMPLEMENTATION FOR THE COUNCILS IN THE WEST REGION

This section provides a detailed overview of budget forecasts and actual revenue performance for the councils in the West Region during the periods under review.

2.8.1. Forecasts and achievements of Total Revenue of the Councils in the West Region

An examination of the graph below shows that the revenue forecasts of the councils in the West Region increased in 2022 compared to 2021. Out of the total revenue forecasts of CFAF 102,766,189,074 in 2022, actual collections amounted to CFAF 27,979,880,613.

Graph 92:Trend in Forecasts and achievements of Total Revenue of the Councils in the West



Source: Administrative accounts of councils

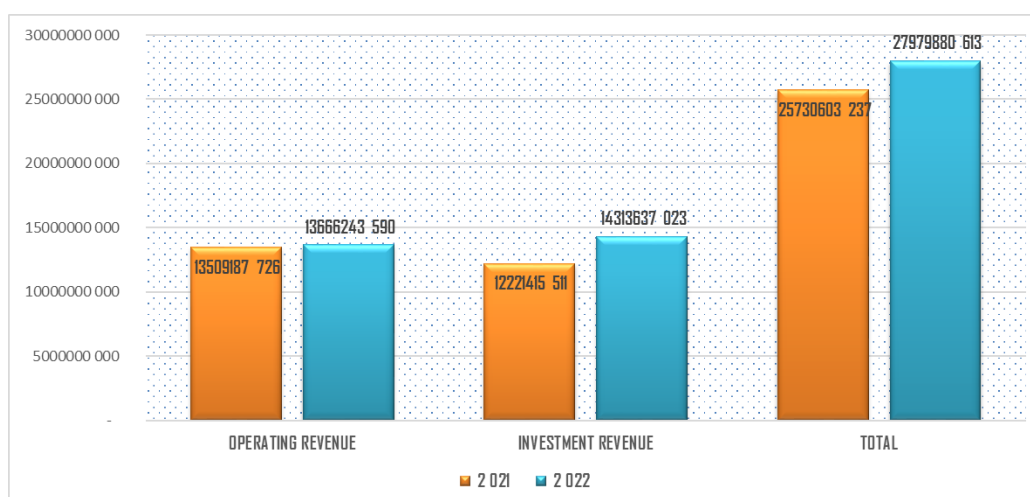
The table and graph below provide an overview of the mobilization levels of tax revenue by the councils in the West Region

Table 107:Forecasts and achievements of Total Revenue of the Councils in the West Region

Economic Category	Forecasts(CFAF)	Budget (FCFA)	Achievements (%)	Variations (%)	Share (%)
2020	38,986,090,654	24,245,718,277	62.19%		100.00%
Operating revenue	20,160,419,339	12,861,314,986	63.79%		53.05%
Investment revenue	18,825,671,315	11,384,403,291	60.47%		46.95%
2021	48,046,377,457	25,730,603,237	53.55%	6.12%	100.00%
Operating revenue	22,014,374,095	12,221,415,511	55.52%	-4.98%	47.50%
Investment revenue	26,032,003,362	13,509,187,726	51.89%	18.66%	52.50%
2022	102,766,189,074	27,979,880,613	27.23%	8.74%	100.00%
Operating revenue	22,021,575,158	14,313,637,023	65.00%	17.12%	51.16%
Investment revenue	80,744,613,916	13,666,243,590	16.93%	1.16%	48.84%

Source: Administrative accounts of councils

Graph 93: Trend in Total Revenue of the Concils in the West Region



Source: Administrative accounts of councils

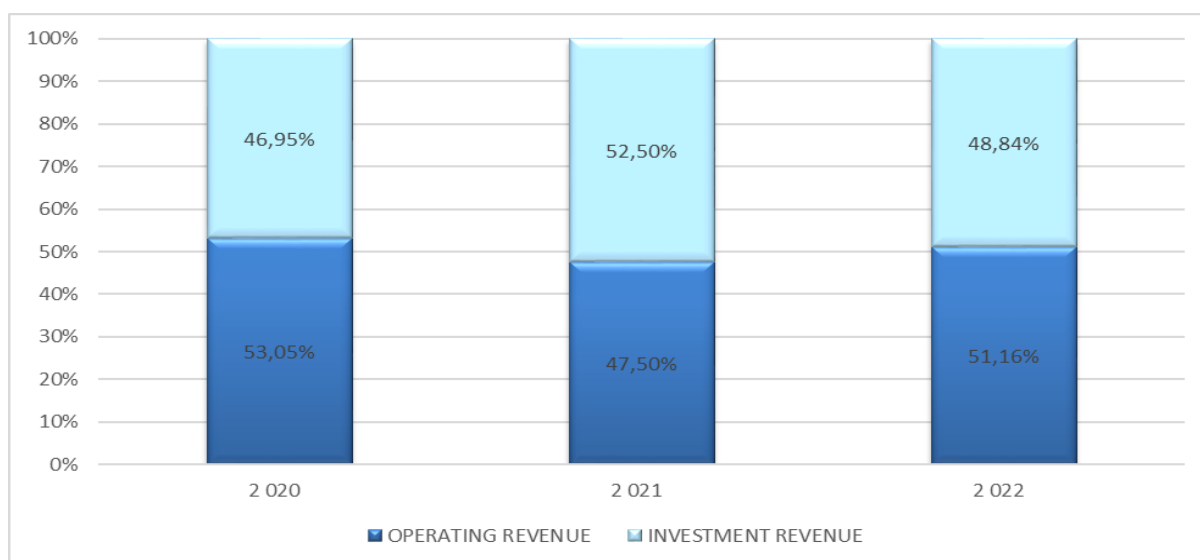
The examination of the above table and graph shows that the amount of revenue mobilized by councils in the West Region stood at CFAF 25,730,603,237 in 2021, with a completion rate of 53.55%, and CFAF 27,979,880,613 in 2022, with a completion rate of 27.23%.

The 2022 level of revenue mobilization contrasts with the national level, where a rate of 57.25% was recorded. The amount of revenue collected increased by 6.12% in 2021 and 8.74% in 2022.

The councils in the West Region recorded a higher completion rate for operating revenue compared to investment revenue during the period under review, i.e., 55.52% versus 51.89% in 2021, and 65.00% versus 16.93% in 2022.

In terms of revenue share, operating revenue accounted for 47.50% of total revenue in 2021, while investment revenue represented 52.50%. In 2022, operating revenue was predominant, representing 51.16% of the total revenue of the councils in the West Region, while investment revenue accounted for 48.84%.

Graph 94: Breakdown of Total Revenue of the Councils in the West Region

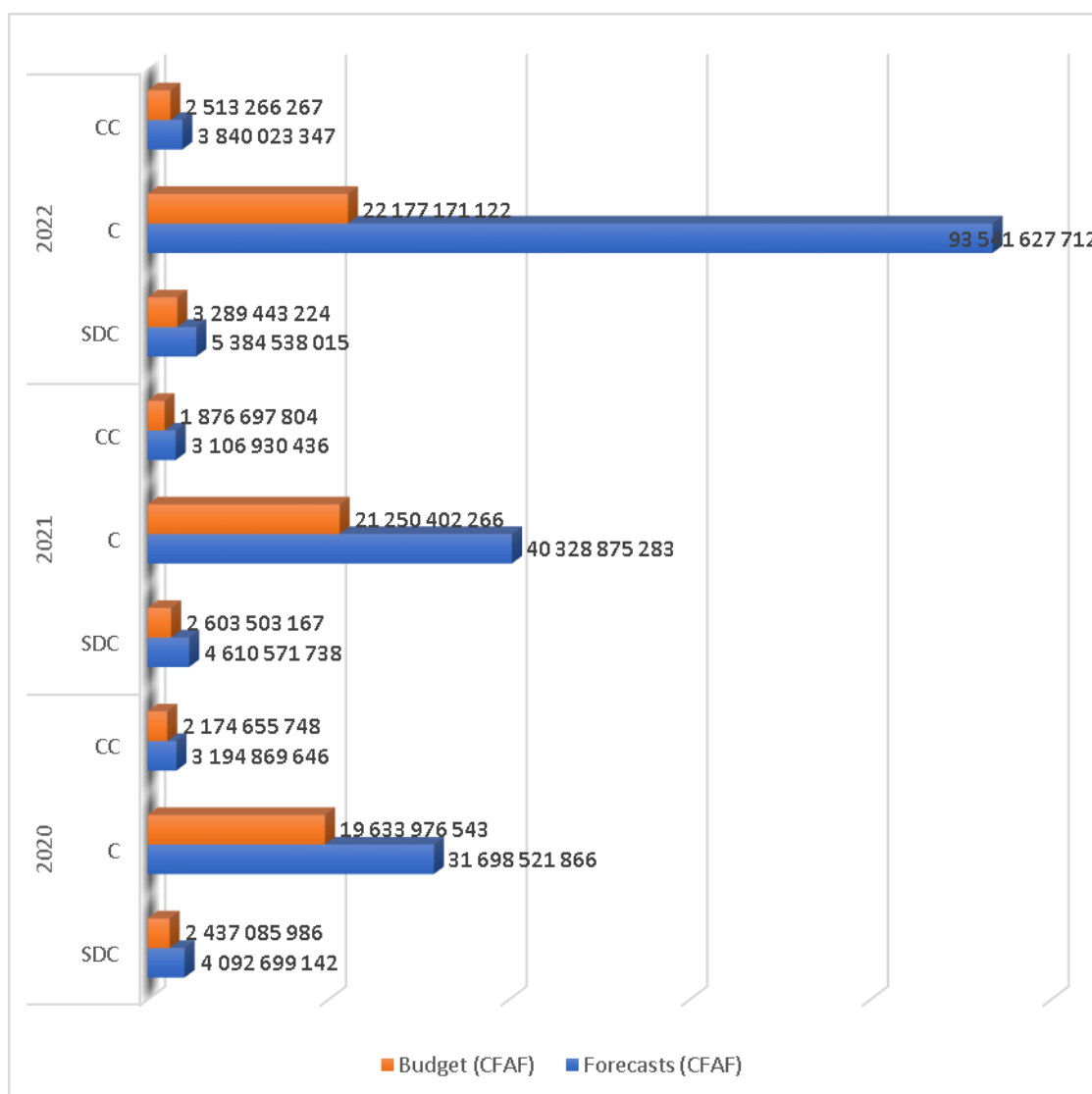


Source: Administrative accounts of councils

2.8.2. Forecasts and achievements of Total Revenue by type of Councils in the West Region

The graph below shows that the forecasts for all councils increased in 2022 compared to 2021. Out of the forecasts amounting to CFAF 93,541,627,712 in 2022, collections stood at CFAF 22,177,171,122.

Graph 95: Trend in Forecasts and achievements of Revenue by type of Councils in the West Region



Source: Administrative accounts of councils

The level of revenue performance by type of council is presented in the table below.

Table 108: Forecasts and achievements of Operating Revenue of the Councils in the West Region

Type of Councils	Forecasts (CFAF)	Budget (FCFA)	Achievements (%)	Variations (%)	Share (%)
2020	38,986,090,654	24,245,718,277	62.19%		100.00%
Subdivisional council (SC)	4,092,699,142	2,437,085,986	59.55%		10.05%
Council	31,698,521,866	19,633,976,543	61.94%		80.98%
City council (CC)	3,194,869,646	2,174,655,748	68.07%		8.97%
2021	48,046,377,457	25,730,603,237	53.55%	6.12%	100.00%
Subdivisional council (SC)	4,610,571,738	2,603,503,167	56.47%	6.83%	10.12%
Council	40,328,875,283	21,250,402,266	52.69%	8.23%	82.59%
City council (CC)	3,106,930,436	1,876,697,804	60.40%	-13.70%	7.29%
2022	102,766,189,074	27,979,880,613	27.23%	8.74%	100.00%
Subdivisional council (SC)	5,384,538,015	3,289,443,224	61.09%	26.35%	11.76%
Council	93,541,627,712	22,177,171,122	23.71%	4.36%	79.26%
City council (CC)	3,840,023,347	2,513,266,267	65.45%	33.92%	8.98%

Source: Administrative accounts of councils

An analysis of the revenue share by year and by type of councils reveals that the share of local councils in total revenue stood at 82.59% in 2021 and 79.26% in 2022. Revenue from subdivisional councils accounted for 10.12% of the total revenue in 2021 and 11.76% in 2022. The share of revenue collected in the City Council was 7.29% in 2021 and 8.98% in 2022.

2.8.3. Analysis by Type of Revenue

The analysis here distinguishes between operating revenue and investment revenue.

2.8.3.1. Structure of Operating Revenue of the Councils in the West Region

The total amount of operating revenue collected by the councils in the West Region were CFAF 12,221,415,511 in 2021, with a completion rate of 55.52%, and CFAF 14,313,637,023 in 2022, with a completion rate of 65.00%. An analysis of the year-on-year variation in operating revenue reveals a decrease of 4.98% in 2021 and an increase of 17.12% in 2022.

As observed at the national level, tax revenue remains the main source of operating revenue for the councils of the West Region, accounting for 73.07% of total operating revenue in 2021 and 78.64% in 2022.

Table 109: Forecasts and achievements of Operating Revenue of the Councils in the West Region

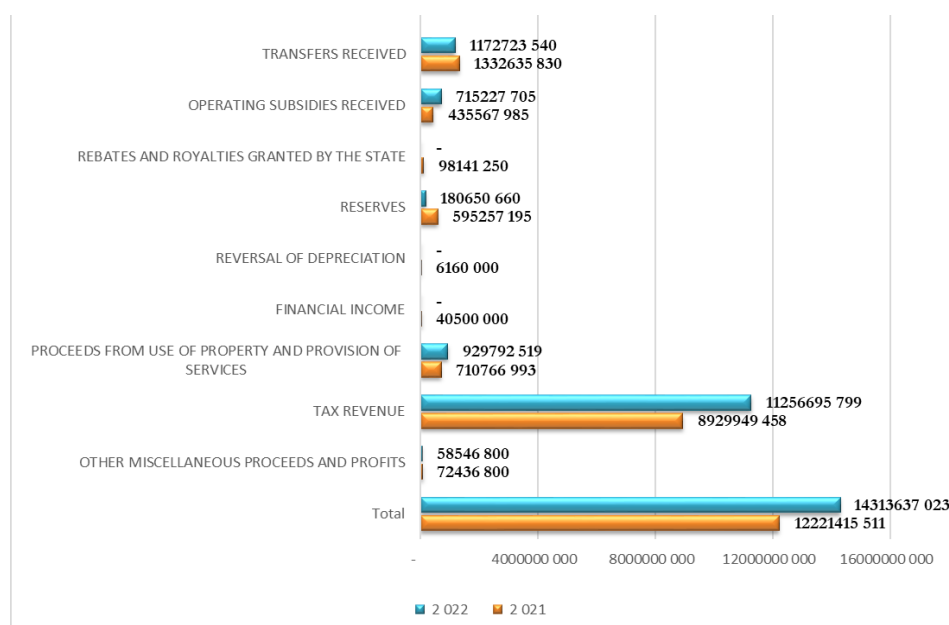
	2020				2021					2022				
Economic Category	Forecasts(CFAF)	Budget (FCFA)	Achievements (%)	Share (%)	Forecasts(CFAF)	Budget (FCFA)	Achievements (%)	Variations (%)	Share (%)	Forecasts(CFAF)	Budget (FCFA)	Achievements (%)	Variations (%)	Share (%)
TOTAL	20,160,419,339	12,861,314,986	63.79%	100.00%	22,014,374,095	12,221,415,511	55.52%	-4.98%	100.00%	22,021,575,158	14,313,637,023	65.00%	17.12%	100.00%
OTHER PROCEEDS AND REVENUE	168,971,000	31,303,411	18.53%	0.24%	203,704,997	72,436,800	35.56%	131.40%	0.59%	334,672,770	58,546,800	17.49%	-19.18%	0.41%
TAX REVENUE	14,677,355,067	10,188,558,048	69.42%	79.22%	16,461,914,974	8,929,949,458	54.25%	-12.35%	73.07%	16,260,670,882	11,256,695,799	69.23%	26.06%	78.64%
PROCEEDS FROM THE OPERATION OF PROPERTY AND PROVISION OF SERVICES	1,512,220,286	728,042,691	48.14%	5.66%	1,434,850,229	710,766,993	49.54%	-2.37%	5.82%	1,404,971,988	929,792,519	66.18%	30.82%	6.50%
FINANCIAL INCOMES	1,200,000	12,740,533	1061.71%	0.10%	41,253,988	40,500,000	98.17%	217.88%	0.33%	1,053,988	-	0.00%	-100.00%	0.00%
WRITEBACKS ON DEPRECIATION	22,733,836	-	0.00%	0.00%	9,395,000	6,160,000	65.57%		0.05%	-	-		-100.00%	0.00%
RESERVES	802,353,723	231,167,524	28.81%	1.80%	370,834,430	595,257,195	160.52%	157.50%	4.87%	218,550,941	180,650,660	82.66%	-69.65%	1.26%
REBATES AND ROYALTIES GRANTED BY THE STATE	12,550,000	-	0.00%	0.00%	72,292,533	98,141,250	135.76%		0.80%	36,800,500	-	0.00%	-100.00%	0.00%
OPERATING ALLOCATIONS RECEIVED	1,204,097,539	763,417,661	63.40%	5.94%	1,069,511,669	435,567,985	40.73%	-42.94%	3.56%	1,160,161,648	715,227,705	61.65%	64.21%	5.00%
TRANSFERS RECEIVED	1,758,937,888	906,085,118	51.51%	7.05%	2,350,616,275	1,332,635,830	56.69%	47.08%	10.90%	2,604,692,441	1,172,723,540	45.02%	-12.00%	8.19%

Source: Administrative accounts of councils

According to the graph below, the amounts of tax revenue and transfers received are higher during the period under review. In 2021, the amounts raised were CFAF 8,929,949,458 and CFAF 1,332,635,830 respectively. In 2022, revenue collected under these types of revenue were CFAF 11,256,695,799 and CFAF 1,172,723,540.

Financial proceeds, rebates and royalties granted by the State, and reversals of depreciation provisions were nil in 2022.

Graph 96: Structure of Operating Revenue of the Councils in the West Region



Source: Administrative accounts of councils

i. Tax Revenue of the Councils in the West Region

The analysis of the administrative accounts of the councils in the West Region made it possible to consolidate the annual amounts of tax revenue, as presented in the tables below.

Table 110: Structure of Tax Revenue of the Councils in the West Region

Economic Category	Forecasts(CFAF)	Budget (FCFA)	realizations (%)	Variations (%)	Share (%)
2020	14,677,355,067	10,188,558,048	69.42%		79.22%
Additional Council Tax (CAC)	7,811,585,777	6,922,005,612	88.61%		
Local Tax Revenue	2,317,302,193	1,143,871,203	49.36%		
Other Tax Revenue	4,175,065,147	1,875,182,929	44.91%		
Local Development Tax	373,401,950	247,498,304	66.28%		
2021	16,461,914,974	8,929,949,458	54.25%	-12.35%	100.00%
Additional Council Tax (CAC)	8,553,158,452	4,968,541,267	58.09%	-28.22%	55.64%
Local Tax Revenue	3,102,204,504	1,664,491,905	53.66%	45.51%	18.64%
Other Tax Revenue	4,405,785,433	2,073,229,056	47.06%	10.56%	23.22%
Local Development Tax	400,766,585	223,687,230	55.81%	-9.62%	2.50%
2022	16,260,670,882	11,256,695,799	69.23%	26.06%	100.00%
Additional Council Tax (CAC)	8,750,620,189	6,710,571,067	76.69%	35.06%	59.61%
Local Tax Revenue	2,997,585,471	1,892,005,381	63.12%	13.67%	16.81%
Other Tax Revenue	3,940,240,752	2,376,067,858	60.30%	14.61%	21.11%
Local Development Tax	572,224,470	278,051,493	48.59%	24.30%	2.47%

Source: Administrative accounts of councils

Table 111: Forecasts and achievements of Tax Revenue based on Type of Administration in the Councils of the West Region

Type of Administration	Forecasts (CFAF)	Budget (CFAF)	Achievements (%)	Variations (%)	Share (%)
2020	14,677,355,067	10,188,558,048	69.42%		00.00%
Assigned Tax Revenue	12,360,052,874	9,044,686,845	73.18%		8.77%
Own Tax Revenue	2,317,302,193	1,143,871,203	49.36%		1.23%
2021	16,461,914,974	8,929,949,458	54.25%	12.35%	00.00%
Assigned Tax Revenue	13,359,710,470	7,265,457,553	54.38%	19.67%	1.36%
Own Tax Revenue	3,102,204,504	1,664,491,905	53.66%	5.51%	8.64%
2022	16,260,670,882	11,256,695,799	69.23%	6.06%	00.00%
Assigned Tax Revenue	13,263,085,411	9,364,690,418	70.61%	8.89%	3.19%
Own Tax Revenue	2,997,585,471	1,892,005,381	63.12%	3.67%	6.81%

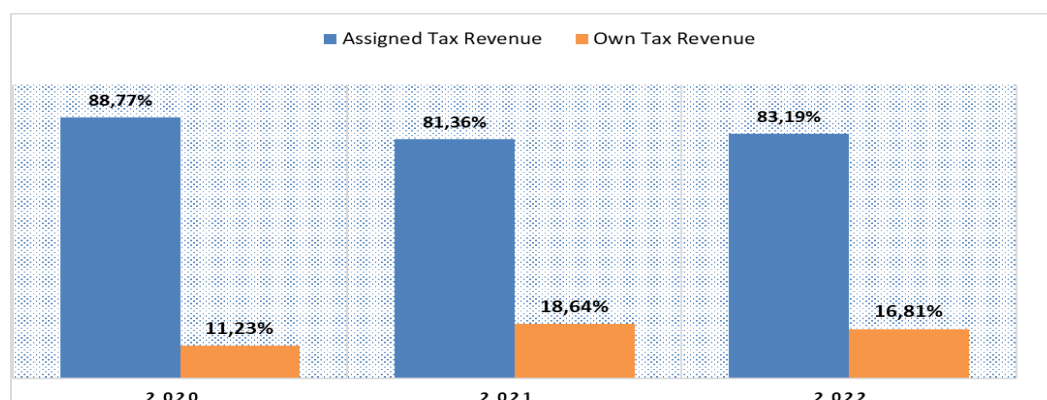
Source: Administrative accounts of councils

From the above tables, the amount of tax revenue collected by the councils in the West Region stood at CFAF 8,929,949,458 in 2021 with a completion rate of 54.25%, and CFAF 11,256,695,799 in 2022 with a completion rate of 69.23%.

CACs remain the main source of tax revenue of the councils in the West Region. Indeed, this levy accounted for 55.64% of the total tax revenue of the councils in 2021 and 59.61% in 2022.

Regarding the share of each category of tax revenue, the graph below shows that assigned tax revenue remains predominant compared to own tax revenue, accounting for 81.36% compared to 18.64% in 2021 and 83.19% compared to 16.81% in 2022.

Graph 97: Share of Tax Revenue by Type of Administration in the Councils of the West Region



Source: Administrative accounts of councils

The total amount of tax revenue collected by the State's tax services and allocated to the councils in the West Region stood at CFAF 7,265,457,553 in 2021, representing a decrease of

19.67% compared to 2020, and CFAF 9,364,690,418 in 2022, representing an increase of 28.89% compared to the previous period.

CACs accounted for the largest share of this revenue, with proportions of 68.39% in 2021 and 71.66% in 2022, respectively.

Concerning the full discharge tax, its proceeds were also collected directly by the councils themselves during the periods under review, amounting to CFAF 346,095,022 in 2021 and CFAF 164,028,945 in 2022.

i.1. Tax Revenue mobilized by the State on behalf of the Councils in the West Region

Tax Revenue mobilized by the State on behalf of the Councils in the West Region is presented in the following table:

Table 112: Forecasts and achievements of Tax Revenue mobilized by the State on behalf of the Councils of the West Region

Economic Category	2020				2021					2022				
	Forecasts(CFAF)	Budget (FCFA)	Achievements (%)	Share (%)	Forecasts(CFAF)	Budget (FCFA)	Achievements (%)	Variations (%)	Share (%)	Forecasts(CFAF)	Budget (FCFA)	Achievements (%)	Variations (%)	Share (%)
TOTAL	12,360,052,874	9,044,686,845	73.18%	100.00%	13,359,710,470	7,265,457,553	54.38%	-19.67%	00.00%	13,263,085,411	9,364,690,418	70.61%	-28.89%	00.00%
Other Tax Revenue	1,273,793,596	351,369,956	27.58%	3.88%	1,450,116,477	401,773,908	27.71%	14.34%	5.3%	1,115,321,371	85,492,019	79.39%	120.40%	4.6%
Additional Council Tax	7,811,585,777	6,922,005,612	88.61%	76.53%	8,553,158,452	4,968,541,267	58.09%	-28.22%	8.39%	8,750,620,189	6,710,571,067	76.69%	35.06%	1.66%
Licence fees	229,258,465	103,748,077	45.25%	1.15%	243,82,888	140,531,519	57.72%	35.45%	9.3%	230,880,000	156,795,966	67.91%	11.57%	.67%
Business licence taxes	380,918,224	161,253,989	42.33%	1.78%	365,98,724	204,325,745	55.93%	26.71%	8.1%	368,500,000	266,959,760	72.44%	30.65%	.85%
Airport stamp duty	5,000,000	793,546	15.87%	0.01%	4,700,000	1,956,185	41.53%	146.51%	0.03%	4,000,000	-	0.00%	-100.00%	.00%
Stamp duty on vehicle registration documents	2,350,000	14,434	0.61%	0.00%	2,400,000	81,8,012	34.08%	55.67.26%	.01%	804,811	40,175	4.99%	-95.09%	.00%
Real estate transfer tax	170,581,000	69,052,291	40.48%	0.76%	57,726,276	38,755,109	67.14%	-43.88%	5.3%	143,851,000	98,153,866	68.23%	153.27%	.05%
Motor vehicle stamp duty	727,220,644	482,522,526	66.35%	5.33%	748,471,500	520,692,733	69.57%	7.91%	1.7%	737,420,542	460,483,845	62.45%	-11.56%	.92%
Proceeds of full discharge tax	650,104,739	374,709,061	57.64%	4.14%	654,671,740	346,095,022	52.87%	-7.64%	7.6%	635,184,548	164,028,945	25.82%	-52.61%	.75%
Forestry royalty	419,285,651	234,164,679	55.85%	2.59%	558,200,000	259,165,240	46.43%	10.68%	5.7%	411,130,397	224,236,008	54.54%	-13.48%	.39%
Axle tax	4,900,000	2,341,111	47.78%	0.03%	23,950,000	-	0.00%	-100.00%	.00%	1,098,083	-	0.00%	-	.00%
Local Development Tax	373,401,950	247,498,304	66.28%	2.74%	400,766,585	223,687,230	55.81%	-9.62%	0.08%	572,224,470	278,051,493	48.59%	24.30%	.97%
Property tax on real estate	262,751,828	61,570,495	23.43%	0.68%	261,607,828	134,144,963	51.28%	117.87%	.85%	262,800,000	102,028,730	38.82%	-23.94%	.09%
Tax on gambling and entertainment	48,901,000	3,642,764	68.80%	0.37%	35,150,000	24,970,620	71.04%	-25.78%	.34%	29,250,000	17,848,544	61.02%	-28.52%	.19%
					13,263	9,	70.61	28,		-	-	0.00%	0.0	

					.085,411	364,690,418	%	89%	00.00%				0%	.00%
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Source: Administrative accounts of councils

i.2. Tax Revenue Collected by Councils in the West Region

Table 113: Forecasts and achievements of Tax Revenue mobilized by the RLAs by type and by year in the West Region

Economic Category	2020				2021					2022				
	Forecasts(CFAF)	Budget (FCFA)	Achievements (%)	Variance (%)	Forecasts(CFAF)	Budget (FCFA)	Achievements (%)	Variance (%)	Variance (%)	Forecasts(CFAF)	Budget (FCFA)	Achievements (%)	Variance (%)	Variance (%)
TOTAL	2,317,302,193	1,143,871,203	49.36%	00.00%	3,102,204,504	1,664,491,905	53.66%	45.51%	100.00%	2,997,585,471	1,892,005,381	63.12%	13.67%	00.00%
Other council taxes	171.243.213	111.346,129	65.02%	.73%	297.876,986	56.165,220	18.86%	-49.56%	.37%	161.100,190	93.820,540	58.24%	67.04%	.96%
Parking lot occupation fees	17.200.000	3.694,500	21.48%	.32%	20.100,000	4.628,000	23.02%	25.27%	.28%	14.660,000	6.258,364	42.69%	35.23%	.33%
Parking occupancy fee	29.403.000	4.786,500	16.28%	.42%	21.235,000	6.734,356	31.71%	40.69%	.40%	36.222,000	14.174,550	39.13%	110.48%	.75%
Impoundment fee	55.094.932	14.723,050	26.72%	.29%	82.367,500	23.868,900	28.98%	62.12%	.43%	86.328,500	25.927,875	30.03%	8.63%	.37%
Market place fee	279.568,550	127.254,150	45.52%	1.12%	632.784,000	38.3425,938	60.59%	20.131%	3.04%	706.471,300	45.6538,490	64.62%	19.07%	4.13%
Stadium fees	6.959.000	95.450	1.37%	.01%	6.150.000	10.000	0.16%	-89.52%	.00%	11.250,000	1.160,185	10.31%	115.01.85%	.06%
Council stamp duty	442.388,500	24.0664,300	54.40%	1.04%	434.450,500	31.0406,250	71.45%	28.98%	8.65%	430.564,500	26.9228,800	62.53%	-13.27%	4.23%
Temporary occupation of the publicRoad fees	166.825,500	97.500,375	58.44%	.52%	174.360,000	10.5716,760	60.63%	8.43%	.35%	160.420,000	141.053,644	87.93%	33.43%	46%
Building or installation permits fees	360.691,500	15.6376,438	43.35%	3.67%	482.234,281	25.5907,605	53.07%	63.65%	5.37%	417.687,314	34.8912,349	83.53%	36.34%	8.44%
Charges for road damage	13.500.000	80.8,500	5.99%	.07%	27.800,000	8.298,000	29.85%	92.635%	.50%	26.685,000	9.275,500	34.76%	11.78%	.49%
Council tax on livestock	33.225,000	12.681,850	38.17%	.11%	33.200,000	16.273,900	49.02%	28.32%	.98%	33.605,000	15.718,500	46.77%	-3.41%	.83%
Parking tax	131.047,776	77.281,135	58.97%	.76%	128.166,776	78.178,240	61.00%	1.16%	.70%	140.455,000	98.691,020	70.27%	26.24%	.22%
Transhumance tax	11.280.000	1.736,000	15.39%	.15%	6.200.000	99.1,100	15.99%	-42.91%	.06%	7.564,477	38.7,000	5.12%	-60.95%	.02%
Transit tax	8.250.000	44.4,000	5.38%	.04%	12.350.000	7.362,500	59.62%	15.58.22%	.44%	13.000,000	9.005,500	69.27%	22.32%	.48%
Quarry products transport tax	117.835,000	63.387,700	53.79%	.54%	193.461,000	86.240,000	44.58%	36.05%	.18%	192.053,000	88.084,500	45.86%	2.14%	.66%
Hygiene and	170.3	10	62.74		188	127	67.53	19.	7	212	13	64.36	7.51	

Sanitation Tax	78,000	6,893,362	%	.34%	440,000	,247,029	%	04%	.64%	554,667	6,808,982	%	%	.23%
Advertising tax	52,182,000	26,103,314	50.02%	.28%	116,654,461	60,540,807	51.90%	131.93%	3.64%	64,150,000	45,024,557	70.19%	-25.63%	.38%
Firearms tax	2,871,500	17,400	0.61%	.00%	3,010,000	10,400	0.35%	-40.23%	0.00%	2,516,523	3,950	0.16%	-62.02%	.00%
Reclaimed products tax	6,100,000	1,765,000	28.93%	.15%	8,550,000	2,455,000	28.71%	39.09%	0.15%	19,350,000	1,913,500	9.89%	-22.06%	.10%
Entertainment tax	12,714,000	665,000	5.23%	.06%	16,330,000	1,205,000	7.38%	81.20%	0.07%	14,093,000	21,67,650	15.38%	79.89%	.11%
Livestock slaughter taxes	43,127,722	23,376,600	54.20%	.04%	50,834,000	21,766,500	42.82%	-6.89%	1.31%	52,900,000	26,385,225	49.88%	21.22%	.39%
Platform ticket	185,417,000	72,270,450	38.98%	.32%	165,650,000	107,060,400	64.63%	48.14%	6.43%	193,955,000	101,464,700	52.31%	-5.23%	.36%

Source: Administrative accounts of councils

According to the above table, the councils in the West Region managed to mobilize CFAF 1,664,491,905 in 2021, representing an increase of 45.51% compared to 2020, and CFAF 1,892,005,381 in 2022, representing an increase of 13.67% compared to the previous period.

An analysis of the share of different types of tax revenue collected by the councils in the West Region reveals that market stall fees constitute the most significant category, accounting for 23.04% in 2021 (CFAF 383,425,938) and 24.13% in 2022 (CFAF 456,538,490).

ii. Operating allocations and subsidies to the Councils in the West Region

The resources allocated to the councils in the West Region under operating allocations and subsidies are summarized in the table below:

Table 114: Forecasts and achievements of Operating Allocations and Subsidies to the Councils of the West Region

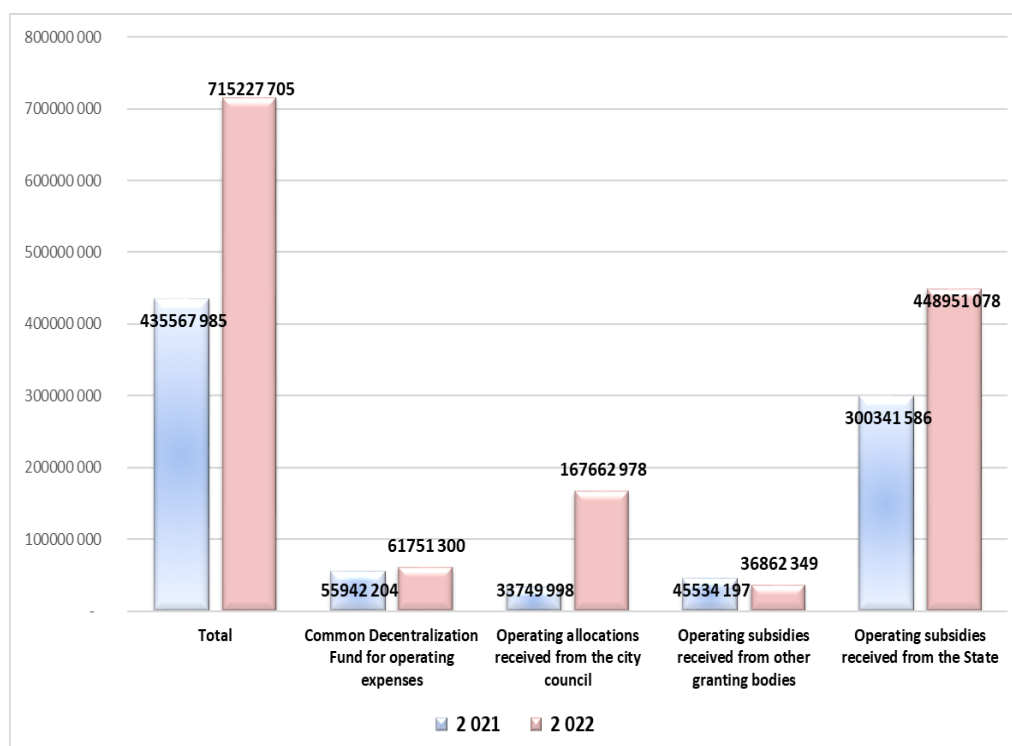
Economic Category	Forecasts (CFAF)	Budget (CFAF)	Budget (%)	Variations (%)	Share (%)
2020	1,204,097,539	763,417,661	63.40%		100.00%
Common Decentralisation Fund (Operations)	255,416,666	58,333,332	22.84%		7.64%
Operating Allocations from the City Council	45,000,000	48,750,000	108.33%		6.39%
Operating Allocations from Other Providing Institutions	446,993,249	239,858,867	53.66%		31.42%
Operating Allocations from the State	456,687,624	416,475,462	91.19%		54.55%
2021	1,069,511,669	435,567,985	40.73%	-42.94%	100.00 %
Common Decentralization Fund (Operations)	247,791,048	55,942,204	22.58%	-4.10%	12.84%
Operating Allocations from the City Council	45,000,000	33,749,998	75.00%	-30.77%	7.75%
Operating Allocations from Other Providing Institutions	381,860,707	45,534,197	11.92%	-81.02%	10.45%
Operating Allocations from the State	394,859,914	300,341,586	76.06%	-27.88%	68.95%
2022	1,160,161,648	715,227,705	61.65%	64.21%	100.00 %
Common Decentralisation Fund (Operations)	283,714,800	61,751,300	21.77%	10.38%	8.63%
Operating Allocations from the City Council	134,000,000	167,662,978	125.12%	396.78%	23.44%
Operating Allocations from Other Providing Institutions	179,316,051	36,862,349	20.56%	-19.04%	5.15%
Operating Allocations from the State	563,130,797	448,951,078	79.72%	49.48%	62.77%

Source: Administrative accounts of councils

The total amount of operating allocations and subsidies received by the councils in the West Region was CFAF 435,567,985 in 2021, with a completion rate of 40.73%, and CFAF 715,227,705 in 2022, with a completion rate of 61.65%. This amount decreased by 42.94% in 2021 and fell by 64.21% in 2022.

An examination of the structure of this type of revenue, as presented in the graph below, shows that the operating allocations received from the State were predominant during the periods under review, amounting to CFAF 300,341,586 in 2021 and CFAF 48,951,078 in 2022, representing an increase of CFAF 148,609,492 in 2022. This revenue accounted for 68.95% of all operating allocations and subsidies to the councils of the West Region in 2021 and 62.77% in 2022.

Graph 98: Structure of Operating Allocations and Subsidies to the Councils in the West Region



Source: Administrative accounts of councils

iii. Proceeds from the operation of state property and provision of services of the Councils in the West Region

The amounts of revenue from the operation of property and provision of services of the councils in the West Region are summarized in the table below. From the above, the amounts mobilized stood at CFAF 710,766,993 in 2021 with a completion rate of 49.54%, and CFAF 929,792,519 in 2022 with a completion rate of 66.18%. There was a decrease of 2.37% in total revenue from the operation of property and provision of services in 2021. In 2022, an increase of 30.82% compared to the previous period has been noticed.

Table 115: Forecasts and achievements of the Proceeds from the Operation of State Property and Services in the West Region

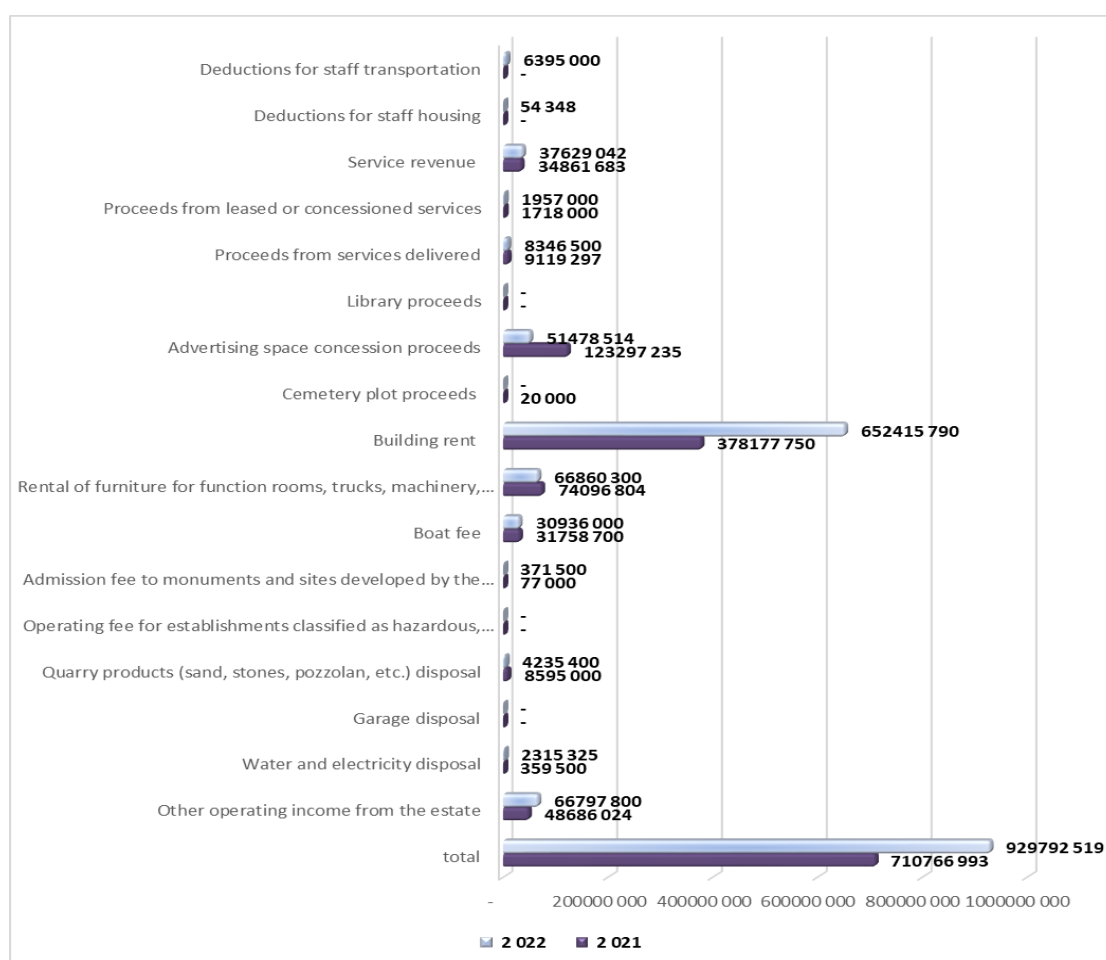
	2020				2021					2022				
Economic Category	Forecasts(CFAF)	Budget (FCFA)	realizations (%)	Share (%)	Forecasts(CFAF)	Budget (FCFA)	realizations (%)	Variations (%)	Share (%)	Forecasts(CFAF)	Budget (FCFA)	realizations (%)	Variations (%)	Share (%)
TOTAL	1,512,220,286	728,042,691	48.14%	100.00%	1,434,850,229	710,766,993	49.54%	-2.37%	100.00%	1,404,971,988	929,792,519	66.18%	30.82%	100.00%
Other Operating Income from Property	113,570,511	12,688,530	11.17%	1.74%	212,820,700	48,686,024	22.88%	283.70%	6.85%	325,760,189	66,797,800	20.51%	37.20%	7.18%
Water and Electricity Sales	23,492,000	395,000	1.68%	0.05%	13,750,000	359,500	2.61%	-8.99%	0.05%	5,700,000	2,315,325	40.62%	544.04%	0.25%
Rental of garages	-	-	0.00%	0.00%	40,700,000	-	0.00%		0.00%	150,000	-	0.00%		0.00%
Rental of quarry products (sand, stones, pozzolan, etc.)	28,000,000	11,136,000	39.77%	1.53%	47,200,000	8,595,000	18.21%	-22.82%	1.21%	22,700,000	4,235,400	18.66%	-50.72%	0.46%
Operating rights for establishments classified hazardous, unsanitary or inconvenient	11,500,000	-	0.00%	0.00%	5,200,000	-	0.00%		0.00%	5,200,000	-	0.00%		0.00%
Entry fees for monuments and sites managed by the local authority	6,600,000	100,000	1.52%	0.01%	7,900,000	77,000	0.97%	-23.00%	0.01%	18,500,000	371,500	2.01%	382.47%	0.04%
Fees on boats	24,050,000	33,029,500	137.34%	4.54%	30,500,000	31,758,700	104.13%	-3.85%	4.47%	39,863,349	30,936,000	77.61%	-2.59%	3.33%
Rental of furniture, party halls, vehicles, equipment and other moveable and immovable assets	243,008,000	13,829,027	5.69%	1.90%	419,437,908	74,096,804	17.67%	435.81%	10.42%	260,800,000	66,860,300	25.64%	-9.77%	7.19%
Building rent	920,381,231	585,952,106	63.66%	80.48%	503,072,031	378,177,750	75.17%	-35.46%	53.21%	576,364,080	652,415,790	113.20%	72.52%	70.17%
Income from concessions at cemeteries	-	-	0.00%	0.00%	560,000	20,000	3.57%		0.00%	150,000	-	0.00%	-100.00%	0.00%
Income from concessions of advertising space	79,094,000	33,879,035	42.83%	4.65%	70,100,000	123,297,235	175.89%	263.93%	17.35%	65,000,000	51,478,514	79.20%	-58.25%	5.54%
Library income	250,000	-	0.00%	0.00%	1,300,000	-	0.00%		0.00%	5,250,000	-	0.00%		0.00%
service delivery income	13,300,000	7,296,500	54.86%	1.00%	23,510,000	9,119,297	38.79%	24.98%	1.28%	25,664,370	8,346,500	32.52%	-8.47%	0.90%
Concession or lease services income	3,000,000	2,650,000	88.33%	0.36%	1,000,000	1,718,000	171.80%	-35.17%	0.24%	2,300,000	1,957,000	85.09%	13.91%	0.21%
Service revenue	45,474,544	27,086,993	59.57%	3.72%	57,799,590	34,861,683	60.31%	28.70%	4.90%	46,170,000	37,629,042	81.50%	7.94%	4.05%
Staff housing deductions	500,000	-	0.00%	0.00%	-	-			0.00%	400,000	54,348	13.59%		0.01%
Transport deductions	-	-		0.00%	-	-			0.00%	5,000,000	6,395,000	127.90%		0.69%

Source: Administrative accounts of councils

Revenue from the operation of property and provision of services accounted for 5.82% of operating revenue of the councils in the West Region in 2021 and 6.50% in 2022.

An analysis of the graph below shows that revenue from property rentals constituted the most significant category of revenue from the operation of property and provision of services in the West Region during the period under review. This revenue stood at CFAF 378,177,750 in 2021 and CFAF 652,415,790 in 2022.

Graph 99: Structure of the Proceeds from the Operation of State Property and Services in the West Region



Source: Administrative accounts of councils

2.8.3.2. Other Operating Revenue of the Councils in the West Region

According to the table below, other operating revenue of the councils in the West Region mainly comprises earmarked reserves for operating purposes. These accounted for 73.82% of such revenue in 2021 and 75.52% in 2022, amounting to CFAF 595,257,195 and CFAF 180,650,660 respectively, as shown in the table below.

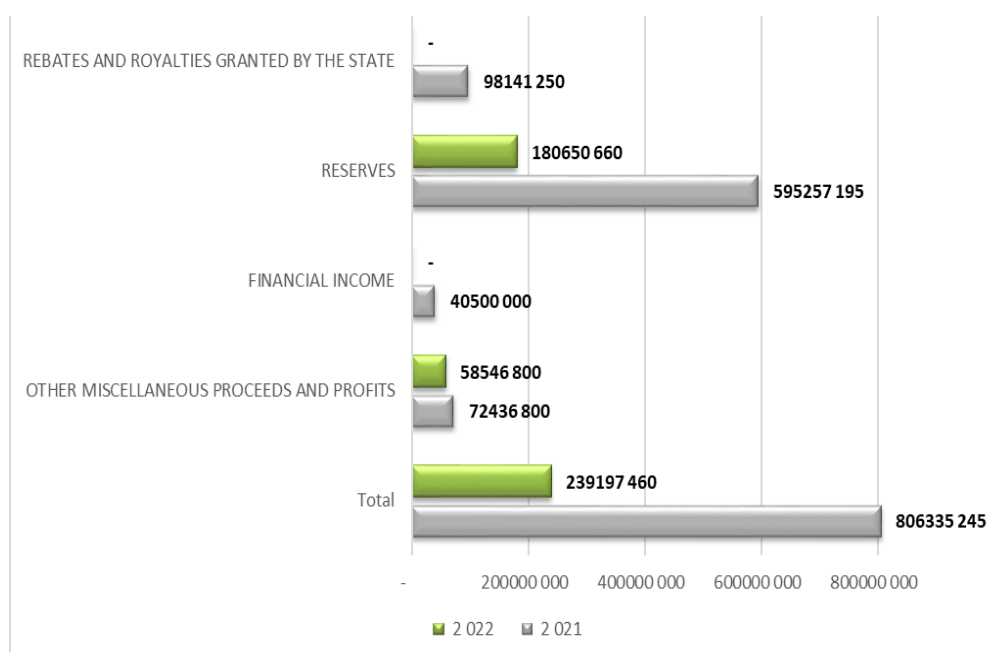
Table 116: Forecasts and achievements of Others Revenue of the Councils in the West Region

Economic Category	Forecasts(CFAF)	Budget (FCFA)	Achievements (%)	Variations (%)	Share (%)
2020	985,074,723	275,211,468	27.94%		100.00%
OTHER PROCEEDS IN INCOME AND PROFITS	168,971,000	31,303,411	18.53%		11.37%
FINANCIAL INCOMES	1,200,000	12,740,533	1061.71%		4.63%
RESERVES	802,353,723	231,167,524	28.81%		84.00%
REBATES AND ROYALTIES GRANTED BY THE STATE	12,550,000	-	0.00%		0.00%
2021	688,085,948	806,335,245	117.19%	192.99%	100.00%
OTHER PROCEEDS IN INCOME AND PROFITS	203,704,997	72,436,800	35.56%	131.40%	8.98%
FINANCIAL INCOMES	41,253,988	40,500,000	98.17%	217.88%	5.02%
RESERVES	370,834,430	595,257,195	160.52%	157.50%	73.82%
REBATES AND ROYALTIES GRANTED BY THE STATE	72,292,533	98,141,250	135.76%		12.17%
2022	591,078,199	239,197,460	40.47%	-70.34%	100.00%
OTHER PROCEEDS IN INCOME AND PROFITS	334,672,770	58,546,800	17.49%	-19.18%	24.48%
FINANCIAL INCOMES	1,053,988	-	0.00%	-100.00%	0.00%
RESERVES	218,550,941	180,650,660	82.66%	-69.65%	75.52%
REBATES AND ROYALTIES GRANTED BY THE STATE	36,800,500	-	0.00%	-100.00%	0.00%

Source: Administrative accounts of councils

The amount of other operating revenue mobilized by the councils in the West Region amounted to CFAF 806,335,245 in 2021 and CFAF 239,197,460 in 2022, representing an increase of 192.99% in 2021 and a decrease of 70.34% in 2022, as shown in the graph below.

Graph 100: Structure of Other Revenue in the West Region



Source: Administrative accounts of councils

2.8.3.2. Structure of Investment Revenue of the Councils in the West Region

This revenue is listed in the tables below: The amounts mobilized stood at CFAF 13,509,187,726 in 2021 with a completion rate of 51.89%, and CFAF 13,666,243,590 in 2022 with a completion rate of 16.93%. During the period under review, investment revenue increased by 18.66% in 2021 and 1.16% in 2022.

The low execution rate observed in 2022 reflects either a weakness in the preparation of forecast budget data or a difficulty in the mobilization of revenue by the councils in the West Region. After having collected CFAF 11,384,403,291 in 2020 for a forecast of CFAF 18,825,671,315, and CFAF 13,509,187,726 in 2021 for a forecast of CFAF 26,032,003,362, these councils budgeted CFAF 80,744,613,916 in investment revenue for 2022

A closer analysis of the investment revenue execution rate shows that it is being dragged down by loans and equipment and investment allocations, which account for 0.66% and 79.83% respectively of total revenue, with execution rates of 7.35% and 52.19%. The same applies in 2022, where revenue from loans and equipment and investment allocations represents 4.51% and 77.67% of total investment revenue, with completion rates of 33.16% and 14.15%, respectively.

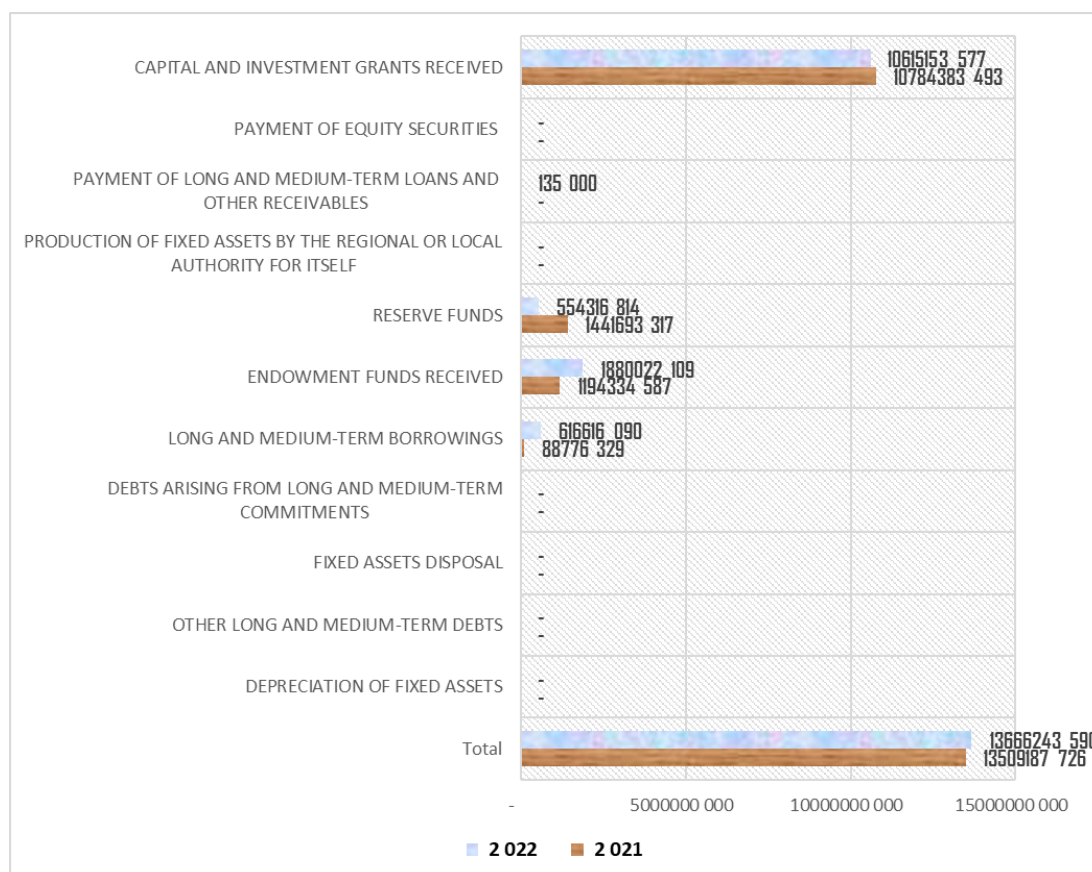
Table 117: Forecasts and achievements of Investment Revenue of the Councils in the West Region

Economic Category	2020				2021					2022				
	Forecasts(CFAF)	Budget (FCFA)	Achievements (%)	Share (%)	Forecasts(CFAF)	Budget (FCFA)	Budget (%)	Variations (%)	Share (%)	Forecasts(CFAF)	Budget (FCFA)	Achievements(%)	Variations (%)	Share (%)
TOTAL	18,825,671,315	11,384,403,291	60.47%	100.00%	26,032,003,362	13,509,187,726	51.89%	18.66%	100.00%	80,744,613,916	13,666,243,590	16.93%	1.16%	100.00%
Depreciation of fixed assets	-	-		0.00%	1,000,000	-	0.00%		0.00%	-	-			0.00%
Other long- and medium-term liabilities	25,000,000	-	0.00%	0.00%	23,084,830	-	0.00%		0.00%	-	-			0.00%
Disposal of fixed assets	10,500,000	-	0.00%	0.00%	-	-			0.00%	-	-			0.00%
Debts arising from long- and medium-term commitments	-	-		0.00%	-	-			0.00%	-	-			0.00%
Long- and medium-term loans	585,588,055	201,741,000	34.45%	1.77%	1,207,217,102	88,776,329	7.35%	-55.99%	0.66%	1,859,415,681	616,616,090	33.16%	594.57%	4.51%
Endowment funds received	2,755,411,310	1,803,678,551	65.46%	15.84%	1,943,744,992	1,194,334,587	61.45%	-33.78%	8.84%	2,981,451,748	1,880,022,109	63.06%	57.41%	13.76%
Reserve funds	1,447,847,837	902,997,307	62.37%	7.93%	2,138,971,222	1,441,693,317	67.40%	59.66%	10.67%	881,616,176	554,316,814	62.88%	-61.55%	4.06%
Fixed asset production by the decentralised local authority for itself	64,000,000	-	0.00%	0.00%	55,500,000	-	0.00%		0.00%	-	-			0.00%
Repayment of long- and medium-term loans and receivables	300,000	-	0.00%	0.00%	-	-			0.00%	-	135,000			0.00%
Repayment of equity securities	2,000,000	-	0.00%	0.00%	-	-			0.00%	1,500,000	-	0.00%		0.00%
Equipment and investment subsidies received	13,935,024,113	8,475,986,433	60.83%	74.45%	20,662,485,216	10,784,383,493	52.19%	27.23%	79.83%	75,020,630,311	10,615,153,577	14.15%	-1.57%	77.67%

Source: Administrative accounts of councils

It emerges from the analysis of the graph below that equipment and investment subsidies received represent the largest share of investment revenue for all the councils in the West Region. Indeed, the amount of this revenue was CFAF 10,784,383,493 out of total investment revenue of CFAF 13,509,187,726 in 2021. In 2022, the amount of revenue from equipment and investment allocations was CFAF 10,615,153,577 out of a total of CFAF 13,666,243,590.

Graph 101: Structure of Investment Revenue of the Councils in the West Region



Source: Administrative accounts of councils

i. Investment transfers to the councils in the West Region

The table below outlines all investment resources transferred to the councils in the West Region over the period under review. From the above tables, investment transfers stood at CFAF 10,784,383,493 in 2021 with a completion rate of 52.19%, and CFAF 10,615,153,577 in 2022 with a completion rate of 14.15%. These amounts rose by 31.60% in 2021 and fell by 1.57% in 2022.

Table 118: Forecasts and achievements of Investment Transfers of the Councils in the West Region

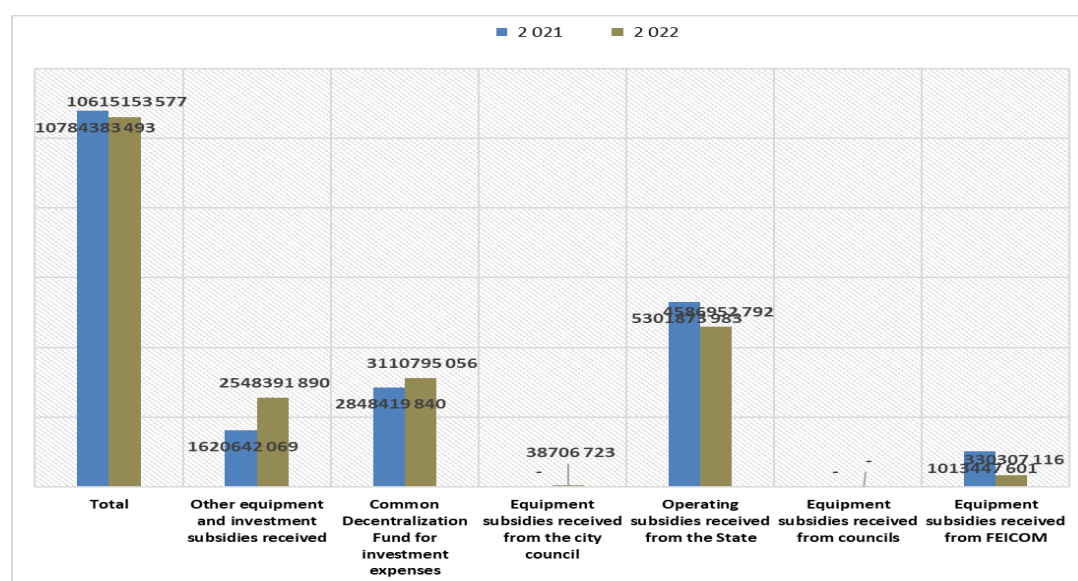
Economic Category	Forecasts(CFAF)	Budget (FCFA)	Achievements (%)	Variations (%)	Share (%)
2020	13,678,624,113	8,194,944,733	59.91%		100.00%
Other equipment and investment Subsidies received	3,193,944,745	2,011,381,882	62.97%		24.54%
Common Decentralization Fund (Investment)	3,160,050,000	1,802,720,706	57.05%		22.00%
Equipment Subsidies from the City Council	-	-	-		0.00%
Equipment Subsidies from the State	5,140,028,217	4,265,142,145	82.98%		52.05%
Equipment Subsidies from Councils	-	-	-		0.00%
Equipment Subsidies from FEICOM	2,184,601,151	115,700,000	5.30%		1.41%
2021	20,662,485,216	10,784,383,493	52.19%	31.60%	100.00%
Other equipment and investment Subsidies received	3,746,898,529	1,620,642,069	43.25%	-19.43%	15.03%
General decentralisation grant for investment	4,014,519,702	2,848,419,840	70.95%	58.01%	26.41%
Equipment Subsidies from the City Council	-	-	-		0.00%
Equipment Subsidies from the State	5,091,473,110	5,301,873,983	104.13%	24.31%	49.16%
Equipment Subsidies from Councils	-	-	-		0.00%
Equipment Subsidies from FEICOM	7,809,593,875	1,013,447,601	12.98%	775.93%	9.40%
2022	75,020,630,311	10,615,153,577	14.15%	-1.57%	100.00%
Other equipment and investment Subsidies received	4,892,161,968	2,548,391,890	52.09%	57.25%	24.01%
Common Decentralization Fund (Investment)	4,516,337,210	3,110,795,056	68.88%	9.21%	29.31%
Equipment Subsidies from the City Council	445,000,000	38,706,723	8.70%		0.36%
Equipment Subsidies from the State	62,502,184,194	4,586,952,792	7.34%	-13.48%	43.21%
Equipment Subsidies from Councils	-	-	-		0.00%
Equipment Subsidies from FEICOM	2,664,946,939	330,307,116	12.39%	-67.41%	3.11%

Source: Administrative accounts of councils

According to the graph below, investment transfers to the councils of the West Region are mainly made up of the Common Decentralization Fund, investment component, and equipment allocations received from the State during the periods under review. Indeed, the amount of this revenue stood at CFAF 2,848,419,840 and CFAF 5,301,873,983 in 2021 and CFAF 3,110,795,056 and CFAF 4,586,952,792 in 2022.

No revenue was recorded in respect of equipment subsidies received from councils.

Graph 102: Structure of Investment Transfers of the Councils in the West Region



Source: Administrative accounts of councils

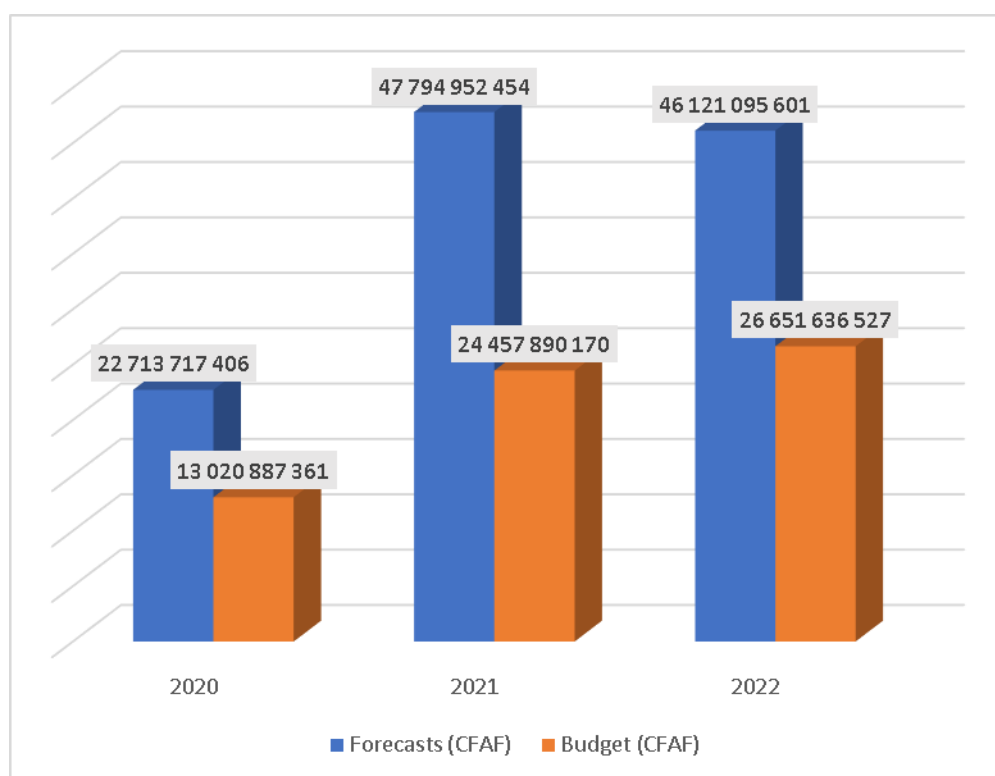
2.9. ANALYSIS OF REVENUE FORECASTS AND BUDGET IMPLEMENTATION FOR THE COUNCILS IN THE SOUTH REGION

This section provides a detailed overview of budget forecasts and actual revenue performance of the councils in the South Region over the period under review.

2.9.1. Forecasts and achievements of Revenue of the Councils in the South Region

The revenue forecasts of the councils in the South Region increased in 2022 compared to 2021. Out of the forecasts amounting to **CFAF 47,794,952,454** in 2021, and **CFAF 46,121,095,601** in 2022, the amounts collected stood at **CFAF 24,457,890,170** and **CFAF 26,651,636,527**, respectively.

Graph 103: Trend in Forecasts and achievements of Revenue of the Councils in the South Region



Source: Administrative accounts of councils

The examination of the above table and graph shows that the amount of revenue mobilized by councils in the South Region stood at CFAF 24,457,890,170 in 2021, with a completion rate of 51.17%, and CFAF 26,651,636,527 in 2022, with a completion rate of 57.79%. The amount of revenue collected increased by 87.84% in 2021 and 8.97% in 2022.

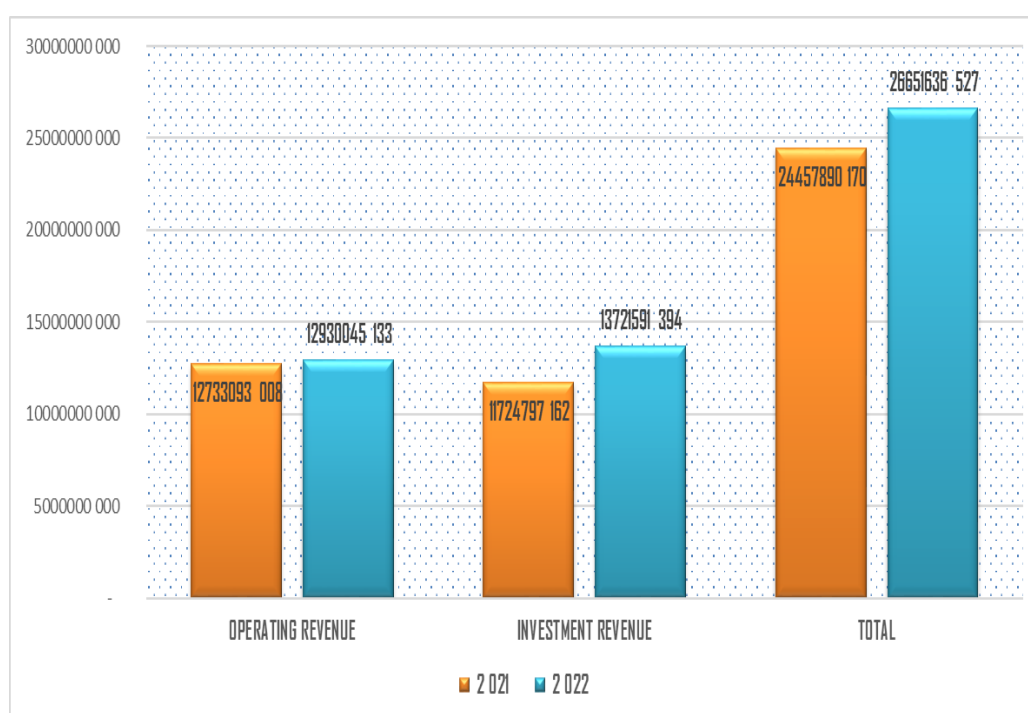
The councils in the South Region recorded a higher completion rate for operating revenue compared to investment revenue during the period under review, i.e. 57.55% versus 46.44% in 2021, and 62.63% versus 53.40% in 2022.

Table 119: Forecasts and achievements of Total Revenue of the Councils in the South Region

Economic Category	Forecasts(CFAF)	Budget (FCFA)	Achievements (%)	Variations (%)	Share (%)
2020	22,713,717,406	13,020,887,361	57.33%		100.00%
Operating revenue	10,177,522,818	5,993,453,821	58.89%		46.03%
Investment revenue	12,536,194,588	7,027,433,540	56.06%		53.97%
2021	47,794,952,454	24,457,890,170	51.17%	87.84%	100.00%
Operating revenue	20,373,652,104	11,724,797,162	57.55%	95.63%	47.94%
Investment revenue	27,421,300,350	12,733,093,008	46.44%	81.19%	52.06%
2022	46,121,095,601	26,651,636,527	57.79%	8.97%	100.00%
Operating revenue	21,908,363,587	13,721,591,394	62.63%	17.03%	51.48%
Investment revenue	24,212,732,014	12,930,045,133	53.40%	1.55%	48.52%

Source: Administrative accounts of councils

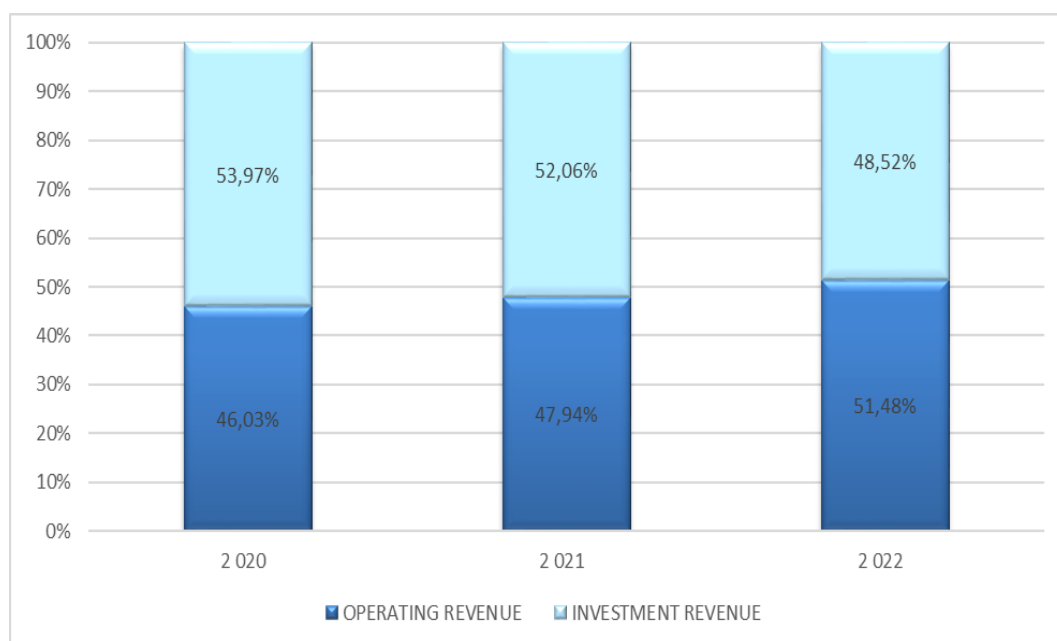
Graph 104: Trend in Total Revenue of the Councils in the South Region



Source: Administrative accounts of councils

In terms of different types of revenue share, operating revenue accounted for 47.94% of total revenue in 2021, while investment revenue represented 52.06%. In 2022, operating revenue was predominant, representing 51.48% of the total revenue of councils in the South Region, while investment revenue accounted for 48.52%.

Graph 105: Breakdown in Total Revenue of the Councils in the South Region

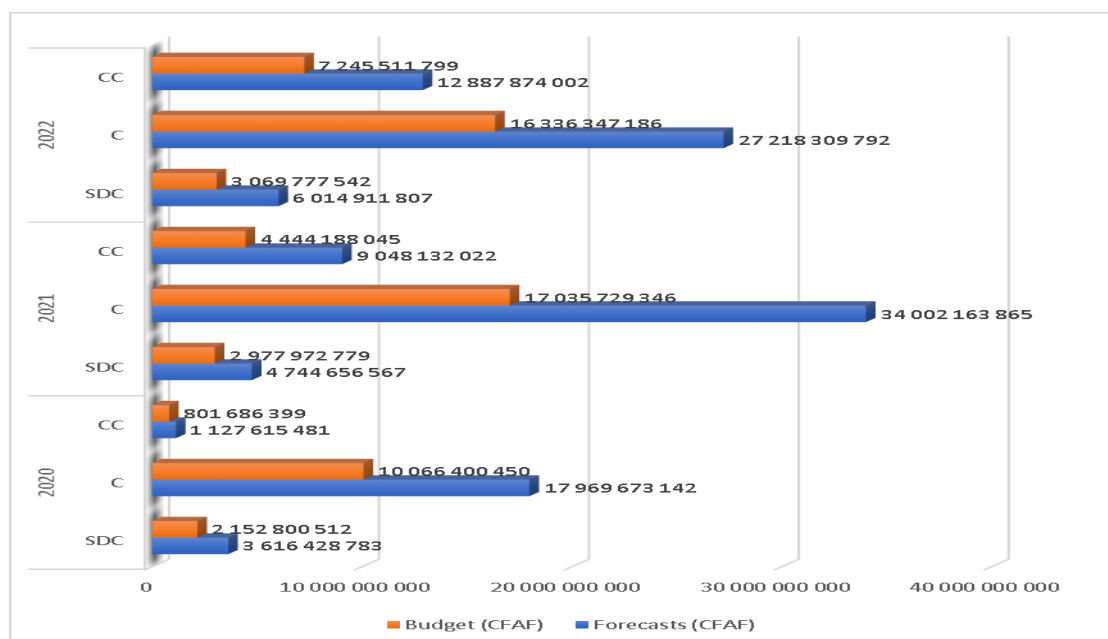


Source: Administrative accounts of councils

2.9.2. Forecasts and achievements of Total Revenue by type of Councils in the South Region

An analysis of revenue forecasts by type of councils shows that the forecasts for Subdivisional Councils (CA) and City Councils (CU) increased in 2022 compared to 2021, while those for councils decreased over the two periods under review.

Graph 106: Trend in Forecasts and achievements of Revenue by type of Councils in the South Region



Source: Administrative accounts of councils

An analysis of the revenue share by year and by type of councils reveals that the share of local councils in total revenue stood at 69.65% in 2021 and 61.30% in 2022. Revenue from City Councils accounted for 18.17% of total revenue in 2021 and 27.19% in 2022. The share of revenue collected in Subdivisional councils increased by 12.18% in 2021 and 11.52% in 2022.

The performance level is reflected in the table below.

Table 120: Forecasts and achievements of Operating Revenue of the Councils in the South Region

Economic Category	Forecasts(CFAF)	Budget (FCFA)	Achievements(%)	Variations (%)	Share (%)
2020	22,713,717,406	13,020,887,361	57.33%		100.00%
Subdivisional council (SC)	3,616,428,783	2,152,800,512	59.53%		16.53%
Council	17,969,673,142	10,066,400,450	56.02%		77.31%
City council (CC)	1,127,615,481	801,686,399	71.10%		6.16%
2021	47,794,952,454	24,457,890,170	51.17%	87.84%	100.00%
Subdivisional council (SC)	4,744,656,567	2,977,972,779	62.76%	38.33%	12.18%
Council	34,002,163,865	17,035,729,346	50.10%	69.23%	69.65%
City council (CC)	9,048,132,022	4,444,188,045	49.12%	454.35%	18.17%
2022	46,121,095,601	26,651,636,527	57.79%	8.97%	100.00%
Subdivisional council (SC)	6,014,911,807	3,069,777,542	51.04%	3.08%	11.52%
Council	27,218,309,792	16,336,347,186	60.02%	-4.11%	61.30%
City council (CC)	12,887,874,002	7,245,511,799	56.22%	63.03%	27.19%

Source: Administrative accounts of councils

2.9.3. Analysis by Type of Revenue

The analysis here distinguishes between operating revenue and investment revenue.

2.9.3.1. Structure of Operating Revenue of the Councils in the South Region

The amount of operating revenue collected by the councils in the South Region were CFAF 11,724,797,162 in 2021, with a completion rate of 57.55%, and CFAF 13,721,591,394 in 2022, with a completion rate of 62.63%. An analysis of the year-on-year variation in operating revenue reveals an increase of 95.63% in 2021 and 17.03% in 2022.

In general, as observed at the national level, tax revenue remains the main source of operating revenue for the councils in the South Region. This revenue accounted for 75.61% of total operating revenue in 2021 and 80.22% in 2022.

Table 121: Forecasts and achievements of Operating Revenue of the Councils in the South Region

	2020				2021					2022				
Economic Category	Forecasts(CFAF)	Budget (FCFA)	Achievements (%)	Share (%)	Forecasts(CFAF)	Budget (FCFA)	Achievements (%)	Variations (%)	Share (%)	Forecasts(CFAF)	Budget (FCFA)	Achievements (%)	Variations (%)	Share (%)
TOTAL	10,177,522,818	5,993,453,821	58.89%	100.00%	20,373,652,104	11,724,797,162	57.55%	95.63%	100.00%	21,908,363,587	13,721,591,394	62.63%	17.03%	100.00%
OTHER PROCEEDS AND REVENU	50,365,311	4,334,300	8.61%	0.07%	123,630,000	9,228,000	7.46%	112.91%	0.08%	126,733,000	6,567,700	5.18%	-28.83%	0.05%
Tax revenue	7,018,315,665	4,878,108,087	69.51%	81.39%	14,333,832,512	8,864,648,034	61.84%	81.72%	75.61%	15,464,544,910	11,006,783,237	71.17%	24.16%	80.22%
Proceeds from the operation of property and provision of services	953,932,140	362,800,670	38.03%	6.05%	1,818,435,289	787,337,233	43.30%	117.02%	6.72%	2,081,581,860	1,044,069,142	50.16%	32.61%	7.61%
FINANCIAL INCOMES	6,033,741	33,741	0.56%	0.00%	4,352,224	1,609,059	36.97%	4668.85%	0.01%	2,500,000	-	0.00%	-100.00%	0.00%
Writebacks on Depreciation	2,000,000	-	0.00%	0.00%	2,000,000	-	0.00%		0.00%	2,000,000	-	0.00%		0.00%
RESERVES	134,392,922	94,392,922	70.24%	1.57%	291,036,690	307,211,113	105.56%	225.46%	2.62%	554,771,175	176,037,829	31.73%	-42.70%	1.28%
REBATES AND ROYALTIES GRANTED BY THE STATE	26,810,000	-	0.00%	0.00%	277,870,000	35,276,000	12.70%		0.30%	74,400,000	-	0.00%	-100.00%	0.00%
Operating Allocations Received	604,700,000	163,368,929	27.02%	2.73%	1,375,711,713	869,966,226	63.24%	432.52%	7.42%	1,608,448,000	258,536,215	16.07%	-70.28%	1.88%
Transfers Received	1,380,973,039	490,415,172	35.51%	8.18%	2,146,783,676	849,521,497	39.57%	73.22%	7.25%	1,993,384,642	1,229,597,271	61.68%	44.74%	8.96%

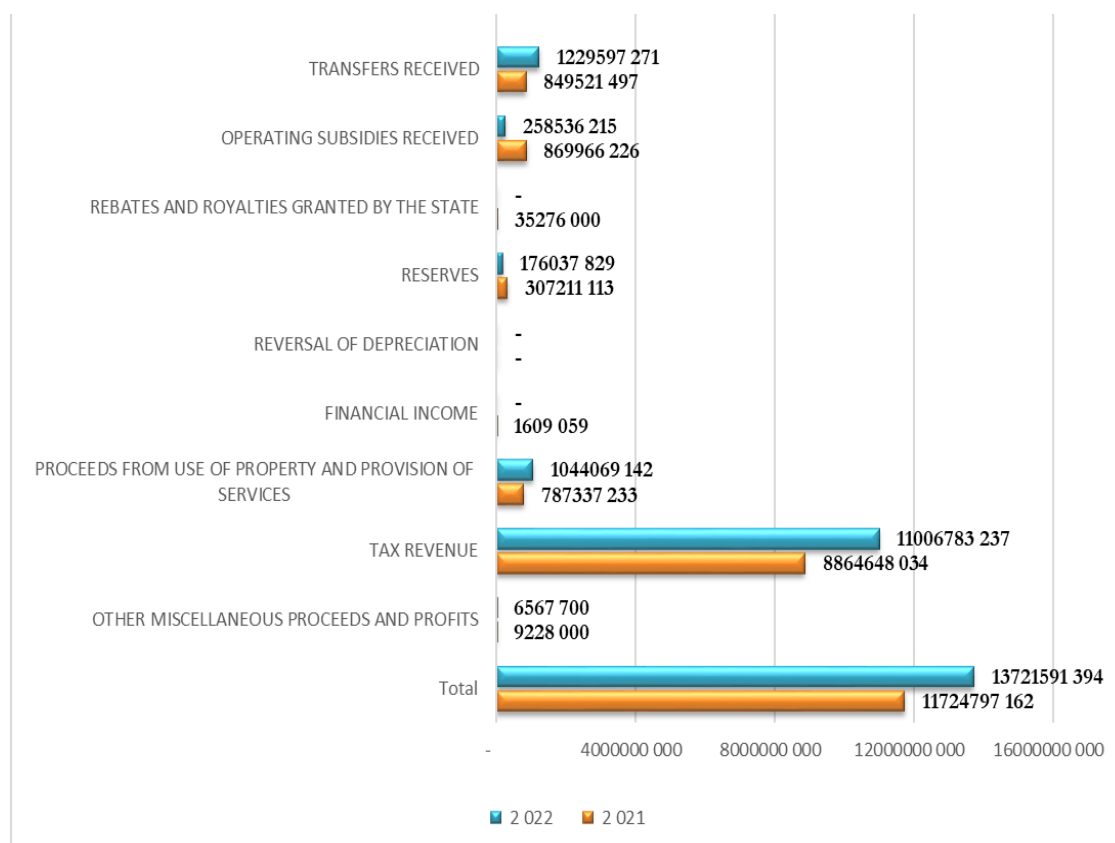
Source: Administrative accounts of councils

According to the graph below, the amounts of tax revenue and transfers received are higher during the period under review. In 2021, the amounts raised were CFAF 8,864,648,034 and CFAF 849,521,497 respectively. In 2022, the amounts collected

under these types of revenue were CFAF 11,006,783,237 and CFAF 1,229,597,271.

Reversals on depreciation were nil during the periods under review. In 2022, revenue from financial proceeds, royalties granted by the State, and reversals on depreciation was nil.

Graph 107: Global Structure of Operating Revenue of the Councils in the South Region



Source: Administrative accounts of councils

i. Tax Revenue of Councils in the South Region

From the above tables, the amount of tax revenue collected stood at CFAF 8,864,648,034 in 2021 with a completion rate of 61.84%, and CFAF 11,006,783,237 in 2022 with a completion rate of 71.17%.

The main source of tax revenue for the councils of the South Region consists of other tax revenue, which are residual when considered individually. Indeed, they accounted for 48.63% of the total tax revenue in 2021 and 49.28% in 2022. CACs occupy the second position, accounting for 38.33% and 41.76% during the periods under review.

Based on the analysis of the administrative accounts, the annual amounts of tax revenue of Councils in the South Region are summarized in the tables below.

Table 122: Structure of Tax Revenue of Councils in the South Region

Economic Category	Forecasts(CFAF)	Budget (FCFA)	Achievements (%)	Variations (%)	Share (%)
2020	7,018,315,665	4,878,108,087	69.51%		81.39%
Additional Council Tax (CAC)	2,362,200,049	2,170,197,188	91.87%		
Local Tax Revenue	1,250,081,133	398,021,047	31.84%		
Other Tax Revenue	3,311,953,483	2,182,942,913	65.91%		
Local Development Tax	94,081,000	126,946,939	134.93%		
2021	14,333,832,512	8,864,648,034	61.84%	81.72%	100.00%
Additional Council Tax (CAC)	4,442,905,145	3,398,145,628	76.48%	56.58%	38.33%
Local Tax Revenue	2,274,129,360	904,618,131	39.78%	127.28%	10.20%
Other Tax Revenue	7,273,650,476	4,310,597,693	59.26%	97.47%	48.63%
Local Development Tax	343,147,531	251,286,582	73.23%	97.95%	2.83%
2021	15,464,544,910	11,006,783,237	71.17%	24.16%	100.00%
Additional Council Tax (CAC)	4,938,172,928	4,596,300,536	93.08%	35.26%	41.76%
Local Tax Revenue	1,848,696,896	700,551,186	37.89%	-22.56%	6.36%
Other Tax Revenue	8,264,742,718	5,424,414,711	65.63%	25.84%	49.28%
Local Development Tax	412,932,368	285,516,804	69.14%	13.62%	2.59%

Source: Administrative accounts of councils

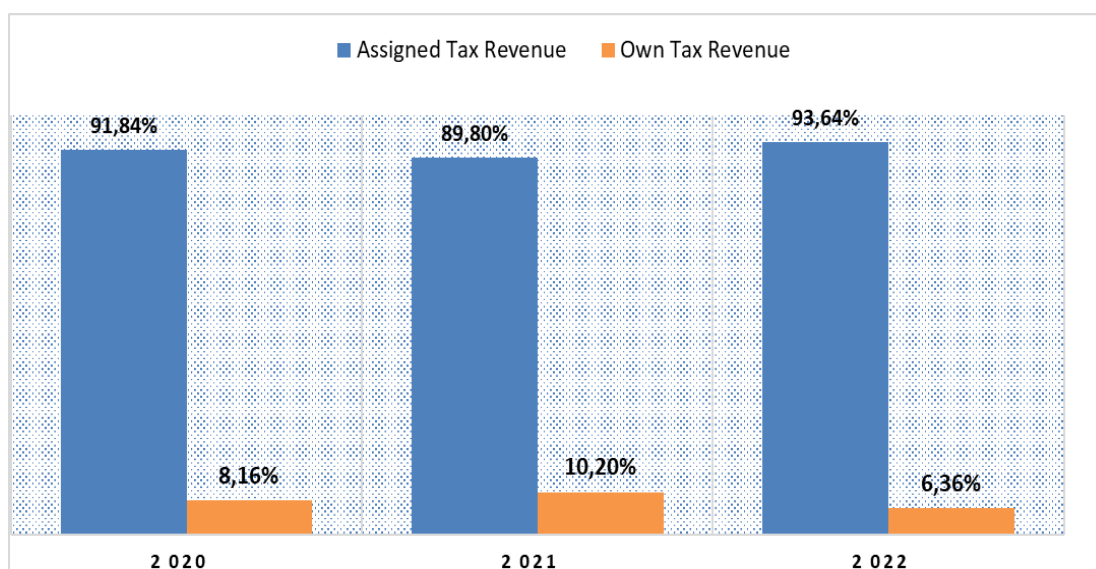
Table 123: Forecasts and achievements of Tax Revenue by Type of Administration in Councils of the South Region

Type of Administration	Forecasts(CFAF)	Budget (FCFA)	Achievements (%)	Variations (%)	Share (%)
2020	7,018,315,665	4,878,108,087	69.51%		100.00%
Assigned Tax Revenue	5,768,234,532	4,480,087,040	77.67%		91.84%
Own Tax Revenue	1,250,081,133	398,021,047	31.84%		8.16%
2021	14,333,832,512	8,864,648,034	61.84%	81.72%	100.00%
Assigned Tax Revenue	12,059,703,152	7,960,029,903	66.01%	77.68%	89.80%
Own Tax Revenue	2,274,129,360	904,618,131	39.78%	127.28%	10.20%
2022	15,464,544,910	11,006,783,237	71.17%	24.16%	100.00%
Assigned Tax Revenue	13,615,848,014	10,306,232,051	75.69%	29.47%	93.64%
Own Tax Revenue	1,848,696,896	700,551,186	37.89%	-22.56%	6.36%

Source: Administrative accounts of councils

Regarding the share of each category of tax revenue, the graph below shows that assigned tax revenue remains predominant compared to own tax revenue, accounting for 89.80% compared to. 10.20% in 2021 and 93.64% compared to. 6.36% in 2022.

Graph 108: Share of Tax Revenue by Type of Administration in the Councils of the South Region



Source: Administrative accounts of councils

i.1. Tax Revenue mobilized by the State on behalf of Councils in the South Region

The total amount of tax revenue collected by the State's tax services and allocated to councils in the South Region stood at CFAF 7,960,029,903 in 2021, representing an increase of 77.68% compared to 2020, and CFAF 10,306,232,051 in 2022, representing an increase of 29.47% compared to the previous period.

CACs accounted for the largest share of this revenue, with proportions of 42.69% in 2021 and 44.60% in 2022 respectively.

Tax Revenue mobilized by the State on behalf of Councils in the South Region is presented in the table below:

Table 124: Forecasts and achievements of Tax Revenue mobilized by the State by type and by year on behalf of Councils of the South Region

Economic Category	2020				2021					2022				
	Forecasts(CFAF)	Budget (FCFA)	realizations (%)	Share (%)	Forecasts(CFAF)	Budget (FCFA)	realizations (%)	Variations (%)	Share (%)	Forecasts(CFAF)	Budget (FCFA)	realizations (%)	Variations (%)	Share(%)
TOTAL	5,768,234,532	4,480,087,040	77.67%	100.00%	12,059,703,152	7,960,029,903	66.01%	77.68%	100.00%	13,615,848,014	10,306,232,051	75.69%	29.47%	100.00%
Other Tax Revenue	1,635,408,748	1,291,190,520	78.95%	28.82%	2,776,362,713	1,909,130,205	68.76%	47.86%	23.98%	2,473,386,805	1,660,509,299	67.14%	-13.02%	16.11%
Additional Council Tax	2,362,200,049	2,170,197,188	91.87%	48.44%	4,442,905,145	3,398,145,628	76.48%	56.58%	42.69%	4,938,172,928	4,596,300,536	93.08%	35.26%	44.60%
Licence fees	66,781,800	43,326,976	64.88%	0.97%	292,180,000	122,271,230	41.85%	182.21%	1.54%	404,410,000	321,564,390	79.51%	162.99%	3.12%
Business licence taxes	83,937,000	142,758,291	170.08%	3.19%	1,074,353,559	695,483,932	64.74%	387.18%	8.74%	1,585,350,000	1,289,287,104	81.33%	85.38%	12.51%
Airport stamp duty	-	-	0.00%	0.00%	-	-			0.00%	-	-			0.00%
Stamp duty on vehicle registration documents	100,000	-	0.00%	0.00%	1,050,000	-	0.00%		0.00%	1,050,000	-	0.00%		0.00%
Real estate transfer tax	5,401,000	4,307,439	79.75%	0.10%	156,350,000	101,531,552	64.94%	2257.12%	1.28%	357,000,000	285,150,726	79.87%	180.85%	2.77%
Motor vehicle stamp duty	258,467,834	170,827,802	66.09%	3.81%	562,964,753	465,974,225	82.77%	172.77%	5.85%	744,196,709	509,941,426	68.52%	9.44%	4.95%
Proceeds of full discharge tax	156,905,000	50,782,973	32.37%	1.13%	211,725,599	108,697,456	51.34%	114.04%	1.37%	230,800,000	50,208,157	21.75%	-53.81%	0.49%
Forestry royalty	1,031,922,000	423,387,102	41.03%	9.45%	1,773,217,758	602,215,644	33.96%	42.24%	7.57%	1,554,591,704	662,691,171	42.63%	10.04%	6.43%
Axle tax	-	-	0.00%	0.00%	28,450,000	-	0.00%		0.00%	150,000	-	0.00%		0.00%
Local Development Tax	94,081,000	126,946,939	134.93%	2.83%	343,147,531	251,286,582	73.23%	97.95%	3.16%	412,932,368	285,516,804	69.14%	13.62%	2.77%
Property tax	32,812,500	17,254,209	52.58%	0.39%	252,548,594	168,097,207	66.56%	874.24%	2.11%	631,510,000	450,062,438	71.27%	167.74%	4.37%
Tax on gambling and entertainment	40,217,601	39,107,601	97.24%	0.87%	144,447,500	137,196,242	94.98%	250.82%	1.72%	282,297,500	195,000,000	69.08%	42.13%	1.89%
					13,615,848,014	10,306,232,051	75.69%	29.47%	100.00%	-	-	0.00%	0.00%	0.00%

Source: Administrative accounts of councils

i.2. Tax Revenue Collected by Councils in the South Region

According to the table above, councils in the South Region managed to mobilize CFAF 904,618,131 in 2021, representing an increase of 127.28% compared to 2020, and CFAF 62,978,478 in 2022, representing a decrease of 22.56% compared to the previous period.

An analysis of the share of different tax revenue collected by councils in the South Region reveals that the most significant category was the tax on reclaimed products, accounting for 17.70% in 2021 that is CFAF 160,159,579. In 2022, building or installation permits fees were predominant, representing 14.83%, i.e., CFAF 103,880,625.

During the periods under review, no revenue was collected by councils in the South Region in respect of stadium fees or the transit tax.

Table 125: Forecasts and achievements of Tax Revenue mobilized by Councils by type and by year in the South Region

Economic Category	2020				2021					2022				
	Forecasts(CFAF)	Budget (FCFA)	realizations (%)	Share (%)	Forecasts(CFAF)	Budget (FCFA)	realizations (%)	Variations (%)	Share (%)	Forecasts(CFAF)	Budget (FCFA)	realizations (%)	Variations (%)	Share (%)
TOTAL	1,250,081,133	398,021,047	31.84%	100.00%	2,274,129,360	904,618,131	39.78%	127.28%	100.00%	1,848,696,896	700,551,186	37.89%	-22.56%	100.00%
Other council taxes	389,992,587	24,683,096	6.33%	6.20%	267,319,500	71,510,594	26.75%	189.71%	7.91%	272,882,325	62,978,478	23.08%	-11.93%	8.99%
Parking lot occupation fees	13,750,000	3,815,500	27.75%	0.96%	49,270,000	3,443,500	6.99%	-9.75%	0.38%	46,750,000	8,872,500	18.98%	157.66%	1.27%
Parking occupancy fee	29,039,500	1,026,100	3.53%	0.26%	63,296,500	19,229,600	30.38%	1774.05%	2.13%	55,415,000	7,222,500	13.03%	-62.44%	1.03%
Impoundment fee	15,917,500	3,371,450	21.8%	0.85%	218,815,000	60,098,596	27.47%	1682.57%	6.64%	30,710,000	5,694,500	18.54%	-90.52%	0.81%
Market place fee	156,881,000	62,497,700	39.84%	15.70%	355,872,900	113,443,000	31.88%	81.52%	12.54%	144,348,500	89,491,500	62.00%	-21.11%	12.77%
Stadium fees	1,000,218	-	0.00%	0.00%	310,000	-	0.00%		0.00%	410,000	-	0.00%		0.00%
Council stamp duty	96,291,896	58,178,000	60.42%	14.62%	111,774,500	71,055,000	63.57%	22.13%	7.85%	135,500,000	77,898,500	57.49%	9.63%	11.12%
Temporary occupation of the public Road fees	124,445,500	63,086,050	50.69%	15.85%	157,356,000	82,984,903	52.74%	31.54%	9.17%	163,168,961	103,359,626	63.35%	24.55%	14.75%
Building or installation permits fees	87,333,432	31,633,645	36.22%	7.95%	301,388,858	78,148,075	25.93%	147.04%	8.64%	209,600,000	103,880,625	49.56%	32.93%	14.83%
Charges for road damage	6,450,000	8,757,300	135.77%	2.20%	53,975,000	40,144,186	74.38%	358.41%	4.44%	75,602,000	32,716,800	43.28%	-18.50%	4.67%
Council tax on livestock	3,150,000	123,600	3.92%	0.03%	32,500,000	10,210,000	31.42%	8160.52%	1.13%	7,950,000	-	0.00%	-100.00%	0.00%
Parking tax	31,034,000	18,149,250	58.48%	4.56%	65,409,200	17,812,200	27.23%	-1.86%	1.97%	58,200,000	27,990,250	48.09%	57.14%	4.00%
Transhumance tax	1,660,000	20,000	1.20%	0.01%	2,230,000	10,000	0.45%	-50.00%	0.00%	920,000	-	0.00%	-100.00%	0.00%
Transit tax	1,800,000	102,700	5.71%	0.03%	1,850,000	-	0.00%	-100.00%	0.00%	21,205,500	-	0.00%		0.00%
Quarry products transport tax	49,010,000	3,550,500	7.24%	0.89%	57,300,000	5,186,281	9.05%	46.07%	0.57%	55,774,500	14,622,500	26.22%	181.95%	2.09%
Hygiene and Sanitation Tax	73,728,000	41,793,225	56.69%	10.50%	109,312,500	70,401,250	64.40%	68.45%	7.78%	106,300,000	58,479,201	55.01%	-16.93%	8.35%
Advertising tax	4,132,000	1,943,725	47.04%	0.49%	5,980,000	13,281,034	222.09%	583.28%	1.47%	31,705,000	1,255,723	3.96%	-90.54%	0.18%
Firearms tax	615,000	56,500	9.19%	0.01%	83,693,612	24,690,353	29.50%	43599.74%	2.73%	3,215,000	30,500	0.95%	-99.88%	0.00%
Reclaimed products tax	86,500,000	60,156,050	69.54%	15.11%	205,774,879	160,159,579	77.83%	166.24%	17.70%	323,530,110	61,025,666	18.86%	-61.90%	8.71%
Entertainment tax	6,050,000	841,656	13.91%	0.21%	13,615,911	5,089,680	37.38%	504.72%	0.56%	19,890,000	4,882,500	24.55%	-4.07%	0.70%
Livestock slaughter taxes	5,800,500	1,072,500	18.49%	0.27%	44,810,000	12,676,000	28.29%	1081.91%	1.40%	15,170,000	1,876,617	12.37%	-85.20%	0.27%
Platform ticket	65,500,000	13,162,500	20.10%	3.31%	72,275,000	45,044,300	62.32%	242.22%	4.98%	70,450,000	38,273,200	54.33%	-15.03%	5.46%

Source: Administrative accounts of councils

ii. Operating allocations and subsidies to Councils in the South Region

The total amount of operating allocations and subsidies received by councils in the South Region was CFAF 869,966,226 in 2021, with a completion rate of 63.24%, and CFAF 258,536,215 in 2022, with a completion rate of 16.07%. The amount of operating allocations and subsidies received by councils of the South Region increased by 432.52% in 2021 and decreased by 70.28% in 2022.

An evaluation of the structure of operating allocations and subsidies to councils of the South Region, as presented in the graph below, shows that allocations received from the State account for the majority of this revenue in 2021. This revenue amounted to CFAF 769,984,518, out of a total of CFAF 869,966,226 mobilized. In 2022, the revenue collected as operating allocations received from city councils was higher, amounting to CFAF 119,273,952 out of an overall amount of CFAF 258,536,215.

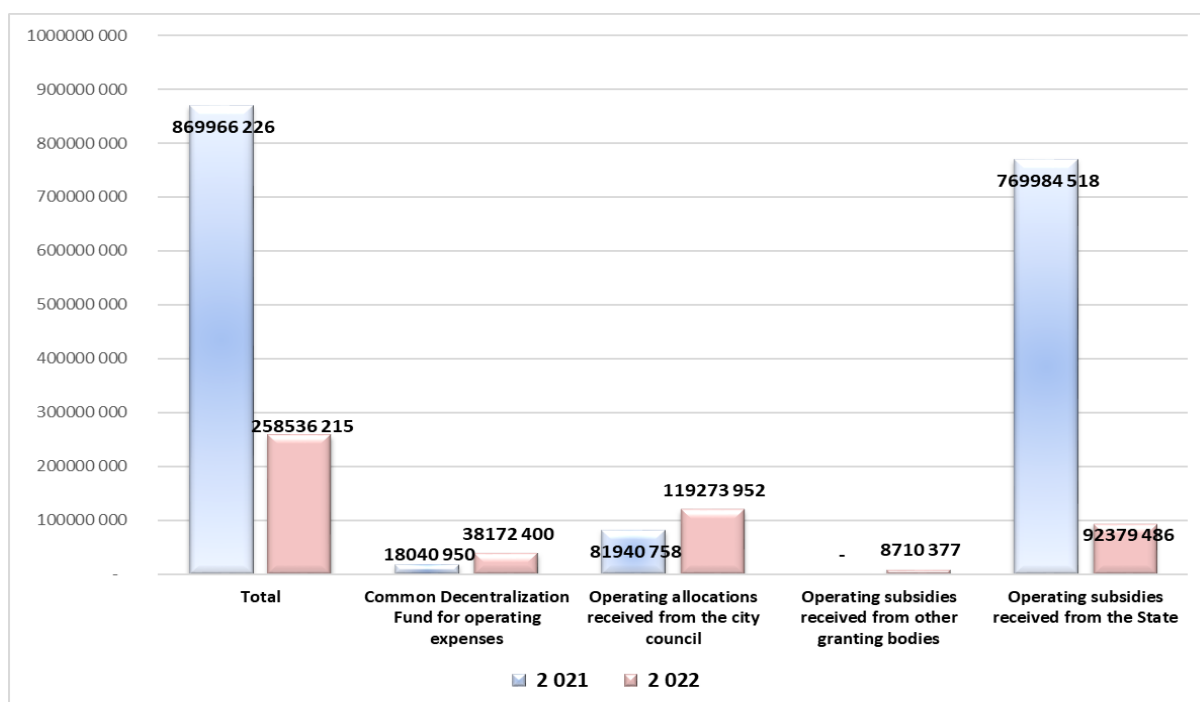
The resources allocated to councils in the South Region under operating allocations and subsidies are summarized in the table below:

Table 126: Forecasts and achievements of Operating Allocations and Subsidies to Councils of the South Region

Economic Category	Forecasts (CFAF)	Budget (CFAF)	Budget (%)	Variations (%)	Share (%)
2020	604,700,000	163,368,929	27.02%		100.00%
Common Decentralization Fund(Operation)	227,000,000	59,100,663	26.04%		36.18%
Operating Allocations from the City Council	46,333,334	22,500,000	48.56%		13.77%
Operating Allocations from Other Providing Institutions	22,500,000	4,326,000	19.23%		2.65%
Operating Allocations from the State	308,866,666	77,442,266	25.07%		47.40%
2021	1,375,711,713	869,966,226	63.24%	432.52%	100.00 %
Common Decentralization Fund(Operation)	269,500,000	18,040,950	6.69%	-69.47%	2.07%
Operating Allocations from the City Council	60,000,000	81,940,758	136.57%	264.18%	9.42%
Operating Allocations from Other Providing Institutions	139,511,713	-	0.00%	-100.00%	0.00%
Operating Allocations from the State	906,700,000	769,984,518	84.92%	894.27%	88.51%
2022	1,608,448,000	258,536,215	16.07%	-70.28%	100.00 %
Common Decentralization Fund(Operation)	387,910,000	38,172,400	9.84%	111.59%	14.76%
Operating Allocations from the City Council	118,428,000	119,273,952	100.71%	45.56%	46.13%
Operating Allocations from Other Providing Institutions	180,409,000	8,710,377	4.83%		3.37%
Operating Allocations from the State	921,701,000	92,379,486	10.02%	-88.00%	35.73%

Source: Administrative accounts of councils

Graph 109: Structure of Operating Allocations and Subsidies to Councils in the South Region



Source: Administrative accounts of councils

iii. Proceeds from the operation of state property and services of the Councils in the South Region

The amounts of revenue from the operation of council property and services in the South Region are presented in the table below.

From the above tables, the amounts mobilized stood at CFAF 787,337,233 in 2021 with a completion rate of 43.30%, and CFAF 1,044,069,142 in 2022 with a completion rate of 50.16%. These amounts rose by 117.02% in 2021 and by 32.61% in 2022.

Table 127: Forecasts and achievement of the Proceeds from the Operation of State property and services of Councils in the South Region

Economic Category	2020				2021					2022				
	Forecasts(CFAF)	Budget (FCFA)	Achievements(%)	Share (%)	Forecasts(CFAF)	Budget (FCFA)	Achievements (%)	Variations (%)	Share (%)	Forecasts(CFAF)	Budget (FCFA)	Achievements (%)	Variations (%)	Share (%)
TOTAL	953,932,140	362,800,670	38.03%	100.00%	1,818,435,289	787,337,233	43.30%	117.02%	100.00%	2,081,581,860	1,044,069,142	50.16%	32.61%	100.00%
Other Operating Income from Property	575,759,440	216,026,573	37.52%	59.54%	908,697,125	380,160,464	41.84%	75.98%	48.28%	1,201,920,860	707,112,566	58.83%	86.00%	67.73%
Water and Electricity Sales	2,110,000	3,588,375	170.07%	0.99%	23,680,000	3,680,000	15.54%	2.55%	0.47%	21,820,000	3,979,475	18.24%	8.14%	0.38%
Rental of garages	200,000	-	0.00%	0.00%	1,500,000	242,300	16.15%		0.03%	-	-		-100.00%	0.00%
Rental of quarry products (sand, stones, pozzolan, etc.)	8,600,000	3,470,000	40.35%	0.96%	12,700,000	482,000	3.80%	-86.11%	0.06%	34,900,000	542,000	1.55%	12.45%	0.05%
Operating rights for establishments classified hazardous, unsanitary or inconvenient	500,000	-	0.00%	0.00%	-	-			0.00%	600,000	-	0.00%		0.00%
Entry fees for monuments and sites managed by the local authority	10,000	-	0.00%	0.00%	4,210,000	-	0.00%		0.00%	7,500,000	-	0.00%		0.00%
Fees on boats	4,500,000	789,500	17.54%	0.22%	9,400,000	30,000	0.32%	-96.20%	0.00%	9,625,000	257,500	2.68%	758.33%	0.02%
Rental of furniture, party halls, vehicles, equipment and other moveable and immovable estate	37,250,000	3,910,000	10.50%	1.08%	77,200,000	33,204,750	43.01%	749.23%	4.22%	133,350,000	21,557,000	16.17%	-35.08%	2.06%
Building rent	242,466,000	102,512,840	42.28%	28.26%	543,833,164	288,929,200	53.13%	181.85%	36.70%	384,205,000	221,494,000	57.65%	-23.34%	21.21%
Income from concessions at cemeteries	30,000	-	0.00%	0.00%	160,000	12,000	7.50%		0.00%	350,000	200,000	57.14%	1566.67%	0.02%
Income from concessions of advertising space	28,460,000	5,387,942	18.93%	1.49%	50,885,000	24,843,463	48.82%	361.09%	3.16%	128,975,000	39,589,675	30.70%	59.36%	3.79%
Library income	349,500	-	0.00%	0.00%	3,250,000	-	0.00%		0.00%	3,260,000	-	0.00%		0.00%
Service delivery income	5,250,000	1,311,000	24.97%	0.36%	58,810,000	18,475,689	31.42%	1309.28%	2.35%	15,025,000	9,924,000	66.05%	-46.29%	0.95%
Concession or lease services income	18,360,000	1,250,000	6.81%	0.34%	6,260,000	950,000	15.18%	-24.00%	0.12%	13,600,000	-	0.00%	-100.00%	0.00%
Service revenue	28,737,200	24,554,440	85.44%	6.77%	115,840,000	36,327,367	31.36%	47.95%	4.61%	120,991,000	39,241,926	32.43%	8.02%	3.76%
Staff housing deductions	1,250,000	-	0.00%	0.00%	2,010,000	-	0.00%		0.00%	5,460,000	171,000	3.13%		0.02%
Transport deductions	100,000	-	0.00%	0.00%	-	-			0.00%	-	-			0.00%

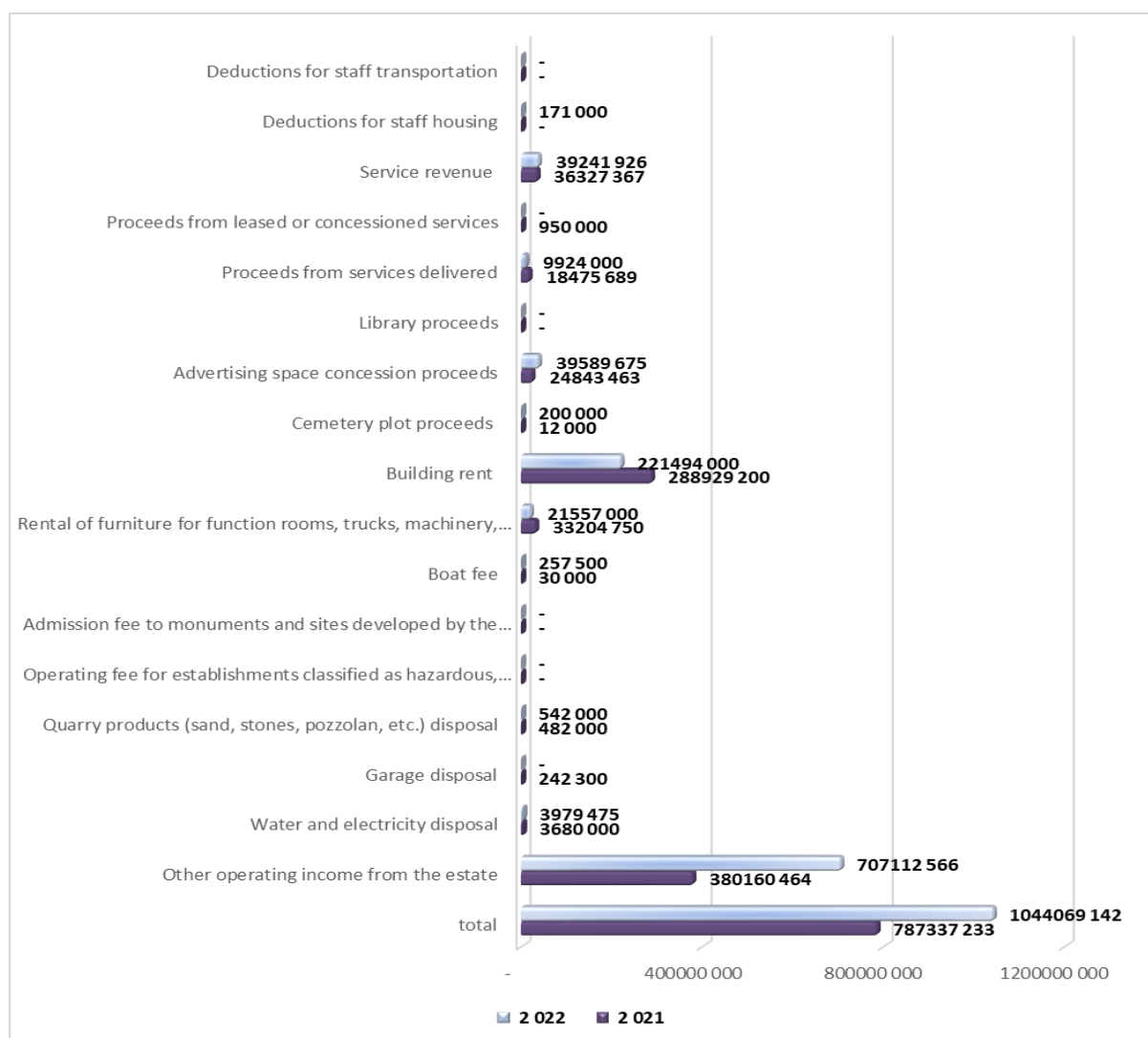
Source: Administrative accounts of councils

Revenue mobilization from the operation of property and provision of services accounted for 6.72% of operating revenue in 2021 and 7.61% in 2022.

An analysis of the graph below shows that revenue from property rentals constituted the most significant category of revenue from the operation of property and provision services in the South Region during the period under review. This revenue stood at CFAF 288,929,200 in 2021 and CFAF 221,494,000 in 2022.

Furthermore, other revenue from the operation of property is marginal at the national level when considered individually, but constitutes the main source of income from the operation of property and provision of services. Indeed, the amount of revenue collected under other property usage income stood at CFAF 380,160,464 in 2021 and CFAF 707,112,566 in 2022.

Graph 110: Structure of proceeds from the operation of State property and services of councils in the South Region



Source: Administrative accounts of councils

2.9.3.2. Other operating revenue of councils in the South Region

The table below shows that the other operating revenue of the councils in the South Region is largely made up of allocated operating reserves. This corresponds to 86.95% of the said revenue in 2021 and 96.40% in 2022, i.e. CFAF 307,211,113 and CFAF 176,037,829 respectively, as shown in the table below.

Graph 111: Forecasts and achievements of other revenue by councils in the South Region

Economic nature	Forecasts (CFAF)	Achievements (CFAF)	Achievements (%)	Variations (%)	Weight (%)
2020	217,601,974	98,760,963	45.39%		100.00%
OTHER PROCEEDS AND MISCELLANEOUS INCOME	50,365,311	4,334,300	8.61%		4.39%
FINANCIAL PROCEEDS	6,033,741	33,741	0.56%		0.03%
RESERVES	134,392,922	94,392,922	70.24%		95.58%
DISCOUNTS AND ROYALTIES GRANTED BY THE STATE	26,810,000	-	0.00%		0.00%
2021	696,888,914	353,324,172	50.70%	257.76%	100.00%
OTHER PROCEEDS AND MISCELLANEOUS INCOME	123,630,000	9,228,000	7.46%	112.91%	2.61%
FINANCIAL PROCEEDS	4,352,224	1,609,059	36.97%	4668.85%	0.46%
RESERVES	291,036,690	307,211,113	105.56%	225.46%	86.95%
DISCOUNTS AND ROYALTIES GRANTED BY THE STATE	277,870,000	35,276,000	12.70%		9.98%
2022	758,404,175	182,605,529	24.08%	-48.32%	100.00%
OTHER PROCEEDS AND MISCELLANEOUS INCOME	126,733,000	6,567,700	5.18%	-28.83%	3.60%
FINANCIAL PROCEEDS	2,500,000	-	0.00%	-100.00%	0.00%
RESERVES	554,771,175	176,037,829	31.73%	-42.70%	96.40%
DISCOUNTS AND ROYALTIES GRANTED BY THE STATE	74,400,000	-	0.00%	-100.00%	0.00%

Source: Administrative accounts of councils

The amount of revenue raised by the councils in the South Region under other operating revenue is CFAF 353,324,172 in 2021 and CFAF 182,605,529 in 2022, as shown in the figure below, indicating a drop of 48.32% in 2022.

Graph 112: Breakdown of other revenue by councils in the South Region



Source: Administrative accounts of councils

2.9.3.2. Breakdown of investment revenue of councils in the South Region

This revenue is outlined in the table below. It amounts to CFAF 12,733,093,008 in 2021, with an achievement rate of 46.44%, and CFAF 12,930,045,133 in 2022, with an achievement rate of 53.40%. During the reference periods, investment revenue increased by 81.19% in 2021 and by 1.55% in 2022.

An in-depth analysis of the achievement rate of the investment revenue shows that it is weighed down by loans and capital investment grants, which represent 7.01% and 62.92% respectively of total income and for which the achievement rates are 28.72% and 39.67%. Similarly, in 2022, revenue from loans and capital grants accounted for 4.88% and 69.48% of total investment revenue, with achievement rates of 23.03% and 57.04% respectively.

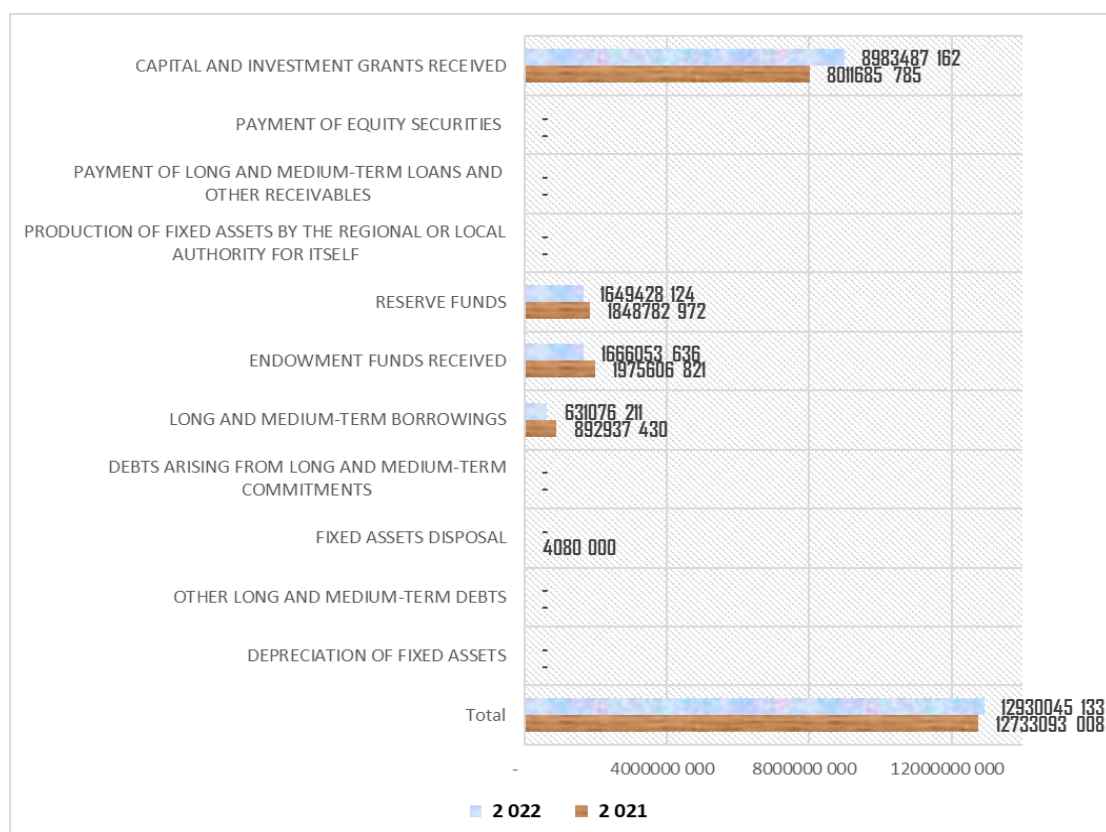
Table 128: Forecasts and achievements of investment revenue by councils in the South Region

Economic nature	2020				2021					2022				
	Forecasts (CFAF)	Achievements (CFAF)	Achievements (%)	Weight (%)	Forecasts (CFAF)	Achievements (CFAF)	Achievements (%)	Variations (%)	Weight (%)	Forecasts (CFAF)	Achievements (CFAF)	Achievements (%)	Variations (%)	Weight (%)
TOTAL	12,536,194,588	7,027,433,540	56.06%	100.00%	27,421,300,350	12,733,093,008	46.44%	81.19%	100.00%	24,212,732,014	12,930,045,133	53.40%	1.55%	100.00%
DEPRECIATION OF FIXED ASSETS	-	-		0.00%	-	-			0.00%	-	-			0.00%
OTHER LONG AND MEDIUM-TERM DEBTS	-	-		0.00%	-	-			0.00%	43,423,820	-	0.00%		0.00%
SALE OF FIXED ASSET	-	-		0.00%	5,000,000	4,080,000	81.60%		0.03%	10,000,000	-	0.00%	-100.00%	0.00%
DEBTS FROM LONG AND MEDIUM-TERM COMMITMENTS	-	-		0.00%	-	-			0.00%	-	-			0.00%
SHORT-TERM AND MEDIUM-TERM LOANS	582,287,428	507,579,535	87.17%	7.22%	3,108,905,381	892,937,430	28.72%	75.92%	7.01%	2,740,755,565	631,076,211	23.03%	-29.33%	4.88%
ALLOCATION FUNDS RECEIVED	2,549,846,110	1,868,904,834	73.29%	26.59%	2,593,943,981	1,975,606,821	76.16%	5.71%	15.52%	2,303,958,651	1,666,053,636	72.31%	-15.67%	12.89%
RESERVE FUNDS	3,041,509,831	1,380,094,259	45.38%	19.64%	1,408,767,746	1,848,782,972	131.23%	33.96%	14.52%	3,343,492,682	1,649,428,124	49.33%	-10.78%	12.76%
PRODUCTION OF FIXED ASSETS BY REGIONAL AND LOCAL AUTHORITIES FOR THEMSELVES	-	-		0.00%	89,844,226	-	0.00%		0.00%	-	-			0.00%
REPAYMENT OF LOANS AND OTHER SHORT-TERM AND MEDIUM-TERM CLAIMS	-	-		0.00%	21,000,000	-	0.00%		0.00%	21,000,000	-	0.00%		0.00%
PAYMENT OF EQUITY INTERESTS	-	-		0.00%	-	-			0.00%	-	-			0.00%
CAPITAL AND INVESTMENT SUBSIDIES RECEIVED	6,362,551,219	3,270,854,912	51.41%	46.54%	20,193,839,016	8,011,685,785	39.67%	144.94%	62.92%	15,750,101,296	8,983,487,162	57.04%	12.13%	69.48%

Source: Administrative accounts of councils

The following graph shows that capital and investment subsidies received constitute the largest source of investment income for all the councils in the South Region. The amount of this revenue is set at CFAF 8,011,685,785 in 2021 and CFAF 8,983,487,162 in 2022, i.e., an increase of CFAF 971,801,377.

Graph 113: Breakdown of investment revenue of councils in the South Region



Source: Administrative accounts of councils

i. Investment transfers to councils in the South Region

The table below shows all the investment resources transferred to the councils in the South Region during the reference periods. On analysis of achievements, the amount of investment transfers is CFAF 8,011,685,785 in 2021, with an achievement rate of 39.67%, and CFAF 8,983,487,162 in 2022, with an achievement rate of 57.04%. These amounts show an increase of 144.94% in 2021 and a decrease of 1.57% in 2022.

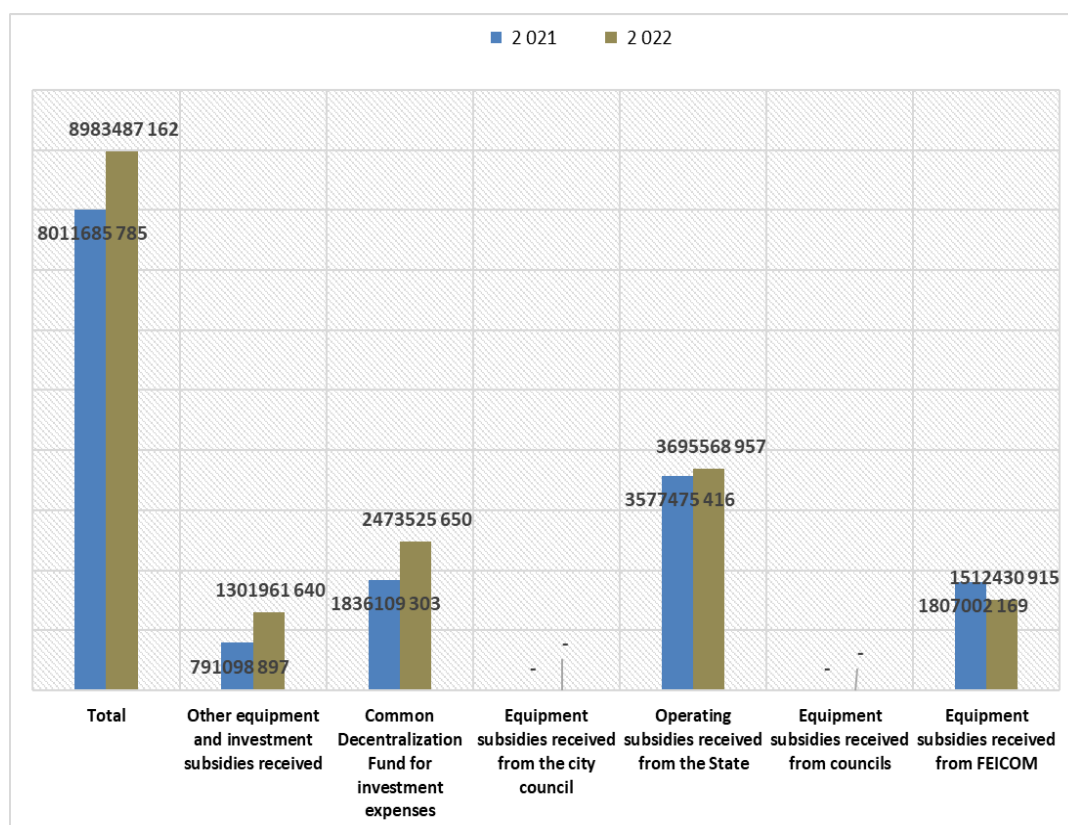
Table 129: Forecasts and achievements of investment transfers to councils in the South Region

Economic nature	Forecasts(CFAF)	Achievements(CFAF)	Achievements(%)	Variations (%)	Weight (%)
2020	6,362,551,219	3,270,854,912	51.41%		100.00%
OTHER CAPITAL AND INVESTMENT SUBSIDIES RECEIVED	1,418,510,695	945,845,573	66.68%		28.92%
Common Decentralization Fund (Investment)	1,690,610,883	822,896,000	48.67%		25.16%
Capital subsidies received from the city council	-	-			0.00%
Capital subsidies received from the State	1,801,525,499	1,257,418,836	69.80%		38.44%
Capital subsidies received from the councils	110,000,000	99,979,379	90.89%		3.06%
Capital subsidies received from FEICOM	1,341,904,142	144,715,124	10.78%		4.42%
2021	20,193,839,016	8,011,685,785	39.67%	144.94%	100.00%
OTHER CAPITAL AND INVESTMENT SUBSIDIES RECEIVED	2,807,452,540	791,098,897	28.18%	-16.36%	9.87%
Common Decentralization Fund (Investmentmet)	3,518,975,309	1,836,109,303	52.18%	123.13%	22.92%
Capital subsidies received from the city council	-	-			0.00%
Capital subsidies received from the State	5,112,944,657	3,577,475,416	69.97%	184.51%	44.65%
Capital subsidies received from the councils	150,000,000	-	0.00%	-100.00%	0.00%
Capital subsidies received from FEICOM	8,604,466,510	1,807,002,169	21.00%	1148.66%	22.55%
2022	15,750,101,296	8,983,487,162	57.04%	12.13%	100.00%
OTHER CAPITAL AND INVESTMENT SUBSIDIES RECEIVED	3,792,103,561	1,301,961,640	34.33%	64.58%	14.49%
Common Decentralization Fund (Investment)	3,907,020,000	2,473,525,650	63.31%	34.72%	27.53%
Capital subsidies received from the city council	-	-			0.00%
Capital subsidies received from the State	4,408,583,240	3,695,568,957	83.83%	3.30%	41.14%
Capital subsidies received from the councils	-	-			0.00%
Capital subsidies received from FEICOM	3,642,394,495	1,512,430,915	41.52%	-16.30%	16.84%

Source: Administrative accounts of councils

During the reference periods, the investment revenue of the councils in the South Region was mainly made up of capital subsidies received from the State and the Common Decentralization Fund (Investment), as shown in the graph below. In fact, the amount of this revenue is set at CFAF 3,577,475,416 and CFAF 1,836,109,303 in 2021 and at CFAF 3,695,568,957 and CFAF 2,473,525,650 in 2022. No revenue from capital subsidies received from city councils or councils was recorded during the reference periods.

Graph 114: Breakdown of investment transfers from councils in the South Region



Source: Administrative accounts of councils

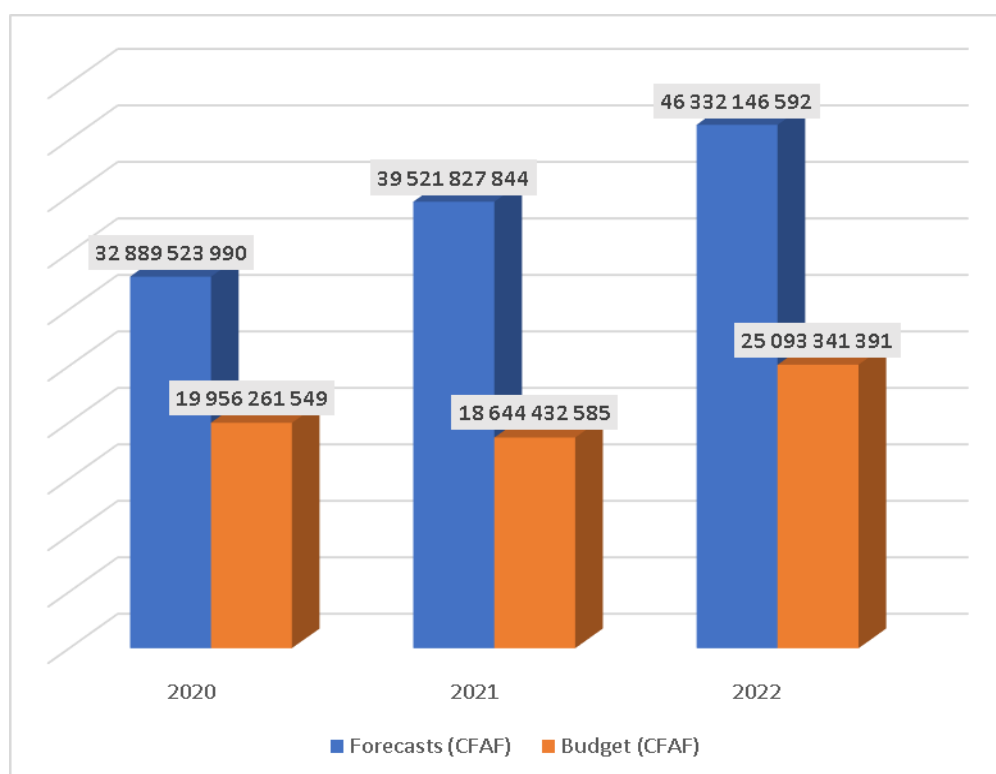
2.10. ANALYSIS OF REVENUE FORECASTS AND IMPLEMENTATION OF THE BUDGETS OF THE COUNCILS IN THE SOUTH-WEST REGION

It provides a detailed overview of the revenue estimates and implementation of the budget of the councils in the South-West Region during the reference periods.

2.10.1. Forecasts and achievements of revenue of councils in the South-West Region

The graph below shows an increase in the forecast total revenue of councils in the South-West Region over the corresponding periods. It is worth noting that forecasts have always been higher than achievements. For the year 2022, out of the total revenue forecast of **CFAF 46,332,146,592**, collections amounted to **CFAF 25,093,341,391**.

Graph 115: Forecast and achievement trends in total revenue of councils in the South-West Region



Source: Administrative accounts of councils

Analysis of the table and graph below shows that the amount of revenue mobilized by the councils of the South West Region was CFAF 18,644,432,585 in 2021, with an achievement rate of 47.18%, and CFAF 25,093,341,391 in 2022, with a achievement rate of 54.16%. The amount of revenue generated fell by 6.57% in 2021 and rose by 34.59% in 2022.

The councils of the South-West Region show an achievement rate for operating revenue nearly equal to the achievement rate for investment revenue in 2021, i.e., 47.27% for operating revenue and 47.07% for investment revenue. In 2022, the achievement rate for operating revenue was 58.46% and the achievement rate for investment revenue was 50.05%.

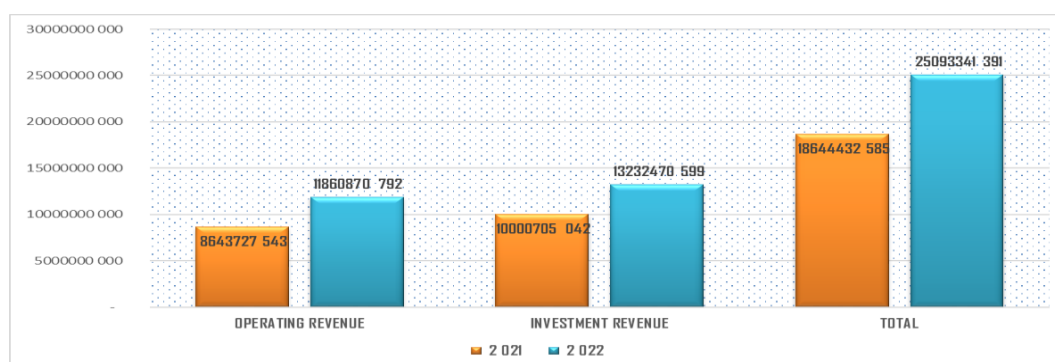
As regards the weighting of the different types of revenue, in 2021, operating revenue accounted for 53.64% of total revenue and investment revenue for 46.36%. In 2022, operating revenue dominated, accounting for 52.73% of total revenue, while investment revenue accounted for 47.27%.

Table 130: Forecasts and achievements of total revenue of councils in the South-West Region

Economic nature	Forecasts (CFAF)	Achievements (CFAF)	Achievements (%)	Variations (%)	Weight (%)
2020	32,889,523,990	19,956,261,549	60.68%		100.00%
OPERATING REVENUE	20,282,229,649	11,626,231,828	57.32%		58.26%
INVESTMENT REVENUE	12,607,294,341	8,330,029,721	66.07%		41.74%
2021	39,521,827,844	18,644,432,585	47.18%	-6.57%	100.00%
OPERATING REVENUE	21,157,361,883	10,000,705,042	47.27%	-13.98%	53.64%
INVESTMENT REVENUE	18,364,465,961	8,643,727,543	47.07%	3.77%	46.36%
2022	46,332,146,592	25,093,341,391	54.16%	34.59%	100.00%
OPERATING REVENUE	22,636,198,280	13,232,470,599	58.46%	32.32%	52.73%
INVESTMENT REVENUE	23,695,948,312	11,860,870,792	50.05%	37.22%	47.27%

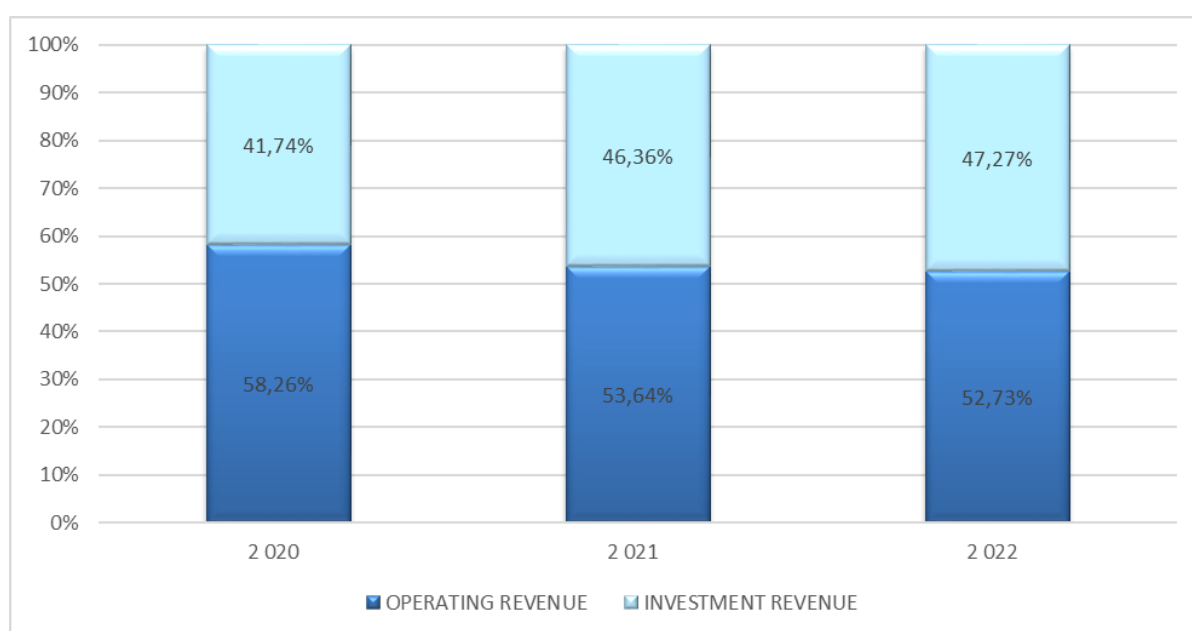
Source: Administrative accounts of councils

Graph 116: Revenue trends for councils in the South West Region



Source: Administrative accounts of councils

Graph 117: Distribution of total revenue by councils in the South-West Region

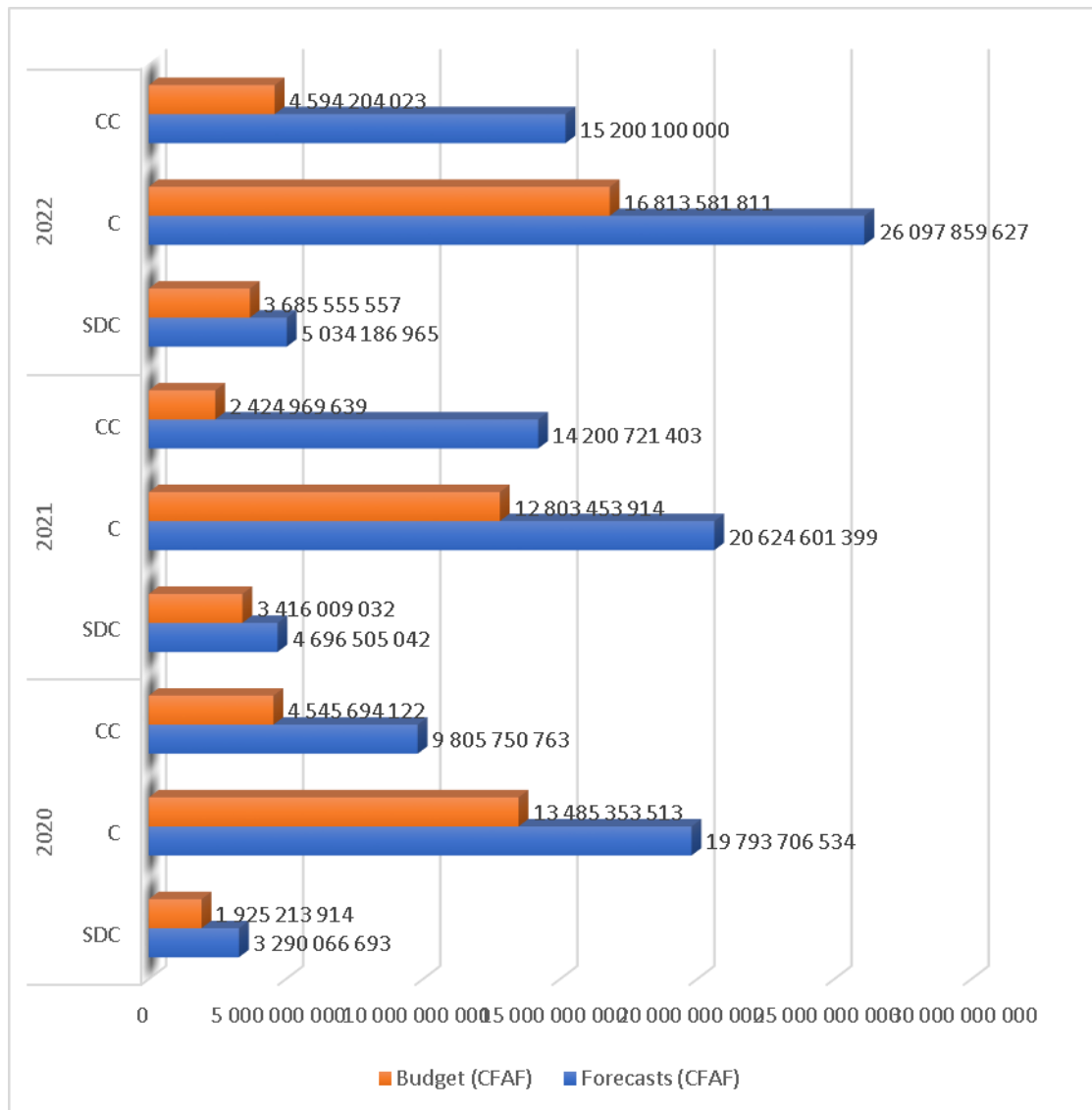


Source: Administrative accounts of councils

2.10.2. Forecasts and achievements of total revenue by type of councils in the South-West Region

An overview of total revenue forecasts by type of council shows that they rose in 2022 as against 2021.

Graph 118: Forecast and achievement trends in total revenue by type of councils in the South- West Region



Source: Administrative accounts of councils

The weight of council revenue accounts for 68.67% of total revenue in 2021 and 67.00% in 2022. The revenue from the divisional councils stood at 18.32% in 2021 and the total revenue at 14.69% in 2022. Whereas the revenue from the city councils accounted for 13.01% in 2021 and 18.31 in 2022.

This achievement rate is clearly stated in the table below.

Table 131: Forecasts and achievements of the operating revenue by councils of the South-West Region

Economic nature	Forecasts (CFAF)	Achievements (CFAF)	Achievements (%)	Variations (%)	Weight (%)
2020	32,889,523,990	19,956,261,549	60.68%		100.00%
Subdivisional council (SC)	3,290,066,693	1,925,213,914	58.52%		9.65%
Council	19,793,706,534	13,485,353,513	68.13%		67.57%
City council (CC)	9,805,750,763	4,545,694,122	46.36%		22.78%
2021	39,521,827,844	18,644,432,585	47.18%	-6.57%	100.00%
Subdivisional council (SC)	4,696,505,042	3,416,009,032	72.74%	77.44%	18.32%
Council	20,624,601,399	12,803,453,914	62.08%	-5.06%	68.67%
City council (CC)	14,200,721,403	2,424,969,639	17.08%	-46.65%	13.01%
2022	46,332,146,592	25,093,341,391	54.16%	34.59%	100.00%
Subdivisional council (SC)	5,034,186,965	3,685,555,557	73.21%	7.89%	14.69%
Council	26,097,859,627	16,813,581,811	64.43%	31.32%	67.00%
City council (CC)	15,200,100,000	4,594,204,023	30.22%	89.45%	18.31%

Source: Administrative accounts of councils

2.10.3. Analysis by revenue type

Here, we can differentiate the operating revenue from the investment revenue.

Breakdown of operating revenue by councils in the South-West Region

The total of operating revenue raised by councils in the South-West Region amounted to CFAF 10,000,705,042 in 2021, with an achievement rate of 47.27%, and CFAF 13,232,470,599 in 2022, with an achievement rate of 58.46%. An analysis of the variations in the amounts of operating revenue showed a fall of 13.98% in 2021 and an increase of 32.32% in 2022.

In general, as observed at national level, tax revenue remains the main source of operating revenue by councils in the South-West Region. Tax revenue accounted for 73.49% of operating revenue in 2021 and 76.81% in 2022.

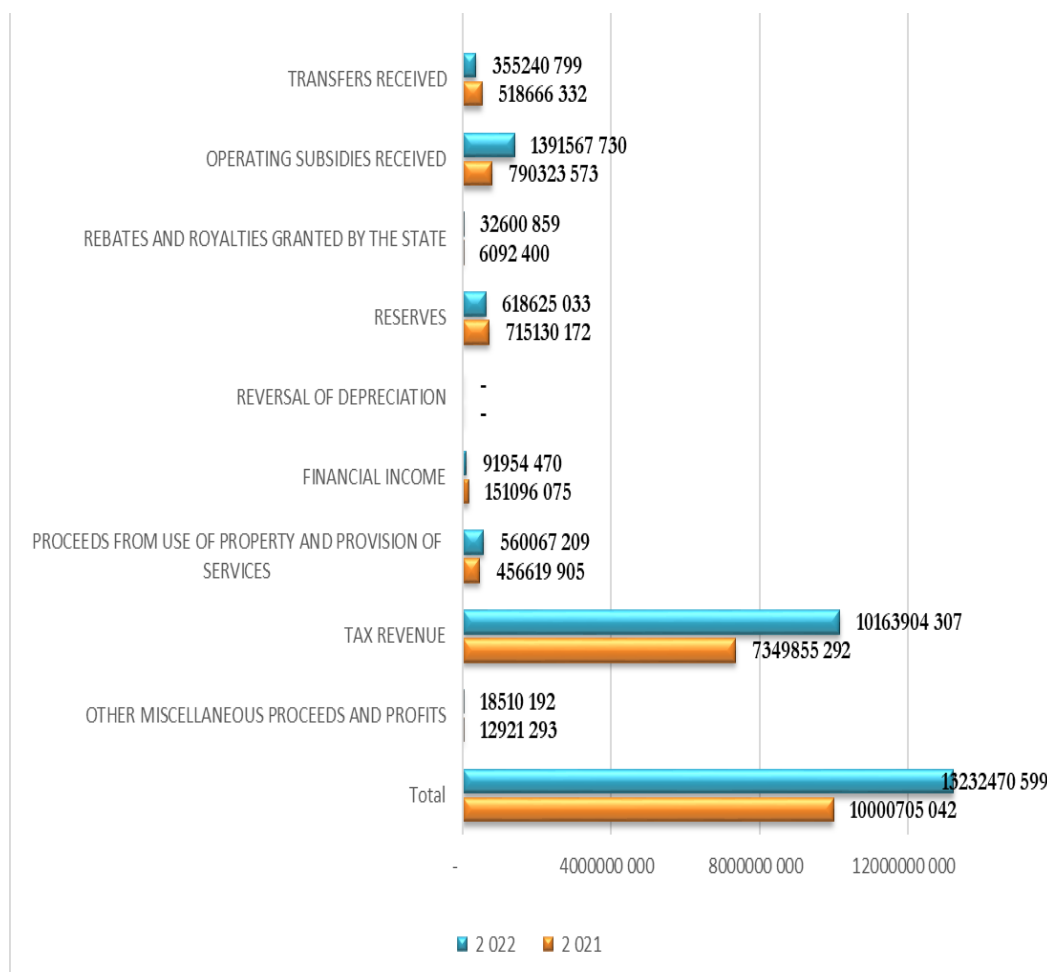
Table 132: Forecasts and achievements of the operating revenue by councils of the South-West Region

	2020				2021					2022				
Economic nature	Forecasts (CFAF)	Achievements (CFAF)	Achievements (%)	Weight (%)	Forecasts (CFAF)	Achievements (CFAF)	Achievements (%)	Variations (%)	Weight (%)	Forecasts (CFAF)	Achievements (CFAF)	Achievements (%)	Variations (%)	Weight (%)
TOTAL	20,282,229,649	11,626,231,828	57.32%	100.00%	21,157,361,883	10,000,705,042	47.27%	-13.98%	100.00%	22,636,198,280	13,232,470,599	58.46%	32.32%	100.00%
OTHER PROCEEDS AND MISCELLANEOUS INCOME	63,536,000	11,002,014	17.32%	0.09%	68,122,000	12,921,293	18.97%	17.44%	0.13%	78,212,000	18,510,192	23.67%	43.25%	0.14%
TAX REVENUE	14,669,553,133	8,830,720,832	60.20%	75.96%	15,276,408,810	7,349,855,292	48.11%	-16.77%	73.49%	15,880,232,843	10,163,904,307	64.00%	38.29%	76.81%
PROCEEDS FROM THE OPERATION OF STATE PROPERTY AND SERVICES	478,000,488	193,343,964	40.45%	1.66%	903,990,827	456,619,905	50.51%	136.17%	4.57%	1,302,748,527	560,067,209	42.99%	22.66%	4.23%
FINANCIAL PROCEEDS	46,092,666	14,046,628	30.47%	0.12%	180,963,349	151,096,075	83.50%	975.68%	1.51%	217,816,676	91,954,470	42.22%	-39.14%	0.69%
REVERSALS OF DEPRECIATION	-	-	0.00%	0.00%	-	-			0.00%	-	-			0.00%
RESERVES	1,114,327,388	429,126,440	38.51%	3.69%	1,193,690,637	715,130,172	59.91%	66.65%	7.15%	935,858,955	618,625,033	66.10%	-13.49%	4.68%
DISCOUNTS AND ROYALTIES GRANTED BY THE STATE	163,011,200	106,552,400	65.37%	0.92%	166,783,333	6,092,400	3.65%	-94.28%	0.06%	242,650,000	32,600,859	13.44%	435.11%	0.25%
FUNCTIONING SUBSIDIES RECEIVED	1,996,504,283	1,644,051,334	82.35%	14.14%	2,154,895,390	790,323,573	36.68%	-51.93%	7.90%	2,439,411,576	1,391,567,730	57.05%	76.08%	10.52%
TRANSFERS RECEIVED	1,751,204,491	397,388,216	22.69%	3.42%	1,212,507,537	518,666,332	42.78%	30.52%	5.19%	1,539,267,703	355,240,799	23.08%	-31.51%	2.68%

Source: Administrative accounts of councils

According to the graph below, the amounts of tax revenue and functioning subsidies received were higher during the reference periods. In 2021, the amounts mobilized were CFAF 7,349,855,292 and CFAF 790,323,573 respectively. In 2022, the amounts collected from these types of revenue were CFAF 10,163,904,307 and CFAF 1,391,567,730.

Graph 119: Breakdown of operating revenue by councils in the South-West Region



Source: Administrative accounts of councils

2.10.3.1. Tax revenue from councils of the South-West Region

According to the tables below, the amount of tax revenue raised was CFAF 7,349,855,292 in 2021, with an achievement rate of 48.11%, and CFAF 10,163,904,307 in 2022, with an achievement rate of 64.00%. The main source of tax revenue is the CACs, which accounted for 55.73% of the total tax revenue of these councils in 2021 and 56.52% in 2022.

Following the review of the administrative accounts, the annual amounts of tax revenue are shown in the tables below.

Table 133: Breakdown of tax revenue of councils of the South-West Region

Economic nature	Forecasts (CFAF)	Achievements (CFAF)	Achievements (%)	Variations (%)	Weight (%)
2020	14,669,553,133	8,830,720,832	60.20%		75.96%
Additional Council Tax CAC	7,549,654,832	5,394,190,751	71.45%		
Proceeds from council tax	2,362,771,500	994,224,624	42.08%		
Other Tax revenue	4,553,546,087	2,323,721,580	51.03%		
Local Development Tax	203,580,714	118,583,877	58.25%		
2021	15,276,408,810	7,349,855,292	48.11%	-16.77%	100.00%
Additional Council Tax CAC	7,893,083,368	4,095,912,552	51.89%	-24.07%	55.73%
Proceeds from council tax	2,339,177,853	1,272,689,581	54.41%	28.01%	17.32%
Other Tax revenue	4,834,099,129	1,861,877,737	38.52%	-19.88%	25.33%
Local Development Tax	210,048,460	119,375,422	56.83%	0.67%	1.62%
2021	15,880,232,843	10,163,904,307	64.00%	38.29%	100.00%
Additional Council Tax CAC	8,202,454,515	5,744,297,619	70.03%	40.24%	56.52%
Proceeds from council tax	2,280,785,873	1,360,072,719	59.63%	6.87%	13.38%
Other Tax revenue	5,137,790,165	2,890,342,503	56.26%	55.24%	28.44%
Local Development Tax	259,202,290	169,191,466	65.27%	41.73%	1.66%

Source: Administrative accounts of councils

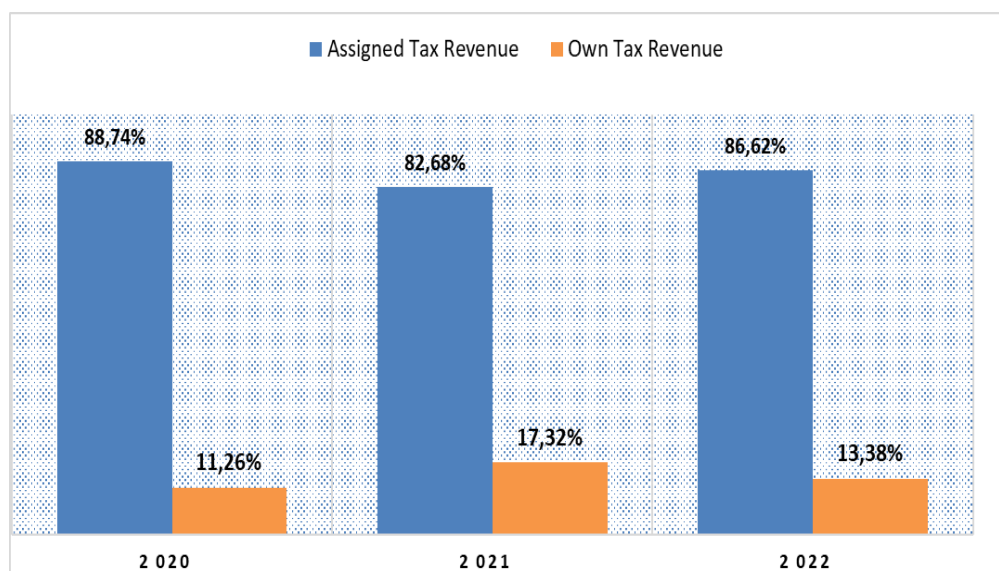
Table 134 : Forecasts and achievements of tax revenue by method of administration for councils of the South-West Region

Method of administration	Forecasts (CFAF)	Achievements (CFAF)	Achievements (%)	Variations (%)	Weight (%)
2020	14,669,553,133	8,830,720,832	60.20%		100.00%
Assigned revenue	12,306,781,633	7,836,496,208	63.68%		88.74%
Own-Source revenue	2,362,771,500	994,224,624	42.08%		11.26%
2021	15,276,408,810	7,349,855,292	48.11%	-16.77%	100.00%
Assigned revenue	12,937,230,957	6,077,165,711	46.97%	-22.45%	82.68%
Own-Source revenue	2,339,177,853	1,272,689,581	54.41%	28.01%	17.32%
2022	15,880,232,843	10,163,904,307	64.00%	38.29%	100.00%
Assigned revenue	13,599,446,970	8,803,831,588	64.74%	44.87%	86.62%
Own-Source revenue	2,280,785,873	1,360,072,719	59.63%	6.87%	13.38%

Source: Administrative accounts of councils

In terms of the weighting of each type of tax revenue, the graph below shows that revenue from assigned revenue outweighed that of autonomous tax, i.e., 82.68% compared with 17.32% in 2021 and 86.62% compared with 13.38% in 2022.

Graph 120: Distribution of tax revenue by method of administration for councils in the South- West Region



Source: Administrative accounts of councils

The total amount of tax revenue collected by the State's tax services and allocated to the councils in the South-West Region was CFAF 6,077,165,711 in 2021, down by 22.45% in 2020, and CFAF 8,803,831,588 in 2022, an increase of 44.87% in the previous period.

CACs account for the lion's share of this revenue, with a ratio of 67.40% in 2021 and 65.25% in 2022.

i. Tax revenue raised by the State for councils of the South-West Region

The total amount of tax revenue collected by the State's tax services and allocated to the councils of the South-West Region was CFAF 6,077,165,711 in 2021, down by 22.45% in 2020, and CFAF 8,803,831,588 in 2022, an increase of 44.87% in the previous period. CACs account for the lion's share of this revenue, with a ratio of 67.40% in 2021 and 65.25% in 2022. Tax revenue raised by the State for councils in the South-West Region are shown in the table below.

Table 135: Forecast and tax revenue achievements mobilized by the State for the councils by type and by year in the South-West Region.

Economic nature	2020				2021					2022				
	Forecasts (CFAF)	Achievements (CFAF)	Achievements (%)	Weight (%)	Forecasts (CFAF)	Achievements (CFAF)	Achievements (%)	Variations (%)	Weight (%)	Forecasts (CFAF)	Achievements (CFAF)	Achievements (%)	Variations (%)	Weight (%)
TOTAL	12,306,781,633	7,836,496,208	63.68%	100.00%	12,937,230,957	6,077,165,711	46.97%	-22.45%	100.00%	13,599,446,970	8,803,831,588	64.74%	44.87%	100.00%
Other Tax revenue	637,182,286	220,681,888	34.63%	2.82%	515,391,000	326,770,292	63.40%	48.07%	5.38%	621,909,170	760,718,325	122.32%	132.80%	8.64%
Additional Council Tax from levies	7,549,654,832	5,394,190,751	71.45%	68.83%	7,893,083,368	4,095,912,552	51.89%	-24.07%	67.40%	8,202,454,515	5,744,297,619	70.03%	40.24%	65.25%
Licence fees	237,042,771	255,261,524	107.69%	3.26%	320,200,000	93,922,214	29.33%	-63.21%	1.55%	320,250,000	97,162,355	30.34%	3.45%	1.10%
Business licence taxes	2,176,077,000	1,133,044,377	52.07%	14.46%	2,570,325,000	610,058,256	23.73%	-46.16%	10.04%	2,556,108,028	1,261,522,618	49.35%	106.79%	14.33%
Airport stamp duty	500,000	-	0.00%	0.00%	-	-	-	-	0.00%	-	-	-	-	0.00%
Stamp duty on vehicle registration documents	98,550,000	54,382,348	55.18%	0.69%	166,944,152	150,134,031	89.93%	176.07%	2.47%	300,077,872	163,616,708	54.52%	8.98%	1.86%
Immovable property transfer tax	14,661,000	67,500	0.46%	0.00%	2,150,000	-	0.00%	-100.00%	0.00%	1,010,000	-	0.00%	-	0.00%
Stamp duty on vehicles	343,075,094	232,592,545	67.80%	2.97%	393,099,364	278,961,580	70.96%	19.94%	4.59%	517,081,685	193,665,708	37.45%	-30.58%	2.20%
Proceeds from flat rate tax	439,725,500	176,049,705	40.04%	2.25%	232,700,000	92,764,562	39.86%	-47.31%	1.53%	215,500,000	119,431,356	55.42%	28.75%	1.36%
Forestry royalty	220,069,100	158,622,204	72.08%	2.02%	427,909,052	208,449,094	48.71%	31.41%	3.43%	374,858,349	237,175,228	63.27%	13.78%	2.69%
The axle tax	12,800,000	-	0.00%	0.00%	3,710,000	-	0.00%	-	0.00%	25,730,000	-	0.00%	-	0.00%
Local Development Tax	203,580,714	118,583,877	58.25%	1.51%	210,048,460	119,375,422	56.83%	0.67%	1.96%	259,202,290	169,191,466	65.27%	41.73%	1.92%
Real estate tax	344,253,336	86,668,860	25.18%	1.11%	195,075,561	96,273,662	49.35%	11.08%	1.58%	199,625,061	35,467,195	17.77%	-63.16%	0.40%
Tax on games of chance and entertainment	29,610,000	6,350,629	21.45%	0.08%	6,595,000	4,544,046	68.90%	-28.45%	0.07%	5,640,000	21,583,010	382.68%	374.97%	0.25%
					13,599,446,970	8,803,831,588	64.74%	44.87%	100.00%	-	-	0.00%	0.00%	0.00%

Source : Administrative accounts of councils

i.1. Tax revenue collected by the councils of the South-West Region

From the table below, we can see that the councils of the South-West Region raised CFAF 1,272,689,581 in 2021, meaning an increase of 28.01% in 2020, and CFAF 1,360,072,719 in 2022, an increase of 6.87% in the previous period. Looking at the weight of the various tax revenue collected by the councils in the South-West Region, we can notice that the most important item during the reference periods is the building or installation permit fees, which accounted for 44.22% in 2021, amounting to CFAF 562,843,818, and 50.78% in 2022, amounting to CFAF 690, 589, 255.

During the reference periods, no revenue was collected by the councils of the South-West Region as firearms tax and reclaimed products tax.

Table 136: Forecast and achievements of tax revenue collected by the councils by type and by year in the South-West Region.

	2020				2021					2022				
Economic nature	Forecasts (CFAF)	Achievements (CFAF)	Achievements (%)	Weight (%)	Forecasts (CFAF)	Achievements (CFAF)	Achievements (%)	Variations (%)	Weight (%)	Forecasts (CFAF)	Achievements (CFAF)	Achievements (%)	Variations (%)	Weight (%)
TOTAL	2,362,771,500	994,224,624	42.08%	100.00%	2,339,177,853	1,272,689,581	54.41%	28.01%	100.00%	2,280,785,873	1,360,072,719	59.63%	6.87%	100.00%
Other council taxes	205,139,650	98,621,387	48.08%	9.92%	314,010,212	120,377,692	38.34%	22.06%	9.46%	372,440,578	116,398,605	31.25%	-3.31%	8.56%
Parking lot occupation fees	51,600,222	30,969,450	60.02%	3.11%	75,015,000	66,364,800	88.47%	114.29%	5.21%	97,000,000	59,532,000	61.37%	-10.30%	4.38%
Garage occupation fees	30,000,000	391,700	1.31%	0.04%	23,755,000	9,460,900	39.83%	2315.34%	0.74%	14,100,000	6,060,600	42.98%	-35.94%	0.45%
Pound tax	37,532,500	25,001,750	66.61%	2.51%	55,910,000	23,947,000	42.83%	-4.22%	1.88%	61,135,000	35,110,400	57.43%	46.62%	2.58%
Market place fees	388,517,000	195,435,650	50.30%	19.66%	326,200,000	180,477,788	55.33%	-7.65%	14.18%	184,555,000	177,939,600	96.42%	-1.41%	13.08%
Stadium fees	12,310,000	961,225	7.81%	0.10%	9,010,000	-	0.00%	-100.00%	0.00%	9,070,000	112,280	1.24%		0.01%
Council stamp duty	107,917,180	87,278,800	80.88%	8.78%	120,300,000	82,352,000	68.46%	-5.64%	6.47%	127,800,000	62,526,000	48.92%	-24.07%	4.60%
Temporary occupation of the public road fees	82,611,500	22,304,818	27.00%	2.24%	90,250,000	32,134,250	35.61%	44.07%	2.52%	67,715,295	48,228,500	71.22%	50.08%	3.55%
Building or installation permit fees	955,040,084	366,594,213	38.39%	36.87%	766,816,641	562,843,818	73.40%	53.53%	44.22%	855,500,000	690,589,255	80.72%	22.70%	50.78%
Charges for road damage	17,650,000	7,517,000	42.59%	0.76%	21,364,000	2,236,000	10.47%	-70.25%	0.18%	10,065,000	1,679,500	16.69%	-24.89%	0.12%
Council tax on livestock	18,955,000	1,233,800	6.51%	0.12%	3,180,000	1,151,600	36.21%	-6.66%	0.09%	3,035,000	1,096,500	36.13%	-4.78%	0.08%
Parking tax	95,081,000	38,151,681	40.13%	3.84%	85,675,000	47,152,983	55.04%	23.59%	3.70%	89,255,000	56,021,038	62.77%	18.81%	4.12%
Transhumance tax	2,760,000	20,000	0.72%	0.00%	1,535,000	212,000	13.81%	960.00%	0.02%	2,350,000	-	0.00%	-100.00%	0.00%
Transit tax	1,400,000	1,523,000	108.79%	0.15%	23,700,000	7,401,000	31.23%	385.95%	0.58%	13,350,000	14,085,500	105.51%	90.32%	1.04%
Tax on transport of quarry products	58,900,000	31,534,000	53.54%	3.17%	66,950,000	8,515,000	12.72%	-73.00%	0.67%	16,450,000	950,000	5.78%	-88.84%	0.07%
Hygiene and sanitation tax	78,858,000	37,601,250	47.68%	3.78%	78,395,000	35,014,500	44.66%	-6.88%	2.75%	101,500,000	46,937,500	46.24%	34.05%	3.45%
Advertising tax	151,290,814	16,248,650	10.74%	1.63%	188,710,000	73,824,500	39.12%	354.34%	5.80%	174,570,000	13,071,841	7.49%	-82.29%	0.96%
Firearms tax	3,350,000	168,000	5.01%	0.02%	302,000	-	0.00%	-100.00%	0.00%	150,000	-	0.00%		0.00%
Reclaimed products tax	10,450,000	7,721,000	73.89%	0.78%	10,750,000	-	0.00%	-100.00%	0.00%	11,000,000	-	0.00%		0.00%
Entertainment tax	4,043,000	620,000	15.34%	0.06%	10,250,000	325,000	3.17%	-47.58%	0.03%	9,950,000	300,000	3.02%	-7.69%	0.02%
Animal slaughter tax	34,015,550	17,314,400	50.90%	1.74%	47,400,000	16,194,000	34.16%	-6.47%	1.27%	44,245,000	17,676,800	39.95%	9.16%	1.30%
Platform tickets	15,350,000	7,012,850	45.69%	0.71%	19,700,000	2,704,750	13.73%	-61.43%	0.21%	15,550,000	11,756,800	75.61%	334.67%	0.86%

Source: Administrative accounts of councils

i.2. Operating allocations and subsidies of councils of the South-West Region

The total amount of operating allocations received was 790,323,573 in 2021, with an achievement rate of 36.68%, and CFAF 1,391,567,730 in 2022, with an achievement rate of 57.05%. The amount of operating allocations fell by 51.93% in 2021 and rose by 76.08% in 2022.

A look at the structure of operating allocations and subsidies, as presented in the graph below, shows that the Common Decentralization Fund (Operation) accounted for the majority of this revenue in 2021. This amounted to CFAF 455,137,910 out of a total of CFAF 790,323,573 raised.

In 2022, revenue from operation subsidies received from the State increased to CFAF 720,357,787 for a grand total of CFAF 1,391,567,730.

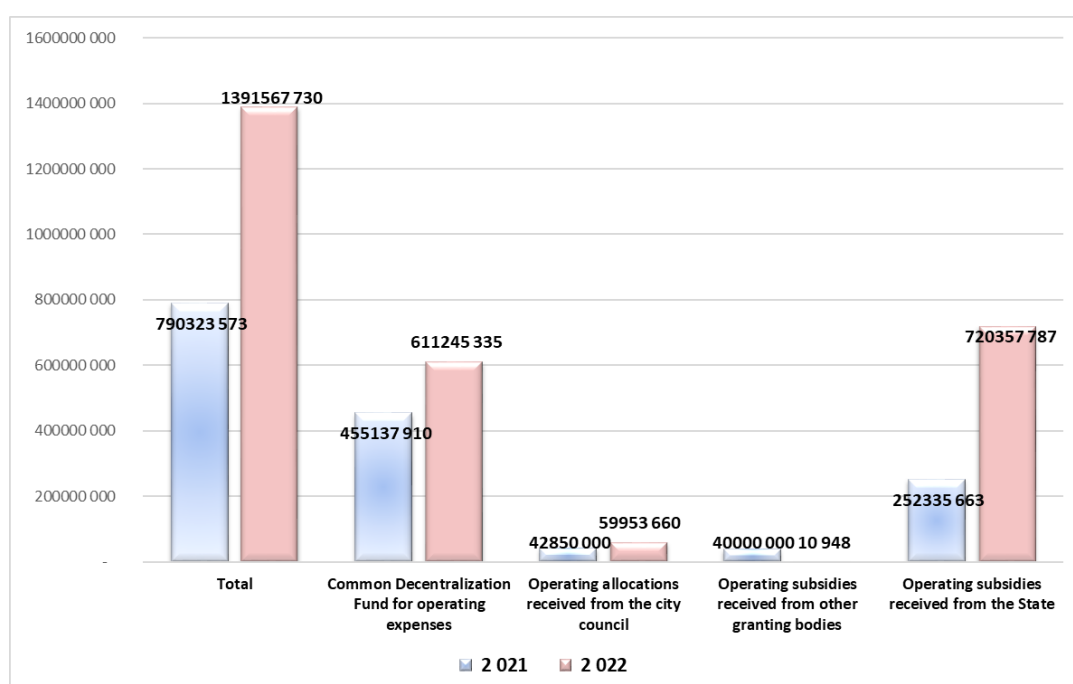
The resources awarded by way of grants and subsidies are shown in the table below

Table 137: Forecasts and achievements of the operating allocations and subsidies for councils of the South-West Region

Economic nature	Forecasts (CFAF)	Achievements (CFAF)	Achievements (%)	Variations (%)	Weight (%)
2020	1,996,504,283	1,644,051,334	82.35%		100.00%
Common Decentralization Fund (Operation)	831,467,783	237,023,298	28.51%		14.42%
Operating allocations received from the city council	227,992,700	25,000,000	10.97%		1.52%
Operation subsidies received from other awarding organizations	177,200,000	16,666,666	9.41%		1.01%
Operation subsidies received from the State	759,843,800	1,365,361,370	179.69%		83.05%
2021	2,154,895,390	790,323,573	36.68%	-51.93%	100.00%
Common Decentralization Fund (Operation)	864,993,723	455,137,910	52.62%	92.02%	57.59%
Operating allocations received from the city council	300,000,000	42,850,000	14.28%	71.40%	5.42%
Operation subsidies received from other awarding organizations	208,300,000	40,000,000	19.20%	140.00%	5.06%
Operation subsidies received from the State	781,601,667	252,335,663	32.28%	-81.52%	31.93%
2022	2,439,411,576	1,391,567,730	57.05%	76.08%	100.00%
Common Decentralization Fund (Operation)	1,044,835,665	611,245,335	58.50%	34.30%	43.92%
Operating allocations received from the city council	190,000,000	59,953,660	31.55%	39.92%	4.31%
Operation subsidies received from other awarding organizations	150,300,000	10,948	0.01%	-99.97%	0.00%
Operation subsidies received from the State	1,054,275,911	720,357,787	68.33%	185.48%	51.77%

Source: Administrative accounts of councils

Graph 121: Breakdown of the operating allocations of councils in the South-West Region



Source: Administrative accounts of councils

ii. Proceeds from the functioning of state property and services of Councils of the South-West Region

The amounts of revenue raised from the operation of state property and services for councils in the South-West Region are shown in the table below. On analysis, the amount mobilized was CFAF 456,619,905 in 2021, with an achievement rate of 50.51%, and CFAF 560,067,209 in 2022, with an achievement rate of 42.99%. The revenue raised from the operation of state property and services increased by 136.17% in 2021 and 22.66% in 2022.

Table 138: Forecasts and achievements of the proceeds from the functioning of state property and services in the South-West Region

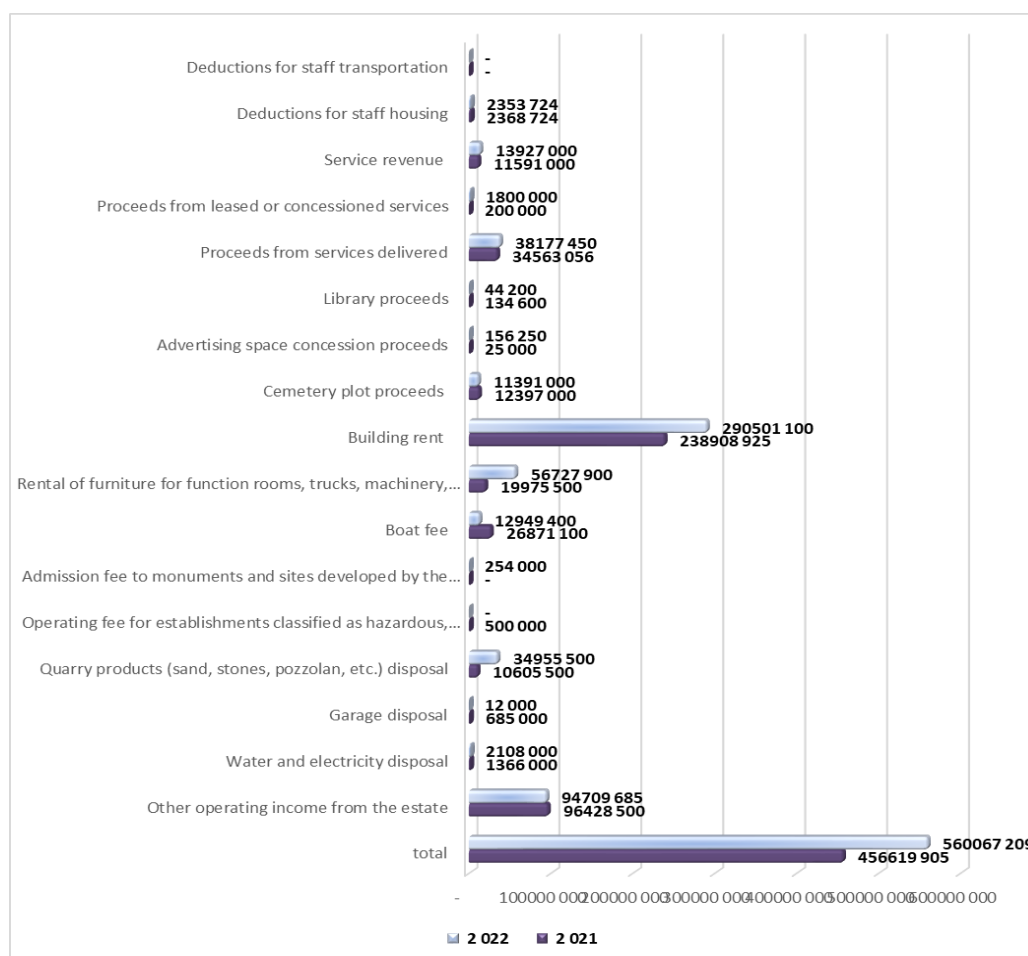
	2020				2021					2022				
Economic nature	Forecasts (CFAF)	Achievements (CFAF)	Achievements (%)	Weight (%)	Forecasts (CFAF)	Achievements (CFAF)	Achievements (%)	Variations (%)	Weight (%)	Forecasts (CFAF)	Achievements (CFAF)	Achievements (%)	Variations (%)	Weight (%)
TOTAL	478,000,488	193,343,964	40.45%	100.00%	903,990,827	456,619,905	50.51%	136.17%	100.00%	1,302,748,527	560,067,209	42.99%	22.66%	100.00%
Other proceeds from the operation of state property	68,097,655	55,212,316	81.08%	28.56%	224,300,000	96,428,500	42.99%	74.65%	21.12%	164,450,000	94,709,685	57.59%	-1.78%	16.91%
Sale of water and electricity	4,300,000	582,000	13.53%	0.30%	6,000,000	1,366,000	22.77%	134.71%	0.30%	7,383,527	2,108,000	28.55%	54.32%	0.38%
Sale of garage space	-	-	0.00%	0.00%	1,000,000	685,000	68.50%		0.15%	600,000	12,000	2.00%	-98.25%	0.00%
Sale of quarry products (sand, stones, pozzolan, etc.)	100,270,000	2,633,000	2.63%	1.36%	27,075,000	10,605,500	39.17%	302.79%	2.32%	193,750,000	34,955,500	18.04%	229.60%	6.24%
Operating rights for sites classified as dangerous, unhealthy or inconvenient	6,000,000	-	0.00%	0.00%	5,500,000	500,000	9.09%		0.11%	200,000	-	0.00%	-100.00%	0.00%
Access rights to monuments and sites maintained by local authorities	7,300,000	19,000	0.26%	0.01%	11,700,000	-	0.00%	-100.00%	0.00%	6,800,000	254,000	3.74%		0.05%
Vessel rights	29,700,000	5,413,350	18.23%	2.80%	36,449,000	26,871,100	73.72%	396.39%	5.88%	32,700,000	12,949,400	39.60%	-51.81%	2.31%
Rental of village hall furniture, lorries, machinery and other movable and immovable property	35,630,000	10,379,000	29.13%	5.37%	127,525,000	19,975,500	15.66%	92.46%	4.37%	243,015,000	56,727,900	23.34%	183.99%	10.13%
Rent on buildings	157,467,833	95,523,450	60.66%	49.41%	327,502,000	238,908,925	72.95%	150.11%	52.32%	508,670,000	290,501,100	57.11%	21.59%	51.87%
Proceeds from cemetery plots	120,200,000	13,165,000	109.53%	6.81%	21,410,000	12,397,000	57.90%	-5.83%	2.71%	26,610,000	11,391,000	42.81%	-8.11%	2.03%
Proceeds from advertising spaces concessions	4,225,000	277,000	6.56%	0.14%	19,400,000	25,000	0.13%	-90.97%	0.01%	16,900,000	156,250	0.92%	525.00%	0.03%
Proceeds from the library	2,140,000	32,000	1.50%	0.02%	2,350,000	134,600	5.73%	320.63%	0.03%	1,100,000	44,200	4.02%	-67.16%	0.01%
Proceeds from service delivery	31,350,000	2,635,648	8.41%	1.36%	67,065,827	34,563,056	51.54%	121.37%	7.57%	51,460,000	38,177,450	74.19%	10.46%	6.82%
Proceeds from leased or concessioned services	2,060,000	-	0.00%	0.00%	5,140,000	200,000	3.89%		0.04%	20,200,000	1,800,000	8.91%	800.00%	0.32%
Service revenue	15,700,000	7,220,200	45.99%	3.73%	14,210,000	11,591,000	81.57%	60.54%	2.54%	20,120,000	13,927,000	69.22%	20.15%	2.49%
Withholdings for housing occupied by staff	1,740,000	252,000	14.48%	0.13%	7,264,000	2,368,724	32.61%	839.97%	0.52%	8,690,000	2,353,724	27.09%	-0.63%	0.42%
Withholdings for staff transportation	-	-	0.00%	0.00%	100,000	-	0.00%		0.00%	100,000	-	0.00%		0.00%

Source: Administrative accounts of councils

It is worth noting that the mobilization of resources from the operation of state property and services made up 4.57% of the operating revenue in 2021 and 4.23% in 2022.

A look at the graph below shows that revenue from building rental was the largest component of operating revenue from state property and services during the reference periods, i.e., CFAF 238,908,925 in 2021 and CFAF 290,501,100 in 2022.

Graph 122: Breakdown of the proceeds from the operation of state property and services in the South-West Region



Source: Administrative accounts of councils

iii. Other operating revenue of councils of the South -West Region

The table below shows that the other operating revenue was largely made up of allocated reserves for functioning. It represented 80.78% of revenue in 2021 and 81.22% in 2022, i.e., CFAF 715,130,172 and CFAF 618,625,033 respectively, as indicated in the table below.

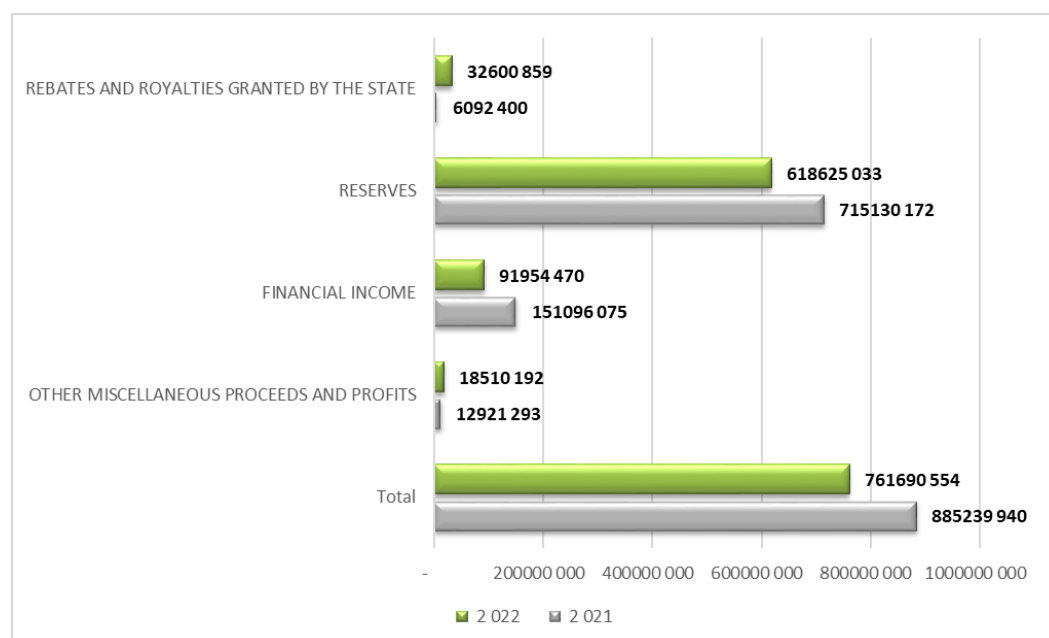
Table 139: Forecasts and achievements of other revenue by councils in the South-West Region

Economic nature	Forecasts (CFAF)	Achievements (CFAF)	Achievements (%)	Variations (%)	Weight (%)
2020	1,386,967,254	560,727,482	40.43%		100.00%
OTHER PROCEEDS AND MISCELLANEOUS INCOME	63,536,000	11,002,014	17.32%		1.96%
FINANCIAL PROCEEDS	46,092,666	14,046,628	30.47%		2.51%
RESERVES	1,114,327,388	429,126,440	38.51%		76.53%
DISCOUNTS AND ROYALTIES GRANTED BY THE STATE	163,011,200	106,552,400	65.37%		19.00%
2021	1,609,559,319	885,239,940	55.00%	57.87%	100.00%
OTHER PROCEEDS AND MISCELLANEOUS INCOME	68,122,000	12,921,293	18.97%	17.44%	1.46%
FINANCIAL PROCEEDS	180,963,349	151,096,075	83.50%	975.68%	17.07%
RESERVES	1,193,690,637	715,130,172	59.91%	66.65%	80.78%
DISCOUNTS AND ROYALTIES GRANTED BY THE STATE	166,783,333	6,092,400	3.65%	-94.28%	0.69%
2022	1,474,537,631	761,690,554	51.66%	-13.96%	100.00%
OTHER PROCEEDS AND MISCELLANEOUS INCOME	78,212,000	18,510,192	23.67%	43.25%	2.43%
FINANCIAL PROCEEDS	217,816,676	91,954,470	42.22%	-39.14%	12.07%
RESERVES	935,858,955	618,625,033	66.10%	-13.49%	81.22%
DISCOUNTS AND ROYALTIES GRANTED BY THE STATE	242,650,000	32,600,859	13.44%	435.11%	4.28%

Source: Administrative accounts of councils

The amount of revenue raised from other operating revenue was CFAF 885,239,940 in 2021 and CFAF 761,690,554 in 2022, as shown in the figure below, indicating a drop of 13.96% in 2022.

Graph 123: Breakdown of investment revenue of councils in the South-West Region



Source: Administrative accounts of councils

2.10.3.2. Breakdown of investment revenue for councils of the South-West Region

This revenue is outlined in the table below. It was CFAF 8,643,727,543 in 2021, with an achievement rate of 47.07%, and CFAF 11,860,870,792 in 2022, with an achievement rate of 50.05%. It increased by 3.77% in 2021 and 37.22% in 2022.

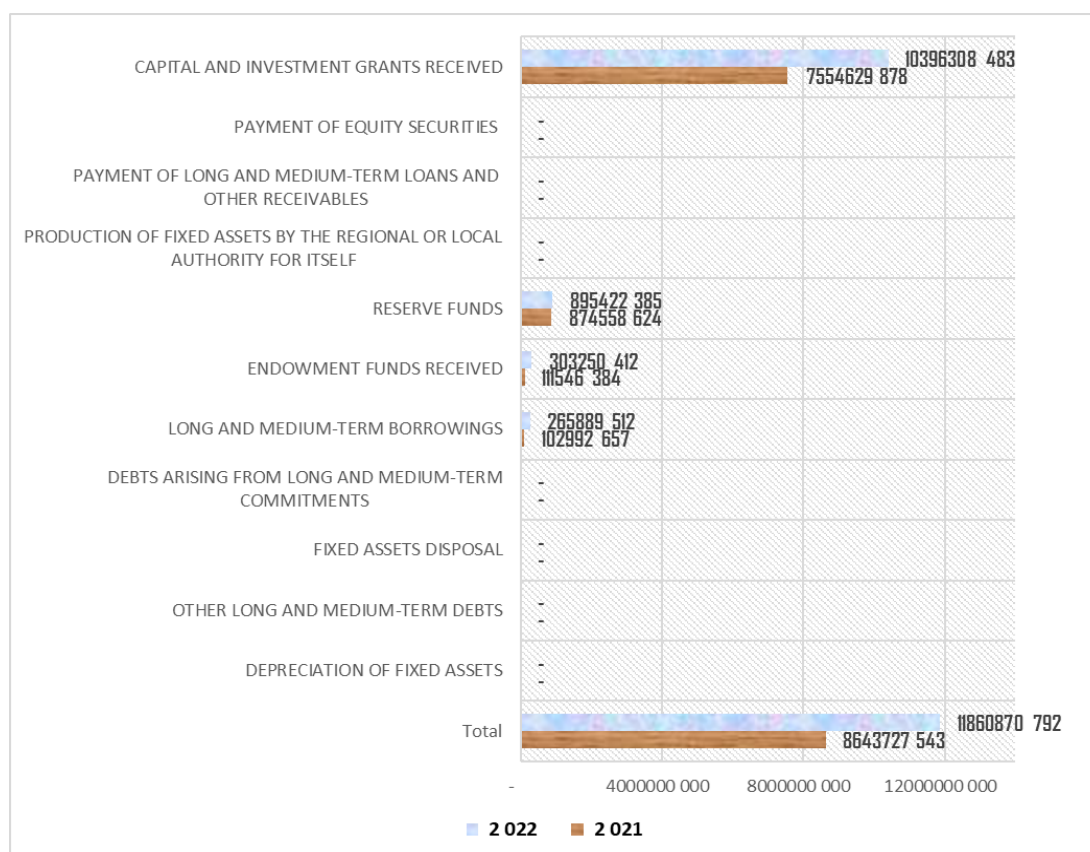
Table 140: Forecasts and achievements of investment revenue by councils of the South-West Region

	2020				2021					2022				
Economic nature	Forecasts (CFAF)	Achievements (CFAF)	Achievements (%)	Weight (%)	Forecasts (CFAF)	Achievements (CFAF)	Achievements (%)	Variations (%)	Weight (%)	Forecasts (CFAF)	Achievements (CFAF)	Achievements (%)	Variations (%)	Weight (%)
TOTAL	12,607,294,341	8,330,029,721	66.07%	100.00%	18,364,465,961	8,643,727,543	47.07%	3.77%	100.00%	23,695,948,312	11,860,870,792	50.05%	37.22%	100.00%
DEPRECIATION OF FIXED ASSETS	-	-	0.00%	0.00%	2,500,000	-	0.00%		0.00%	-	-			0.00%
OTHER LONG AND MEDIUM-TERM DEBTS	-	-	0.00%	0.00%	-	-			0.00%	-	-			0.00%
SALE OF FIXED ASSETS	-	-	0.00%	0.00%	-	-			0.00%	-	-			0.00%
DEBTS FROM LONG AND MEDIUM TERM COMMITMENTS	-	-	0.00%	0.00%	6,000,000	-	0.00%		0.00%	-	-			0.00%
SHORT-TERM AND MEDIUM-TERM LOANS	820,575,752	33,900,000	4.13%	0.41%	459,649,790	102,992,657	22.41%	203.81%	1.19%	935,100,301	265,889,512	28.43%	158.16%	2.24%
ALLOCATION FUNDS RECEIVED	1,572,732,128	749,401,020	47.65%	9.00%	1,105,742,232	111,546,384	10.09%	-85.12%	1.29%	1,535,161,733	303,250,412	19.75%	171.86%	2.56%
RESERVE FUNDS	873,188,618	750,965,978	86.00%	9.02%	1,169,287,256	874,558,624	74.79%	16.46%	10.12%	1,089,207,626	895,422,385	82.21%	2.39%	7.55%
PRODUCTION OF FIXED ASSETS BY REGIONAL AND LOCAL AUTHORITIES FOR THEMSELVES	-	-	0.00%	0.00%	-	-			0.00%	-	-			0.00%
REPAYMENT OF LOANS AND OTHER SHORT-TERM AND MEDIUM-TERM CLAIMS	-	-	0.00%	0.00%	-	-			0.00%	-	-			0.00%
PAYMENT OF EQUITY INTERESTS	1,000,000	-	0.00%	0.00%	1,600,000	-	0.00%		0.00%	1,600,000	-	0.00%		0.00%
CAPITAL AND INVESTMENT SUBSIDIES RECEIVED	9,339,797,843	6,795,762,723	72.76%	81.58%	15,619,686,683	7,554,629,878	48.37%	11.17%	87.40%	20,134,878,652	10,396,308,483	51.63%	37.62%	87.65%

Source: Administrative accounts of councils

The following graph shows that capital and investment subsidies received constitute the largest source of investment income. In fact, the amount of capital and investment subsidies received was CFAF 7,554,629,878 in 2021 and CFAF 10,396,308,483 in 2022, i.e., an increase of CFAF 3,000,000,000. compared with 2021

Graph 124: Breakdown of the investment revenue by councils of the South-West Region



Source: Administrative accounts of councils

i. Investment transfers from councils of the South -West Region

The table below shows all the investment resources transferred during the reference periods. After analysis of achievements, the amount of investment transfers was CFAF 7,554,629,878 in 2021, with an achievement rate of 48.37%, and CFAF 10,396,308,483 in 2022, with an achievement rate of 51.63%. These figures rose by 15.96% in 2021 and 37.62% in 2022 respectively.

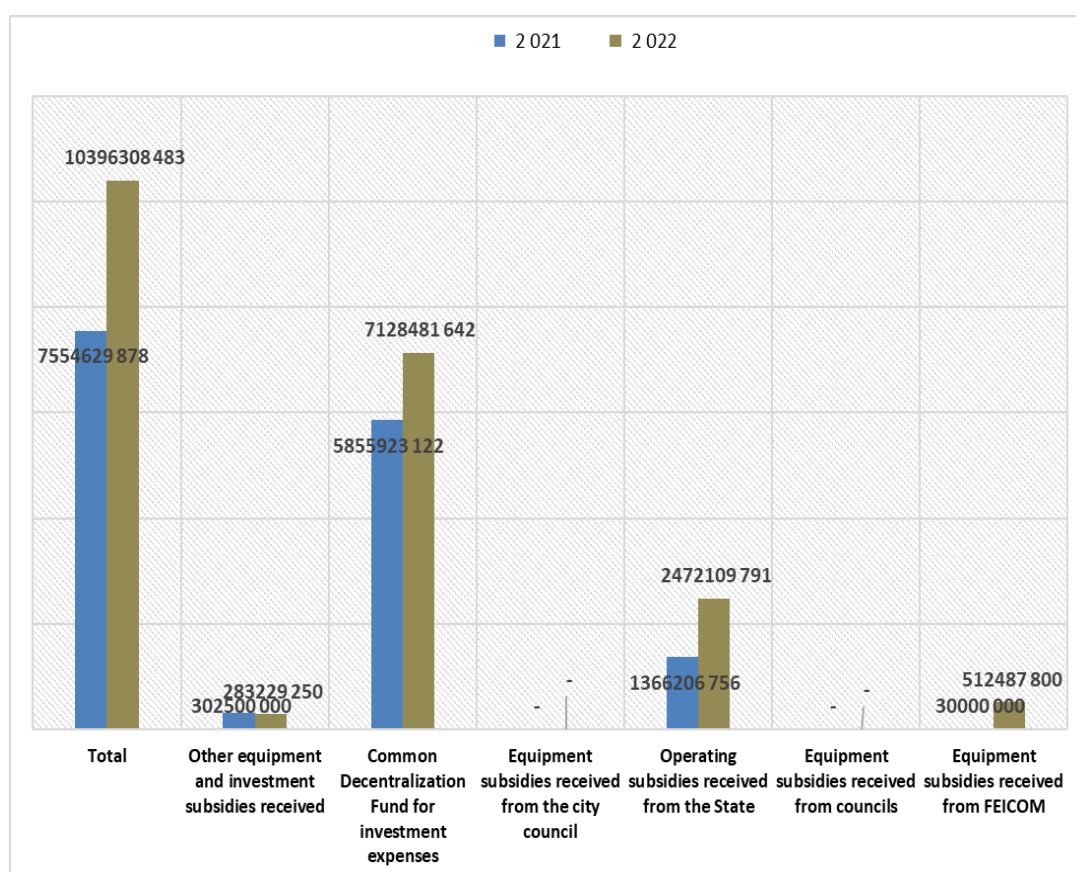
Table 141: Forecasts and achievements of investment transfers from councils in the South-West Region

Economic nature	Forecasts (CFAF)	Achievements (CFAF)	Achievements (%)	Variations (%)	Weight (%)
2020	9,083,397,843	6,514,721,023	71.72%		100.00%
Other capital and investment subsidies received	711,571,900	225,301,415	31.66%		3.46%
Common Decentralization Fund (Investment)	5,091,917,146	4,809,714,188	94.46%		73.83%
Capital subsidies received from the city council	-	-			0.00%
Capital subsidies received from the State	1,626,621,587	1,479,705,420	90.97%		22.71%
Capital subsidies received from the councils	-	-			0.00%
Capital subsidies received from FEICOM	1,653,287,210	-	0.00%		0.00%
2021	15,619,686,683	7,554,629,878	48.37%	15.96%	100.00%
Other capital and investment subsidies received	1,007,816,142	302,500,000	30.02%	34.26%	4.00%
Common Decentralization Fund (Investment)	5,266,175,814	5,855,923,122	111.20%	21.75%	77.51%
Capital subsidies received from the city council	-	-			0.00%
Capital subsidies received from the State	2,795,734,867	1,366,206,756	48.87%	-7.67%	18.08%
Capital subsidies received from the councils	-	-			0.00%
Capital subsidies received from FEICOM	6,549,959,860	30,000,000	0.46%		0.40%
2022	20,134,878,652	10,396,308,483	51.63%	37.62%	100.00%
Other capital and investment subsidies received	1,651,755,955	283,229,250	17.15%	-6.37%	2.72%
Common Decentralization Fund (Investment)	6,605,300,449	7,128,481,642	107.92%	21.73%	68.57%
Capital subsidies received from the city council	-	-			0.00%
Capital subsidies received from the State	3,956,619,471	2,472,109,791	62.48%	80.95%	23.78%
Capital subsidies received from the councils	-	-			0.00%
Capital subsidies received from FEICOM	7,921,202,777	512,487,800	6.47%	1608.29%	4.93%

Source: Administrative accounts of councils

According to the graph below, the majority of investment revenue comes from the common decentralization fund for investment. In fact, the amount of revenue raised for this purpose was CFAF 5,855,923,122 in CFAF 2021 in CFAF 7,128,481,642 in 2022 i.e., an increase of CFAF 2,000,000,000 in 2022. No revenue from capital investments received from city councils, or from councils, was recorded during the reference periods.

Graph 125: Breakdown of investment transfers from councils in the South-West Region



Source: Administrative accounts of councils

CHAPTER 3: ALLOCATION ANALYSIS

According to Section 12 of the General Code of RLAs “*The resources necessary for the powers devolved to Local Authorities shall be allocated to them either by transfer of taxes or allocations or both* ».

Concerning allocations and for the periods of 2021 and 2022, the State has effectively financed decentralization by allocating to the RLAs significant resources to implement the powers transferred to them. These resources are made available through the expenditure authorizations granted to these entities.

Also, in addition to the allocations made available by the State, some regional and local authorities, especially subdivisional councils, receive a general operating allocation from the city council to which they are attached. It is important to note that Decree No. 2009/248 of 5 August 2009 to lay down the conditions governing evaluation and distribution of the Common Decentralization Fund (CDF) which includes the resources transferred by ministries to support transferred powers to local authorities. Equally, the Finance Law for 2022 includes city councils in the distribution of transferred resources by allocating them a multi-sector allocation.

It should also be noted that the regions have received an allocation of CFAF 3,000,000,000 each from the State each year, as part of their establishment.

The CDF changed over the period, as shown in the table below

Table 142: Trends in the CDF between 2021 and 2022

Financial years	Operation	Investment	Total	References
2021	121,772,505,000	106,404,119,000	228,176,624,000	Decree No. 2021/743 of 28 December 2021
2022	128,108,015,786	112,123,843,214	240,231,859,000	Decree No. 2023/034 of 20 January 2023

Source: MINDDEVEL

An analysis of the above table shows that the overall volume of CDF resources increased by around 5.28% between 2021 and 2022. The operating resources transferred increased by 5.20% and the resources transferred for investment purposes by around 5.38%. This positive variation was due to the increase in resources transferred to the city councils as from 2022. They now receive a multi-sector investment allocation of CFAF 4,000,000,000, i.e., CFAF 285,714,285 per city council.

Likewise, in line with government policies, the resources transferred by other ministries have considerably increased.

Finally, as part of the implementation of the provisions of Sections 394 to 397 of the GCRLAs, the Minister of Decentralization and Local Development signed Order No. 11/A/MINDDEVEL of 16 February 2021 to lay down the terms and conditions for pegging and payment of the General Operating Allocation allocated to subdivisional councils by the city council to which they are attached.

3.1. RESOURCES TRANSFERRED TO RLAS IN 2021 AND 2022

As part of the preparation of the Finance Law for the financial years under review, MINFI and MINEPAT, together with MINDDEVEL in its capacity as partner ministry, held a series of conferences during which the resources to be transferred to RLAs were evaluated.

3.1.1. Enlarged Budget Programming and Associated Performance Conferences (CEPB-PA)

The Conferences were held to examine the MTEFs of the ministries as part of the preparation of the Finance Law. For this purpose, in 2021 and 2022, these conferences were held at MINEPAT (DGEPIP) with all stakeholders. MINDDEVEL focused on reviewing the MTEFs of these ministries to be sure that the latter were programming resources for the benefit of RLAs, in accordance with the laws and regulations in force. Throughout the reference periods, the main observation that emerged from the CEPB-PAs organized by MINEPAT was that projects were programmed by the sectoral ministries, outside the relevant provisions of the GCRLAs. It was therefore recommended that the ministries concerned comply with the regulations in force, giving priority to competence-based budget programming.

3.1.2. Conference on the allocation and budgeting of resources transferred as investments

After the CEPB-PAs were held, MINEPAT organized specific conferences to distribute and budget the resources transferred to RLAs for investment. This meeting provided an opportunity to discuss the terms and conditions for distributing funds intended for councils and city councils. They aim to ensure a fair and efficient distribution of investment resources to support local development. This conference helps to define the specific criteria for distributing the funds among the various RLAs. The aim is to lay down the rules for transferring funds, especially the procedures for managing, implementing and monitoring investment projects.

3.2.3. Budget Conferences

Following the CEPB-PA, the Prime Minister, Head of Government, based on the notification of the initial packages to the sectoral ministries, invited the latter to take part in the budget conferences, chaired by the Minister of Finance (Directorate-General for the Budget). These conferences made it possible to budget the resources to be transferred to RLAs in the various chapters of the ministries as shown in the tables below.

Table 143: Resources transferred to RLAs in 2021 and 2022

2021 Financial year Budgetary chapter	ALLOCATION (thousands of CFAF)		REVISED ALLOCATION (thousands of CFAF)	
	CA	PA	CA	PA
14 MINISTRY OF ARTS AND CULTURE	225,500	225,500	225,500	225,500
15 MINISTRY OF BASIC EDUCATION	13,325,300	13,325,300	13,325,300	13,325,300
16 MINISTRY OF SPORTS AND PHYSICAL EDUCATION	393,000	393,000	393,000	393,000
21 MINISTRY OF TRADE	500,000	500,000	500,000	500,000
23 MINISTRY OF TOURISM AND LEISURE	1,200,000	1,200,000	1,200,000	1,200,000
26 MINISTRY OF YOUTH AFFAIRS AND CIVIC EDUCATION	1,530,646	1,530,646	1,530,646	1,530,646
27 MINISTRY OF DECENTRALIZATION AND LOCAL DEVELOPMENT	35,389,109	35,389,109	36,000,004	36,000,004
28 MINISTRY OF THE ENVIRONMENT, PROTECTION OF NATURE AND SUSTAINABLE DEVELOPMENT	570,000	570,000	570,000	570,000
30 MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	7,477,000	7,477,000	7,396,000	7,396,000
31 MINISTRY OF LIVESTOCK, FISHERIES AND ANIMAL INDUSTRIES	3,293,170	3,293,170	3,300,000	3,300,000
32 MINISTRY OF WATER RESOURCES AND ENERGY	8,678,909	8,678,909	8,628,909	8,628,909
33 MINISTRY OF FORESTRY AND WILDLIFE	300,000	300,000	300,000	300,000
35 MINISTRY OF EMPLOYMENT AND VOCATIONAL TRAINING	500,000	500,000	500,000	500,000
36 MINISTRY OF PUBLIC WORKS	12,327,999	12,327,999	12,974,089	12,974,089
38 MINISTRY OF HOUSING AND URBAN DEVELOPMENT	5,619,373	5,619,373	5,549,373	5,549,373
39 MINISTRY OF SMALL AND MEDIUM-SIZED ENTERPRISES, SOCIAL ECONOMY AND HANDICRAFTS	695,000	695,000	700,000	700,000
40 MINISTRY OF PUBLIC HEALTH	8,000,002	8,000,002	8,000,002	8,000,002
42 MINISTRY OF SOCIAL AFFAIRS	674,000	674,000	674,000	674,000
43 MINISTRY OF WOMEN'S EMPOWERMENT AND THE FAMILY	600,740	600,740	615,740	615,740
60 SUBSIDIES AND TAXES	-	-	50,000	50,000
94 INVESTMENT RESPONSE	-	-	1,445,257	1,445,257
TOTAL PIB 2021 APPROPRIATIONS TRANSFERRED TO COUNCILS	101,299,750	101,299,750	103,877,821	103,877,821
2022 Financial year Budgetary chapter	ALLOCATION THE AMENDING (thousands of CFAF)		REVISED ALLOCATION(thousands of CFAF)	
	CA	PA	CA	PA
14 MINISTRY OF ARTS AND CULTURE	287,000	287,000	296,000	296,000
15 MINISTRY OF BASIC EDUCATION	15,699,829	15,699,829	15,739,379	15,739,379
16 MINISTRY OF SPORTS AND PHYSICAL EDUCATION	445,000	445,000	500,000	500,000
21 MINISTRY OF TRADE	530,000	530,000	530,000	530,000
23 MINISTRY OF TOURISM AND LEISURE	1,200,000	1,200,000	1,200,000	1,200,000
25 MINISTRY OF SECONDARY EDUCATION	4,000	4,000	19,850	19,850
26 MINISTRY OF YOUTH AFFAIRS AND CIVIC EDUCATION	1,700,000	1,700,000	1,700,000	1,700,000
27 MINISTRY OF DECENTRALIZATION AND LOCAL DEVELOPMENT	39,201,800	39,201,800	39,950,000	39,950,000
28 MINISTRY OF THE ENVIRONMENT, PROTECTION OF NATURE AND SUSTAINABLE DEVELOPMENT	570,000	570,000	570,000	570,000
30 MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	7,808,000	7,808,000	7,808,000	7,808,000
31 MINISTRY OF LIVESTOCK, FISHERIES AND ANIMAL INDUSTRIES	3,205,000	3,205,000	3,500,000	3,500,000
32 MINISTRY OF WATER RESOURCES AND ENERGY	9,500,000	9,500,000	9,500,000	9,500,000

33 MINISTRY OF FORESTRY AND WILDLIFE	350,000	350,000	350,000	350,000
35 MINISTRY OF EMPLOYMENT AND VOCATIONAL TRAINING	570,000	570,000	600,000	600,000
36 MINISTRY OF PUBLIC WORKS	12,714,000	12,714,000	12,967,179	12,967,179
38 MINISTRY OF HOUSING AND URBAN DEVELOPMENT	6,305,415	6,305,415	6,350,415	6,350,415
39 MINISTRY OF SMALL AND MEDIUM-SIZED ENTERPRISES, SOCIAL ECONOMY AND HANDICRAFTS	695,000	695,000	700,000	700,000
40 MINISTRY OF PUBLIC HEALTH	8,472,500	8,472,500	8,472,500	8,472,500
42 MINISTRY OF SOCIAL AFFAIRS	760,000	760,000	760,000	760,000
43 MINISTRY OF WOMEN'S EMPOWERMENT AND THE FAMILY	600,000	600,000	600,000	600,000
94 INVESTMENT RESPONSE	-	-	2,039,922	2,039,922
TOTAL 2022	110,617,544	110,617,544	114,153,245	114,153,245

Source: Finance Laws for 2021 and 2022 financial years

Table 143: Analysis of trends for transferred resources for 2021 and 2022

Budget chapter	2022 (thousands of CFAF)	2021 (thousands of CFAF)	Variance (thousands of CFAF)
14 Ministry of Arts and Culture	296,000	225,500	70,500
15 Ministry of Basic Education	15,739,379	13,325,300	2,414,079
16 Ministry of Sports and Physical Education	500,000	393,000	107,000
21 Ministry of Trade	530,000	500,000	30,000
23 Ministry of Tourism and Leisure	1,200,000	1,200,000	0
25 Ministry of Secondary Education	19,850	-	19,850
26 Ministry of Youth Affairs and Civic Education	1,700,000	1,530,646	169,354
27 Ministry of Decentralization and Local Development	39,950,000	36,000,004	3,949,996
28 Ministry of the Environment, Protection of Nature and Sustainable development	570,000	570,000	0
30 Ministry of Agriculture Rural Development	7,808,000	7,396,000	412,000
31 Ministry of Livestock, Fisheries and of Animal Industries	3,500,000	3,300,000	200,000
32 Ministry of Water Resources and Energy	9,500,000	8,628,909	871,091
33 Ministry of Forestry and Wildlife	350,000	300,000	50,000
35 Ministry of Employment and Vocational training	600,000	500,000	100,000
36 Ministry of Public Works	12,967,179	12,974,089	6,910
38 Ministry of Housing and Urban Development	6,350,415	5,549,373	801,042
39 Ministry of Small and Medium -Sized Enterprises, Social Economy and Handicrafts	700,000	700,000	-
40 Ministry of Public Health	8,472,500	8,000,002	472,498
42 Ministry of Social Affairs	760,000	674,000	86,000
43 Ministry of Women's Empowerment and the Family	600,000	615,740	15,740
94 Investment response	2,039,922	1,445,257	594,665
TOTAL	114,153,245	103,877,821	10,275,424

Source: Finance Laws for 2021 and 2022 financial years

An analysis of these tables shows that most ministries set aside more resources in 2022 than in 2021. However, others budgeted an equal amount for the two periods, in accordance with the indicated letters.

3.2. ANALYSIS OF THE OPERATION OF TRANSFERRED RESOURCES DURING THE PERIODS

3.2.1. The Common Decentralization Fund General Operating Allocation

3.2.1.1. Dotation Générale volet fonctionnement

In 2022, the operating CDF amounted to CFAF 97, 238,598,000 for the Regional and Local Authorities compared with CFAF 45,644,532,

000 in 2021, meaning an increase of CFAF 51,594,066,000 in absolute terms and 113.03% in relative terms. This increase can be attributed to four main factors: (1) the willingness of government authorities to comply with the minimum of 15% set by the law to institute the General Code of RLAs, (2) the remuneration of council executives and the payment of salary arrears, (3) the payment of expenses relating to the special operation for the mass issuance of birth certificates and (4) the effective transfer of some powers by the central government to the RLAs.

In addition, the GOA was used to pay the traditional costs of the General Operating allocation, including those dedicated to the organs steering the decentralization process, including the National Decentralization Board (NDB) and the National Committee on Local Finance (CONAFIL).

The tables below show the distribution of the GOA by budget headings for the 2022 financial year, as provided for by Decree No. 2023/034 of 20 January 2023 to lay down the distribution of the Common Decentralization Fund for the 2022 Financial Year

Table 144: Overall distribution of the GOA in 2022

No.	Headings	Amounts
1	Resources transferred in operations	61,238,598,000
2	Funds for decentralization	36,000,000,000
TOTAL		97,238,598,000

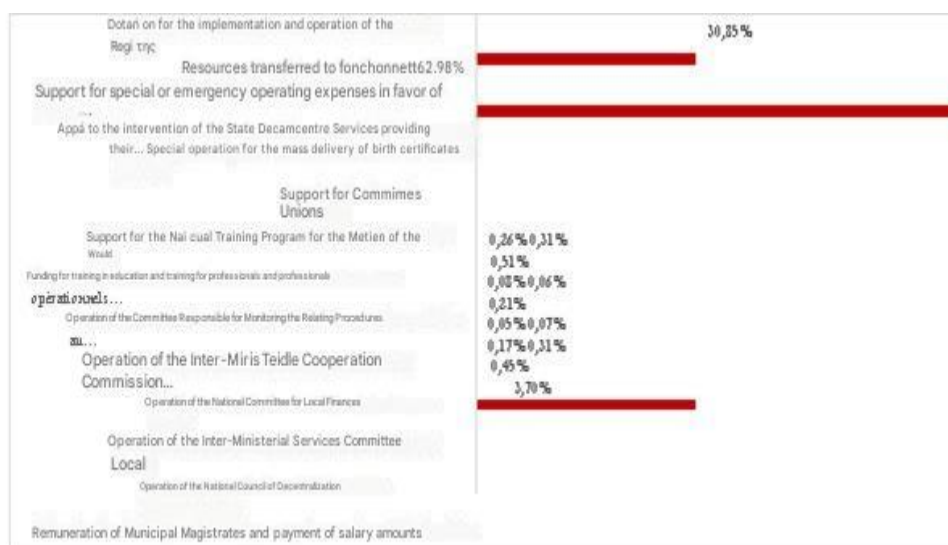
Table 145: Distribution of decentralization funds

No.	Headings	Amounts
1	Allocation to set up and run the Regions	30,000,000,000
2	Other jobs	6,000,000,000
TOTAL		36,000,000,000

Table 146: Distribution of other jobs

o	Headings	BUDGET CHAPTER	AMOUNTS
	Remuneration of council executives and payment of salary arrears	65	3,595,000,000
	Functioning of the National Decentralization Board	65	435,000,000
	Functioning of the Inter-ministerial Committee on Local Services	65	300,000,000
	Functioning of National Committee on Local Finance	65	165,000,000
	Functioning of the Inter-ministerial Commission on Decentralized Cooperation	65	70,000,000
	Functioning of the Committee in charge of monitoring the procedures for the payment of the basic salary of local authority executives	65	50,000,000
	Financing of training courses for elected officials and operational staff in the Regions and Councils	65	200,000,000
	Support for the National Training Programme for City Trades	65	60,000,000
	Support for Council Unions	65	75,000,000
0	Special mass birth certificate issuance operations	65	500,000,000
1	Support for the work of deconcentrated State services providing assistance or support to Regions, Councils and City Councils	65	300,000,000
2	Support for special or emergency operating expenditure for some Regional and Local Authorities	65	250,000,000
	TOTAL		6,000,000,000

Graph 126: Presentation of GOA headings



The resources transferred for functioning purposes represented the largest item of expenditure. This corresponds to **62.98%** of the General Operating Allocation. The bulk of these funds were used to finance the functioning of centres for women's empowerment and the family, offices for council jobs, the minimum package for the functioning of primary schools and multipurpose youth empowerment centres.

3.2.1.2. General Investment Allocation

In accordance with the provisions of article 2 of the aforementioned Decree No. 2023/034 of 20 January 2023, the CDF, in its investment component, allocated to Councils amounted to CFAF 112,123,294,000 against F CFA 105,243,412,037 in 2021, i.e., an increase of CFAF 6, 879,881,963 in absolute terms and 6,54 % in relative terms. It has enabled the financing of mature council projects jointly agreed between the beneficiary Councils, the Ministry in charge of public investments, the Ministries whose sectors are concerned and the RLAs.

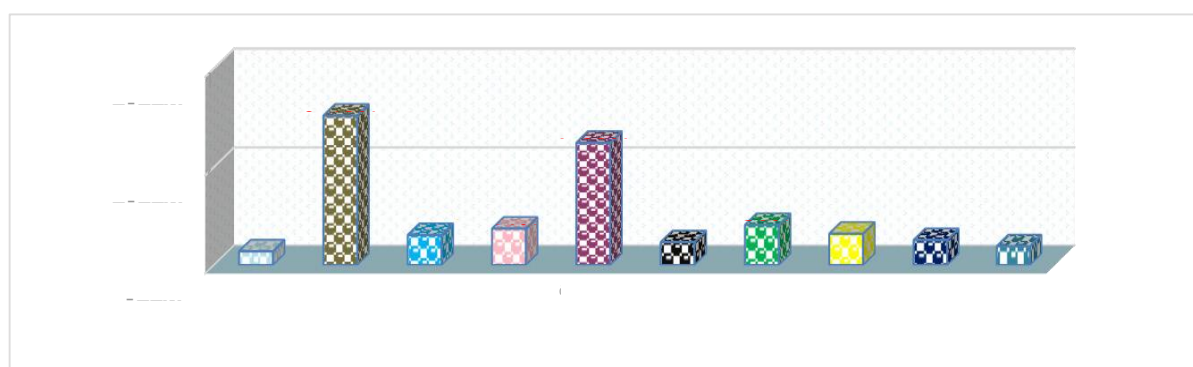
The following tables and graphs present the trends between 2019 and 2022 in the funds transferred for operating purposes by Region.

Table 147: Overall figures for funds transferred to the recurrent budget from 2019 to 2022

REGIONS	2019	2020	2021	2022	TREND
ADAMAOUA	419,730,500	488,000,500	651,921,000	611,309,000	
CENTRE	1,090,307,000	1,160,393,000	1,836,074,500	6,602,817,000	
EAST	529,058,000	622,492,500	730,420,500	1,335,759,000	
FAR-NORTH	1,206,451,500	1,340,100,500	1,665,754,000	1,614,665,000	
LITTORAL	459,833,500	492,556,000	715,292,000	5,411,510,000	
NORTH	719,887,000	798,345,000	1,070,032,500	1,015,559,000	
NORTH-WEST	568,962,000	586,544,000	961,331,500	1,779,014,000	
WEST	773,531,500	897,912,500	1,361,175,500	1,391,989,000	
SOUTH	448,939,500	487,987,000	747,789,000	1,108,983,000	
SOUTH-WEST	466,837,500	526,071,000	878,409,500	834,993,000	
CENTRAL ADMIN	-	5,000,000,000	35,000,000,000	75,532,000,000	
TOTAL	12,400,402,000	12,400,402,000	45,618,200,000	97,238,598,000	

Source: DGB

Graph 127: Overall figures of operating funds transferred by Region in 2022.



The Centre Region received the largest transfers in terms of operating funds, i.e. CFAF 6.6 billion in 2022, representing 30.42% of the total volume of operating funds transferred.

The following tables provide details of the trends in operating funds transferred to the RLAs between 2019 and 2022, by Region and by Chapter.

Table 148:Details of funds transferred from the 2019-2022 BF - ADAMAWA

CHAPTERS	2019	2020	2022	2022	TRENDS
15-MINEDUB	366,090,500	402,360,500	330,558,000	276,629,000	
40-MINSANTE	-	-	216,960,000	241,680,000	
42-MINAS	13,000,000	12,000,000	12,000,000	23,000,000	
43-MINPROFF	40,640,000	73,640,000	70,520,000	70,000,000	
TOTAL	419,730,500	488,000,500	630,038,000	611,309,000	

Source: DGB

Table 149: Details of funds transferred from the 2019-2022 BF - CENTRE

CHAPTERS	2019	2020	2022	2022	TRENDS
15-MINEDUB	777,067,000	807,873,000	766,001,000	659,942,000	
36-MINTP	24,000,000	30,000,000	4,000,000	18,000,000	
40-MINSANTE	51,000,000	-	721,000,000	855,360,000	
42-MINAS	238,240,000	50,000,000	39,000,000	70,000,000	
43-MINPROFF	-	273,520,000	272,880,000	262,880,000	
60 SUB-CONT	-	-	-	4,736,635,000	
TOTAL	1,090,307,000	1,161,393,000	1,802,881,000	6,602,817,000	

Source: DGB

Table 150:Details of funds transferred from the 2019-2022 BF - EAST

CHAPTERS	2019	2020	2022	2022	TRENDS
08-MINJUSTICE	-	-	-	172,000	
15-MINEDUB	432,778,000	492,842,500	384,780,500	319,267,000	
36-MINTP	36,000,000	45,000,000	72,000,000	14,000,000	
40-MINSANTE	-	-	248,640,000	327,120,000	
42-MINAS	12,000,000	11,000,000	13,000,000	36,000,000	
43-MINPROFF	48,280,000	73,640,000	60,000,000	60,000,000	
60 SUB-CONT	-	-	-	579,200,000	
TOTAL	529,058,000	622,482,500	778,420,500	1,335,759,000	

Source: DGB

Table 151:Details of funds transferred from the 2019-2022 BF - - NORTH

CHAPTERS	2019	2020	2022	2022	TRENDS
15-MINEDUB	1,108,611,500	1,217,900,500	1,070,234,000	886,745,000	
40-MINSANTE	-	-	473,520,000	577,920,000	
42-MINAS	18,000,000	17,000,000	18,000,000	50,000,000	
43-MINPROFF	79,840,000	105,200,000	100,000,000	100,000,000	
TOTAL	1,206,451,500	1,340,100,500	1,661,754,000	1,614,665,000	

Source: DGB

Table 152: Details of funds transferred from the 2019-2022 BF - LITTORAL

CHAPTERS	2019	2020	2022	2022	TRENDS
08-MINJUSTICE	-	-	-	25,622,000	
15-MINEDUB	353,613,500	363,356,000	360,404,000	277,310,000	
40-MINSANTE	-	-	276,720,000	383,280,000	
42-MINAS	23,500,000	24,000,000	18,000,000	36,000,000	
43-MINPROFF	82,720,000	105,200,000	100,000,000	110,000,000	
60 SUB-CONT	-	-	-	4,579,298,000	
TOTAL	459,833,500	492,556,000	755,124,000	5,411,510,000	

Source: DGB

Table 153: Details of funds transferred from the 2019-2022 BF - NORTH

CHAPTERS	2019	2020	2022	2022	TRENDS
15-MINEDUB	655,287,000	724,225,000	644,794,000	544,239,000	
40-MINSANTE	-	-	326,400,000	388,320,000	
42-MINAS	12,000,000	11,000,000	14,000,000	23,000,000	
43-MINPROFF	52,600,000	63,120,000	60,000,000	60,000,000	
TOTAL	719,887,000	798,345,000	1,045,194,000	1,015,559,000	

Source: DGB Table 154: Details of funds transferred from the 2019-2022 BF - NORTH-WEST

CHAPTERS	2019	2020	2022	2022	TRENDS
15-MINEDUB	477,322,000	488,384,000	470,341,500	407,850,000	
40-MINSANTE	-	-	373,440,000	411,120,000	
42-MINAS	18,000,000	14,000,000	17,000,000	35,000,000	
43-MINPROFF	73,640,000	84,160,000	90,000,000	90,000,000	
60 SUB-CONT	-	-	-	835,044,000	
TOTAL	568,962,000	586,544,000	950,781,500	1,779,014,000	

Source: DGB

Table 155: Details of funds transferred from the 2019-2022 BF - WEST

CHAPTERS	2019	2020	2022	2022	TRENDS
15-MINEDUB	675,191,500	798,752,500	712,458,500	600,389,000	
40-MINSANTE	-	-	573,600,000	669,600,000	
42-MINAS	18,500,000	15,000,000	17,000,000	42,000,000	
43-MINPROFF	79,840,000	84,160,000	80,000,000	80,000,000	
TOTAL	773,531,500	897,912,500	1,383,058,500	1,391,989,000	

Source: DGB

Table 156: Details of funds transferred from the 2019-2022 BF - SOUTH

CHAPTERS	2019	2020	2022	2022	TRENDS
15-MINEDUB	339,699,500	368,787,000	313,711,000	278,552,000	
36-MINTP	4,000,000	5,000,000	-	-	
40-MINSANTE	-	-	331,840,000	373,200,000	
42-MINAS	12,000,000	9,000,000	10,000,000	30,000,000	
43-MINPROFF	93,240,000	105,200,000	110,000,000	130,000,000	
60 SUB-CONT	-	-	-	297,231,000	
TOTAL	448,939,500	487,987,000	765,551,000	1,108,983,000	

Source: DGB

Table 157: Details of funds transferred from the 2019-2022 BF - SOUTH-WEST

CHAPTERS	2019	2020	2022	2022	TRENDS
15-MINEDUB	350,837,500	371,311,000	376,769,500	294,513,000	
36-MINTP	4,000,000	5,000,000	-	-	
40-MINSANTE	-	-	350,640,000	378,480,000	
42-MINAS	14,000,000	13,000,000	14,000,000	32,000,000	
43-MINPROFF	98,000,000	136,760,000	130,000,000	130,000,000	
TOTAL	466,837,500	526,071,000	871,409,500	834,993,000	

Source: DGB

3.2.2. Detailed analysis of Funds transferred in investment

The following tables and graphs present the trends between 2019 and 2022 of the funds transferred by Region

Table 158: Overall figures for funds transferred in investment from 2019 to 2022

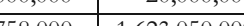
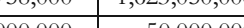
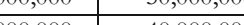
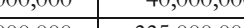
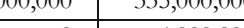
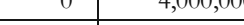
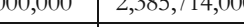
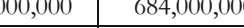
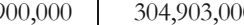
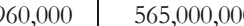
REGIONS	2019	2020	2021	2022	TREND
ADAMAOUA	5,835,320,700	6,996,524,000	8,192,737,000	7,840,242,000	
CENTRE	19,023,261,244	19,224,372,321	19,879,737,000	19,668,010,000	
EAST	8,646,913,100	9,162,337,000	9,581,045,000	9,969,878,000	
FAR-NORTH	11,656,287,900	14,486,063,286	15,909,069,864	15,891,762,000	
LITTORAL	7,836,735,600	7,926,402,000	8,675,159,500	10,333,046,000	
NORTH	6,911,569,700	7,892,902,000	7,833,959,500	8,053,024,000	
NORTH-WEST	7,694,818,226	7,860,108,020	8,339,571,500	9,034,906,000	
WEST	10,257,076,000	10,675,674,473	8,329,079,500	12,538,704,000	
SOUTH	7,837,867,300	8,614,853,947	9,270,643,000	9,830,723,000	
SOUTH-WEST	7,724,667,198	7,261,635,947	9,232,410,173	8,958,999,000	
TOTAL	93,424,516,968	100,100,872,994	105,243,412,037	112,119,294,000	

Source: DGB

The Centre Region received the largest transfers of operating funds, i.e., CFAF 19.6 billion in 2022, representing 17.54% of the total volume of operating funds transferred.

The following tables show the investment funds transferred to RLAs between 2019 and 2022 by Region and by budget chapter.

Table 159: Details of funds from the PIB transferred between 2019-2022 - ADAMAOUA

BUDGET CHAPTERS	2019	2020	2021	2022	TREND
14-MINAC	10,000,000	23,500,000	22,000,000	20,000,000	
15-MINEDUB	1,262,394,000	1,352,800,000	1,807,758,000	1,623,050,000	
16-MINSEP	0	30,000,000	65,000,000	50,000,000	
21-MINCOMMERCE	40,000,000	40,000,000	30,000,000	40,000,000	
23-MINTOURL	260,700,000	215,000,000	310,000,000	335,000,000	
25-MINESEC	0	0	0	4,000,000	
26-MINJEC	19,895,000	133,124,000	224,646,000	120,000,000	
27-MINDDEL	2,100,000,000	2,100,000,000	2,100,000,000	2,385,714,000	
28-MINEP	48,500,000	52,000,000	40,000,000	50,000,000	
30-MINADER	268,000,000	700,000,000	735,000,000	684,000,000	
31-MINEPIA	423,500,000	349,500,000	320,903,000	245,000,000	
32-MINEE	75,000,000	287,000,000	473,550,000	568,200,000	
33-MINFOF	20,000,000	40,000,000	40,000,000	40,000,000	
35-MINEFOP	7,000,000	67,000,000	60,000,000	3,600,000	
36-MINTP	583,331,700	581,700,000	739,000,000	651,000,000	
38-MINH DU	90,000,000	40,000,000	232,900,000	304,903,000	
39-MINPMEESA	50,500,000	46,000,000	54,000,000	56,000,000	
40-MINSANTE	558,000,000	877,300,000	791,960,000	565,000,000	
42-MINAS	18,500,000	32,000,000	44,000,000	32,000,000	
43-MINPROFF	0	29,600,000	102,020,000	62,775,000	
TOTAL	5,835,320,700	6,996,524,000	8,192,737,000	7,840,242,000	

Source: DGB

Table 160: Details of funds transferred from the 2019-2022 PIB- CENTRE

BUDGET CHAPTERS	2019	2020	2021	2022	TREND
14-MINAC	15,500,000	71,500,000	57,000,000	34,000,000	
15-MINEDUB	1,688,848,200	1,980,380,000	1,807,758,000	1,952,450,000	
16-MINSEP	125,000,000	145,000,000	65,000,000	90,000,000	
21-MINCOMMERCE	105,000,000	200,000,000	186,000,000	125,000,000	
23-MINTOURL	260,000,000	130,000,000	310,000,000	100,000,000	
26-MINJEC	69,667,000	280,452,000	224,646,000	194,900,000	
27-MINDDEVEL	7,000,000,044	7,044,100,000	8,100,000,000	7,285,714,000	
28-MINEP	56,500,000	71,000,000	40,000,000	95,000,000	
30-MINADER	2,349,000,000	1,102,000,000	1,735,000,000	1,445,000,000	
31-MINEPIA	322,500,000	283,344,000	320,903,000	414,000,000	
32-MINEE	1,655,999,000	1,608,000,000	1,600,550,000	1,515,500,000	
33-MINFOF	88,338,000	40,000,000	40,000,000	20,000,000	
35-MINEFOP	31,000,000	67,000,000	60,000,000	75,460,000	
36-MINTP	2,977,909,000	2,467,400,000	2,007,000,000	2,579,700,000	
38-MINHDU	890,000,000	2,533,763,000	2,032,900,000	1,724,286,000	
39-MINPMEEA	144,000,000	162,000,000	210,000,000	153,000,000	
40-MINSANTE	1,017,000,000	784,433,321	791,960,000	1,528,000,000	
42-MINAS	97,000,000	156,000,000	189,000,000	247,000,000	
43-MINPROFF	130,000,000	98,000,000	102,020,000	89,000,000	
	19,023,261,244	19,224,372,321	19,879,737,000	19,879,737,000	

Source: DGB

Table 161:Details of funds transferred from the 2019-2022 PIB- EAST

BUDGET CHAPTERS	2019	2020	2021	2022	TREND
14-MINAC	8,000,000	16,500,000	13,000,000	29,000,000	
15-MINEDUB	1,395,501,000	1,739,500,000	2,020,751,000	2,032,379,000	
16-MINSEP	0	173,000,000	55,000,000	70,000,000	
21-MINCOMMERCE	40,000,000	0	30,000,000	30,000,000	
23-MINTOURL	75,000,000	300,000,000	200,000,000	70,000,000	
26-MINJEC	19,384,000	250,011,000	174,799,000	140,000,000	
27-MINDDEL	3,300,000,000	3,300,000,000	3,300,000,000	3,585,714,000	
28-MINEP	12,000,000	12,000,000	30,000,000	20,000,000	
30-MINADER	579,000,000	579,000,000	418,000,000	448,000,000	
31-MINEPIA	69,500,000	284,551,000	292,045,000	256,000,000	
32-MINEE	1,444,800,000	675,575,000	573,850,000	991,110,000	
33-MINFOF	20,000,000	0	0	20,000,000	
35-MINEFOP	7,000,000	37,000,000	40,000,000	65,325,000	
36-MINTP	1,006,664,100	914,100,000	1,006,000,000	987,000,000	
38-MINH DU	180,000,000	190,000,000	280,000,000	268,225,000	
39-MINPMEESA	59,000,000	61,000,000	62,000,000	53,000,000	
40-MINSANTE	412,564,000	537,000,000	935,600,000	742,500,000	
42-MINAS	18,500,000	48,500,000	70,000,000	50,000,000	
43-MINPROFF	0	44,600,000	80,000,000	111,625,000	
TOTAL	8,646,913,100	9,162,337,000	9,581,045,000	9,969,878,000	

Source: DGB Table 162:Details of funds transferred from the 2019-2022 BIP – FAR-NORTH

BUDGET CHAPTERS	2019	2020	2021	2022	TREND
14-MINAC	14,500,000	28,000,000	24,800,000	42,000,000	
15-MINEDUB	2,022,086,000	2,940,850,000	4,370,834,000	3,335,100,000	
16-MINSEP	35,000,000	0	55,000,000	120,000,000	
21-MINCOMMERCE	40,000,000	40,000,000	30,000,000	38,000,000	
23-MINTOURL	44,000,000	184,000,000	150,000,000	150,000,000	
26-MINJEC	135,350,000	216,858,000	300,000,000	176,000,000	
27-MINDDEL	4,700,000,000	4,700,000,000	4,700,000,000	4,985,714,000	
28-MINEP	171,000,000	171,000,000	195,000,000	155,000,000	
30-MINADER	449,000,000	744,000,000	929,000,000	635,000,000	
31-MINEPIA	885,000,000	668,751,000	381,199,000	354,550,000	
32-MINEE	525,000,000	708,000,000	852,390,000	1,061,700,000	
33-MINFOF	45,000,000	60,000,000	60,000,000	60,000,000	
35-MINEFOP	53,800,000	37,000,000	80,000,000	97,000,000	
36-MINTP	1,335,551,900	1,301,900,000	1,318,000,000	1,810,000,000	
38-MINH DU	573,000,000	370,635,000	632,700,000	1,151,698,000	
39-MINPMEESA	58,000,000	50,000,000	54,000,000	57,000,000	
40-MINSANTE	470,500,000	2,117,669,286	1,548,520,000	1,510,000,000	
42-MINAS	29,500,000	107,500,000	104,000,000	93,000,000	
43-MINPROFF	70,000,000	39,900,000	123,626,864	60,000,000	
TOTAL	11,656,287,900	14,486,063,286	15,909,069,864	15,891,762,000	

Source : DGB

Table 163: Details of funds transferred from the 2019-2022 PIB- LITTORAL

BUDGET CHAPTERS	2019	2020	2021	2022	TREND
14-MINAC	14,000,000	8,500,000	20,500,000	33,000,000	
15-MINEDUB	1,042,046,800	475,620,000	718,115,500	784,000,000	
16-MINSEP	0	45,000,000	25,000,000	30,000,000	
21-MINCOMMERCE	46,458,000	40,000,000	56,000,000	25,000,000	
23-MINTOURL	35,000,000	0	100,000,000	100,000,000	
26-MINJEC	78,558,000	138,489,000	44,685,000	265,000,000	
27-MINDDEL	3,400,000,000	3,400,000,000	3,400,000,000	4,257,142,000	
28-MINEP	68,000,000	59,000,000	20,000,000	50,000,000	
30-MINADER	662,000,000	416,000,000	547,000,000	582,000,000	
31-MINEPIA	97,500,000	131,000,000	314,779,000	364,790,000	
32-MINEE	505,808,000	921,450,000	668,260,000	997,280,000	
33-MINFOF	0	40,000,000	20,000,000	20,000,000	
35-MINEFOP	37,000,000	37,000,000	7,000,000	45,870,000	
36-MINTP	1,014,664,800	1,131,358,000	1,155,000,000	1,087,000,000	
38-MINH DU	340,000,000	465,000,000	659,900,000	854,064,000	
39-MINPMEESA	51,000,000	50,000,000	54,000,000	56,000,000	
40-MINSANTE	359,700,000	467,985,000	676,720,000	685,000,000	
42-MINAS	35,000,000	66,500,000	97,000,000	67,000,000	
43-MINPROFF	50,000,000	33,500,000	91,200,000	29,900,000	
TOTAL	7,836,735,600	7,926,402,000	8,675,159,500	10,333,046,000	

Source: DGB

Table 164: Details of funds transferred from the 2019-2022 PIB- NORTH

BUDGET CHAPTERS	2019	2020	2021	2022	TREND
14-MINAC	5,500,000	8,500,000	10,500,000	12,000,000	
15-MINEDUB	1,341,453,000	475,620,000	518,115,500	2,208,000,000	
21-MINCOMMERCE	40,000,000	45,000,000	25,000,000	35,000,000	
23-MINTOURL	165,300,000	40,000,000	56,000,000	100,000,000	
26-MINJEC	30,655,000	0	100,000,000	166,400,000	
27-MINDDEL	2,100,000,000	138,489,000	44,685,000	2,385,714,000	
28-MINEP	77,000,000	3,400,000,000	3,400,000,000	60,000,000	
30-MINADER	361,000,000	59,000,000	20,000,000	888,000,000	
31-MINEPIA	218,000,000	416,000,000	547,000,000	284,000,000	
32-MINEE	325,000,000	131,000,000	114,779,000	473,510,000	
33-MINFOF	46,662,000	921,450,000	668,260,000	40,000,000	
35-MINEFOP	115,668,000	40,000,000	20,000,000	46,000,000	
36-MINTP	583,331,700	37,000,000	7,000,000	639,000,000	
38-MINH DU	585,000,000	1,131,358,000	1,145,000,000	154,500,000	
39-MINPMEESA	55,000,000	465,000,000	559,900,000	64,000,000	
40-MINSANTE	843,000,000	50,000,000	54,000,000	430,000,000	
42-MINAS	19,000,000	467,985,000	476,720,000	37,000,000	
43-MINPROFF	0	66,500,000	67,000,000	29,900,000	
TOTAL	6,911,569,700	7,892,902,000	7,833,959,500	8,053,024,000	

Source: DGB

Table 165: Details of funds transferred from the 2019-2022 PIB- NORTH-WEST

BUDGET CHAPTERS	2019	2020	2021	2022	TREND
14-MINAC	15,000,000	21,500,000	27,000,000	24,000,000	
15-MINEDUB	915,013,000	743,550,000	1,061,591,500	710,500,000	
21-MINCOMMERCE	40,000,000	40,000,000	24,000,000	30,000,000	
23-MINTOURL	100,000,000	100,000,000	30,000,000	120,000,000	
26-MINJEC	78,990,000	134,858,000	2,400,000,000	180,000,000	
27-MINDDEL	3,400,000,426	3,400,000,000	40,000,000	3,685,716,000	
28-MINEP	18,000,000	26,000,000	309,000,000	30,000,000	
30-MINADER	293,000,000	534,000,020	338,000,000	442,000,000	
31-MINEPIA	250,000,000	284,000,000	1,325,940,000	333,000,000	
32-MINEE	504,073,000	717,500,000	40,000,000	1,091,710,000	
33-MINFOF	0	20,000,000	37,600,000	20,000,000	
35-MINEFOP	94,800,000	37,000,000	964,000,000	113,015,000	
36-MINTP	1,079,441,800	1,156,700,000	336,000,000	1,009,000,000	
38-MINH DU	260,000,000	235,000,000	100,000,000	134,965,000	
39-MINPMEESA	78,000,000	67,000,000	803,440,000	67,000,000	
40-MINSANTE	506,000,000	256,000,000	250,000,000	950,000,000	
42-MINAS	27,500,000	59,000,000	225,000,000	59,000,000	
43-MINPROFF	35,000,000	28,000,000	28,000,000	35,000,000	
TOTAL	7,694,818,226	7,860,108,020	8,339,571,500	9,034,906,000	

Source: DGB

Table 166: Details of funds transferred from the 2019-2022 PIB- WEST

BUDGET CHAPTERS	2019	2020	2021	2022	TREND
14-MINAC	12,000,000	33,500,000	29,500,000	67,000,000	
15-MINEDUB	922,822,000	999,900,000	1,403,458,500	1,051,650,000	
16-MINSEP	0	0		90,000,000	
21-MINCOMMERCE	80,000,000	65,000,000	58,000,000	90,500,000	
23-MINTOURL	0	100,000,000	20,000,000	50,000,000	
26-MINJEC	69,450,000	60,000,000	50,000,000	188,000,000	
27-MINDDEL	4,000,000,000	4,000,000,027	148,792,000	4,285,714,000	
28-MINEP	46,000,000	42,000,000	70,000,000	60,000,000	
30-MINADER	785,000,000	930,000,000	50,000,000	1,651,000,000	
31-MINEPIA	407,500,000	195,404,000	1,101,000,000	391,991,000	
32-MINEE	761,840,000	766,419,000	323,000,000	1,061,810,000	
33-MINFOF	20,000,000	20,000,000	876,809,000	40,000,000	
35-MINEFOP	71,200,000	97,000,000	40,000,000	74,780,000	
36-MINTP	1,244,264,000	1,286,064,053	1,844,445,000	1,698,300,000	
38-MINH DU	909,000,000	1,146,975,000	768,475,000	603,559,000	
39-MINPMEESA	51,000,000	62,000,000	64,000,000	69,000,000	
40-MINSANTE	858,500,000	715,912,393	1,308,600,000	982,000,000	
42-MINAS	18,500,000	66,000,000	78,000,000	68,500,000	
43-MINPROFF	0	89,500,000	95,000,000	14,900,000	
TOTAL	10,257,076,000	10,675,674,473	8,329,079,500	12,538,704,000	

Source: DGB

Table 167:Details of funds transferred from the 2019-2022 PIB- SOUTH

BUDGETCHAPTERS	2019	2020	2021	2022	TREND
14-MINAC	10,000,000	8,000,000	17,000,000	20,000,000	
15-MINEDUB	847,203,000	819,150,000	1,023,361,000	1,293,250,000	
16-MINSEP	847,203,000	819,150,000	1,023,361,000	50,000,000	
21-MINCOMMERCE	40,000,000	80,000,000	30,000,000	60,000,000	
23-MINTOURL	0	141,000,000	90,000,000	75,000,000	
26-MINJEC	64,990,000	67,000,000	50,000,000	139,700,000	
27-MINDDEL	2,900,000,000	2,900,000,000	138,427,000	3,471,428,000	
28-MINEP	30,000,000	26,000,000	2,900,000,000	30,000,000	
30-MINADER	386,000,000	501,000,000	10,000,000	601,000,000	
31-MINEPIA	133,000,000	162,450,000	512,000,000	314,000,000	
32-MINEE	487,868,000	601,368,000	304,074,000	792,680,000	
33-MINFOF	40,000,000	0	568,260,000	50,000,000	
35-MINEFOP	46,100,000	37,000,000	20,000,000	10,450,000	
36-MINTP	825,553,300	1,621,835,947	40,000,000	1,148,000,000	
38-MINH DU	155,000,000	250,000,000	986,000,000	1,081,715,000	
39-MINPMEESA	71,000,000	61,000,000	361,500,000	60,000,000	
40-MINSANTE	819,950,000	403,500,000	60,000,000	500,000,000	
42-MINAS	19,000,000	41,500,000	1,082,160,000	41,500,000	
43-MINPROFF	115,000,000	74,900,000	54,500,000	92,000,000	
TOTAL	7,837,867,300	8,614,853,947	9,270,643,000	9,830,723,000	

Source: DGB

Table 168:Details of funds transferred from the 2019-2022 PIB- SOUTH-WEST

BUDGETCHAPTERS	2019	2020	2021	2022	TREND
14-MINAC	5,500,000	2,500,000	18,000,000	15,000,000	
15-MINEDUB	747,413,000	649,400,000	843,249,000	749,000,000	
21-MINCOMMERCE	40,000,000	0	30,000,000	56,500,000	
23-MINTOURL	260,000,000	30,000,000	150,000,000	100,000,000	
26-MINJEC	69,913,000	129,854,000	14,000,000	130,000,000	
27-MINDDEL	3,100,000,000	3,100,000,000	3,100,000,000	3,671,430,000	
28-MINEP	36,000,000	40,000,000	10,000,000	20,000,000	
30-MINADER	502,000,000	361,000,000	433,000,000	624,000,000	
31-MINEPIA	193,500,000	304,000,000	365,000,000	542,669,000	
32-MINEE	363,500,000	524,393,000	1,231,230,000	946,500,000	
33-MINFOF	20,000,000	40,000,000	20,000,000	40,000,000	
35-MINEFOP	53,232,000	34,247,000	70,000,000	68,500,000	
36-MINTP	1,171,108,700	1,317,241,947	1,170,000,000	1,138,000,000	
38-MINH DU	275,000,498	279,000,000	394,373,000	72,500,000	
39-MINPMEESA	50,500,000	50,000,000	59,000,000	65,000,000	
40-MINSANTE	682,000,000	281,000,000	1,043,680,000	580,000,000	
42-MINAS	30,000,000	60,000,000	87,500,000	65,000,000	
43-MINPROFF	125,000,000	59,000,000	193,378,173	74,900,000	
TOTAL	7,724,667,198	7,261,635,947	9,232,410,173	8,958,999,000	

Source: DGB

3.2.3. Multi-sectoral Allocations

As part of the deepening of the decentralization process, the State has made available to the 360 councils a budget of CFAF 100,000,000 each, i.e., CFAF 36 billion for each of the reference periods. In 2022, the city councils also received a multi-sectoral allocation of CFAF 4,000,000,000, i.e., CFAF 285,714,285 for each, as part of the multi-sectoral investment allocation.

3.2.3.1. 2021 Financial year

Monitoring the physical and financial implementation of projects is an essential part of assessing the progress made or actions undertaken to achieve development objectives or meet the needs of the people.

The aim is to assess the physical or material and financial and administrative implementation of the 1,554 projects financed by the multi-sectoral allocation for the 2021 financial year, for a total amount of CFAF 36,000,000,000. Furthermore, the average physical execution rate of projects is 83%, compared with an average financial implementation rate of 52%.

The graph below shows that the Adamaoua and North Regions have the highest physical and financial execution rates, while the East Region has the lowest.

Graph 128: Analysis of physical and financial implementation of projects in the regions

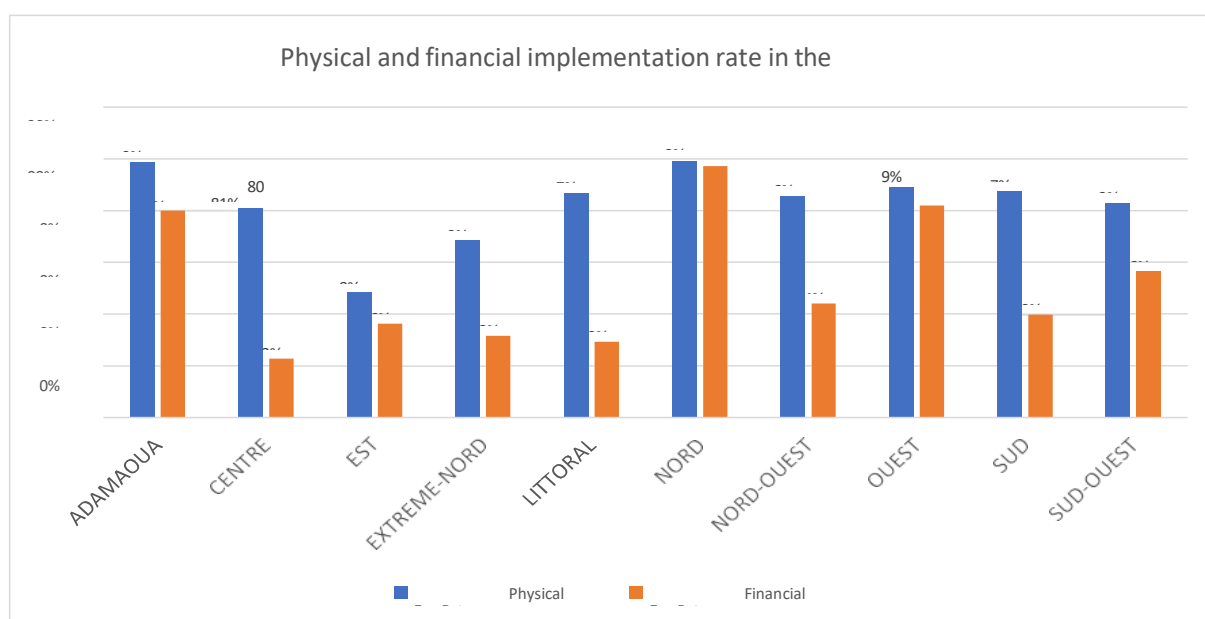


Table 169: Physical and financial execution rate of projects

REGIONS	Number of Councils	Number of projects	Physical execution Rate (%)	Financial Execution Rate (%)
ADAMAOUA	21	93	99%	80%
CENTRE	70	295	81%	23%
EAST	33	125	48%	36%
FAR-NORTH	47	243	69%	32%
LITTORAL	34	129	87%	29%
NORTH-WEST	34	124	86%	44%
NORTH	21	134	99%	97%
WEST	40	172	89%	82%
SOUTH-WEST	31	113	83%	56%
SOUTH	29	123	87%	40%
TOTAL	360	1554	83%	52%

Source: Reports on the Physical and Financial Implementation of Projects Financed by the 2021 multi-sectoral allocations.

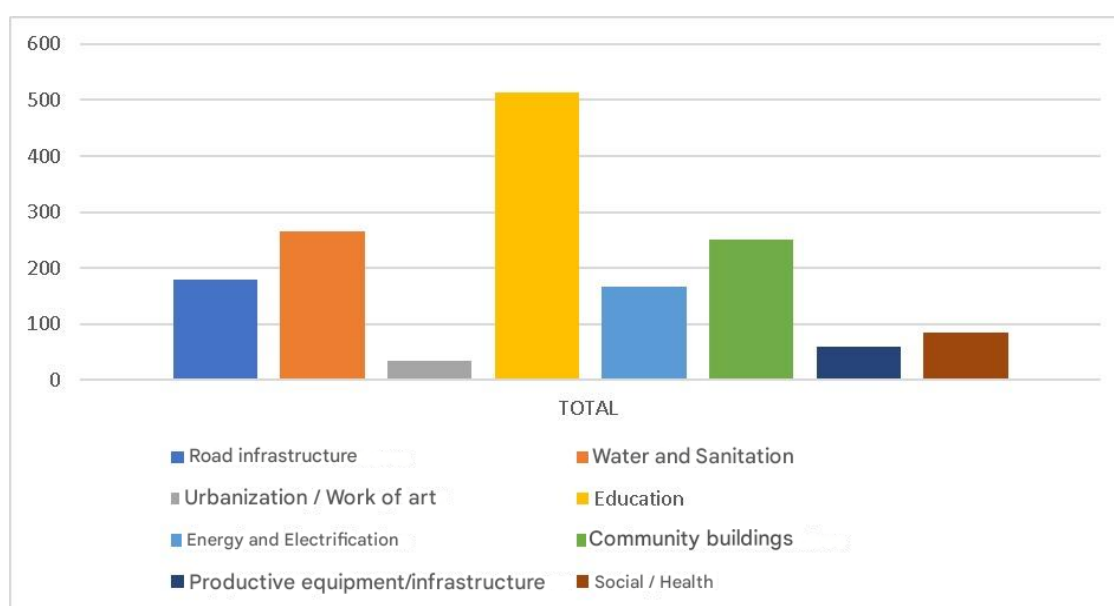
An analysis of the above table also shows that for all Councils, the physical execution rate is higher than the financial execution rate. This could be explained by the recurring problem of late initiation and scheduling of contracts.

In addition, the DENO problem remains a major concern for councils.

The transfer of the multi-sectoral allocations by sector of activity varies according to the strategic guidelines of each council, the cost of the projects to be financed and the priority needs of the population.

The graph below gives an overview of the multi-sectoral transfer of allocations by sector of activity

Graph 129: Distribution of the multi-sectoral allocations by sector of activity

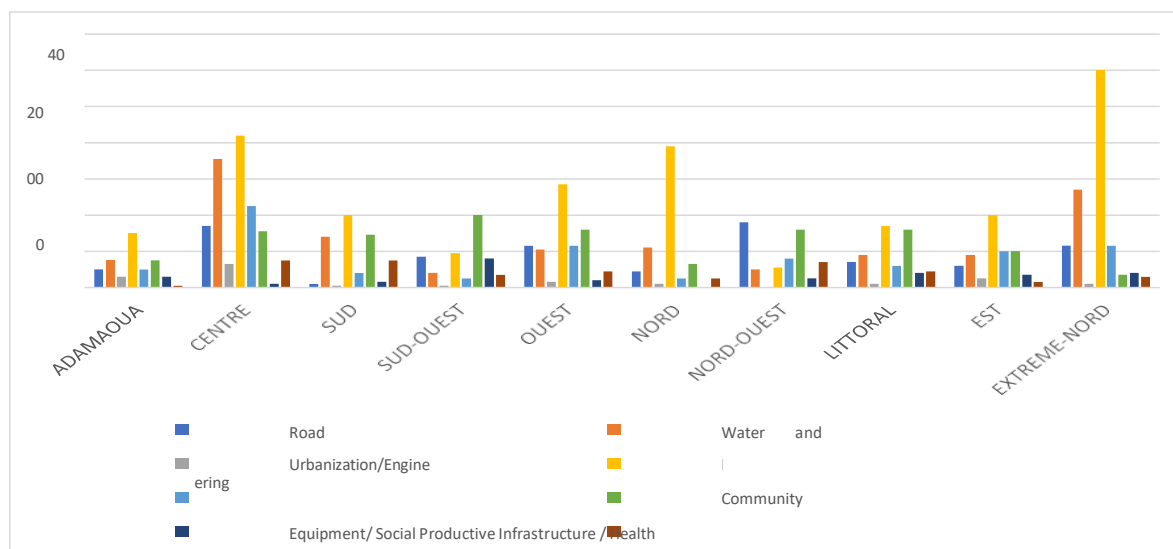


Source: Reports on the Physical and Financial Implementation of Projects Financed by the 2021 multi-sectoral allocations.

In 2021, the multi-sectoral allocation funded 1,554 projects, including 180 on road infrastructure, 265 on access to drinking water, 35 on urban development, 513 on education, 167 on energy/lighting, 251 on productive infrastructure, 59 on equipment, and 84 on health.

The graph below shows the distribution of multi-sectoral allocations by sector of activity within each region.

Graph 130: Distribution of the multi-sectoral allocations by sector and by region



Source: Reports on the Physical and Financial Implementation of Projects Financed by the 2021 multi-sectoral allocations.

For the Councils in the Adamaoua Region, out of a total of 93 projects, 10 were on road infrastructure, 15 on access to drinking water, 06 on urbanization, 30 on education, 10 on electrification, 15 on productive infrastructure, 06 on miscellaneous equipment and 01 on health. The 295 projects in the councils of the Centre Region were split as follows: 84 projects on education, 71 on access to drinking water/sanitation, 45 on access to energy/lighting, 34 on road infrastructure, 43 on productive infrastructure, and 17 on health.

The 125 projects in the councils of the East Region were centred on education (40 projects), productive infrastructure (25 projects), access to energy/lighting (20 projects) and improving access to drinking water (18 projects).

For the councils in the Far-North Region, 120 of the 243 projects were related to education, 54 to access to drinking water, and 23 to access to energy, lighting and road infrastructure.

Of the 126 projects implemented in the councils of the South Region, 40 were in the education sector, 28 in access to drinking water, 29 in productive infrastructure, and 19 in health.

Out of a total of 172 projects, the West Region Councils approved 57 projects for education, 23 projects for road infrastructure, 23 projects for energy, 21 projects to improve access to drinking water, and 32 projects for productive infrastructure.

The Councils in the Littoral Region funded 129 projects, including 34 education projects, 32 productive infrastructure projects, and 18 projects to provide access to drinking water.

The multi-sectoral funding allocated to the councils in the North Region made it possible to finance 134 projects, 78 of which related to education, and 22 to access to drinking water.

The Councils in the North-West Region channelled CDF resources into funding 124 projects, including 36 road infrastructure projects, 32 productive infrastructure projects, 16 electrification projects, and 11 education projects.

Lastly, for the councils in the South-West Region, the multi-sectoral allocation financed 113 projects, of which 40 involved productive infrastructure, 17 road infrastructure, 08 access to drinking water, 19 education, and 07 health-related projects.

The difference between the physical execution rates and the financial execution rates of the projects financed by the multi-sectoral allocation for the 2021 budget year is shown in the table below.

Table 170: Analysis of the 2021 physical and financial execution rates

REGIONS	Number of Councils	Physical execution Rate			Financial execution rate		
		2020	2021	DIFF	2020	2021	DIFF
ADAMAOUA	21	77%	99%	+22	78%	80%	+2
CENTRE	70	71%	81%	+10	60%	23%	-37
EAST	33	77%	48%	-29	53%	36%	-17
FAR-NORTH	47	72%	69%	-3	55%	32%	-23
LITTORAL	34	78%	87%	-9	39%	29%	-10
NORTH-WEST	34	82%	86%	-4	75%	44%	-31
NORTH	21	91%	99%	+8	83%	97%	+14
WEST	40	88%	89%	+1	64%	82%	+18
SOUTH-WEST	31	42%	83%	-41	39%	56%	+17
SOUTH	29	50%	87%	+37	49%	40%	+9
TOTAL	360	72.8%	83%	+10.2	59.5%	52%	-7.5

Source: Reports on the Physical and Financial Implementation of Projects Financed by the 2021 multi-sectoral allocations.

The biggest drop in the rate of physical implementation was in the East Region (29%), while the Centre Region recorded the biggest drop in financial implementation (37%).

Briefly, a comparative analysis of the implementation of the Common Decentralization Fund over the last two financial years shows an overall improvement in the physical implementation rate (10.2%) and a drop in the financial execution rate (7.5%). This drop is reflected especially in the increase in Uncommitted Expenditure (DENO)

The difficulties linked to the physical and financial execution of the projects financed by the multi-sectoral allocation stemmed from:

- ❖ insufficient maturation of projects;
- ❖ late modification and/or relocation of projects;
- ❖ delays in contracting projects;
- ❖ inadequate financial capacity and occasional default by companies the councils have contracted with;

- ❖ slow payment of initial advances;
- ❖ the non-payment of session fees to internal tender's board members and the refusal of councils to use the Divisional Tendes Boards for contracting their projects.

In view of the above-mentioned difficulties, the following actions could be envisaged:

- ❖ Further training and awareness-raising activities for council executives on project maturation procedures, as defined by Decree No. 2018/4992/PM of 21 June 2018 to lay down the rules governing the maturation process of public investment projects;
- ❖ a reference of the terms of the circular relating to the execution, motoring, and control of the execution of the budgets of RLAs which sets out the procedures for the relocation and modification of projects financed by the multi-sectoral allocation
- ❖ sensitizing mayors to the need to respect contractual deadlines set out in procurement plans
- ❖ the payment internal tenders board operating costs and session fees for board members by councils without resulting in the use of divisional boards;
- ❖ the introduction of quarterly monitoring missions for projects financed by the multi-sectoral allocation in support of the divisional and regional delegations of MINDDEVEL, to improve the system of collecting information on the physical and financial execution of the projects and the implementation rates of these projects.

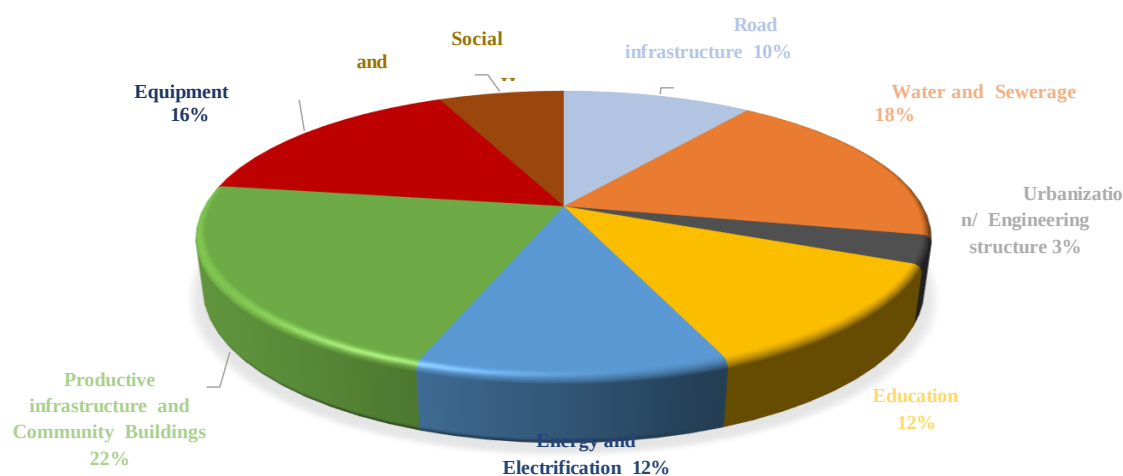
3.2.2.2. 2022 Financial year

For the 2022 financial year, the following trends were observed as compared with earlier years. In addition to the funds allocated to the 360 councils, CFAF 285,714,285 was allocated to each of the 14 city councils as part of the CDF.

The projects financed by the multi-sectoral allocation were divided into 8 (eight) sectors of activity, namely: road infrastructure, water and sewerage, urbanization and engineering structures, education, energy and electrification, productive infrastructure and community buildings, equipment, social welfare and health.

The graph below shows the distribution by sector of projects funded by this allocation for the entire nation. The productive infrastructure and community buildings sector accounted for the largest proportion of projects (22%), followed by water and sewerage (18%). The urbanization/engineering structure sector had the lowest proportion at 3%.

Graph 131: Distribution of the 2022 multi-sectoral allocation by sector of activity



Source: Reports on the Physical and Financial Implementation of Projects Financed by the 2022 multi-sectoral allocations.

The table below shows the distribution, by sector of activity and by region, of projects financed in 2022 by the multi-sector allocation. Overall, the productive infrastructure and community buildings sector had the highest number of projects in most regions. The urbanization and engineering structure sector, on the other hand, had the lowest number of projects.

Table 171: Distribution of projects by sector of activity according to regions in 2022

Regions	Road infrastructure	Water and Sewerage	Urbanization Engineering	Education	Energy and Electrification	Community Buildings	Equipment	Social	TOTAL
ADAMAOUA	10	6	4		6	37	15		84
CENTRE	33	56	7	20	49	61	22	13	261
SOUTH	7	32	3	23	19	36	28	11	159
SOUTH-WEST	17	7	3	4	6	24	27	10	98
WEST	25	15	4	14	19	55	16	5	153
NORTH	9	30	3	35	2	21	41	10	151
NORTH-WEST	22	12	1	12	25	23	14	22	131
LITTORAL	12	20	11	21	18	24	22	11	139
EAST	5	20	5	16	17	34	25	4	126
FAR-NORTH	11	75	7	37	14	14	29	12	199
TOTAL NATIONAL	151	273	48	186	175	329	239	100	1501

The graph above shows that in the Adamaoua Region, around 45% of projects financed were on productive infrastructure and community buildings, followed by equipment projects with 18%. The social and health sector had the fewest number of projects (2%).

The councils in the Centre Region had a total of 261 projects funded in 2022. Their distribution by sector of activity showed that 23% of these projects were on productive infrastructure and community buildings, followed by water and sewerage with 21%.

The situation in the South Region was more or less the same as in the Centre Region, with a large number of projects relating to productive infrastructure and community buildings (23%), followed by those relating to water and sewerage (20%). The urbanization/engineering structure sector had the fewest number of projects with a rate of 2%.

In the East Region, there were 126 projects. The largest number of projects was on productive infrastructure and community buildings, accounting for 26%. These sectors were followed by equipment sector with a rate of 20%. In the last place, we had the social and health sector with around 3%.

The West Region had a total of 153 projects. The productive infrastructure and community buildings sector had the greatest proportion, with a rate of 36%. They were followed by road infrastructure (16%), and urbanization and engineering structures at (3%).

In the South-West Region, there were 98 projects, the majority of which were in the equipment sector (27%). This sector was followed by productive infrastructure and community buildings, which accounted for 24%, and urbanization and engineering structures, which accounted for 3%.

In the North-West Region, 131 projects were financed, with a large number of projects in the energy and electrification sector (19%). This sector was followed by the productive infrastructure and community buildings. In the Littoral Region, 139 projects were financed, with the community buildings sector having the greatest proportion with a rate of 16%.

The North Region had a total of 151 projects. It was followed by the education sector at 23%.

In the Far-North, 199 projects were financed, with the largest number of projects in the education sector at 37%.

i. Physical execution in 2022

The table below shows the distribution, by division, of the 2022 multi-sector allocation enabled a total of 1,

Table 172: Distribution of projects funded by the

Regions	Divisions	Number of projects
ADAMAOUA	DJEREM	3
	FARO-ET-DEO	14
	MAYO BANYO	6
	MBERE	24
	VINA	32
	NGAOUNDERE CITY COUNCIL	5

	ADAMAOUA TOTAL	84
CENTRE	HAUTE SANAGA	34
	LEKIE	30
	MBAM-ET-INDOUBOU	34
	MBAM -ET KIM-	15
	MEFOU-ET-AFAMBA	31
	MEFOU-ET-AKONO	9

	MFOUNDI	15
	NYONG-ET-KELLE	36
	NYONG-ET-NFOUMOU	32
	NYONG-ET-SO'D	24
	YADUNDE CITY COUNCIL	1
	CENTRE TOTAL	261
SOUTH	DJA-ET-LOBO	52
	MYILLA	47
	OCEAN	29
	VALLEE DU NTEM	14
	EBOLWA CITY COUNCIL	12

Regions	Divisions	Number of projects
	KRIBI CITY COUNCIL	5
	SOUTH TOTAL	159
SOUTH-WEST	FAKO	17
	KUPE - MUANENGUBA	7
	LEBIALEM	10
	MANYU	13
	MEME	9
	NDIAN	38
	LIMBE CITY COUNCIL	2
	KUMBA CITY COUNCIL	2
	SOUTH-WEST TOTAL	98
WEST	BAMBOUDOS	16
	HAUT-NKAM	36
	HAUTS-PLATEAUX	16
	KOUNG-KHI	6
	MENDOUA	15
	MIFI	8
	NDE	16
	NDON	37
	BAFOUSSAM CITY COUNCIL	3
	WEST TOTAL	153
NORTH	BENUE	90
	FARO	13
	MAYO-DULO	23
	MAYO-REY	22

Regions	Divisions	Number of projects
	GAROUA CITY COUNCIL	3
	NORTH TOTAL	151
NORTH- WEST	BOYO	29
	BUI	15
	DONGA MANTUNG	23
	MENCHUM	12

Regions	Divisions	Number of projects
	MEZAM	22
	MOMO	18
	NGOKETUNDOJA	10
	BAMENDA CITY COUNCIL	2
	NORTH WEST TOTAL	131
LITTORAL	MOUNGO	48
	NKAM	15
	SANAGA-MARITIME	52
	WOURI	14
	NKONGSAMBA CITY COUNCIL	7
	EDEA CITY COUNCIL	2
	NKONGSAMBA DOUALA	1
	LITTORAL TOTAL	139
EAS T	BOUMBA NGOKO	4
	HAUT NYONG	71
	KADEY	25
	LOM -ET-DJEREM	22
	BERTOUA CITY COUNCIL	4
	EAST TOTAL	126
EXTREME-NORTH	DIAMARE	33
	LOGONE-ET-CHARI	16
	MAYO DANAY	58
	MAYO KANI	43
	MAYO TSANAGA	33
	MAYO SAVA	14
	MAROUA CITY COUNCIL	2
	FAR -NORTH TOTAL	199
NATIONAL TOTAL		1501

Source: MINDDEV'EL report on the physical and financial execution of the multi-sectoral allocation

i. Financial execution of projects in 2022

As far as the financial execution rate is concerned, the 03 (three) northern regions had the highest rates: North (62%), Far-North (54%), and Adamaoua (40%). The lowest financial execution rates were in the East and Centre Regions, with 22% and 23%, respectively. The financial execution rates for projects in most regions were below 50%, except for the North with 62% and the Far-North with 54%.

This situation could be explained by the recurring problem of late initiation and scheduling of contracts.

The graph below shows the different physical and financial execution rates of projects in different regions of the country. The first thing to note is that none of the 10 (ten) regions of the country had an execution rate equal to 100%, the level expected at the end of the financial year. We observe average rates at national level with 78% for physical execution and 35% for financial execution.

The highest physical execution rates were in the South and North Regions, with 93% and 92% respectively. These were followed by the South-West with 89% and the North-West with 84%. The East and Littoral regions had the lowest execution rates, with 56% and 54%, respectively.

The table below outlines in more detail, at the divisional levels, the various physical and financial execution rates for projects financed by the CDF for the 2021 and 2022 financial years.

Table 173: Physical and Financial execution rates of Projects financed by the 2021 and 2022 multi-sectoral allocations, by division

Regions	Divisions	CDF 2021				CDF 2022			
		Total number of projects	Number entered projects	Physical execution rate	Financial execution rate	Total number of projects	Number entered projects	Physical execution rate	Financial execution rate
ADAMAOUA	DJEREM	8	8	100.00%	100.00%	3	3	100.00%	100.00%
	FARO-ET-DEO	17	17	100.00%	100.00%	14	13	23.69%	0.00%
	MAYO BANYO	12	12	100.00%	100.00%	6	6	66.67%	16.67%
	MBERE	20	0	0.00%	0.00%	24	0	0.00%	0.00%
	VINA	36	36	97.50%	97.50%	32	32	98.44%	87.50%
	NGAOUNDERE CITY COUNCIL					5	5	100.00%	100.00%
ADAMAOUA TOTAL		93	73	98.77%	80.00%	84	59	78.95%	39.82%
CENTRE	HAUTE SANAGA	36	36	63.94%	0.00%	34	0	0.00%	0.00%
	LEKIE	36	0	0.00%	0.00%	30	0	0.00%	0.00%
	MBAM-ET-INDOUBOU	39	39	86.23%	12.82%	34	34	55.59%	0.00%
	MBAM ET KIM	13	0	0.00%	0.00%	15	15	66.78%	32.66%
	MEFOU-ET-AFAMBA	33	29	77.93%	96.26%	31	0	0.00%	0.00%
	MEFOU-ET-AKONO	14	14	92.36%	92.36%	9	9	82.78%	85.75%
	MFOUNDI	14	0	0.00%	0.00%	15	15	79.00%	57.25%
	NYONG ET KELLE	50	0	0.00%	0.00%	36	35	89.71%	77.03%
	NYONG ET MFOUMOU	33	33	91.21%	67.33%	32	32	78.75%	0.00%
	NYONG-ET-SO'D	27	0	0.00%	0.00%	24	23	67.84%	0.00%
	YAOUNDE CITY COUNCIL					1	1	0.00%	0.00%
CENTRE TOTAL		295	151	80.98%	22.74%	261	164	73.43%	23.02%
	BOUMBA NGOKO	8	8	43.75%	0.00%	4	0	0.00%	0.00%

EAST	HAUT NYONG	55	54	41.69%	22.41%	71	0	0.00%	0.00%
	KADEY	21	16	69.81%	71.43%	25	25	74.40%	65.61%
	LOM-ET-DJEREM	41	41	49.22%	47.76%	22	22	37.07%	30.47%
	BERTOUA CITY COUNCIL					4	4	40.50%	26.71%
EAST TOTAL		125	119	48.20%	36.23%	126	51	55.64%	0.00%
FAR-NORTH	DIAMARE	30	30	65.78%	45.22%	33	33	83.88%	56.68%
	LOGONE-ET-CHARI	28	28	84.14%	61.93%	16	15	88.33%	80.00%
	MAYO DANAY	68	68	61.33%	27.94%	58	58	76.26%	62.26%
	MAYO KANI	48	0	0.00%	0.00%	43	43	62.16%	38.21%
	MAYO SAVA	20	19	75.72%	49.32%	14	14	80.29%	85.78%
	MAYO TSANAGA	49	0	0.00%	0.00%	33	0	0.00%	0.00%
	MAROUA CITY COUNCIL					2	2	72.50%	65.97%
FAR NORTH TOTAL		243	145	68.54%	31.52%	199	165	75.50%	54.32%
LITTORAL	MOUNGO	42	42	87.94%	0.00%	48	48	90.42%	76.62%
	NKAM	12	12	93.75%	85.00%	15	15	85.76%	41.15%
	SANAGA MARITIME	60	60	87.95%	59.50%	52	52	10.94%	1.99%
	WOURI	15	13	73.08%	0.00%	14	0	0.00%	0.00%
	NKONGSAMBA CITY COUNCIL					7	7	78.57%	28.61%
	DOUALA CITY COUNCIL					1	0	0.00%	0.00%
LITTORAL TOTAL		129	127	86.97%	29.25%	139	124	54.40%	29.70%
NORTH	BENQUE	93	93	99.75%	99.75%	90	90	95.65%	94.35%
	FARO	12	12	100.00%	99.98%	13	13	97.31%	77.24%
	MAYO LOUI	15	15	98.67%	100.00%	23	23	91.30%	0.00%
	MAYO-REY	14	14	92.86%	85.36%	22	22	75.59%	0.00%
	GAROUA CITY COUNCIL					3	3	83.33%	65.00%
NORTH TOTAL		134	134	98.93%	97.07%	151	151	91.96%	61.72%
NORTH- WEST	BOYO	22	22	100.00%	97.62%	29	29	96.38%	89.25%
	BUI	16	16	61.44%	23.13%	15	0	0.00%	0.00%
	DONGA-MANTUNG	20	20	85.35%	59.72%	23	23	100.00%	100.00%
	MENCHUM	10	10	73.50%	45.71%	12	12	35.17%	0.00%
	MEZAM	29	28	96.25%	3.70%	22	21	73.81%	0.00%
	MOMO	16	16	77.55%	64.69%	18	17	90.41%	51.00%
	NGOKETUNJIA	11	11	89.55%	45.45%	10	10	87.71%	54.67%
	BAMENDA CITY COUNCIL					2	2	56.50%	0.00%
NORTH WEST TOTAL		124	123	85.74%	44.01%	131	114	84.16%	34.62%
WEST	BAMBOUDS	9	9	100.00%	100.00%	16	16	96.56%	0.00%
	HAUT-NKAM	42	42	85.88%	72.11%	36	36	43.93%	13.73%
	HAUTS PLATEAUX	20	20	90.35%	100.00%	16	16	97.19%	0.00%
	KOUNG-KHI	6	6	75.50%	82.46%	6	6	42.50%	29.00%
	MENOUA	23	22	94.27%	100.00%	15	0	0.00%	0.00%
	MIFI	12	12	98.33%	91.67%	8	8	100.00%	100.00%
	NDE	7	7	56.86%	0.00%	16	16	75.31%	42.46%
	NOUN	53	50	90.78%	94.12%	37	34	86.38%	82.65%
	BAFOUSSAM CITY COUNCIL					3	3	60.00%	34.40%
WEST TOTAL		172	168	89.03%	81.85%	153	135	74.51%	34.89%
DJANGA-ET-LOBO		42	0	0.00%	0.00%	52	50	93.70%	48.13%

SOUTH	MVILA	46	45	91.22%	99.68%	47	46	90.59%	60.19%
	OCEAN	22	12	65.24%	0.00%	29	0	0.00%	0.00%
	VALLEE DU NTEM	16	16	93.44%	88.97%	14	8	89.50%	9.55%
	EBOLWA CITY COUNCIL					12	12	100.00%	100.00%
	KRIBI CITY COUNCIL					5	0	0.00%	0.00%
SOUTH TOTAL		126	73	87.44%	39.77%	159	116	92.83%	34.29%
SOUTH-WEST	FAKO	27	21	94.05%	92.62%	17	17	97.94%	70.44%
	KUPE MUANENGUBA	6	6	100.00%	100.00%	7	0	0.00%	0.00%
	LEBIALEM	9	9	88.33%	55.00%	10	10	100.00%	100.00%
	MANYU	7	7	69.29%	33.33%	13	12	88.75%	0.00%
	MEME	18	18	72.78%	38.89%	9	9	72.89%	43.64%
	NDIAN	46	44	80.80%	34.32%	38	38	90.39%	21.12%
	LIMBE CITY COUNCIL					2	2	60.00%	0.00%
	KUMBA CITY COUNCIL					2	2	22.50%	0.00%
SOUTH WEST TOTAL		113	105	83.05%	56.45%	98	90	88.73%	32.72%
OVERALL TOTAL		1554	1218	82.12%	46.27%	1501	1169	77.87%	35.04%

Source: Analysis of data on multi-sectoral allocation for 2021 & 2022

3.2.2.3. Comparison of multi-sectoral allocation between the 2021 and 2022 financial years

The table above shows the performance of the multi-sectoral allocation at the end of the 2021 and 2022 financial years.

The multi-sectoral allocation enabled the funding of a larger number of council projects in 2021 compared with 2022. As a result, 1,554 projects were financed in 2021, compared with 1,501 projects in 2022 nationwide. As for the regions, 2022 had a higher number of projects than 2021. This increase was most noticeable in the East, Littoral, North, North-West and South Regions.

3.2.4. Variation of physical and financial execution rates between the 2021 and the 2022 financial years.

3.2.4.1. Variation of physical execution rates between the 2021 and the 2022 financial years.

Nationwide, the physical execution rate of projects dropped by 82% in 2021 and 78% in 2022.

Six (6) regions in particular showed a decline in the physical execution rate of projects between 2021 and 2022. These were the Adamaoua, Centre, Littoral, North, North-West and West Regions. On the other hand, the East, Far-North, South, and South-West Regions showed an increase in the physical execution rate.

3.2.4.2. Variation of financial execution rates between the 2021 and the 2022 financial years.

At the national level, the financial execution rate dropped between 2021 and 2022, from 46% to 35%. This situation stemmed from declines in the Adamaoua, East, North, North-West, West, South, and South-West Regions. *In contrast*, the Centre Region remained constant, while the Far-North and Littoral Regions saw increases from 32% to 54% and 29% to 30%, respectively.

3.2.5. Sectoral Allocations

3.2.5.1. 2021 Financial year

For the 2021 financial year, the State allocated a total of CFAF 379,781,624,000 to RLAs. These are sectoral allocations from ministries that have transferred powers. A detailed analysis of these allocations by region is presented below.

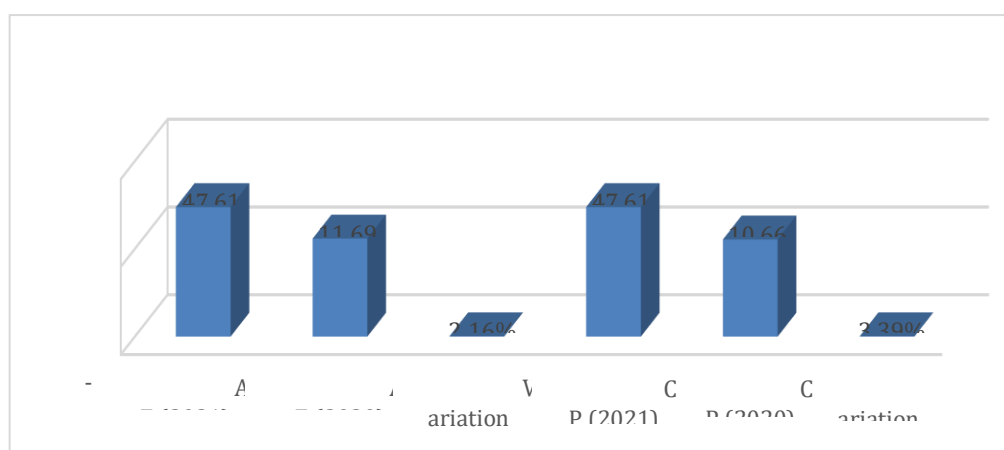
General budget appropriations were allocated in the form of commitment authorizations (CA) and payment appropriations (PA) totalling CFAF 147,605,000,000, broken down as follows: CFAF 101,960,468,000 for investment and CFAF 45,644,532,000 for functioning, as shown in the table below.

Table 174: Distribution of transferred appropriations to RLAs

TYPE OF APPROPRIATIONS	Commitment authorizations			Payment appropriations		
	2021	2020	Variation	2021	2020	Variation
Investment	101,960,468,000	99,284,873,994	2.69%	101,960,468,000	98,256,355,020	3.77%
Functioning	45,644,532,000	12,400,392,000	268.09%	45,644,532,000	12,400,392,000	268.09%
TOTAL	147,605,000,000	111,685,265,994	32.16%	147,605,000,000	110,656,747,020	33.39%

Source: Settlement Law of the Republic of Cameroon for the 2021 financial year.

Graph 132: Transferred appropriations (in billions of CFAF) by the State to the RLAs for the 2021 financial year



The State budget effectively financed local development in 2021 through these appropriation transfers, despite the difficult social and economic context, which was already marked by the health crisis linked to the COVID-19 pandemic and by major infrastructure projects, mainly as part of the implementation of the GESP and the organization of the African Cup of Nations, as well as covering security costs in the North, North-West, and South-West Regions.

The amount of the aforementioned appropriations transferred by chapter and by Region was CFA F 147 605 000 000 compared with CFA F 111 685 265 994 in 2020, which was an increase of CFA F 35 919 734,006 F CFA, equivalent to 32.1%.

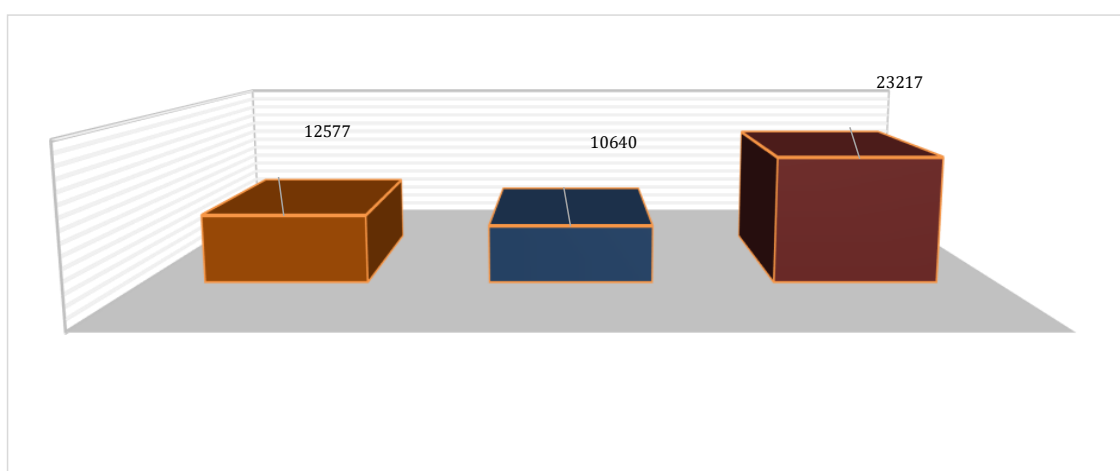
Broken down by component, investment transfers accounted for the largest share compared with functioning transfers, equivalent to 31.0%.

By 2021, CFAF 45.6 billion from the State budget had financed the activity and contributed to the growth and economic, social, cultural and sports development of local communities.

At the end of the 2021 financial year, CFAF 101.9 billion was transferred to RLAs under the PIB. The level of execution of these resources is as follows:

- commitment rate of 93.79% compared with 88.54% in 2020, an increase of 5.25%;
- settlement rate of 90.32% compared with 83.74% in 2020, an increase of 6.58%;
- scheduling rate of 90.32% compared with 83.74% in 2020, an increase of 6.58 %;
- physical implementation rate of 87.63% compared with 89.77% in 2020, an increase of 2.14%.

Graph 133: Distribution of the CDF in 2021



According to the graph above, in 2021, the functioning part of the CDF was set at CFAF 125,772,505,000 for the benefit of RLAs compared with CFAF 13,900,000,000 in 2020, meaning an increase of CFAF 111,872,505,000 in absolute terms and 804.8% in relative terms. This increase could mainly be explained by two major factors: the government authorities' determination to comply with the 15% minimum set by the law to institute the GCRLAs and the creation of a provision for the setting up and functioning of Regions.

The tables below shows the distribution of the GOA by budget headings for the 2021 financial year, as provided for by Decree No. 2021/743 of 28 December 2021 to lay down the distribution of the CDF.

Table 175: Overall distribution of the GOA in 2021

No .	Headings	AMOUNTS
1	Resources transferred in operations	90,772,505,000
2	Allocation to set up and run the Regions	30,000,000,000
3	Other jobs	5,000,000,000
TOTAL		125,772,505,000

Source: 2021 CDF distribution decree

Table 176: distribution of the allocation to set up and run the Regions.

No.	Headings	BUDGET CHAPTER	Amount (in CFAF)
	Payment of the basic salary of local authority executives	65	34,800,000
	Start-up equipment for regions with special status	65	250,000,000
	Start-up allocation for regions with special status	65	2,715,200,000
TOTAL			3,000,000,000

Table 177: Other jobs

No.	HEADINGS	BUDGET CHAPTERS	AMOUNTS
1	Remuneration of council executives	65	2,250,000,000
2	Introduction and functioning of the Public Independent Conciliator in the North-West and South-West Regions	65	400,000,000
4	Functioning of the National Decentralization Board	65	400,000,000
5	Functioning of the Inter-ministerial Committee on Local Services	65	300,000,000
6	Functioning of National Committee on Local Finance	65	165,000,000
7	Functioning of the Inter-ministerial Commission on decentralized cooperation	65	50,000,000
8	Functioning of the Committee in charge of monitoring the procedures for the payment of the basic salary of local authority executives	65	50,000,000
10	Financing of immersion seminars for newly elected officials and operational staff of Regions and Councils	65	190,000,000
11	Support for the National Training Programme for City Trades	65	60,000,000
12	Support for Council Unions	65	60,000,000
13	Printing and publishing of the General Code of Regional and Local Authorities and its implementing instruments	65	25,000,000
14	Special mass birth certificate issuance operations	65	500,000,000
15	Support for the work of the deconcentrated State services providing assistance or support to Regions, Councils, and City Councils	65	550,000,000
TOTAL			5,000,000,000

We notice that the resources transferred for functioning purposes represented the largest item. This corresponds to **72.0%** of the General Operating Allocation. The rest of these funds were used to finance the functioning of women and the family empowerment centres, council jobs offices, the minimum package for the functioning of primary schools and multifunctional youth empowerment centres.

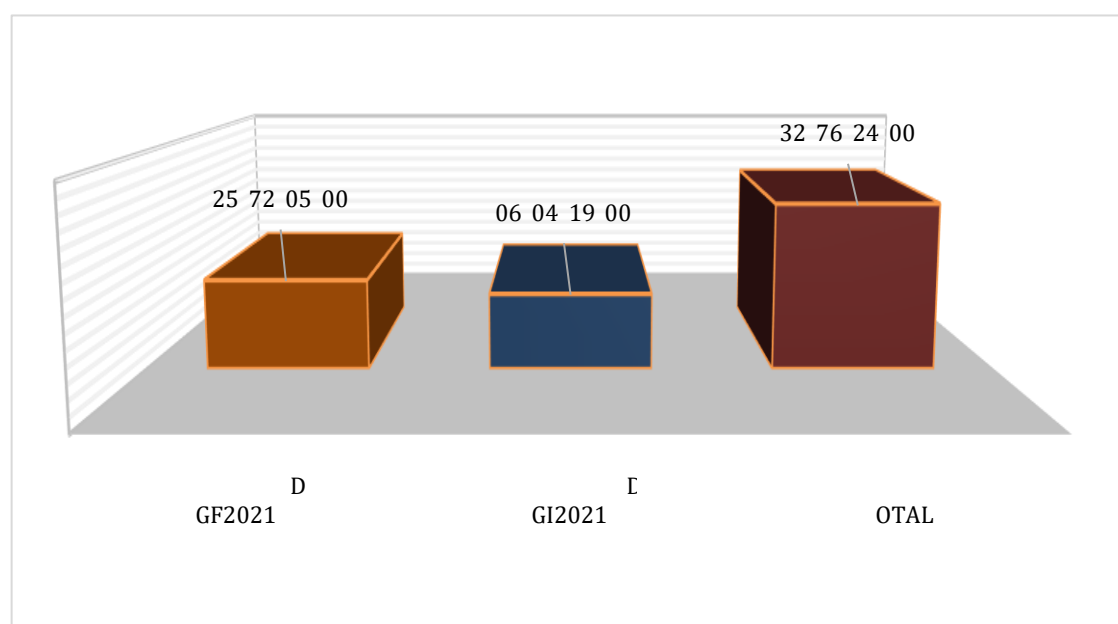
The following tables and graphs present the trends between 2020 and 2021 in the funds transferred by Region.

Table 178: Details of overall transferred appropriations in 2021

REGIONS	CA - LF			PA- LF		
	2020	2021	Variation%	2020	2021	Variation%
ADAMAOUA	488,000,500	651,921,000	33.59	488,000,500	651,921,000	33.59%
CENTRE	1,160,393,000	1,836,074,500	58.23	1,160,393,000	1,836,074,500	58.23%
EAST	622,492,500	730,420,500	17.34	622,492,500	730,420,500	17.34%
FAR-NORTH	1,340,100,500	1,665,754,000	24.30	1,340,100,500	1,665,754,000	24.30%
LITTORAL	492,556,000	715,292,000	45.22	492,556,000	715,292,000	45.22%
NORTH	798,345,000	1,070,032,500	34.03	798,345,000	1,070,032,500	34.03%
NORTH-WEST	586,544,000	961,331,500	63.90	586,544,000	961,331,500	63.90%
WEST	897,912,500	1,361,175,500	51.59	897,912,500	1,361,175,500	51.59%
SOUTH	487,987,000	747,789,000	53.24	487,987,000	747,789,000	53.24%
SOUTH-WEST	526,071,000	878,409,500	66.98	526,071,000	878,409,500	66.98%
CENTRAL ADMIN	5,000,000,000	35,000,000,000	600.00	5,000,000,000	35,000,000,000	600.00%
	12,400,402,000	45,618,200,000	267.88	12,400,402,000	45,618,200,000	267.88%

Source: DGB

Graph 134: Details of overall transferred appropriations in 2021



The Centre Region received the largest resources as transferred operating appropriations, i.e., CFAF 1.8 billion, representing 17.3% of the total volume.

The tables below present the detailed state of appropriations transferred to RLAs for functioning by Region and by Chapter for the 2021 financial year.

Table 179:Details of transferred appropriations in 2021 - ADAMAOUA

CHAPTER	CA - LF			PA-LF		
	2020	2021	Variations (%)	2020	2021	Variations (%)
15-MINEDUB	402,360,500	330,558,000	-17.85%	402,360,500	330,558,000	-17.85%
40-MINSANTE		216,960,000			216,960,000	
42-MINAS	12,000,000	12,000,000	0.00%	12,000,000	12,000,000	0.00%
43-MINPROFF	73,640,000	70,520,000	-4.24%	73,640,000	70,520,000	-4.24%
TOTAL	488,000,500	630,038,000	29.11%	488,000,500	630,038,000	29.11%

Source: DGB

Table 180: Details of transferred appropriations in 2021 - CENTRE

CHAPTER	CA - LF			PA-LF		
	2020	2021	Variations	2020	2021	Variations
15-MINEDUB	807,873,000	766,001,000	-5.18%	807,873,000	766,001,000	-5.2%
36- MINTP	30,000,000	4,000,000	-86.67%	30,000,000	4,000,000	-86.7%
40-MINSANTE		721,000,000			721,000,000	
42-MINAS	50,000,000	39,000,000	-22.00%	50,000,000	39,000,000	-22.0%
43-MINPROFF	273,520,000	272,880,000	-0.23%	273,520,000	272,880,000	-0.2%
TOTAL	1,161,393,000	1,802,881,000	55.23%	1,161,393,000	1,802,881,000	55.2%

Source: DGB

Table 181:Details of transferred appropriations in 2021 - EAST

CHAPTER	CA - LF			PA-LF		
	2020	2021	Variations	2020	2021	Variations
15-MINEDUB	492,842,500	384,780,500	-21.93%	492,842,500	384,780,500	-21.93%
36- MINTP	45,000,000	72,000,000	60.00%	45,000,000	72,000,000	60.00%
40-MINSANTE		248,640,000			248,640,000	
42-MINAS	11,000,000	13,000,000	18.18%	11,000,000	13,000,000	18.18%
43-MINPROFF	73,640,000	60,000,000	-18.52%	73,640,000	60,000,000	-18.52%
TOTAL	622,482,500	778,420,500	25.05%	622,482,500	778,420,500	25.05%

Source: DGB

Table 182:Table 183: Details of transferred appropriations in 2021 - FAR- NORTH

CHAPTER	CA - LF			PA-LF		
	2020	2021	Variations%	2020	2021	Variations%
15-MINEDUB	1,217,900,500	1,070,234,000	-12.12%	1,217,900,500	1,070,234,000	-12.12%
40-MINSANTE		473,520,000			473,520,000	
42-MINAS	17,000,000	18,000,000	5.88%	17,000,000	18,000,000	5.88%
43-MINPROFF	105,200,000	100,000,000	-4.94%	105,200,000	100,000,000	-4.94%
TOTAL	1,340,100,500	1,661,754,000	24.00%	1,340,100,500	1,661,754,000	24.00%

Source: DGB

Table 183: Details of transferred appropriations in 2021 - LITTORAL

CHAPTER	CA -LF			PA-LF		
	2020	2021	Variations (%)	2020	2021	Variations (%)
15-MINEDUB	363,356,000	360,404,000	-0.81%	363,356,000	360,404,000	-0.81%
40-MINSANTE		276,720,000			276,720,000	
42-MINAS	24,000,000	18,000,000	-25.00%	24,000,000	18,000,000	-25.00%
43-MINPROFF	105,200,000	100,000,000	-4.94%	105,200,000	100,000,000	-4.94%
TOTAL	492,556,000	755,124,000	53.31%	492,556,000	755,124,000	53.31%

Source: DGB

Table 184: Details of transferred appropriations in 2021 - NORTH

CHAPTER	CA - LF			PA-LF		
	2020	2021	Variations (%)	2020	2021	Variations (%)
15-MINEDUB	724,225,000	644,794,000	-10.97%	724,225,000	644,794,000	-10.97%
40-MINSANTE		326,400,000			326,400,000	
42-MINAS	11,000,000	14,000,000	27.27%	11,000,000	14,000,000	27.27%
43-MINPROFF	63,120,000	60,000,000	-4.94%	63,120,000	60,000,000	-4.94%
TOTAL	798,345,000	1,045,194,000	30.92%	798,345,000	1,045,194,000	30.92%

Source: DGB

Table 185: Details of transferred appropriations in 2021 - NORTH-WEST

CHAPTER	CA -LF			PA-LF		
	2020	2021	Variations %	2020	2021	Variations (%)
15-MINEDUB	488,384,000	470,341,500	-3.69%	488,384,000	470,341,500	-3.69%
40-MINSANTE		373,440,000			373,440,000	
42-MINAS	14,000,000	17,000,000	21.43%	14,000,000	17,000,000	21.43%
43-MINPROFF	84,160,000	90,000,000	6.94%	84,160,000	90,000,000	6.94%
TOTAL	586,544,000	950,781,500	62.10%	586,544,000	950,781,500	62.10%

Source: DGB

Table 186: Details of transferred appropriations in 2021 - WEST

CHAPTER	CA - LF			PA-LF		
	2020	2021	Variations (%)	2020	2021	Variations (%)
15-MINEDUB	798,752,500	712,458,500	-10.80%	798,752,500	712,458,500	-10.80%
40-MINSANTE		573,600,000			573,600,000	
42-MINAS	15,000,000	17,000,000	13.33%	15,000,000	17,000,000	13.33%
43-MINPROFF	84,160,000	80,000,000	-4.94%	84,160,000	80,000,000	-4.94%
TOTAL	897,912,500	1,383,058,500	54.03%	897,912,500	1,383,058,500	54.03%

Source: DGB

Table 187: Details of transferred appropriations in 2021 - SOUTH

CHAPTER	CA -LF			PA-LF		
	2020	2021	Variations (%)	2020	2021	Variations (%)
15-MINEDUB	368,787,000	313,711,000	-14.93%	368,787,000	313,711,000	-14.9%
36-MINTP	5,000,000		-100.00%	5,000,000		-100.0%
40-MINSANTE		331,840,000			331,840,000	
42-MINAS	9,000,000	10,000,000	11.11%	9,000,000	10,000,000	11.1%
43-MINPROFF	105,200,000	110,000,000	4.56%	105,200,000	110,000,000	4.6%
TOTAL	487,987,000	765,551,000	56.88%	487,987,000	765,551,000	56.9%

Source: DGB

Table 188:Details of transferred appropriations in 2021 - SOUTH-WEST

CHAPTER	CA - LF			PA-LF		
	2020	2021	Variations (%)	2020	2021	Variations (%)
15-MINEDUB	371,311,000	376,769,500	1.47%	371,311,000	376,769,500	1.47%
36-MINTP	5,000,000		-100.00%			
40-MINSANTE		350,640,000			350,640,000	
42-MINAS	13,000,000	14,000,000	7.69%	13,000,000	14,000,000	7.69%
43-MINPROFF	136,760,000	130,000,000	-4.94%	136,760,000	130,000,000	-4.94%
TOTAL	526,071,000	871,409,500	65.64%	521,071,000	871,409,500	67.23%

Source: DGB

The RLAs in the Centre Region received the largest operating allocation, followed by those in the Far North and West Regions.

The following tables, in addition to presenting each ministry, compare the proportion of resources transferred to the RLAs in the 2021 financial year with that of 2020.

Table 189:Details of transferred appropriations from the PIB to RLAs in 2021 -ADAMAOUA

CHAPTER	CA - LF			PA- LF		
	2020	2021	Variation%	2020	2021	Variation%
14-MINAC	23,500,000	22,000,000	-6.38	23,500,000	22,000,000	-6.4%
15-MINEDUB	1,352,800,000	1,807,758,000	33.63	1,352,800,000	1,807,758,000	33.6%
16-MINSEP	30,000,000	65,000,000	116.67	30,000,000	65,000,000	116.7%
21-MINCOMMERCE	40,000,000	30,000,000	-25.00	40,000,000	30,000,000	-25.0%
23-MINTOURL	215,000,000	310,000,000	44.19	215,000,000	310,000,000	44.2%
26-MINJEC	133,124,000	224,646,000	68.75	133,124,000	224,646,000	68.7%
27-MINDDEL	2,100,000,000	2,100,000,000	0.00	2,100,000,000	2,100,000,000	0.0%
28-MINEP	52,000,000	40,000,000	-23.08	52,000,000	40,000,000	-23.1%
30-MINADER	700,000,000	735,000,000	5.00	700,000,000	735,000,000	5.0%
31-MINEPIA	349,500,000	320,903,000	-8.18	349,500,000	320,903,000	-8.2%
32-MINEE	287,000,000	473,550,000	65.00	287,000,000	473,550,000	65.0%
33-MINFOF	40,000,000	40,000,000	0.00	40,000,000	40,000,000	0.0%
35-MINEFOP	67,000,000	60,000,000	-10.45	67,000,000	60,000,000	-10.4%
36-MINTP	581,700,000	739,000,000	27.04	581,700,000	739,000,000	27.0%
38-MINH DU	40,000,000	232,900,000	482.25	40,000,000	232,900,000	482.3%
39-MINPMEESA	46,000,000	54,000,000	17.39	46,000,000	54,000,000	17.4%
40-MINSANTE	877,300,000	791,960,000	-9.73	877,300,000	791,960,000	-9.7%
42-MINAS	32,000,000	44,000,000	37.50	32,000,000	44,000,000	37.5%
43-MINPROFF	29,600,000	102,020,000	244.66	29,600,000	102,020,000	244.7%
TOTAL	6,996,524,000	8,192,737,000	1,059	6,996,524,000	8,192,737,000	17.1%

Source: DGB

Table 190: Details of transferred appropriations from the PIB to RLAs in 2021 – CENTRE

CHAPTER	CA - LF			PA- LF		
	2020	2021	Variation%	2020	2021	Variation%
14-MINAC	71,500,000	57,000,000	-20.3%	71,500,000	57,000,000	-20.3%
15-MINEDUB	1,980,380,000	1,807,758,000	-8.7%	1,980,380,000	1,807,758,000	-8.7%
16-MINSEP	145,000,000	65,000,000	-55.2%	145,000,000	65,000,000	-55.2%
21-MINCOMMERCE	200,000,000	186,000,000	-7.0%	200,000,000	186,000,000	-7.0%
23-MINTOURL	130,000,000	310,000,000	138.5%	130,000,000	310,000,000	138.5%
26-MINJEC	280,452,000	224,646,000	-19.9%	280,452,000	224,646,000	-19.9%
27-MINDDEL	7,044,100,000	8,100,000,000	15.0%	7,000,000,000	8,100,000,000	15.7%
28-MINEP	71,000,000	40,000,000	-43.7%	71,000,000	40,000,000	-43.7%
30-MINADER	1,102,000,000	1,735,000,000	57.4%	1,102,000,000	1,735,000,000	57.4%
31-MINEPIA	283,344,000	320,903,000	13.3%	283,344,000	320,903,000	13.3%
32-MINEE	1,608,000,000	1,600,550,000	-0.5%	1,583,000,000	1,600,550,000	1.1%
33-MINFOF	40,000,000	40,000,000	0.0%	40,000,000	40,000,000	0.0%
35-MINEFOP	67,000,000	60,000,000	-10.4%	67,000,000	60,000,000	-10.4%
36-MINTP	2,467,400,000	2,007,000,000	-18.7%	2,307,400,000	2,007,000,000	-13.0%
38-MINH DU	2,533,763,000	2,032,900,000	-19.8%	2,533,763,000	2,032,900,000	-19.8%
39-MINPMEESA	162,000,000	210,000,000	29.6%	162,000,000	210,000,000	29.6%
40-MINSANTE	784,433,321	791,960,000	1.0%	784,433,321	791,960,000	1.0%
42-MINAS	156,000,000	189,000,000	21.2%	156,000,000	189,000,000	21.2%
43-MINPROFF	98,000,000	102,020,000	4.1%	98,000,000	102,020,000	4.1%
TOTAL	19,224,372,321	19,723,737,000	2.6%	18,995,272,321	19,879,737,000	4.7%

Source: DGB

Table 191: Details of transferred appropriations from the PIB to RLAs in 2021 – EAST

CHAPTER	CA - LF			PA- LF		
	2020	2021	Variation(%)	2020	2021	Variation(%)
14-MINAC	16,500,000	13,000,000	-21.21%	16,500,000	13,000,000	-21.2%
15-MINEDUB	1,739,500,000	2,020,751,000	16.17%	1,739,500,000	2,020,751,000	16.2%
16-MINSEP	173,000,000	55,000,000	-68.21%	173,000,000	55,000,000	-68.21%
21-MINCOMMERCE	0	30,000,000	-	0	30,000,000	-
23-MINTOURL	300,000,000	200,000,000	-33.33%	300,000,000	200,000,000	-33.33%
26-MINJEC	250,011,000	174,799,000	-30.08%	250,011,000	174,799,000	-30.08%
27-MINDDEL	3,300,000,000	3,300,000,000	0.00%	3,300,000,000	3,300,000,000	0.00%
28-MINEP	12,000,000	30,000,000	150.00%	12,000,000	30,000,000	150.00%
30-MINADER	579,000,000	418,000,000	-27.81%	579,000,000	418,000,000	-27.81%
31-MINEPIA	284,551,000	292,045,000	2.63%	284,551,000	292,045,000	2.63%
32-MINEE	675,575,000	573,850,000	-15.06%	675,575,000	573,850,000	-15.06%
35-MINEFOP	37,000,000	40,000,000	8.11%	37,000,000	40,000,000	8.11%
36-MINTP	914,100,000	1,006,000,000	10.05%	914,100,000	1,006,000,000	10.05%
38-MINH DU	190,000,000	280,000,000	47.37%	190,000,000	280,000,000	47.37%
39-MINPMEESA	61,000,000	62,000,000	1.64%	61,000,000	62,000,000	1.64%
40-MINSANTE	537,000,000	935,600,000	74.23%	537,000,000	935,600,000	74.23%
42-MINAS	48,500,000	70,000,000	44.33%	48,500,000	70,000,000	44.33%
43-MINPROFF	44,600,000	80,000,000	79.37%	44,600,000	80,000,000	79.37%
TOTAL	9,162,337,000	9,581,045,000	4.57%	9,162,337,000	9,581,045,000	4.57%

Source: DGB

Table 192:Details of transferred appropriations from the PIB to RLAs in 2021 – FAR-NORTH

CHAPTER	CA - LF			PA- LF		
	2020	2021	Variation (%)	2020	2021	Variation (%)
14-MINAC	28,000,000	24,800,000	-11.43%	28,000,000	24,800,000	-11.43%
15-MINEDUB	2,940,850,000	4,370,834,000	48.62%	2,940,850,000	3,370,834,000	14.62%
16-MINSEP	0	55,000,000		0	55,000,000	
21-MINCOMMERCE	40,000,000	30,000,000	-25.00%	40,000,000	30,000,000	-25.00%
23-MINTOURL	184,000,000	150,000,000	-18.48%	184,000,000	150,000,000	-18.48%
26-MINJEC	216,858,000	300,000,000	38.34%	216,858,000	430,000,000	98.29%
27-MINDDEL	4,700,000,000	4,700,000,000	0.00%	4,700,000,000	4,700,000,000	0.00%
28-MINEP	171,000,000	195,000,000	14.04%	171,000,000	195,000,000	14.04%
30-MINADER	744,000,000	929,000,000	24.87%	744,000,000	729,000,000	-2.02%
31-MINEPIA	668,751,000	381,199,000	-43.00%	668,751,000	381,199,000	-43.00%
32-MINEE	708,000,000	852,390,000	20.39%	708,000,000	952,390,000	34.52%
33-MINFOF	60,000,000	60,000,000	0.00%	60,000,000	60,000,000	0.00%
35-MINEFOP	37,000,000	80,000,000	116.22%	37,000,000	50,000,000	35.14%
36-MINTP	1,301,900,000	1,318,000,000	1.24%	1,301,900,000	1,318,000,000	1.24%
38-MINH DU	370,635,000	632,700,000	70.71%	370,635,000	432,700,000	16.75%
39-MINPMEE SA	50,000,000	54,000,000	8.00%	50,000,000	54,000,000	8.00%
40-MINSAN TE	2,117,669,286	1,548,520,000	-26.88%	1,821,669,286	1,548,520,000	-14.99%
42-MINAS	107,500,000	104,000,000	-3.26%	107,500,000	104,000,000	-3.26%
43-MINPROFF	39,900,000	123,626,864	209.84%	39,900,000	50,626,864	26.88%
TOTAL	14,486,065,306	15,909,071,885	9.82%	14,190,065,306	14,636,071,885	3.14%

Source: DGB

Table 193:Details of transferred appropriations from the PIB to RLAs in 2021 – LITTORAL

CHAPTER	CA - LF			PA- LF		
	2020	2021	variation (%)	2020	2021	Variation(%)
14-MINAC	8,500,000	20,500,000	141.18%	8,500,000	20,500,000	141.18%
15-MINEDUB	475,620,000	718,115,500	50.99%	475,620,000	718,115,500	50.99%
16-MINSEP	45,000,000	25,000,000	-44.44%	45,000,000	25,000,000	-44.44%
21-MINCOMMERCE	40,000,000	56,000,000	40.00%	40,000,000	56,000,000	40.00%
23-MINTOURL	0	100,000,000		0	100,000,000	
26-MINJEC	138,489,000	44,685,000	-67.73%	138,489,000	44,685,000	-67.73%
27-MINDDEL	3,400,000,000	3,400,000,000	0.00%	3,400,000,000	3,400,000,000	0.00%
28-MINEP	59,000,000	20,000,000	-66.10%	59,000,000	20,000,000	-66.10%
30-MINADER	416,000,000	547,000,000	31.49%	416,000,000	547,000,000	31.49%
31-MINEPIA	131,000,000	314,779,000	140.29%	131,000,000	314,779,000	140.29%
32-MINEE	921,450,000	668,260,000	-27.48%	921,450,000	668,260,000	-27.48%
33-MINFOF	40,000,000	20,000,000	-50.00%	40,000,000	20,000,000	-50.00%
35-MINEFOP	37,000,000	7,000,000	-81.08%	37,000,000	7,000,000	-81.08%
36-MINTP	1,131,358,000	1,155,000,000	2.09%	1,131,358,000	1,155,000,000	2.09%
38-MINH DU	465,000,000	659,900,000	41.91%	465,000,000	659,900,000	41.91%
39-MINPMEE SA	50,000,000	54,000,000	8.00%	50,000,000	54,000,000	8.00%
40-MINSAN TE	467,985,000	676,720,000	44.60%	467,985,000	676,720,000	44.60%
42-MINAS	66,500,000	97,000,000	45.86%	66,500,000	97,000,000	45.86%
43-MINPROFF	33,500,000	91,200,000	172.24%	33,500,000	91,200,000	172.24%
TOTAL	7,926,402,000	8,675,159,500	9.45%	7,926,402,000	8,675,159,500	9.45%

Source: DGB

Table 194: Details of transferred appropriations from the PIB to RLAs in 2021 – NORTH

CHAPTER	CA - LF			PA- LF		
	2020	2021	Variation(%)	2020	2021	Variation(%)
14-MINAC	8,500,000	10,500,000	23.53%	8,500,000	10,500,000	23.53%
15-MINEDUB	475,620,000	518,115,500	8.93%	475,620,000	518,115,500	8.93%
16-MINSEP	45,000,000	25,000,000	-44.44%	45,000,000	25,000,000	-44.44%
21-MINCOMMERCE	40,000,000	56,000,000	40.00%	40,000,000	56,000,000	40.00%
23-MINTOURL	0	100,000,000		0	100,000,000	
26-MINJEC	138,489,000	44,685,000	-67.73%	138,489,000	44,685,000	-67.73%
27-MINDDEL	3,400,000,000	3,400,000,000	0.00%	3,400,000,000	3,400,000,000	0.00%
28-MINEP	59,000,000	20,000,000	-66.10%	59,000,000	20,000,000	-66.10%
30-MINADER	416,000,000	547,000,000	31.49%	416,000,000	547,000,000	31.49%
31-MINEPIA	131,000,000	114,779,000	-12.38%	131,000,000	114,779,000	-12.38%
32-MINEE	921,450,000	668,260,000	-27.48%	921,450,000	668,260,000	-27.48%
33-MINFOF	40,000,000	20,000,000	-50.00%	40,000,000	20,000,000	-50.00%
35-MINEFOP	37,000,000	7,000,000	-81.08%	37,000,000	7,000,000	-81.08%
36-MINTP	1,131,358,000	1,145,000,000	1.21%	1,131,358,000	1,145,000,000	1.21%
38-MINH DU	465,000,000	559,900,000	20.41%	465,000,000	559,900,000	20.41%
39-MINPMEESA	50,000,000	54,000,000	8.00%	50,000,000	54,000,000	8.00%
40-MINSANTE	467,985,000	476,720,000	1.87%	467,985,000	476,720,000	1.87%
42-MINAS	66,500,000	67,000,000	0.75%	66,500,000	67,000,000	0.75%
43-MINPROFF	33,500,000	51,200,000	52.84%	33,500,000	51,200,000	52.84%
TOTAL	7,926,402,000	7,885,159,500	-0.52%	7,926,402,000	7,885,159,500	-0.52%

Source: DGB

Table 195: Details of transferred appropriations from the PIB to RLAs in 2021 – NORTH-WEST

CHAPTER	CA - LF			PA- LF		
	2020	2021	Variation	2020	2021	variation %
14-MINAC	21,500,000	27,000,000	25.58%	21,500,000	27,000,000	25.58%
15-MINEDUB	743,550,000	1,061,591,500	42.77%	743,550,000	1,061,591,500	42.77%
21-MINCOMMERCE	40,000,000	24,000,000	-40.00%	40,000,000	24,000,000	-40.00%
23-MINTOURL	100,000,000	30,000,000	-70.00%	100,000,000	30,000,000	-70.00%
26-MINJEC	134,858,000	2,400,000,000	1679.65%	134,858,000	2,400,000,000	1679.65%
27-MINDDEL	3,400,000,000	40,000,000	-98.82%	3,400,000,000	40,000,000	-98.82%
28-MINEP	26,000,000	309,000,000	1088.46%	26,000,000	309,000,000	1088.46%
30-MINADER	534,000,020	338,000,000	-36.70%	534,000,020	338,000,000	-36.70%
31-MINEPIA	284,000,000	1,325,940,000	366.88%	284,000,000	1,325,940,000	366.88%
32-MINEE	717,500,000	40,000,000	-94.43%	717,500,000	40,000,000	-94.43%
33-MINFOF	20,000,000	37,600,000	88.00%	20,000,000	37,600,000	88.00%
35-MINEFOP	37,000,000	964,000,000	2505.41%	37,000,000	964,000,000	2505.41%
36-MINTP	1,156,700,000	336,000,000	-70.95%	1,156,700,000	336,000,000	-70.95%
38-MINH DU	235,000,000	100,000,000	-57.45%	235,000,000	100,000,000	-57.45%
39-MINPMEESA	67,000,000	803,440,000	1099.16%	67,000,000	803,440,000	1099.16%
40-MINSANTE	256,000,000	250,000,000	-2.34%	256,000,000	250,000,000	-2.34%
42-MINAS	59,000,000	225,000,000	281.36%	59,000,000	225,000,000	281.36%
43-MINPROFF	28,000,000	28,000,000	0.00%	28,000,000	28,000,000	0.00%
TOTAL	7,860,108,020	8,339,571,500	6.10%	7,860,108,020	8,339,571,500	6.10%

Source: DGB

Table 196: Details of transferred appropriations from the PIB to RLAs in 2021 – WEST

CHAPTER	CA - LF			PA- LF		
	2020	2021	variation (%)	2020	2021	Variation (%)
14-MINAC	33,500,000	29,500,000	-11.94%	33,500,000	29,500,000	-11.94%
15-MINEDUB	999,900,000	1,403,458,500	40.36%	999,900,000	1,403,458,500	40.36%
21-MINCOMMERCE	65,000,000	58,000,000	-10.77%	65,000,000	58,000,000	-10.77%
23-MINTOURL	100,000,000	20,000,000	-80.00%	100,000,000	20,000,000	-80.00%
26-MINJEC	60,000,000	50,000,000	-16.67%	60,000,000	50,000,000	-16.67%
27-MINDDEL	4,000,000,027	148,792,000	-96.28%	4,000,000,000	148,792,000	-96.28%
28-MINEP	42,000,000	70,000,000	66.67%	42,000,000	70,000,000	66.67%
30-MINADER	930,000,000	50,000,000	-94.62%	930,000,000	50,000,000	-94.62%
31-MINEPIA	195,404,000	1,101,000,000	463.45%	195,404,000	1,101,000,000	463.45%
32-MINEE	766,419,000	323,000,000	-57.86%	742,000,000	323,000,000	-56.47%
33-MINFOF	20,000,000	876,809,000	4284.05%	20,000,000	876,809,000	4284.05%
35-MINEFOP	97,000,000	40,000,000	-58.76%	97,000,000	40,000,000	-58.76%
36-MINTP	1,286,064,053	1,844,445,000	43.42%	1,286,064,053	1,844,445,000	43.42%
38-MINH DU	1,146,975,000	768,475,000	-33.00%	867,975,000	768,475,000	-11.46%
39-MINPMEESA	62,000,000	64,000,000	3.23%	62,000,000	64,000,000	3.23%
40-MINSANTE	715,912,393	1,308,600,000	82.79%	715,912,393	1,308,600,000	82.79%
42-MINAS	66,000,000	78,000,000	18.18%	66,000,000	78,000,000	18.18%
43-MINPROFF	89,500,000	95,000,000	6.15%	89,500,000	95,000,000	6.15%
TOTAL	10,675,674,473	8,329,079,500	-21.98%	10,372,255,446	8,329,079,500	-19.70%

Source: DGB

Table 197: Details of transferred appropriations from the PIB to RLAs in 2021 – SOUTH

CHAPTER	CA - LF			PA- LF		
	2020	2021	Variation(%)	2020	2021	Variation(%)
14-MINAC	8,000,000	17,000,000	112.50%	8,000,000	17,000,000	112.50%
15-MINEDUB	819,150,000	1,023,361,000	24.93%	819,150,000	1,023,361,000	24.93%
21-MINCOMMERCE	80,000,000	30,000,000	-62.50%	80,000,000	30,000,000	-62.50%
23-MINTOURL	141,000,000	90,000,000	-36.17%	141,000,000	90,000,000	-36.17%
26-MINJEC	67,000,000	50,000,000	-25.37%	67,000,000	50,000,000	-25.37%
27-MINDDEL	2,900,000,000	138,427,000	-95.23%	2,900,000,000	138,427,000	-95.23%
28-MINEP	26,000,000	2,900,000,000	11053.85%	26,000,000	2,900,000,000	11053.85%
30-MINADER	501,000,000	10,000,000	-98.00%	501,000,000	10,000,000	-98.00%
31-MINEPIA	162,450,000	512,000,000	215.17%	162,450,000	512,000,000	215.17%
32-MINEE	601,368,000	304,074,000	-49.44%	601,368,000	304,074,000	-49.44%
33-MINFOF	-	568,260,000		-	568,260,000	-
35-MINEFOP	37,000,000	20,000,000	-45.95%	37,000,000	20,000,000	-45.94%
36-MINTP	1,621,835,947	40,000,000	-97.53%	1,421,836,000	40,000,000	-97.18%
38-MINH DU	250,000,000	986,000,000	294.40%	250,000,000	986,000,000	294.40%
39-MINPMEESA	61,000,000	361,500,000	492.62%	61,000,000	361,500,000	492.62%
40-MINSANTE	403,500,000	60,000,000	-85.13%	403,500,000	60,000,000	-85.13%
42-MINAS	41,500,000	1,082,160,000	2507.61%	41,500,000	1,082,160,000	2507.61%
43-MINPROFF	74,900,000	54,500,000	-27.24%	74,900,000	54,500,000	-27.23%
TOTAL	7,795,703,947	8,247,282,000	8.57%	7,595,704,000	8,247,282,000	8.57%

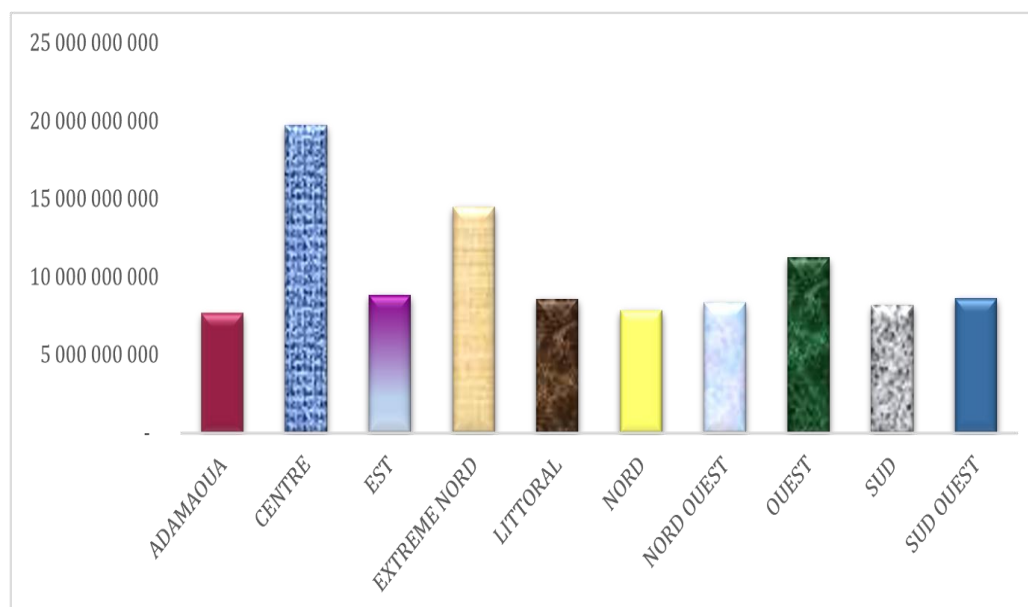
Source: DGB

Table 198: Details of transferred appropriations from the PIB to RLAs in 2021 – SOUTH-WEST

CHAPTER	CA - LF			PA- LF		
	2020	2021	Variation(%)	2020	2021	Variation(%)
14-MINAC	2,500,000	18,000,000	620.00%	2,500,000	18,000,000	620.00%
15-MINEDUB	649,400,000	843,249,000	29.85%	649,400,000	843,249,000	29.85%
21-MINCOMMERCE	-	30,000,000		-	30,000,000	
23-MINTOURL	30,000,000	150,000,000	400.00%	30,000,000	150,000,000	400.00%
26-MINJEC	129,854,000	14,000,000	-89.22%	129,854,000	14,000,000	-89.22%
27-MINDDEL	3,100,000,000	3,100,000,000	0.00%	3,100,000,000	3,100,000,000	0.00%
28-MINEP	40,000,000	10,000,000	-75.00%	40,000,000	10,000,000	-75.00%
30-MINADER	361,000,000	433,000,000	19.94%	361,000,000	433,000,000	19.94%
31-MINEPIA	304,000,000	365,000,000	20.07%	304,000,000	365,000,000	20.07%
32-MINEE	524,393,000	1,231,230,000	134.79%	524,393,000	831,230,000	58.51%
33-MINFOF	40,000,000	20,000,000	-50.00%	40,000,000	20,000,000	-50.00%
35-MINEFOP	34,247,000	70,000,000	104.40%	34,247,000	70,000,000	104.40%
36-MINTP	1,317,241,947	1,170,000,000	-11.18%	1,317,241,947	1,170,000,000	-11.18%
38-MINHIDU	279,000,000	394,373,000	41.35%	279,000,000	394,373,000	41.35%
39-MINPMEESA	50,000,000	59,000,000	18.00%	50,000,000	59,000,000	18.00%
40-MINSANTE	281,000,000	1,043,680,000	271.42%	281,000,000	943,680,000	235.83%
42-MINAS	60,000,000	87,500,000	45.83%	60,000,000	87,500,000	45.83%
43-MINPROFF	59,000,000	193,378,173	227.76%	59,000,000	193,378,173	227.76%
TOTAL	7,261,635,947	9,232,410,173	27.14%	7,261,635,947	8,732,410,173	20.25%

Source: DGB

Graph 135: Summary of investment appropriations transfers to RLAs in 2021



3.2.5.2. 2022 financial year

For the 2022 financial year, the State allocated a total of CFAF 209,361,892,000 to RLAs.

The budgetary appropriations transferred to RLAs are expenditure lines included in the general budget of the ministry, and are automatically delegated to heads of local executives, who are responsible for their implementation.

For the 2022 financial year, these general budget appropriations were granted in the form of Commitment Authorizations (CA) and Payment Appropriations (PA) amounting to CFAF 209,361,892,000 distributed as follows: CFAF 112,123,294,000 in investment and CFAF 97,238,598,000 in operating expenditure, as shown in the table below.

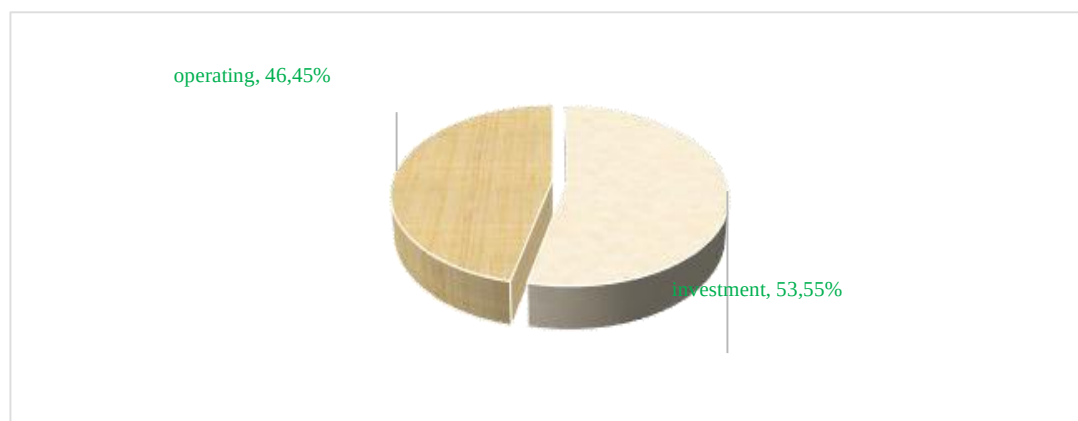
Table 199: Distribution of appropriations transferred to RLAs

ECONOMIC NATURE	Commitment authorization			Payment appropriation		
	2021	2022	Variation	2022	2021	Variation
Investment	101,960,468,000	112,123,294,000	10.00%	101,960,468,000	112,123,294,000	10.00%
Operating	45,644,532,000	97,238,598,000	113.03%	45,644,532,000	97,238,598,000	113.03%
TOTAL	147,605,000,000	209,361,892,000	41.86%	147,605,000,000	209,361,892,000	41.86%

Sources: DGB

In 2022, despite the challenging socioeconomic context marked by rising oil prices due to the Russia-Ukraine war, the State budget funded local development. The amount of these appropriations transferred by section and region was CFAF 209,361,892,000, compared to CFAF 147,605,000,000 in 2021, representing an increase of CFAF 61,756,892,000 in absolute terms and 41.84% in relative terms.

Graph 136: Répartition des transferts de l'État aux CTD par nature économique en 2022



Transfers from the central State to RLAs increased by CFAF 61,756,892,000 in absolute terms, or 41.84% in relative terms, compared to 2021, when they amounted to CFAF 147,605,000,000. In terms of components, investment transfers up to 53.55% account for the largest share, compared to operating transfers (46.45%).

The Centre received the largest transfers per region, i.e., CFAF 26.2 billion in 2022, representing 30.42% of total CDF. In descending order, it is followed by the Far-North (13.08%) and the Littoral (11.76%).

3.2.6. Implementation status of allocations granted to Regional Councils in 2021 and 2022

This section shows the mid-term implementation status of allocations granted to each Regional Council in 2021 and 2022.

3.2.6.1. Implementation status of allocations granted to Regional Councils in 2021

This section reports on the status of mid-term implementation of resources granted to each Regional Council, and highlights the prospects for making the remaining billion available in 2022.

From 25 to 27 October 2021, the second regional budget conference (RLA) was held in the conference room of the Directorate General of Budget, jointly organized by MINFI, MINEPAT, and MINDDEVEL. It follows on from the recommendations of the first conference held on 18 and 19 August 2021, and is part of the second phase of making appropriations available to regions. During the last regional budget conference, it was agreed to transfer **1,5 billion** to each Regional Council, i.e., **900 million** in investment, **600 million** to facilitate the implementation of the activities set out in their annual work plan. This recommendation was implemented on 26 August 2021 by decision of the minister of finance, reducing the initial budget from **30 billion** to **10 billion**. As mentioned above, the organization of a new conference will enable us to assess the level of execution of the first portion of the **15 billion** allocation transferred to regions in August 2021, and determine the conditions for making the remaining 10 billion available.

In detail, the aim was for regions to:

- evaluate the level of implementation of the funds transferred to them;
- present the priority activities that could be implemented before the end of the 2021 financial year.

Each region reported as follows:

➤ Adamaoua Region

The Adamaoua Region received a transfer of approximately **1,5 billion, i.e., 900 million** for investment and **600 million** for Operating. The appropriations were effectively transferred and invested to the amount of **CFAF 1,564,050,773** i.e., **CFAF 693,848,755** for Operating **CFAF 870,202,018** for investment representing a commitment rate of **104%**, as shown in the table below:

Table 200: Implementation status of the allocation transferred to the Adamaoua Regional Council

Nature of expenditure	Allocation transferred	Commitment	Scheduling	Settlement	Payment	Balance to consume	Commitment rate
Operating	600,000,000	693,848,755	0	0	0	0	115.64%
Investment	900,000,000	870,202,018	0	0	0	0	96.69%
TOTAL	1,500,000,000	1,564,050,773	0	0	0	0	104%

Many activities were committed to by this institution and require full appropriation. Regarding operations, these include the training of regional elected officials and staff, preparation of the Regional Development Plan, purchase of health and motor insurance, organization of sessions, tour of the President of the Regional Council, functioning of the tenders board, payment of October, November, and December allowances to council members, mission expenses, preparation of the 2022 Budget and budget framing documents (CBMT, MTEF).

Investment included the equipping of council premises, purchase of generators, IT equipment and rolling stock, as well as a technical and architectural study for the construction of the council's headquarters building.

As a matter of priority, the Adamaoua Regional Council requested, before the end of the 2021 financial year, payment for the aforementioned contractualized contracts and operating activities already under-way, pending the eventual transfer to them of the remaining portion, i.e., **1 billion**, to enable them to execute their entire adopted budget.

Table 201: Expenditure priorities of the Adamaoua Regional Council before the end of the 2021 financial year

Nature of expenditure	Amount in CFAF
Investment	693,848,755
Operating	870,202,018
TOTAL	1,564,050,773

The main discussion topic with the Secretary-General (SG) of the Adamaoua Regional Council was the low rate of appropriation. It was pointed out that the data produced was taken from the SIMBA application, which only records accounting data.

The SG recalled that the above-mentioned contracts were effectively committed and are awaiting payment before being fully implemented.

Overall, we can say that the Adamaoua Region is eligible for the transfer of the remaining appropriations, given that they used more than 1.5 billion, i.e., an overrun of 64,050,773 CFAF.

➤ The Centre Regional Council

The **1,5 billion allocations** transferred to the Centre Regional Council helped finance projects included in their annual work plan, for which all related contracts were awarded. The implementation status of the budget in this region is as follows:

Table 203: Implementation status of the allocation transferred to the Centre Regional Council

Nature of expenditure	Allocation	Commitment	Payments	Remaining commitments	Total execution rate
Operating	1,200,000,000	393,778,619	393,778,619	806,221,381	32.81%
Investment	1,800,000,000	62,516,325	62,516,325	1,737,483,675	3.5%
TOTAL	3,000,000,000	456,294,944	456,294,944	2,543,705,056	15.2%

The Secretary-General indicated that a sum of approximately **1,710,400,000 CFAF** could be used to finalize the following projects. The projects include the preparation of the Regional Development Plan (PRD), acquisition of land, construction of the living quarters, equipping the Regional Council with a server, health insurance, contracting of the first wave of machinery, purchase of vehicles, insurance of machinery and service vehicles, as well as video surveillance contract.

Following the presentation by the Secretary-General of the Centre Regional Council, discussions focused on the possibility of extending the deadline for budgetary approval of draft contracts. It was indicated that this issue would be examined on a case-by-case basis for contracts scheduled for the current financial year.

In summary, given the above priorities, which amount to almost 1.7 billion, the Centre Regional Council may be entitled to make the remaining appropriations available.

➤ **The East Regional council**

Like other councils, the East Regional council received a transfer of 1.5 billion. As of today, this institution has an implementation rate of 16.6%, representing the sum of 200 million paid by the treasury to cover some urgent operating expenditure, under instructions from MINFI.

The table below shows the implementation status of the allocation.

Table 202: implementation status of the allocation transferred to the East Region

Nature of expenditure	Transferred allocation	Commitment	Scheduling	Settlement	Payment	Balance to consume	Total execution rate
Operating	600,000,000	200,000,000	200,000,000	200,000,000	200,000,000	400,000,000	33.33%
Investment	900,000,000	0	0	0	0	900,000,000	0%
TOTAL	1,500,000,000	200,000,000	200,000,000	200,000,000	200,000,000	1,300,000,000	16.6%

The needs of the East Region, which can be met before the end of the current financial year, amount to **1,252 million**. This amount will be allocated to expenditure relating to the implementation of data collection activities among the population, payment of ITS, finalization of the RDP, technical study of the headquarters building, rehabilitation of the current headquarters, purchase of office supplies, and 11 vehicles.

Discussions with the Secretary-General of the East Regional Council focused on the recruitment of staff in the absence of a standard organization chart. In this regard, it was noted that following the general meeting, the possibility was given to recruit support staff to provide secretarial services and maintain the building.

This institution is not eligible for the transfer of the remaining allocation, considering the review of their priorities, which amount to about 1,252 million.

➤ **The Far-North Regional council**

The Far-North Regional Council received a transfer of approximately 1,5 billion, i.e., 900 million for investment and 600 million for operating. To date, the appropriations have been transferred and the consumption rate is shown in the table below.

Table 203: implementation status of the allocation transferred to the Far-North Regional Council

Nature of expenditure	Allocation	Commitment	Payments	Remaining commitments	Total execution rate
Operating	1,035,173,774	331,820,920	212,492,136	770,478,728	20.52%
Investment	1,708,500,000	26,942,500	26,942,500	1,681,557,500	1.6%
TOTAL	2,743,673,774	358,763,420	239,434,636	2,452,036,228	8.7%

Priority activities to be carried out by this institution amount to almost 630 million, i.e., 300 million for operation and 330 million for investment, distributed as follows.

Table 204: Expenditure priorities of the Far-North Regional Council before the end of financial year 2021

Nature of expenditure	Activities	Amount in CFAF
Investment	Execution of remaining matured contracts	300,000,000
Operating	Tour costs in the 6 departments of the Region to support the displaced Population	60,000,000
	Preparation of the Regional Development Plan	60,000,000
	Organization of Council sessions	120,000,000
	Allowances of Regional Council members	30,000,000
TOTAL		630,000,000

The main concern raised during discussions with the Secretary-General of the Far-North Region was the low rate of implementation of the transferred allocation. It emerged that the expenditure situation of this structure as presented did not take into account some expenditure, notably the acquisition of vehicles. In addition, three main difficulties hampered budget implementation: lack of staff, administrative red tape, and cash unavailability.

In conclusion, the Far-North Region is not eligible for the transfer of the remaining allocation, given their low rate of implementation, and the fact that their projected expenditure before the end of the current financial year is only 630 million.

➤ **The Littoral Regional Council**

The Littoral Regional Council presented an implementation report on the overall budget of 3 billion. The presentation showed that in terms of operating, the Council implemented 47% of its budget, i.e., CFAF 564,017,545 out of the 1.2 billion budgeted. Regarding investment, all contracts were signed for a total of CFAF 1,597,878,347, a rate of 88.77%, with savings of CFAF 85,799,393. To date, the rate of implementation of the overall budget voted by the council is 73.93%, as shown below.

Table 205: implementation status of the allocation transferred to the Littoral Regional Council

Nature of expenditure	Transferred allocation	Budget used	Balance to to consume	Total execution rate
Operating	1,200,000,000	564,017,545	635,982,455	47%
Investment	1,800,000,000	1,597,878,347	202,121,653	88.77%
TOTAL	3,000,000,000	2,161,895,892	635,982,455	73.93%

In terms of outlook, the cash flow needs of the Littoral Regional Council amount to CFAF 635,982,455 for operating and CFAF 1,347,878,347 for investment, representing a total of CFAF 1,983,860,802, earmarked for the implementation of the following activities:

- payment of contractualized contracts;
- maturation of projects included in the 2022 budget;
- preparation of the budget for the 2022 financial year; and
- preparation of the Regional Development Plan.

Discussions with the Secretary-General of the Littoral Regional Council focused on the recruitment of staff and salary payments. It was pointed out that staff up to category 6 are recruited locally under a contract co-signed by the Governor and the President of the Regional Council, and their salaries are taken into account in the operating budget.

In short, we can say that the Littoral Region is eligible for the transfer of the remaining allocation in view of the high rate of consumption it has achieved, but also in view of the activities scheduled to be carried out before the end of the year.

➤ **The North Regional Council**

The North Regional Council received a transfer of 1.5 billion for the implementation of activities planned for the 2021 financial year. Analysis of the documents submitted for examination reveals that the data produced by the North Regional Council reveals a diluted level of budget implementation, and consequently does not enable the actual rate of appropriation absorption to be calculated. To date, the appropriations have actually been transferred, but no expenditure was committed or paid out, i.e., an execution rate of 0% as shown in the table below.

Table 206: Implementation status of the allocation transferred to the North Regional Council

Nature of expenditure	Transferred allocation	Commitment	Scheduling	Settlement	Payment	Balance to consume	Total execution rate
Operating	600,000,000	0	0	0	0	600,000,000	0%
Investment	900,000,000	0	0	0	0	900,000,000	0%
TOTAL	1,500,000,000	0	0	0	0	1,500,000,000	0%

The Regional Council's null execution rate is explained by administrative difficulties, lack of control over the public expenditure chain, the issue of the availability of SIMBA application

stations, and cash unavailability.

However, out of the total allocation of 2,750 billion voted, CFAF 176,590,000 was used, representing an overall consumption rate of 6.42%.

The breakdown of the North Regional Council's cash outflows as at 15 October 2021 is shown in the table below.

Table 207: Expenditures of the North Regional Council on 15 October 2021

Heading	Forecast	Appropriations used	Total execution rate
Operating	373,400,000	173,609,000	46.49%
Investment	14,000,000	2,981,000	74.5%
TOTAL	377,400,000	176,590,000	46.79%

The above information provided by the regional treasurer relates only to payments out of the 250 million transferred to regional councils for their implementation.

However, we note that this structure undertook actions that could be carried out before the end of the 2021 financial year. The table below shows details of these actions per type of expenditure.

Table 208: Expenditure priorities of the North Regional Council before the end of the 2021 financial year

Nature of expenditure	Activities	Amount in CFAF
Investment	13 projects contracted following over-the-counter procedure	1,563,000,000
Operating	Preparation of the Regional Development Plan	200,000,000
	TOTAL	1,763,000,000

The main topic of discussion with the Secretary-General (SG) of the North Regional Council focused on finalizing procedures of contracts contractualization. As a result, the above-mentioned procedures are under-way, and 6 (six) of these contracts are already endorsed by the authorizing officer.

The North Region is not eligible for the transfer of the remaining allocation given that they have an average of 2,576 million unused.

➤ **The North-West Regional Executive Council**

Of the 1.5 billion allocations received by the North-West Regional Council, 110 million were actually committed, equivalent to an overall implementation rate of 9.6%, i.e., 18.33% for operations and 0% for capital expenditure.

Table 209: implementation status of the allocation transferred to the North-West Regional Executive Council

Nature of expenditure	Transferred allocation	Commitment	Scheduling	Settlement	Payment	Balance to consume	Total execution rate
Operating	600,000,000	110,000,000	0	0	110,000,000	490,000,000	18.33%
Investment	900,000,000	0	0	0	0	900,000,000	0%
TOTAL	1,500,000,000	0	0	0	0	1,390,000,000	9.16%

To achieve its forecasts before the end of the 2021 financial year, the North-West Regional Executive Council plans to recruit 50 (fifty) staff below category 7; implement HIMO projects; pay the allowances of the members of the Regional Council executive; carry out peace-building activities; and sign some contracts. The total cost of these activities is 1,960 million, i.e., 680 million in operating and 1,280 million in investment.

Discussions with the Secretary-General of the North-West Regional Council focused on the importance of the HIMO project, the low commitment rate of the allocation transferred and the follow-up to contracts broken down in the operational programming. From these discussions, it emerged that HIMO projects had a significant impact on peace-building in the region. As for the low commitment rate, this is due to faults in the SIMBA application. The contracts broken down in the operational programming were awarded, in particular the “*peace-building*”.

When questioned on the basis for payment of member allowances valued at nearly 70 million (between January and September), it was observed that the instruments on which these payments are based was registered in MINDDEVEL without follow-up, and in accordance with the provisions of the General Decentralization Code (CGD), silence observed 15 days after registration of an act is deemed to constitute acceptance. However, MINDDEVEL's representative pointed out that financial acts fall outside the scope of provisions of the CGD.

On the whole, the North-West Regional Executive Council is not eligible for the transfer of the remaining allocation, especially as most of the projects to be carried out before the end of the year are operating activities that could be carried out with the existing appropriation.

➤ **The West Regional council**

The West Regional Council received a transfer of approximately 1,5 billion, i.e., 900 million for investment and 600 million for operation. To date, appropriations have been effectively transferred and committed to the amount of CFAF 1,214,942,026: CFAF 388,576,253 for operating and CFAF 826,365,773 for investment, representing a commitment rate of 44.7%, as shown in the table below.

Table 210: Implementation status of the allocation transferred to the West Regional Council

Nature of expenditure	Transferred allocation	Commitment	Scheduling	Settlement	Payment	Balance to consume	Total execution rate
Operating	1,086,190,000	388,576,253	0	0	0	697,613,747	35.8%
Investment	1,631,410,000	826,365,773	0	0	0	805,044,227	50.7%
TOTAL	2,717,600,000	1,214,942,026	0	0	0	1,502,657,974	44.7%

Regarding prospects, the West Regional Council indicated that the cash mobilization of funds would enable all budgeted activities to be carried out.

As the West Regional Council did not provide any figures for the outlook, it was difficult to determine their eligibility for the transfer of the remaining allocation. However, given the level of commitment and implementation of activities, we can say that they are not eligible.

➤ **The South Regional Council**

The South Regional Council spent an average of CFAF 1,491,111,909 of the 1.5 billion allocation transferred, i.e., 1.006 billion in investment and 484 million in operating, equivalent to a commitment rate of 96.21%.

Table 211: Implementation status of the allocation transferred to the South Regional Council

Nature of expenditure	Transferred allocation	Commitment	Scheduling	Settlement	Payment	Balance to consume	Total execution rate
Operating	600,000,000	115,831,351	0	0	0	484,168,649	80.66%
Investment	900,000,000	106,933,260	0	0	0	1,006,933,260	111.77%
TOTAL	1,500,000,000	222,764,611	0	0	0	1,491,101,909	96.21%

The above expenses are awaiting payment before they can be fully implemented. In line with end-of-year priorities, the following expenditure items may be implemented. They include the payment of salaries, acquisition of land, maturation of projects (70 projects), the 2022 budget preparation, RDP preparation, management account preparation, the administrative account and the stores management account, organization of a session of the Regional Council (7 to 11 December), organization of the economic and social development forum (December 7 to 18), and the implementation of activities

relating to Covid-19, at a total cost of CFAF 2,191,101,909 broken down as follows.

Table 212: Expenditure priorities of the South Regional Council before the end of the 2021 financial year

Nature of expenditure	Amount in CFAF
Investment	1,128,933,260
Operating	1,062,168,649
TOTAL	2,191,101,909

At the end of the Secretary-General's presentation, the issue of purchasing vehicles without the PM's authorization was raised. It was recalled that the purchase of vehicles is formally subject to a request for authorization. It was also asked what the difference was between the economic and social development forum and the RDP. The head of delegation for the South-Region pointed out that the first will be used to fuel the latter.

Considering the high rate of consumption in this region and the number of activities scheduled before the end of the budget year, they are eligible for the transfer of the remaining allocation.

➤ The South-West Regional Executive Council

The South-West Region received a transfer of 1.5 billion to implement the activities in its annual work plan. The region shows a commitment rate of 22.5% with actual consumption of CFAF 542,429,240.

Table 213: status of the allocation transferred to the South-West Regional Executive Council

Nature of expenditure	Allocation	Commitment	Payments	Remaining commitments	Commitment rate
Operating	1,100,000,000	441,229,240	382,529,240	742,470,760	40.1%
Investment	1,650,000,000	177,316,201	159,900,000	1,490,100,000	10.7%
TOTAL	2,750,000,000	618,545,441	542,429,240	2,207,570,760	22.5%

However, the council undertook actions that could raise the overall budget execution rate to 80% before the end of the current financial year. Hence 33 projects are due to be commissioned, and 20 over-the-counter contracts were signed and are awaiting execution. On the other hand,

the project to build administrative blocks in two hospitals was concluded, but has not yet been implemented due to the security crisis.

However, the request for the purchase of vehicles was rejected on the grounds of its high cost, i.e., 300 million. In conclusion, considering the constraints affecting the peaceful execution of their budgets, notably the security crisis, we can say that the South-West Region is not eligible for the transfer of the remaining allocation.

3.2.6.2. Implementation status of the allocation to regions in 2022

This section provides a mid-term update on the implementation of the 2021 and 2022 budgets, in particular the 1.5 billion allocation granted to each Regional Council for the first half of 2022.

From 27 to 29 June 2022, the second regional budget conference (RLA) was held in the conference room of the Directorate General of Budget, jointly organized by MINFI, MINEPAT and MINDDEVEL. This conference follows on from the traditional meeting between the technical and financial supervisory authorities and Regional and Local Authorities. It is part of the second phase in the process of making appropriations available to these entities.

Indeed, Law No. 2021/26 of 16 December 2021 finance law of the Republic of Cameroon for the 2022 Financial Year, set aside a provision for decentralization of CFAF 30 billion for the 2022 financial year. This budgetary envelope, divided equally on the basis of CFAF 3 billion per region, is earmarked for the continued establishment and Operating of the latter.

Following MINDDEVEL's referral, requesting the allocation of appropriations to the said councils after adoption of their 2022 budget, MINFI kindly authorized the release of this provision in two half-yearly instalments, i.e., CFAF 15 billion (CFAF 1.5 billion per region) for the first half of the year, and the remaining CFAF 15 billion (CFAF 1.5 billion per region) in the second half after evaluation of the level of execution of the first instalment.

In detail, the aim was for Regional Councils to:

- report on the implementation of the 2021 budget;
- present the 2022 budget and its mid-term execution; and
- identify challenges encountered in budget implementation and financial relations with MINFI and MINDDEVEL.

➤ **The Adamaoua Regional council**

The budget for the Adamaoua Regional Council for the 2022 financial year, with revenue and expenditure amounting to CFAF 4 billion, i.e., CFAF 1,600,000,000 for operating expenditure and CFAF 2,400,000,000 for investment expenditure. The budget implementation status, in accordance with the 3 billion budget entry in the finance law is as follows.

Table 214: implementation status of the 2022 mid-term budget in the Adamaoua Regional Council

Nature of expenditure	Allocation transferred	Commitment	Scheduling	Payment	Remaining balance	Commitment rate
Operating	1,200,000,000	255,200,077	90,742,500	0	0	21%
Investment	1,800,000,000	1,640,000,000	0	0	0	91%
TOTAL	3,000,000,000	1,895,200,077	90,742,500	0	0	63%

Discussions focused on the 2021 DENO, amounting to about CFAF 900 million, for which appropriations should be carried over to the 2022 budget at the next council meeting. It was also noted that, in the absence of an organic framework (standard organization chart), which is currently being approved, the Regional Council has only category 1 to 6 staff (drivers, maintenance, and liaison staff). Moreover, in 2022, the Regional Council budgeted CFAF 150 million for architectural studies for the phase 2 headquarters building, which already amounted to around CFAF 50 million in 2021. The percentage allocated to studies should not exceed 10% of the public investment budget, in accordance with current regulations.

➤ The Centre Regional Council

The budget for the Centre Region for the 2022 financial year was balanced in terms of revenue and expenditure at CFAF 22,452,000,000, with CFAF 8,980,605,000 for operating expenditure and CFAF 13,471,395,000 for investment expenditure. The 1.5 billion allocation transferred to the Centre Regional Council, of which the budget implementation status in this region is as follows.

Table 215: implementation status of the 1.5 billion allocation transferred to the Centre Regional Council

Nature of expenditure	Allocation	Commitment	Scheduling	Payments	Remaining balance	Total execution rate
Operating	600,000,000	504872615	469145615	0	469145615	84%
Investment	900,000,000	109803846	63959263	0	63959263	12%
TOTAL	1,500,000,000	614676461	533104878	0	533104878	40%

➤ The East Regional council

The budget for the East Region for financial year 2022 was set at CFAF 3 billion in revenue and expenditure, broken down as follows: CFAF 1.2 billion for operating expenditure and CFAF

1.8 billion for investment expenditure. The council received a transfer of 1.5 billion, like the other councils. To date, this institution has an implementation rate of 67%. The table below shows the implementation status of the allocation.

Table 216: implementation status of the 1.5 billion allocation transferred to the East Regional Council

Nature of expenditure	Transferred allocation	Commitment	Scheduling	Payment	Remaining balance	Total execution rate
Operating	600,000,000	313,728,950	0	0	0	52%
Investment	900,000,000	695,445,755	0	0	0	77%
TOTAL	1,500,000,000	1,009,174,705	0	0	0	67%

Discussions with the East Regional council focused on the construction of classrooms and the acquisition of generators for high schools and colleges, as well as the acquisition of a medical ambulance, two incubators and a photo-therapy lamp for the Bertoua regional hospital. It was pointed out that, given that the transfer of skills and resources is not yet complete, and to avoid overlapping, it would have been better to allocate resources to the implementation of other activities.

➤ **The Far-North Regional council**

The budget for the Far-North Region for the 2022 financial year was balanced in terms of revenue and expenditure at CFAF 4,906,540,000, with CFAF 1,962,616,000 for operating expenditure and CFAF 2,943,924,000 for investment expenditure. The Far-North Regional Council received a transfer of approximately 1.5 billion, i.e., 900 million for investment and 600 million for Operating. The appropriations were transferred and the rate of consumption is shown in the table below.

Table 219: implementation status of the 1.5 billion allocation transferred to the Far-North Regional Council

Nature of expenditure	Allocation	Commitment	Payments	Remaining balance	Total execution rate
Operating	600,000,000	246,001,312	0	353,998,688	41%
Investment	900,000,000	0	0	900,000,000	0%
TOTAL	1,500,000,000	246,001,312	0	1,253,998,688	16.4%

The main concern raised during discussions with the Far-North Regional Council was the latter's desire to set up a public works company to manage civil engineering machinery to open up regional and divisional roads. In this regard, the Council was asked to carry out this activity on a self-managed basis, which in the long term will generate revenue for Regional and Local Authorities.

➤ **The Littoral Regional Council**

The budget envelope budgeted at CFAF 03 billion is mainly dedicated to the continued implementation of activities deemed to be priorities in the operationalization of the Littoral Regional Council initiated in 2021, and the intervention of operational actions of proximity that will have a direct impact on the populations. The council presented an implementation report on the overall budget of 1.5 billion. The presentation showed that, out of a forecast operating expenditure of CFAF 600,000,000, the council implemented CFAF 337,916,831, a rate of 56%. In terms of investment expenditure, out of a forecast of CFAF 900,000,000 CFAF 207,965,540

was spent, representing a rate of 23%. The execution rate of the overall budget voted by the council is 36%, as shown below.

Table 217: implementation status of the 1.5 billion allocation transferred to the Littoral Regional Council

Nature of expenditure	Allocation	Commitment	Scheduling	Payments	Remaining balance	Total execution rate
Operating	600,000,000	337,916,831	0	0	0	56%
Investment	900,000,000	207,965,540	0	0	0	23%
TOTAL	1,500,000,000	545,882,371	0	0	0	36%

Discussions with the Littoral Regional Council focused on the large number of projects included in the 2022 budget that are currently being awarded, examined by the Internal Tenders Board or processed. Others were considered unsuccessful. Moreover, it was noted that revenue-generating activities (Tender Document (DAO) purchase, road fund resources, and FEICOM) were not included in the 2022 budget.

➤ **The North Regional Council**

Voted and adopted by deliberation on 15 December 2021, approved by regional decree on 11 January 2022, by the Governor of the North Region, the mid-term execution of the Region's budget, balanced in revenue and expenditure at CFAF 4 billion, i.e., CFAF 1.2 billion for Operating and CFAF 2.8 billion for investment. The said council received by transfer an allocation of 1.5 billion for the implementation of activities planned for the 2022 financial year.

Table 221: implementation status of the 1.5 billion allocation transferred to the North Regional Council

Nature of expenditure	Allocation	Commitment	Scheduling	Payments	Remaining balance	Total execution rate
Operating	600,000,000	576,291,174	0	0	0	96%
Investment	900,000,000	632,000,000	0	0	0	70%
TOTAL	1,500,000,000	1,208,291,174	0	0	0	80%

Discussions with the North Regional Council focused on the non-availability of data on commitments, scheduling and payments, to identify ratios and facilitate analysis. The Council was asked to provide this data as soon as possible.

➤ **The North-West Region**

The 2022 budget for the North-West Region is balanced in terms of revenue and expenditure at CFAF 3,538,000,000, i.e., CFAF 1,426,995,000 for operating expenditure and CFAF 2,111,005,000 for investment expenditure.

Of the 1.5 billion allocation received by the North-West Regional Executive Council, CFAF 1,295,434,445 were actually committed, equivalent to an overall implementation rate of 86%.

Table 218:status of the 1.5 billion allocation transferred to the North-West Regional Council

Nature of expenditure	Transferred allocation	Commitment	Scheduling	Payment	Remaining balance	Total execution rate
Operating	600,000,000	499767721	0	0	0	83%
Investment	900,000,000	795666724	0	0	0	88%
TOTAL	1,500,000,000	1295434445	0	0	0	86%

Discussions with the North-West Regional Executive Council focused on the importance of the HIMO project. From these discussions, it emerged that HIMO projects had a significant impact on peace-building in the region.

➤ The West Regional council

The budget of the West Region for the 2022 financial year in accordance with the provisions of Law No.2019/24 of 24 December 2019 to institute the General Code of Regional and Local Authorities; is balanced in revenue and expenditure at CFAF 4,561,696,497. The operating budget is CFAF 1,824,266,000 and the investment budget is CFAF 2,737,430,497.

The West Regional Council received a transfer of approximately 1,5 billion; as follows.

Table 219:status of the 1.5 billion allocation transferred to the West Regional Council

Nature of expenditure	Transferred allocation	Commitment	Scheduling	Payment	Remaining balance	Total execution rate
Operating	600,000,000	268,718,805	0	0	0	44.7%
Investment	900,000,000	384,322,714	0	0	0	42.7%
TOTAL	1,500,000,000	653,041,519	0	0	0	43.5%

➤ The South Regional Council

The South Regional Council voted a budget with balanced income and expenditure of CFAF 3,200,000,000 for the 2022 financial year, to finance investment expenditure of CFAF 1,920,000,000 and operating expenditure of CFAF 1,280,000,000. The South Regional Council received an allocation of 1.5 billion for the first half of 2022.

Table 220:status of the 1.5 billion allocation transferred to the South Regional Council

Nature of expenditure	Allocation Transferred	Commitment	Scheduling	Payment	Remaining balance	Total execution rate
Operating	600,000,000	330,452,116	330,452,116	0	330,452,116	55%
Investment	900,000,000	1,706,572	1,706,572	0	1,706,572	0.18%
TOTAL	1,500,000,000	332,158,688	332,158,688	0	332,158,688	22%

At the end of the Secretary-General's presentation, the issue of cash availability was raised. The Regional Council admitted receiving an EDOT of CFAF 1.5 billion, but that no payment was made, due to the fact that the previous allocation was not fully used. To date, CFAF 1.4 billion is still unpaid at the Ebolowa General Treasury.

➤ **The South-West Regional Executive Council**

The budget of the South-West Region for the 2022 financial year is balanced in terms of revenue and expenditure at CFAF 3,200,000,000, i.e., CFAF 1,280,000,000 for Operating and CFAF 1,920,000,000 for investment.

The South-West Region received a transfer of 1.5 billion to implement the activities in its annual work plan. The region posted a total commitment rate of 10.9%, with actual consumption of CFAF 350,050,000.

Table 221: implementation status of the allocation transferred to the South-West Regional Executive Council

Nature of expenditure	Allocation	Commitment	Payments	Remaining balance	Commitment rate
Operating + Investment	3,200,000,000	350,050,000	0	0	10.9%

In his presentation, the Secretary of the South-West Regional Executive Council highlighted the list of projects to be carried out in 2022. He instructed the council to produce this document to have an overview of the status of these projects (duties, Tender Documents (DAO) prepared, processing...).

3.2.7. Challenges identified in the implementation of allocations granted to regions

- lack of cash flow, which has an impact on the timely holding of sessions;
- difficulty of releasing funds;
- lack of staff with budgetary expertise;
- absence of a validated organization chart;
- non-communication of budget envelopes by MINFI;
- failure to pay for services already provided by service providers;
- absence of a local public service;
- absence of a statute for Secretaries General and other regional staff; and
- slow implementation of the law on local taxation.

3.2.8. Recommendations

3.2.8.1. For all regions

- consider a collective budget at the next session to have a realistic and accurate budget;
- proceed with the carry-over of appropriations from 2021 financial year into the 2022 budget;
- conduct revenue-generating activities subject to implementing instruments defining the areas of intervention of Regional Councils;
- finalize the preparation and validation of Regional Development Plans, as well as all prospect and planning documents;
- ensure approval of the standard organization chart by the representative of the State;
- assess remaining balance for inclusion in the 2022 budget;
- encourage service providers to carry out contracted projects;
- ensure the implementation of key Regional Council activities with a significant

- impact on local populations; and
- monitor the execution of contracts already contracted.

3.2.8.2. For MINDDEVEL

work with MINFOPRA to set up a local public service, create a statute for secretaries general and other staff of regional council, and validate the standard organization charts submitted.

3.2.8.3. For MINFI

- notify the Regional Councils of their financial packages before the adoption of their budgets on 15 December;
- prepare a data collection sheet for commitment, scheduling and payment by type of expenditure (operating and investment expenditure), to identify ratios and facilitate analysis for future conferences;
- continue local taxation reform.

NB: The management of the resources transferred for operating purposes was very difficult to clarify during the period under review. However, work is in progress with all stakeholders to improve the clarity of this component of the Common Decentralization Fund.

3.3. THE GENERAL OPERATING ALLOCATION GRANTED TO SUBDIVISIONAL COUNCILS BY THE CITY COUNCIL OF ATTACHMENT (GOA)

Sections 394,395,396 and 397 of Law No. 2019/24 of 24 December 2019 to institute the General Code of Regional and Local Authorities stipulate that: “*Local authorities shall receive allocations and subsidies from the State for the discharge of their duties.*”. “*A general operating allocation shall be granted to sub-divisional councils by their city council of attachment.*” “(1) *The general operating allocation referred to in Section 395 above shall be pegged to certain items of the city council.* (2) *The conditions of payment of the general operating allocation referred to under Section 395 above as well as the pegging stipulated under Sub-section 1 above shall be fixed by order of the Minister in charge of regional and local authorities.*”

As part of the implementation of these legal provisions, the Minister of Decentralization and Local Development signed Order No. 11/A/MINDDEVEL of 16 February 2021, setting the terms and conditions for indexation and repayment of the General operating allocation (DGF) granted to subdivisional councils by the city council of attachment.

From previous years until the beginning of 2021, the amount of the general operating allocation was set on a flat-rate basis in the circular letters relating to the preparation of the budgets of RLAs, signed by the minister of Decentralization. These circulars set out the amounts to be allocated quarterly to each of the subdivisional councils by the city council of attachment.

The 2021 decree introduces a new method for indexing, calculating and paying out the DGF, with many limitations, including the loss of resources for some subdivisional councils, some of which are almost 70% dependent on the DGF, such as Douala VI council.

Based on this observation, the minister of Decentralization and Local Development signed Order No. 130/A/MINDDEVEL of 16 June 2022, which amends and supplements some provisions of Order No. 11/A/MINDDEVEL of 16 February 2021. The failure of some city councils to transfer the DGF to subdivisional councils was criticized.

This situation creates not only Operating difficulties for these entities, but also undermines relations between subdivisional councils and the city councils of attachment. The consequences for local development are far from negligible.

1. Yaounde City Council							
Financial year: 2021				Financial year: 2022			
Council	Amount due	Amount paid by the CC	Amount received by the SDC	Council	Amount due	Amount paid by the CC	Amount received by the SDC
Yaounde I	100,000,000	100,000,000	100,000,000	Yaounde I		118,422,527	118,422,527
Yaounde II	100,000,000	100,000,000	100,000,000	Yaounde II		130,549,995	130,549,995
Yaounde III	100,000,000	100,000,000	35,000,000	Yaounde III		104,190,206	100,000,000
Yaounde IV	100,000,000	100,000,000	100,000,000	Yaounde IV		118,727,200	118,727,200
Yaounde V	100,000,000	100,000,000	No data	Yaounde V		136,631,723	No data
Yaounde VI	100,000,000	100,000,000	100,000,000	Yaounde VI		104,190,206	104,190,206
Yaounde VII	100,000,000	100,000,000	100,000,000	Yaounde VII		104,190,206	29,190,206
TOTAL	700,000,000	700,000,000	535,000,000	TOTAL	1,167,608,252	816,902,063	601,080,134

2. Douala City Council							
Financial year: 2021				Financial year: 2022			
Council	Amount due	Amount paid by the CC	Amount received by the SDC	Council	Amount due	Amount paid by the CC	Amount received by the SDC
Douala I	180,000,000	155,442,136	155,442,136	Douala I	No data	455,082,616	455,082,616
Douala II	180,000,000	248,366,236	248,366,236	Douala II	No data	454,347,176	454,347,176
Douala III	180,000,000	181,187,048	181,187,048	Douala III	No data	457,932,292	457,932,292
Douala IV	180,000,000	172,304,316	172,304,316	Douala IV	No data	418,130,616	375,733,312
Douala V	180,000,000	310,196,044	No data	Douala V	No data	446,651,532	446,651,532
Douala VI	180,000,000	12,504,218	12,504,218	Douala VI	No data	371,776,248	371,776,248
TOTAL	1,080,000,000	1,079,999,998	769,803,954	TOTAL	-	2,603,920,480	2,561,523,176

3. Garoua City Council							
Financial year: 2021				Financial year: 2022			
Council	Amount due	Amount paid by the CC	Amount received by the SDC	Council	Amount due	Amount paid by the CC	Amount received by the SDC
Garoua I	40,000,000	49,471,000	49,471,000	Garoua I	46,000,000	34,500,000	34,500,000
Garoua II	58,140,000	43,605,000	43,605,000	Garoua II	28,000,000	28,000,000	28,000,000
Garoua III	40,000,000	19,924,000	19,924,000	Garoua III	46,000,000	34,500,000	34,500,000
TOTAL	138,140,000	113,000,000	113,000,000	TOTAL	120,000,000	97,000,000	97,000,000

4. Ngaoundere City Council							
Financial year: 2021				Financial year: 2022			
Subdivisional council	Amount due	Amount paid by the CC	Amount received by the SDC	Subdivisional council	Amount due	Amount paid by the CC	Amount received by the SDC
Ngaoundere I	15,000,000	7,500,000		Ngaoundere I	15,000,000	18,750,000	15,000,000
Ngaoundere II	15,000,000	6,600,000	6,600,000	Ngaoundere II	15,000,000	22,950,000	8,183,390
Ngaoundere III	15,000,000	7,500,000		Ngaoundere III	15,000,000	18,750,000	17,283,220
TOTAL	45,000,000	21,600,000	6,600,000	TOTAL	45,000,000	60,450,000	40,466,610

5. Bertoua City Council							
Financial year: 2021				Financial year: 2022			
Subdivisional council	Amount due	Amount paid by the CC	Amount received by the SDC	Subdivisional council	Amount due	Amount paid by the CC	Amount received by the SDC
Bertoua I	15,000,000	7,500,000	7,500,000	Bertoua I	15,000,000	11,250,000	11,250,000
Bertoua II	15,000,000	7,500,000		Bertoua II	15,000,000	11,250,000	
TOTAL	30,000,000	15,000,000	7,500,000	TOTAL	30,000,000	22,500,000	11,250,000

6. Ebolowa City Council							
Financial year: 2021				Financial year: 2022			
Subdivisional council	Amount due	Amount paid by the CC	Amount received by the SDC	Subdivisional council	Amount due	Amount paid by the CC	Amount received by the SDC
Ebolowa I	15,000,000	19,878,000	19,878,000	Ebolowa I		12,844,500	12,844,500
Ebolowa 2	15,000,000	10,121,500	10,121,500	Ebolowa 2		19,685,500	19,685,500
TOTAL	30,000,000	29,999,500	29,999,500	TOTAL	-	32,530,000	32,530,000

7. Kribi City Council							
Financial year: 2021				Financial year: 2022			
Subdivisional council	Amount due	Amount paid by the CC	Amount received by the SDC	Subdivisional council	Amount due	Amount paid by the CC	Amount received by the SDC
Kribi I	15,000,000	15,000,000	15,000,000	Kribi I		49,714,032	49,714,032
Kribi II	15,000,000	15,000,000	15,000,000	Kribi II		49,317,904	49,317,904
TOTAL	30,000,000	30,000,000	30,000,000	TOTAL	-	99,031,936	99,031,936

8. Nkongsamba City Council							
Financial year: 2021				Financial year: 2022			
Subdivisional council	Amount due	Amount paid by the CC	Amount received by the SDC	Subdivisional council	Amount due	Amount paid by the CC	Amount received by the SDC
Nkongsamba I	15,000,000			Nkongsamba I		2,328,312	
Nkongsamba II	15,000,000			Nkongsamba II		2,673,767	
Nkongsamba III	15,000,000			Nkongsamba III		3,010,541	
TOTAL	30,000,000	-	-	TOTAL	-	8,012,620	-

9. Limbe City Council							
Financial year: 2021				Financial year: 2022			
Subdivisional council	Amount due	Amount paid by the CC	Amount received by the SDC	Subdivisional council	Amount due	Amount paid by the CC	Amount received by the SDC
Limbe I	10,000,000	5,000,000	5,000,000	Limbe I	10,000,000	10,000,000	10,000,000
Limbe II	10,000,000	5,000,000	6,600,000	Limbe II	10,000,000	10,000,000	10,000,000
Limbe III	10,000,000	5,000,000	5,000,000	Limbe III	10,000,000	10,000,000	10,000,000
TOTAL	30,000,000	15,000,000	16,600,000	TOTAL	30,000,000	30,000,000	30,000,000

10. Edea City Council							
Financial year: 2021				Financial year: 2022			
Subdivisional council	Amount due	Amount paid by the CC	Amount received by the SDC	Subdivisional council	Amount due	Amount paid by the CC	Amount received by the SDC
Edea I	15,000,000	-		Edea I	15,000,000	-	-
Edea II	15,000,000	5,000,000		Edea II	15,000,000	7,500,000	
TOTAL	30,000,000	5,000,000	-	TOTAL	30,000,000	7,500,000	-

11. Bamenda City Council							
Financial year: 2021				Financial year: 2022			
Subdivisional council	Amount due	Amount paid by the CC	Amount received by the SDC	Subdivisional council	Amount due	Amount paid by the CC	Amount received by the SDC
Bamenda I	10,000,000	10,000,000	10,000,000	Bamenda I		21,442,356	21,442,356
Bamenda II	10,000,000	10,000,000	10,000,000	Bamenda II		21,442,356	21,442,356
Bamenda III	10,000,000	10,000,000	10,000,000	Bamenda III		21,442,356	21,442,356
TOTAL	30,000,000	30,000,000	30,000,000	TOTAL	-	64,327,068	64,327,068

Financial year: 2021				Financial year: 2022			
Subdivisional council	Amount due	Amount paid by the CC	Amount received by the SDC	Subdivisional council	Amount due	Amount paid by the CC	Amount received by the SDC
Kumba I	10,000,000			Kumba I			
Kumba II	10,000,000			Kumba II			
Kumba III	10,000,000			Kumba III			
TOTAL	30,000,000	-	-	TOTAL	-	-	-

13. Bafoussam City Council							
Financial year: 2021				Financial year: 2022			
Subdivisional council	Amount due	Amount paid by the CC	Amount received by the SDC	Subdivisional council	Amount due	Amount paid by the CC	Amount received by the SDC
Bafoussam I	45,000,000	24,954,750	24,954,750	Bafoussam I	71,964,704	71,964,708	71,964,708
Bafoussam II	45,000,000	11,126,250	11,126,250	Bafoussam II	65,263,988	65,263,988	65,263,988
Bafoussam III	45,000,000	8,919,000	8,919,000	Bafoussam III	56,321,944	56,321,944	56,321,944
TOTAL	135,000,000	45,000,000	45,000,000	TOTAL	193,550,640	193,550,640	193,550,640

14. Maroua City Council

No data was provided by the Maroua City Council.

3.3.1. Findings and remarks

The findings and remarks show that over the 2021-2022 period, implementation of the GOA repayment regulations was a major difficulty for the RLAs involved. This challenge ranged from non-implementation of the regulations to a lack of understanding of how to implement them. Some city councils, such as the Bafoussam City Council stood out for their strict implementation of the regulations.

3.3.2. Challenges encountered in managing allocations (Transferred resources and GOA)

3.3.2.1. During the drafting of the finance law

During the drafting of the finance law, some challenges were identified concerning the State allocations to be transferred to RLAs. These included **the definition of criteria for the distribution** of these resources by the State in accordance with the regulations in force, in particular Section 4 of law No. 2009/248 of 5 August 2009 to lay down the method of evaluation and distribution of the Common Decentralization Fund; which states that: “The criteria for the distribution of the Common Decentralization Fund shall be laid down each year by decree of the Prime Minister, after the approval of the National Decentralization Board.”. Similarly, ministries face **the issue of dispersion of resources** due to the low level of resources compared to the number of regional and local authorities to be covered.

3.3.2.2. During the implementation of the finance law

Analysis of implementation rates and discussions with local players revealed some difficulties in the implementation of projects by city councils and councils:

- insufficient projects maturation;
- complexity of contract award. procedures at the level of RLAs;
- administrative delays in implementing contract award procedures;
- shortcomings observed in some Internal Tenders Board Commissions;
- delay in making expenditure authorizations available to councils;
- delays in payment of invoices;
- inflation;
- failure of some successful bidder;
- inadequate monitoring of public capital expenditure (project owner, State engineers, deconcentrated services of the State);
- insecurity in the North-West, South-West, and Far-North regions;
- negligence of some project owners;
- unsuccessfulness of some bids; and
- poor flow of information.

3.3.2.3. Regarding the General Operating Allocation granted by city councils to subdivisional councils

As part of the provision of GOA resources by city councils to subdivisional councils, the following challenges were faced:

- failure to implement legal and regulatory provisions;
- lack of awareness of the existence of regulatory instruments on the subject;
- challenges related to the proper understanding by the various players of the implementation procedures for decree No. 11/A/MINDDEVEL of 16 February 2021 as amended and supplemented by decree No.130/A/MINDDEVEL of 16 June 2022;
- inconsistency of GOA data between city councils and subdivisional councils;
- compilation of GOA data by the supervisory authority;
- cash flow difficulties related to GOA repayments;
- failure to involve subdivisional councils in determining the amounts to be repaid.

3.3.2.4. Some possible solutions to improve the management of transferred resources and GOA

To address these multiple challenges, many possible solutions are proposed:

- raising awareness and training municipal executives in maturation of projects procedures,

as laid down by Decree No. 2018/4492/PM of 21 June 2018 to lay down the rules governing the maturation process of public investment projects, in particular by organizing training workshops;

- ensuring that expenditure authorizations are promptly made available to RLAs at the start of the financial year
- training council executives in public procurement procedures;
- covering and paying the operating and session costs of ITB members;
- enforcing public contracts regulations;
- setting up six-monthly follow-up missions for projects financed by the CDF;
- ensuring the active participation of MINDDEVEL in the projects maturation and selection process;
- defining a fixed budget share allocated to RLAs and a variable share that would be conditional on the results achieved by RLAs on the execution of projects in year N.
- raising mayors' awareness of the need for citizen participation in project selection; disseminating Order No. 11/A/MINDDEVEL of 16 February 2021 as amended and supplemented by Order No. 130/A/MINDDEVEL of 16 June 2022.

PART
III

ANALYSIS OF BUDGET
FORECASTING AND
EXPENDITURE OF REGIONAL
AND LOCAL AUTHORITIES

The analysis of expenditure forecasts and execution by regional and local authorities is an essential component in assessing local financial management and the effectiveness of decentralization in Cameroon. Over the periods 2021 and 2022, this analysis provides a better understanding of the capacity of RLAs to forecast and execute expenditure in a context marked by growing challenges in terms of local development, improving public services and boosting territorial investment.

This section of the report is divided into three chapters:

- analysis of budget forecasts and execution of expenditure by Cameroon's RLAs (chapter 1);
- analysis of budget forecasts and execution of expenditure by councils organized by region (administrative jurisdiction) (chapter 2);
- public contract performance in 2021 and 2022 (chapter 3).

The first chapter provides an overall analysis of the budget forecasts and expenditure performance of RLAs at national level, highlighting the breakdown of said expenditure into the major categories of operating and investment, as well as the internal structure of this expenditure. It also examines the transfers and subsidies allocated to RLAs, which constitute major financial levers for their operation and development.

The second chapter deepens the analysis by focusing on councils, by gathering data at the regional level of administrative jurisdictions. This regional approach makes it possible to identify differences and specificities in expenditure planning and execution, depending on the type of regional and local authorities and the local context. Detailed analysis of operating expenditure and investment at this level thus offers a better understanding of territorial financial dynamics and the room for manoeuvre available to local authorities to meet the needs of their populations. The third chapter focuses on the governance of public contracts during the period under review. The focus here was on the statistics on public contracts awarded and performed, the challenges encountered and some possible solutions.

CHAPTER 1: ANALYSIS OF BUDGET FORECASTS AND EXECUTION OF EXPENDITURE OF RLAS

The budgetary management of RLAs is part of a legal framework that clearly distinguishes operating expenditure from investment. This chapter provides a detailed analysis of the forecast and achievements of overall expenditure by councils for the year 2021 and 2022.

The analysis begins with an examination of local authorities' overall expenditure forecasts and actual spending levels, enabling us to assess the ability of local authorities to anticipate and meet their financial commitments. This analysis is then refined by breaking down expenditure levels by type of council, to highlight any differences and the specific features of each type of local authority.

Special attention is paid to the structure of operating expenses for all councils, to understand the distribution of current expenses, particularly between mandatory expenses such as wages, salaries and social security charges, and other operating items. The specific nature of transfers is also examined in depth, from the point of view of both forecasting and execution.

The analysis continues with a study of the nature of capital expenditure, which reflects the ability of local authorities to finance structuring projects and strengthen their local assets.

The chapter concludes with an analysis of regional budget forecasts and performance in terms of expenditure, to provide an overall view of budgetary dynamics at the level of the two main levels of regional and local authorities.

1.1. ANALYSIS OF EXPENDITURE FORECASTS AND ACHIEVEMENTS OF COUNCILS

Based on the table below, it can be seen that, in general terms, the implementation rate is **57,15%** in 2021 and of **59,60%** in 2022. There is a slight increase in the execution rate in 2022.

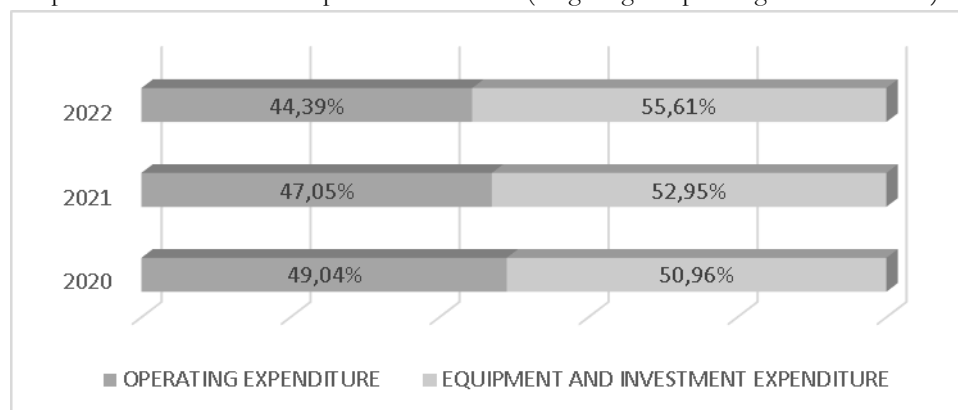
As a result, forecasts for all expenditure for 2021 and 2022 increased. Overall, and throughout the years 2021 and 2022, execution rates for operating expenditure are higher than those for investment. However, the proportion of capital expenditure as a percentage of total expenditure is higher than that of operating expenditure for both periods.

Table 222: Execution and variation of council expenditure by category

Categories	Forecasts (CFAF)	Performances (CFAF)	Performances (%)	Variations in performance (%)	Variations in forecasts (%)	Proportion of expenditure in performance (%)
2020	405,090,199,308	240,425,409,159	59.35%			100.00%
OPERATING EXPENDITURE	172,457,730,701	117,906,344,396	68.37%			49.04%
EQUIPMENT AND INVESTMENT EXPENDITURE	232,632,468,607	122,519,064,763	52.67%			50.96%
2021	582,293,070,082	332,776,147,868	57.15%	38.41%	43.74%	100.00%
OPERATING EXPENDITURE	240,681,335,610	156,586,061,302	65.06%	32.81%	39.56%	47.05%
EQUIPMENT AND INVESTMENT EXPENDITURE	341,611,734,472	176,190,086,566	51.58%	43.81%	46.85%	52.95%
2022	618,983,817,561	368,890,589,157	59.60%	10.85%	6.30%	100.00%
OPERATING EXPENDITURE	247,956,680,596	163,737,316,960	66.03%	4.57%	3.02%	44.39%
EQUIPMENT AND INVESTMENT EXPENDITURE	371,027,136,965	205,153,272,197	55.29%	16.44%	8.61%	55.61%

Source: Administrative accounts of RLAs

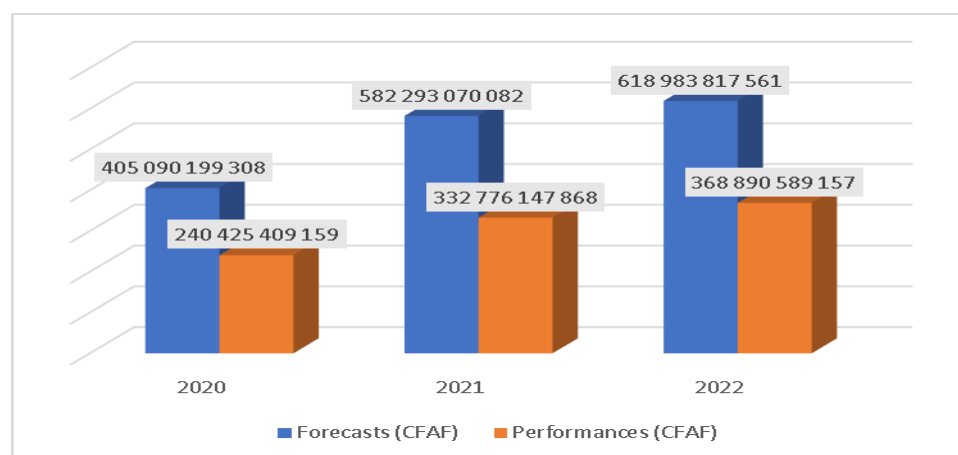
Graph 137: Overall council expenditure structure (weighting of operating and investment)



Source: Administrative accounts of RLAs

The graph below shows the evolution of expenditure forecasts from 2021 to 2022. It shows that the overall amount of forecasts increases between 2021 and 2022. According to the previous table, there is a relative increase of 6,30% in forecasts for 2022 compared to 2021.

Graph 138: Evolution in expenditure forecasts for Cameroon's councils

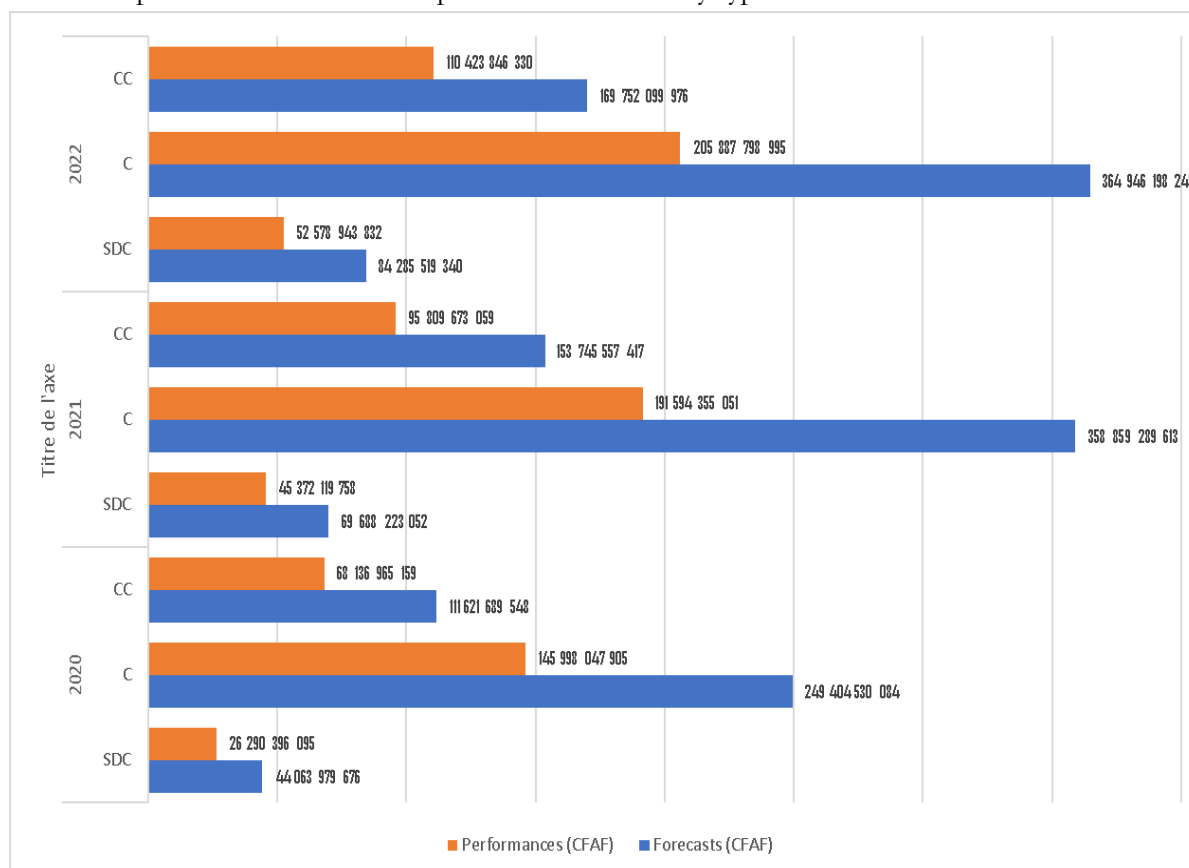


Source: Administrative accounts of RLAs

1.2. ANALYSIS OF EXPENDITURE FORECASTS AND ACHIEVEMENTS BY TYPE OF COUNCIL

Forecasts are up over the periods under consideration. This increase was substantial between 2020 and 2021, and only slightly between 2021 and 2022. Forecasts are higher than achievements.

Graph 139 : Evolution in expenditure forecasts by type of councils



Source: Administrative accounts of RLAs

An analysis of the proportion of expenditure by year and by type of council shows that the weight of council expenditure in total expenditure is declining over the years. In 2021, for example, this proportion is 57,57% compared to 55,81% in 2022.

With an upward trend, the proportion of overall expenditure accounted for by subdivisional councils is 13,63% in 2021 and 14,25% in 2022.

Expenditure by the 14 city councils increased over the periods under review, rising from 28,79% in 2021 to 29,93% in 2022.

Table 223 : Analysis of expenditure forecasts and performance by type of council

Type of councils	Forecasts (CFAF)	Performances (CFAF)	Performances (%)	Variations in performance (%)	Variations in forecasts (%)	Proportion of expenditure in performance (%)
2020	405,090,199,308	240,425,409,159	59.35%			100.00%
SDC	44,063,979,676	26,290,396,095	59.66%			10.93%
C	249,404,530,084	145,998,047,905	58.54%			60.72%
CC	111,621,689,548	68,136,965,159	61.04%			28.34%
2021	582,293,070,082	332,776,147,868	57.15%	38.41%	43.74%	100.00%
SDC	69,688,223,052	45,372,119,758	65.11%	72.58%	58.15%	13.63%
C	358,859,289,613	191,594,355,051	53.39%	31.23%	43.89%	57.57%
CC	153,745,557,417	95,809,673,059	62.32%	40.61%	37.74%	28.79%
2022	618,983,817,561	368,890,589,157	59.60%	10.85%	6.30%	100.00%
SDC	84,285,519,340	52,578,943,832	62.38%	15.88%	20.95%	14.25%
C	364,946,198,245	205,887,798,995	56.42%	7.46%	1.70%	55.81%
CC	169,752,099,976	110,423,846,330	65.05%	15.25%	10.41%	29.93%

Source: Administrative accounts of RLAs

1.3. STRUCTURE OF OPERATING EXPENDITURE FOR ALL COUNCILS

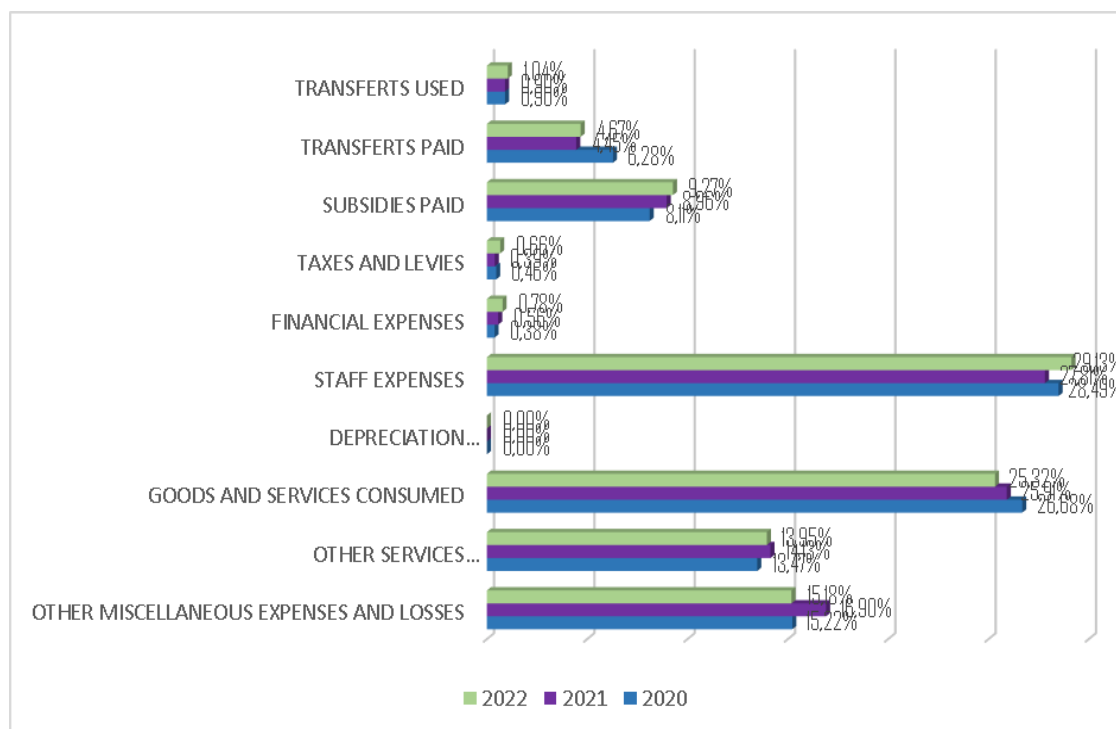
As shown in the following table, the weight of expenditure on goods and services (other services consumed, goods and services consumed, transport consumed) for all councils represents 40,94% of operating expenditure in 2021 and 40,31% in 2022. Personal expenditure represents 27,81% in 2021 and 29,13% in 2022. Other expenses, including taxes to be repaid, subsidies and transfers represent 30,70% in 2021 and 29,78% in 2022.

Table 224 : Execution and variation of councils' operating expenditure

Economic nature	2020				2021					2022				
	Forecasts (CFAF)	Performances (CFAF)	Performances (%)	Proportion of expenditure in performance (%)	Forecasts (CFAF)	Performances (CFAF)	Performances (%)	Variations (%)	Proportion of expenditure in performances (%)	Forecasts (CFAF)	Performances (CFAF)	Performances (%)	Variations (%)	Proportion of expenditure in performances (%)
TOTAL	172,457,730,701	117,906,344,396	68.37%	100.00%	240,681,335,610	156,586,061,302	65.06%	32.81%	100.00%	247,956,680,596	163,737,316,960	66.03%	4.57%	100.00%
OTHER MISCELLANEOUS EXPENSES AND LOSSES	30,803,626,755	17,944,863,235	58.26%	15.22%	44,398,983,925	26,460,176,135	59.60%	47.45%	16.90%	43,199,888,413	24,862,333,452	57.55%	-6.04%	15.18%
OTHER SERVICES EXERCISED	24,338,209,712	15,879,143,723	65.24%	13.47%	33,598,151,105	22,119,820,654	65.84%	39.30%	14.13%	35,835,152,505	22,833,713,711	63.72%	3.23%	13.95%
GOODS AND SERVICES CONSUMED	42,485,959,302	31,462,662,050	74.05%	26.68%	58,847,991,335	40,568,925,646	68.94%	28.94%	25.91%	58,339,111,540	41,465,671,477	71.08%	2.21%	25.32%
DEPRECIATION ALLOCATION	23,300,000	-	0.00%	0.00%	15,543,375	1,760,000	11.32%		0.00%	31,000,000	-	0.00%	-100.00%	0.00%
STAFF EXPENSES	42,572,751,494	33,592,946,707	78.91%	28.49%	61,276,937,705	43,547,041,406	71.07%	29.63%	27.81%	63,197,029,132	47,689,641,406	75.46%	9.51%	29.13%
FINANCIAL EXPENSES	730,118,925	448,212,193	61.39%	0.38%	1,619,533,272	877,523,403	54.18%	95.78%	0.56%	2,293,060,984	1,271,710,392	55.46%	44.92%	0.78%
TAXES AND LEVIES	1,292,099,656	544,911,520	42.17%	0.46%	2,040,777,636	613,046,887	30.04%	12.50%	0.39%	1,934,100,280	1,084,506,256	56.07%	76.90%	0.66%
SUBSIDIES PAID	13,185,699,946	9,563,007,290	72.53%	8.11%	19,612,827,699	14,029,499,408	71.53%	46.71%	8.96%	21,745,067,887	15,185,394,638	69.83%	8.24%	9.27%
TRANSFERS PAID	13,631,051,379	7,408,151,823	54.35%	6.28%	14,498,372,527	6,966,426,660	48.05%	-5.96%	4.45%	16,507,985,207	7,646,335,625	46.32%	9.76%	4.67%
TRANSPORT USED	3,394,913,532	1,062,445,855	31.30%	0.90%	4,772,217,031	1,401,841,103	29.38%	31.94%	0.90%	4,874,284,648	1,698,010,003	34.84%	21.13%	1.04%

Source: Administrative accounts of RLAs

Graph 140 : Breakdown of council operating expenditure



Source: Administrative accounts of RLAs

1.4. SPECIFIC CASE OF TRANSFERS AND SUBSIDIES FOR ALL COUNCILS

Analysis of the structure of transfers and subsidies paid shows that school subsidies account for the highest proportion in 2021, at 26.65%, while other transfers paid make up 25.69%, representing the highest proportion in 2022.

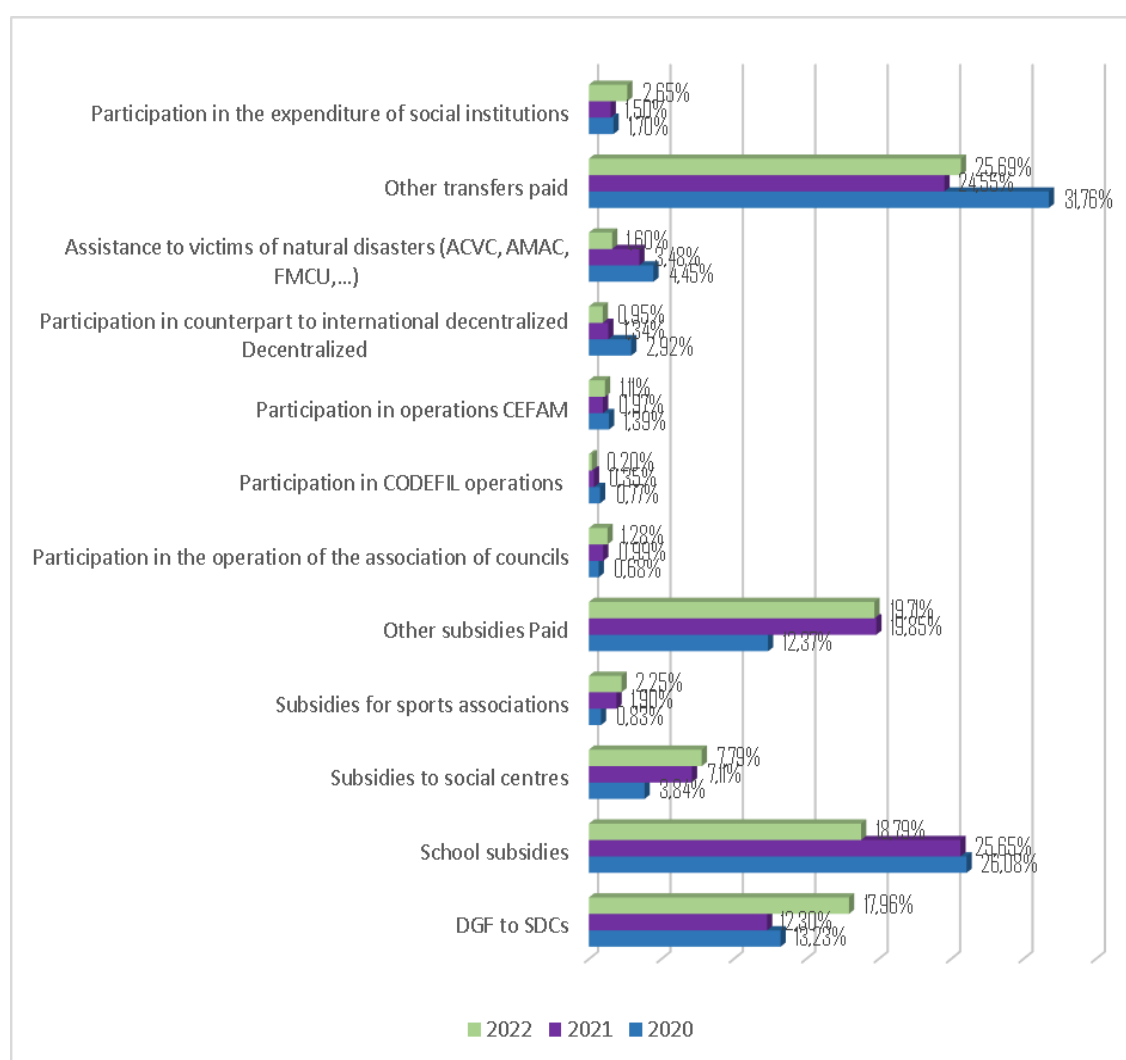
The proportion of GOA paid to SDCs by CCs increased, from 12,30% in 2021 to 17,93% in 2022.

Table 225 : Performance and variation of transfers and subsidies paid by councils

Economic nature	2020				2021					2022				
	Forecasts (CFAF)	Performances (CFAF)	Performances (%)	Proportion of expenditure in performance (%)	Forecasts (CFAF)	Performances (CFAF)	Performances (%)	Variations (%)	Proportion of expenditure in performance (%)	Forecasts (CFAF)	Performances (CFAF)	Performances (%)	Variations (%)	Proportion of expenditure in performance (%)
TOTAL	26,816,751,325	16,971,159,113	63.29%	100.00%	34,111,200,226	20,995,926,068	61.55%	23.72%	100.00%	38,253,053,094	22,831,730,263	59.69%	8.74%	100.00%
DGF to SOC's	2,527,664,194	2,246,041,575	13.23%	13.23%	3,114,152,258	2,582,792,684	12.30%	14.99%	12.30%	4,352,603,458	4,101,183,830	17.96%	58.79%	17.96%
School subsidies	5,538,894,812	4,425,619,911	26.08%	26.08%	6,984,585,560	5,385,531,976	25.65%	21.69%	25.65%	6,659,410,364	4,289,431,314	18.79%	-20.35%	18.79%
Subsidies to social centres	1,378,798,363	651,215,265	3.84%	3.84%	2,199,479,233	1,493,188,793	7.11%	129.29%	7.11%	2,674,452,784	1,778,743,859	7.79%	19.12%	7.79%
Subsidies for sports associations	648,584,825	140,703,463	0.83%	0.83%	1,189,002,173	399,729,856	1.90%	184.09%	1.90%	1,131,979,841	514,826,901	2.25%	28.79%	2.25%
Other subsidies Paid	3,091,757,752	2,099,427,076	12.37%	12.37%	6,125,608,475	4,168,256,099	19.85%	98.54%	19.85%	6,926,621,440	4,501,208,734	19.71%	7.99%	19.71%
Participation in the operation of the association of councils	367,246,235	114,578,336	0.68%	0.68%	664,585,407	207,842,369	0.99%	81.40%	0.99%	925,508,742	292,875,057	1.28%	40.91%	1.28%
Participation in CODEFIL operations	407,581,090	130,323,554	0.77%	0.77%	505,744,534	73,692,423	0.35%	-43.45%	0.35%	518,158,419	46,487,318	0.20%	-36.92%	0.20%
Participation in operations CEFAM	360,984,821	235,588,917	1.39%	1.39%	493,797,177	204,056,672	0.97%	-13.38%	0.97%	552,994,030	253,093,788	1.11%	24.03%	1.11%
Participation in counterpart to international decentralized Decentralized	932,591,219	494,920,247	2.92%	2.92%	1,235,039,438	282,097,378	1.34%	-43.00%	1.34%	1,165,101,708	217,613,249	0.95%	-22.86%	0.95%
Assistance to victims of natural disasters	1,259,589,656	754,936,442	4.45%	4.45%	2,158,249,341	730,624,399	3.48%	-3.22%	3.48%	1,507,827,909	365,356,705	1.60%	-49.99%	1.60%
Other transfers paid (ACVC, AMAC, FMCU,...)	9,788,507,455	5,389,776,889	31.76%	31.76%	8,729,495,848	5,153,685,022	24.55%	-4.38%	24.55%	10,802,770,808	5,866,460,266	25.69%	13.83%	25.69%
Participation in the expenditure of social institutions	514,550,903	288,027,438	1.70%	1.70%	711,460,782	314,428,397	1.50%	9.17%	1.50%	1,035,623,591	604,449,242	2.65%	92.24%	2.65%

Source: Administrative accounts of RLAs

Graph 141 : Structure of transfers and subsidies paid by councils



Source: Administrative accounts of RLAs

1.5. STRUCTURE OF INVESTMENT EXPENDITURES: ANALYSIS OF FORECASTS AND ACHIEVEMENTS FOR ALL COUNCILS

Investment expenditure forecasts for all communes increased by 8,61% between 2021 and 2022. Achievements amount to 176,190,086,566 CFAF compared to forecasts of 341,611,734,472 CFAF in 2021, representing an achievement rate 51,58%.

For the year 2022, achievements were CFAF 205,153,272,197 against forecasts of CFAF 371,027,136,965 representing a performance rate 55,29%.

The table below shows that other tangible fixed assets account for 60,48% of total expenditure in 2021 and 62,86% in 2022. Fixtures and fittings represent 18,27% in 2021 and 15,89% in 2022. Equipment and furniture represent 11,70% in 2021 and 11,49% in 2022. These three categories of expenditure account for the largest share of investment in all councils.

An analysis of trends in these items between 2021 and 2022 shows that the share of fixtures and fittings and equipment and furniture dropped, while that of other tangible fixed assets increased.

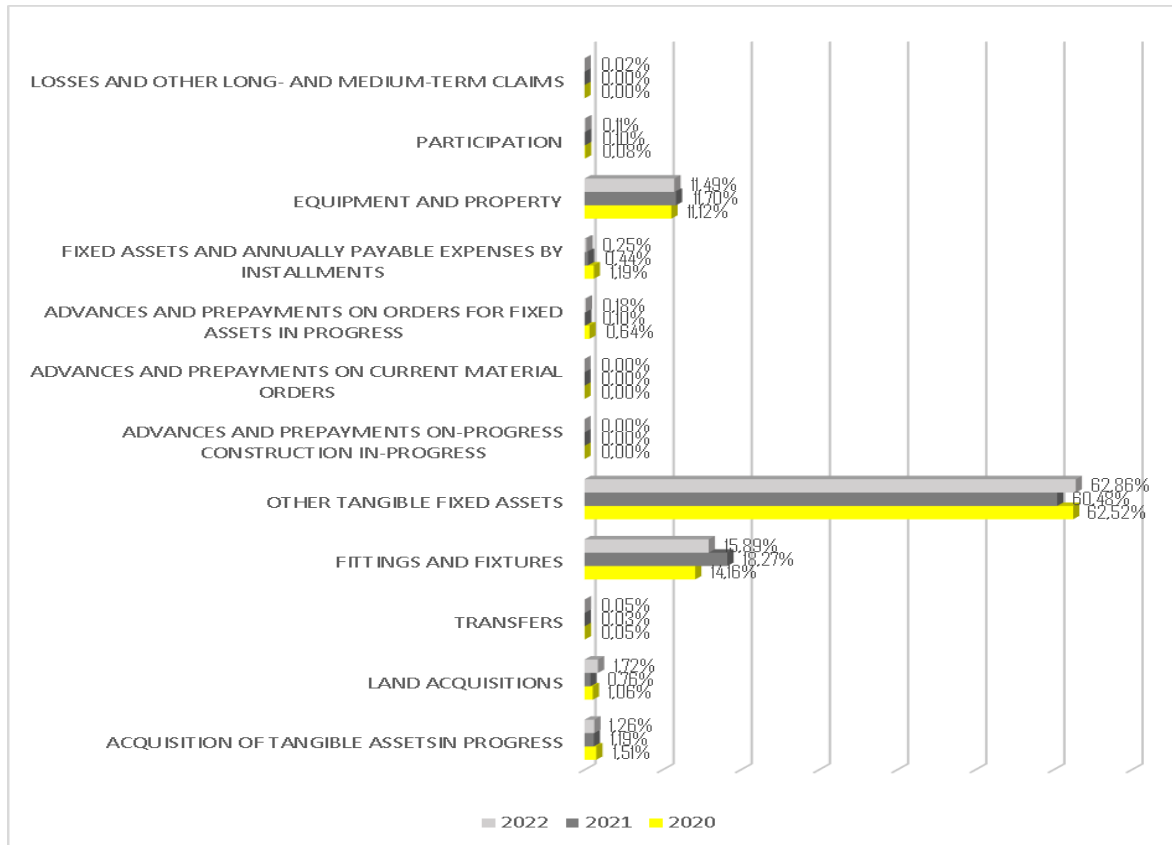
Advances and deposits on orders to fit out buildings in progress, equipment in progress, fixed assets in progress and medium- and long-term loans and other receivables remained low, if not virtually non-existent, over all the periods considered.

Table 226: Execution and variation of councils' investment expenditure

Economic nature	2020				2021					2022				
	Forecasts (CFAF)	Performances (CFAF)	Performances (%)	Proportion of expenditure in performance (%)	Forecasts (CFAF)	Performances (CFAF)	Performances (%)	Variations (%)	Proportion of expenditure in performance (%)	Forecasts (CFAF)	Performances (CFAF)	Performances (%)	Variations (%)	Proportion of expenditure in performance (%)
TOTAL	232,632,468,607	122,519,064,763	52.67%	100.00%	341,611,734,472	176,190,086,566	51.58%	43.81%	100.00%	371,027,136,965	205,153,272,197	55.29%	16.44%	100.00%
ACQUISITION OF TANGIBLE ASSETS IN PROGRESS	7,990,659,145	1,849,317,740	23.14%	1.51%	7,953,671,261	2,091,258,735	26.29%	13.08%	1.19%	7,908,965,725	2,582,066,391	32.65%	23.47%	1.26%
LAND ACQUISITIONS	4,744,191,074	1,296,989,142	27.34%	1.06%	5,909,436,897	1,345,607,793	22.77%	3.75%	0.76%	6,234,518,127	3,520,601,357	56.47%	161.64%	1.72%
TRANSFERS	326,781,552	59,356,749	18.16%	0.05%	217,005,162	53,696,109	24.74%	-9.54%	0.03%	389,180,272	99,908,462	25.67%	86.06%	0.05%
FITTINGS AND FIXTURES	33,293,830,366	17,345,992,275	52.10%	14.16%	50,139,230,577	32,193,159,686	64.21%	85.59%	18.27%	50,486,308,728	32,600,127,839	64.57%	1.26%	15.89%
OTHER TANGIBLE FIXED ASSETS	135,261,103,353	76,602,619,565	56.63%	62.52%	207,767,077,730	106,564,760,851	51.29%	39.11%	60.48%	221,310,636,444	128,966,916,369	58.27%	21.02%	62.86%
ADVANCES AND PREPAYMENTS ON-PROGRESS CONSTRUCTION IN-PROGRESS	-	-	-	0.00%	-	-	-	-	0.00%	-	-	-	-	0.00%
ADVANCES AND PREPAYMENTS ON CURRENT MATERIAL ORDERS	-	-	-	0.00%	5,000,000	-	0.00%	-	0.00%	1,500,000	-	0.00%	-	0.00%
ADVANCES AND PREPAYMENTS ON ORDERS FOR FIXED ASSETS IN PROGRESS	876,605,508	784,611,161	89.51%	0.64%	769,689,442	183,480,575	23.84%	-76.62%	0.10%	946,449,978	374,768,637	39.60%	104.26%	0.18%
FIXED ASSETS AND ANNUALLY PAYABLE EXPENSES BY INSTALLMENTS	3,507,255,815	1,455,995,799	41.51%	1.19%	1,913,673,038	780,620,012	40.79%	-46.39%	0.44%	1,782,385,628	516,028,025	28.95%	-33.90%	0.25%
EQUIPMENT AND PROPERTY	28,827,135,411	13,629,336,107	47.28%	11.12%	46,889,437,572	20,610,659,807	43.96%	51.22%	11.70%	57,667,703,507	23,579,948,859	40.89%	14.41%	11.49%
PARTICIPATION	439,049,552	97,659,562	22.24%	0.08%	585,480,401	182,386,476	31.15%	86.76%	0.10%	564,340,888	216,803,413	38.42%	18.87%	0.11%
LOSSES AND OTHER LONG- AND MEDIUM-TERM CLAIMS	9,600,000	-	0.00%	0.00%	21,309,124	700,000	3.28%	-	0.00%	74,479,527	37,179,666	49.92%	521.38%	0.02%
REIMBURSEMENT OF OTHER LONG- AND MEDIUM-TERM DEBTS	9,336,999,316	5,810,392,168	62.23%	4.74%	11,702,873,110	6,319,909,473	54.00%	8.77%	3.59%	11,113,088,176	5,560,224,905	50.03%	-12.02%	2.71%
REIMBURSEMENT OF DEBTS ARISING FROM LONG- AND MEDIUM-COMMITMENT	640,796,900	236,739,827	36.94%	0.19%	265,306,356	105,206,284	39.65%	-55.56%	0.06%	546,451,214	257,016,745	47.03%	144.30%	0.13%
REIMBURSEMENT OF LONG- AND MEDIUM-TERM BORROWINGS	7,378,460,615	3,350,054,668	45.40%	2.73%	-	-	-	-	-	12,001,128,751	6,841,681,529	57.01%	18.81%	3.33%

Source: Administrative accounts of RLAs

Graph 142 : Structure of investment for all councils



Source: Administrative accounts of RLAs

1.6. ANALYSIS OF REGIONAL COUNCIL BUDGET EXPENDITURE FORECASTS AND IMPLEMENTATIONS

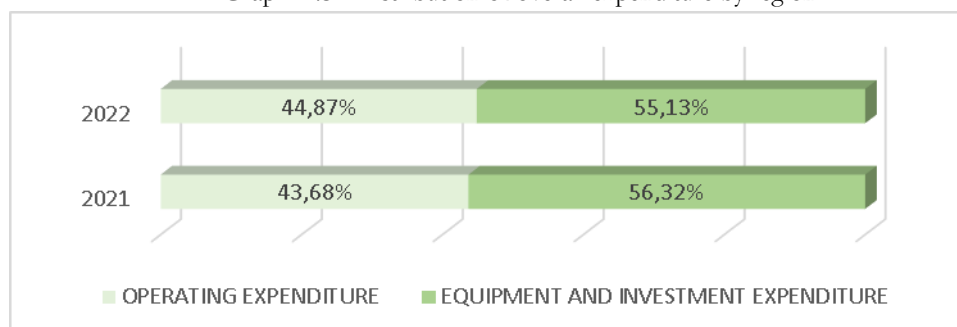
An analysis of the proportion of regional expenditure by year, as shown in the table below, shows that over all the periods under consideration, the proportion of operating expenditure exceeds that of investment. The weight of operating expenditure increased between 2021 and 2022, from 43,68% to 44,87%, while capital expenditure dropped from 56,32% to 55,13%.

Table 227 : Distribution per type of expenditure in regions of Cameroon

Economic nature	Allocations(CFAF)	Performances (CFAF)	Performance s (%)	Variations (%)	Percentage (%)
2021	26,780,755,774	19,499,028,198	72.81%		100.00%
OPERATING EXPENDITURE	11,692,030,774	8,517,375,661	72.85%		43.68%
EQUIPMENT AND INVESTMENT EXPENDITURE	15,088,725,000	10,981,652,537	72.78%		56.32%
2022	44,657,409,157	30,297,858,823	67.85%	55.38%	100.00%
OPERATING EXPENDITURE	15,787,628,605	13,593,510,855	86.10%	59.60%	44.87%
EQUIPMENT AND INVESTMENT EXPENDITURE	28,869,780,552	16,704,347,968	57.86%	52.11%	55.13%

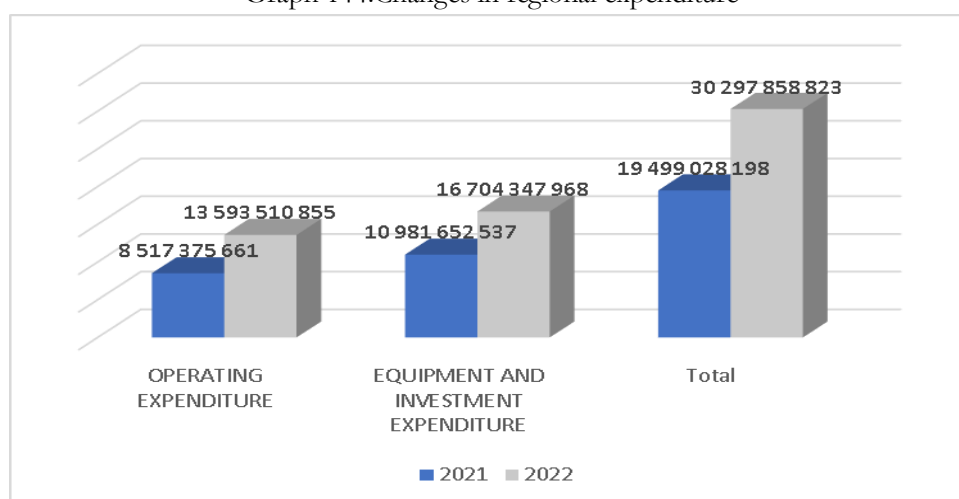
Source: Examining RLAs administrative accounts

Graph 143 : Distribution of overall expenditure by region



Source: Examining RLAs administrative accounts

Graph 144: Changes in regional expenditure



Source: Examining RLAs administrative accounts

Analysis of the structure of operating expenditure reveals the following 5 (five) categories with the highest proportions. For 2021, they include:

- other expenses and miscellaneous losses (38,52%);
- other services exercised (23,24%);
- goods and services consumed (18,79%);
- depreciation allocation (11,96%); and
- staff expenses (5,9%).

Other operating expenditure is practically nil, or even non-existent. Personal expenditure represents 5,90% in 2021 and 10,48% in 2022.

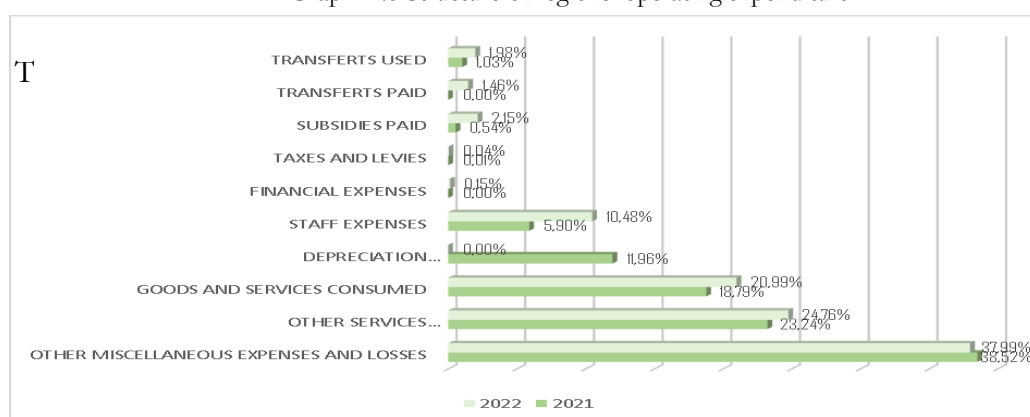
Table 228 : Achievement and variation of regions' operating expenditure

Economic nature	Allocations(CFA F)	Performances (CFA F)	Performance s (%)	Variations (%)	Percentage (%)
2021	11,692,030,774	8,517,375,661	72.85%		100.00%
OTHER MISCELLANEOUS EXPENSES AND LOSSES	4,040,511,774	3,280,575,339	81.19%		38.52%
OTHER SERVICES EXERCISED	2,864,856,431	1,979,767,818	69.11%		23.24%
GOODS AND SERVICES CONSUMED	1,805,768,569	1,600,485,757	88.63%		18.79%
DEPRECIATION ALLOCATION	1,200,000,000	1,019,094,088	84.92%		11.96%
STAFF EXPENSES	1,332,545,000	502,950,676	37.74%		5.90%
FINANCIAL EXPENSES	3,000,000	-	0.00%		0.00%
TAXES AND LEVIES	6,755,000	1,080,500	16.00%		0.01%
SUBSIDIES PAID	67,750,000	46,100,000	68.04%		0.54%
TRANSFERS PAID	105,000,000	-	0.00%		0.00%

TRANSPORT USED	265,844,000	87,321,483	32.85%		1.03%
2022	15,787,628,605	13,593,510,855	86.10%	59.60%	100.00%
OTHER MISCELLANEOUS EXPENSES AND LOSSES	5,561,407,810	5,164,338,557	92.86%	57.42%	37.99%
OTHER SERVICES EXERCISED	4,133,473,140	3,365,468,499	81.42%	69.99%	24.76%
GOODS AND SERVICES CONSUMED	3,147,125,746	2,852,927,312	90.65%	78.25%	20.99%
DEPRECIATION ALLOCATION	1,000,000	-	0.00%	-100.00%	0.00%
STAFF EXPENSES	1,863,722,365	1,424,614,488	76.44%	183.25%	10.48%
FINANCIAL EXPENSES	21,000,000	20,924,500	99.64%		0.15%
TAXES AND LEVIES	24,700,000	6,004,611	24.31%	455.73%	0.04%
SUBSIDIES PAID	386,411,266	291,785,661	75.51%	532.94%	2.15%
TRANSFERS PAID	271,847,001	197,895,997	72.80%		1.46%
TRANSPORT USED	376,941,277	269,551,230	71.51%	208.69%	1.98%

Source: Examining RLAs administrative accounts

Graph 145: Structure of regions' operating expenditure.



Source: Examining RLAs administrative accounts

Table 229 : Achievement and variation of regions' operating expenditure

Economic nature	Allocations (CFAF)	Performances (CFAF)	Performances (%)	Variations (%)	Percentage (%)
2021	172,750,000	46,100,000	26.69%		100.00%
DGF to SDCs	-	-	0.00%		0.00%
School subsidies	-	-	0.00%		0.00%
Subsidies to social centres	5,000,000	5,000,000	10.85%		10.85%
Subsidies for sports associations	-	-	0.00%		0.00%
Other subsidies paid	62,750,000	41,100,000	89.15%		89.15%
Participation in the functioning of the association of councils	-	-	0.00%		0.00%
Participation in the functioning of CODEFIL	10,000,000	-	0.00%		0.00%
Participation in the functioning of CEFAM	5,000,000	-	0.00%		0.00%
Participation in counterpart to international decentralized cooperation	60,000,000	-	0.00%		0.00%
Assistance to victims of natural disasters	20,000,000	-	0.00%		0.00%
Other transfers paid (ACVC, ACVC, FMCU)	10,000,000	-	0.00%		0.00%
Participation in the expenditure of social institutions	-	-	0.00%		0.00%
2022	658,258,267	489,681,658	74.39%	962.22 %	100.00%
DGF to SDCs	-	-	0.00%		0.00%
School subsidies	15,000,000	9,999,476	2.04%		2.04%
Subsidies to social centres	31,000,000	29,500,000	6.02%	490.00%	6.02%
Subsidies for sports associations	49,000,000	34,324,920	7.01%		7.01%
Other subsidies paid	291,411,266	217,961,265	44.51%	430.32%	44.51%

Participation in the functioning of the association of councils	26,000,000	25,722,000	5.25%		5.25%
Participation in the functioning of CODEFIL	6,000,000	-	0.00%		0.00%
Participation in the functioning of CEFAM	5,000,000	-	0.00%		0.00%
Participation in counterpart to international decentralized cooperation	106,525,001	76,759,424	15.68%		15.68%
Assistance to victims of natural disasters	45,622,000	45,414,573	9.27%		9.27%
Other transfers paid(ACVC, ACVC, FMCU,)	82,500,000	50,000,000	10.21%		10.21%
Participation in the expenditure of social institutions	200,000	-	0.00%		0.00%

Source: Administrative accounts of RLAs

After analysis of the above table, the structure of transfers and subsidies paid shows that only other transfers paid (89,15%) and subsidies to social centres (10,85%) have a significant proportion. Other transfers and subsidies paid are almost non-existent.

Analysis of the table below shows that the categories with the greatest proportion of overall investment are:

- equipment and furniture represent **65,43%** in 2021 and **48,46%** in 2022;
- fixtures and fittings represent **5,77%** in 2021 and **14,24%** in 2022;
- intangible assets and expenditure payable in annual instalments (**2,48%** in 2021 and **1,46%** in 2022); and
- land acquisitions represent (**2,44%** in 2021 and **2,23%** in 2022).

- Table 230: Structure of regions' investment expenditures

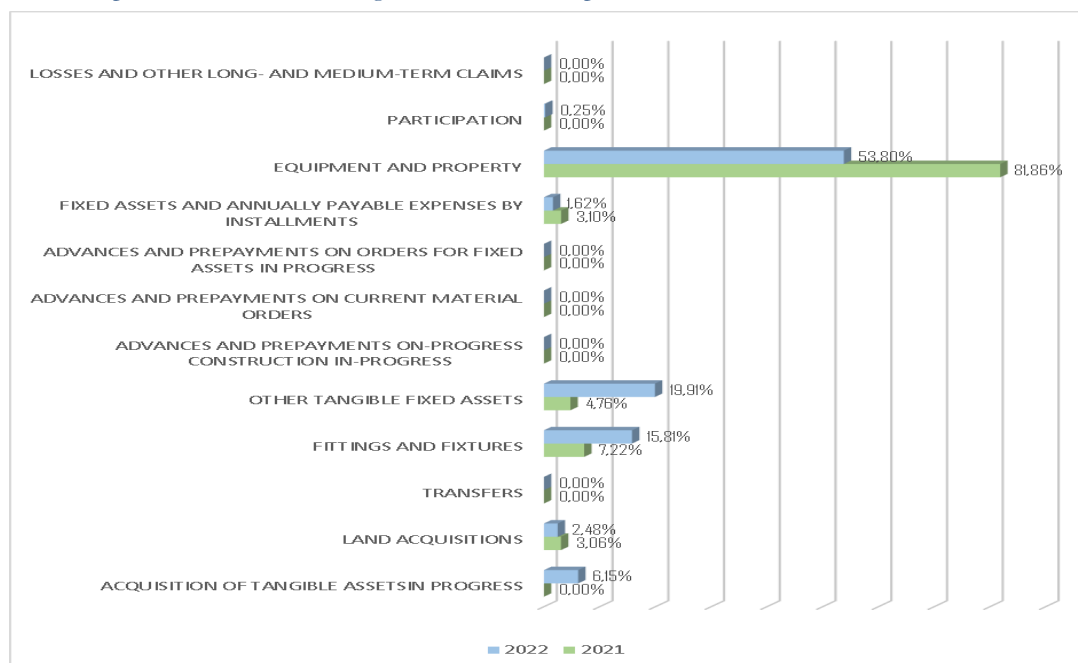
Economic nature	Forecasts (CFAF)	Performances (CFAF)	Performances (%)	Variations (%)	Percentage (%)
2021	15,088,725,000	10,981,652,537	72.78%		100.00%
ACQUISITION OF TANGIBLE ASSETS IN PROGRESS	-	-			0.00%
LAND ACQUISITIONS	2,107,717,999	335,832,490	15.93%		3.06%
TRANSFERS	-	-			0.00%
FITTINGS AND FIXTURES	1,099,315,000	792,956,671	72.13%		7.22%
OTHER TANGIBLE FIXED ASSETS	675,912,001	523,137,483	77.40%		4.76%
ADVANCES AND PREPAYMENTS ON CONSTRUCTION ORDERS IN-PROGRESS	-	-			0.00%
ADVANCES AND PREPAYMENTS ON CURRENT MATERIAL ORDERS	-	-			0.00%
ADVANCES AND PREPAYMENTS ON ORDERS FOR FIXED ASSETS IN PROGRESS	-	-			0.00%
FIXED ASSETS AND ANNUALLY PAYABLE EXPENSES	358,000,000	340,661,418	95.16%		3.10%
EQUIPMENT AND PROPERTY	10,847,780,000	8,989,064,475	82.87%		81.86%
PARTICIPATION	-	-			0.00%
LOSSES AND OTHER LONG- AND MEDIUM-TERM CLAIMS	-	-			0.00%
REIMBURSEMENT OF OTHER LONG- AND MEDIUM-TERM DEBTS	-	-			0.00%
REIMBURSEMENT OF DEBTS ARISING FROM LONG- AND MEDIUM-TERM COMMITMENT	-	-			0.00%
REIMBURSEMENT OF LONG- AND MEDIUM-TERM BORROWINGS	-	-			0.00%
2022	28,869,780,552	16,704,347,968	57.86%	52.11%	100.00%
ACQUISITION OF TANGIBLE ASSETS IN PROGRESS	1,221,005,000	1,026,822,050	84.10%		6.15%
LAND ACQUISITIONS	1,136,594,347	413,519,097	36.38%	23.13%	2.48%
TRANSFERS	-	-			0.00%
FITTINGS AND FIXTURES	4,118,892,680	2,640,171,224	64.10%	232.95%	15.81%
OTHER TANGIBLE FIXED ASSETS	5,888,858,797	3,325,171,161	56.47%	535.62%	19.91%
ADVANCES AND PREPAYMENTS ON CONSTRUCTION ORDERS IN-PROGRESS	-	-			0.00%
ADVANCES AND PREPAYMENTS ON CURRENT MATERIAL ORDERS	-	-			0.00%
ADVANCES AND PREPAYMENTS ON ORDERS FOR FIXED ASSETS IN PROGRESS	-	-			0.00%
FIXED ASSETS AND ANNUALLY PAYABLE EXPENSES	372,535,957	271,185,872	72.79%	-20.39%	1.62%
EQUIPMENT AND PROPERTY	15,978,893,771	8,986,478,564	56.24%	-0.03%	53.80%
PARTICIPATION	153,000,000	41,000,000	26.80%		0.25%
LOSSES AND OTHER LONG- AND MEDIUM-TERM CLAIMS	-	-			0.00%

REIMBURSEMENT OF OTHER LONG- AND MEDIUM-TERM DEBTS	-	-			0.00%
REIMBURSEMENT OF DEBTS ARISING FROM LONG-AND MEDIUM-TERM COMMITMENT	-	-			0.00%
REIMBURSEMENT OF LONG- AND MEDIUM-TERM BORROWINGS	-	-			0.00%

Source: Administrative accounts of RLAs

Graph 146: Distribution of regions' investment expenditures

Graph 147: Distribution of regions' investment expenditures



Source: Administrative accounts of RLAs

CHAPTER 2: ANALYSIS OF BUDGET EXPENDITURE FORECASTS AND IMPLEMENTATION BY REGION

For a better understanding of local budget dynamics, it is important to go beyond an overall national analysis and examine the specific features of each region - administrative district. This second chapter therefore adopts a territorial approach, gathering information on councils at regional level.

The analysis for each region is structured on several points. It begins with an examination of the forecast and actual level of overall expenditure by councils, to assess the capacity for planning and budget execution at regional level. This is followed by a distribution of the results according to the different types of councils present in the Region, to highlight any management differences between city councils, councils, and subdivisional councils.

The analysis continues with a look at the structure of operating expenditure in the region's councils, shedding light on the distribution of current expenses and the prioritization of spending according to local contexts. A special focus is devoted to the specific case of subsidies and transfers paid by the region's councils, which represent strategic financial instruments for supporting local development and inter-council solidarity.

Furthermore, the analysis focuses on the structure of investment expenditure of councils, highlighting the proportion of resources devoted to financing structuring projects and improving basic infrastructure. This systematic and comparative regional approach helps to highlight major trends, identify best practices and challenges specific to each local area, and provide food for thought on how to optimize council budget management in Cameroon.

2.1. ANALYSIS OF BUDGET FORECASTS AND EXECUTION OF EXPENDITURE BY COUNCILS IN THE ADAMAOUA REGION

2.1.1. Expenditure forecasts and achievements of councils in the Adamaoua Region

An overview of expenditure forecasts for councils in the Adamawa region reveals that these are higher than actual expenditure over the periods under consideration.

Expenditure execution by councils in the Adamaoua Region shows a drop in the expenditure indicator achievement between 2020 and 2021, from 67.35% to 56.17%. There is a relative improvement in this rate in 2022, which stands at 64.37%.

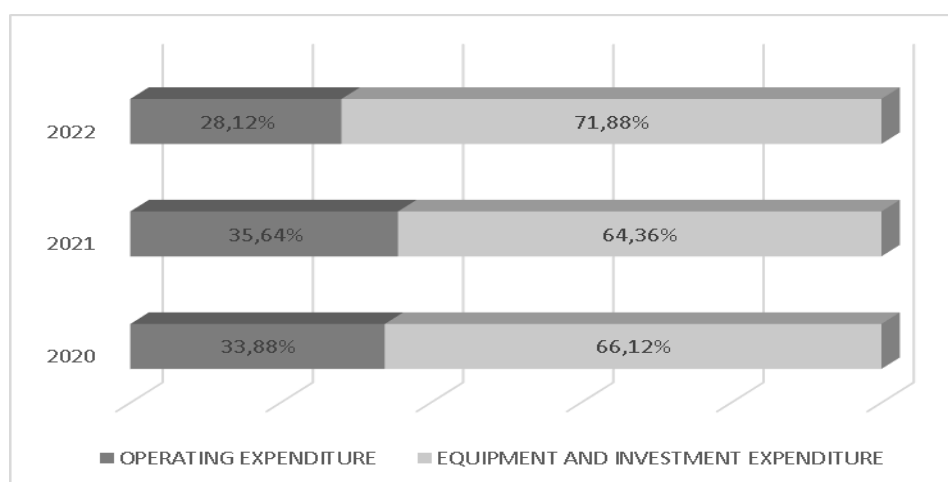
Over the two periods as a whole, the highest proportion of expenditure continues to be on equipment and investment. This proportion increased to 71.88% in 2022.

Table 231 : Execution and variation of council expenditure by of the Adamaoua Region by type of expenditures.

Economic nature	Forecasts (CFAF)	Performances (CFAF)	Performances (%)	Variations in performance (%)	variations in forecasts (%)	Proportion of expenditure in performance (%)
2020	19,334,385,836	13,020,753,558	67.35%			100.00%
OPERATING EXPENDITURE	6516171925	4411502868	67.70%			33.88%
EQUIPMENT AND INVESTMENT EXPENDITURE	12818213911	8609250690	67.16%			66.12%
2021	27,279,683,537	15323171320	56.17%	17.68%	41.09%	100.00%
OPERATING EXPENDITURE	11261199223	5461152377	48.50%	23.79%	72.82%	35.64%
EQUIPMENT AND INVESTMENT EXPENDITURE	16018484314	9862018943	61.57%	14.55%	24.97%	64.36%
2022	29342592283	18888319033	64.37%	23.27%	7.56%	100.00%
OPERATING EXPENDITURE	9207527996	5310548355	57.68%	-2.76%	-18.24%	28.12%
EQUIPMENT AND INVESTMENT EXPENDITURE	20135064287	13577770678	67.43%	37.68%	FF25.70%	71.88%

Source: Administrative accounts of RLAs

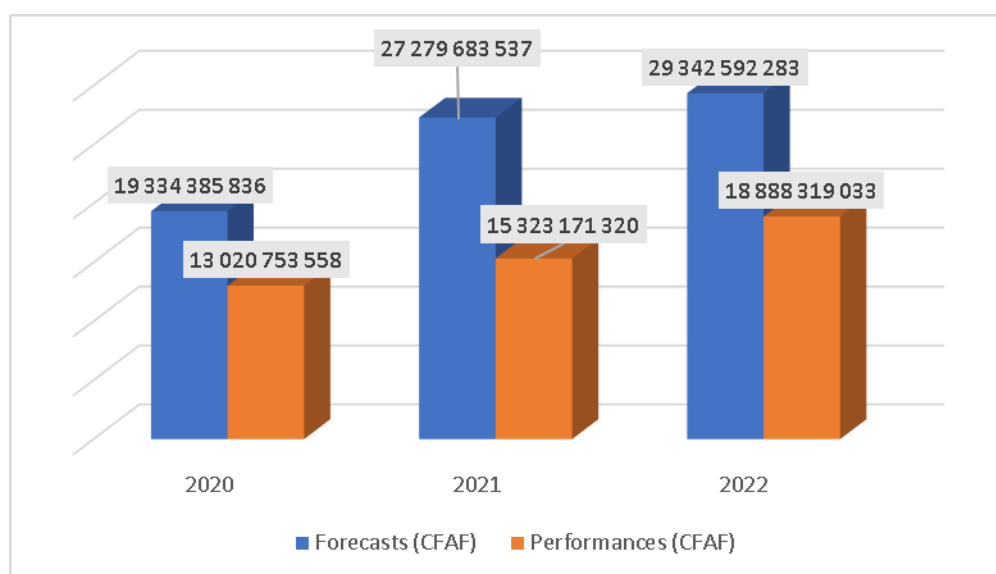
Graph 148 : Structure of overall expenditure by councils in the Adamaoua Region



Source: Administrative accounts of RLAs

The graph below shows that forecasts are higher than achievements over the periods under review. Expenditure forecasts increased considerably by 41.09% in 2021 compared to 2020, while over the period 2021 to 2022, there was a substantial increase of 7.56%. Regarding achievements, there was an increase of 17.68% in 2021 compared to 2020, and 23.27% in 2022 compared to 2021.

Graph 149: Evolution of forecasts and overall expenditure in execution in councils of the Adamaoua Region



Source: Administrative accounts of RLAs

2.1.2. Expenditure forecasts and achievements by type of councils in the Adamaoua Region

An analysis of expenditure per type of councils reveals that, on average over these two periods, subdivisional councils recorded budget achievement rates of 68,07% in 2021 and 67,85% in 2022.

As for the Ngaoundere City Council, it recorded a rate of 67.27% in 2021 and 43.31% in 2022, in terms of achievements over the periods under review.

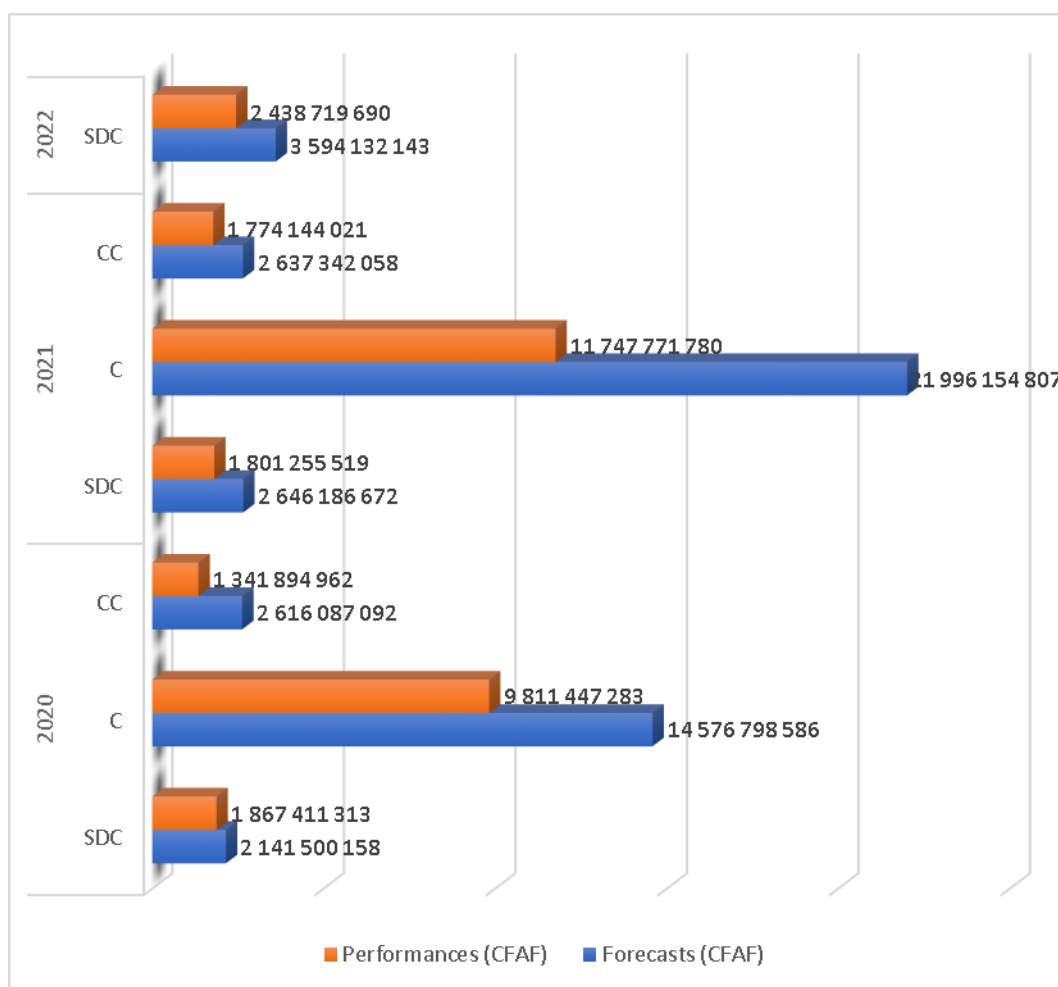
The proportion of council expenditure increased between 2021 and 2022, by 43,41% and 66,61% respectively.

Table 232: Execution and variation of expenditure per type of councils in the Adamaoua Region

Economic nature	Forecasts (CFAF)	Performances (CFAF)	Performances (%)	Variations in performance (%)	Variations in forecasts (%)	Proportion of expenditure in performance (%)
2020	19,334,385,836	13,020,753,558	67.35%			100.00%
SDC	2,141,500,158	1,867,411,313	87.20%			14.34%
C	14,576,798,586	9,811,447,283	67.31%			75.35%
CC	2,616,087,092	1,341,894,962	51.29%			10.31%
2021	27,279,683,537	15,323,171,320	56.17%	17.68%	41.09%	100.00%
SDC	2,646,186,672	1,801,255,519	68.07%	-3.54%	23.57%	11.76%
C	21,996,154,807	11,747,771,780	53.41%	19.74%	50.90%	76.67%
CC	2,637,342,058	1,774,144,021	67.27%	32.21%	0.81%	11.58%
2022	29,342,592,283	18,888,319,033	64.37%	23.27%	7.56%	100.00%
SDC	3,594,132,143	2,438,719,690	67.85%	35.39%	35.82%	12.91%
C	22,734,509,266	15,144,304,385	66.61%	28.91%	3.36%	80.18%
CC	3,013,950,874	1,305,294,958	43.31%	-26.43%	14.28%	6.91%

Source: Administrative accounts of RLAs

Graph 150: Evolution of forecasts and achievements by type of councils in the Adamaoua Region



Source: Administrative accounts of RLAs

2.1.3. Structure of overall operating expenditure of councils in the Adamaoua Region

As shown in the table below, good and services expenditure (other services consumed, goods and services consumed, transports consumed) account for 45,24% of operating expenditure in 2021 and 42,10% in 2022. Expenditure related to other charges, including taxes and duties to be repaid, subsidies and transfers paid represent 31,53% in 2021 and 30,89% in 2022.

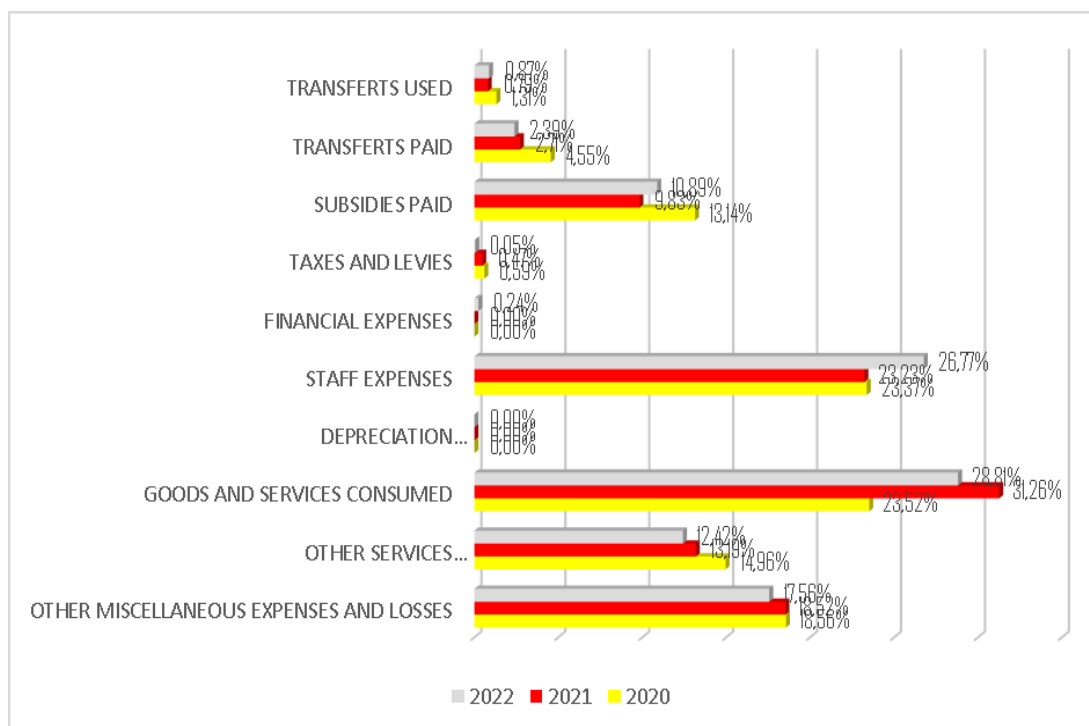
The indicator achievement of staff expenses greatly increased between 2021 and 2022, from 28,84% to 75,5%. The proportion of allocations and depreciations was zero over all the periods under review.

Table 233: Achievement and variation of operating expenditure of councils of the Adamaoua Region

	2020				2021					2022				
Economic nature	Forecasts (CFAF)	Performances (CFAF)	Performances (%)	Proportion of expenditure in performances (%)	Forecasts (CFAF)	Performances (CFAF)	Performances (%)	Variations (%)	Proportion of expenditure in performances (%)	Forecasts (CFAF)	Performances (CFAF)	Performances (%)	Variations (%)	Proportion of expenditure in performances (%)
TOTAL	6,516,171,925	4,411,502,868	67.70%	100.00%	11,261,199,223	5,461,152,377	48.50%	23.79%	100.00%	9,207,527,996	5,310,548,355	57.68%	-2.76%	100.00%
OTHER MISCELLANEOUS EXPENSES AND LOSSES	1,506,527,903	818,770,075	54.35%	18.56%	1,745,297,569	1,011,520,458	57.96%	23.54%	18.52%	1,796,350,540	932,330,040	51.90%	-7.83%	17.56%
OTHER SERVICES EXERCISED	1,054,597,228	660,158,033	62.60%	14.96%	1,396,780,060	720,275,628	51.57%	9.11%	13.19%	1,294,191,735	659,451,938	50.95%	-8.44%	12.42%
GOODS AND SERVICES CONSUMED	1,414,322,994	1,037,433,440	73.35%	23.52%	2,389,072,991	1,707,386,893	71.47%	64.58%	31.26%	2,519,430,300	1,530,128,783	60.73%	-10.38%	28.81%
DEPRECIATION ALLOCATION	15,000,000	-	0.00%	0.00%	-	-			0.00%	-	-			0.00%
STAFF EXPENSES	1,348,657,889	1,030,937,298	76.44%	23.37%	4,398,640,467	1,268,590,266	28.84%	23.05%	23.23%	1,988,424,167	1,421,754,450	71.50%	12.07%	26.77%
FINANCIAL EXPENSES	4,816,847	-	0.00%	0.00%	10,066,847	-	0.00%		0.00%	16,707,321	12,570,025	75.24%		0.24%
TAXES AND LEVIES	46,726,370	26,235,226	56.15%	0.59%	26,019,000	25,465,367	97.87%	-2.93%	0.47%	38,471,287	2,827,579	7.35%	-88.90%	0.05%
SUBSIDIES PAID	625,717,735	579,605,919	92.63%	13.14%	716,893,879	536,955,198	74.90%	-7.36%	9.83%	944,464,231	578,402,972	61.24%	7.72%	10.89%
TRANSFERS PAID	336,409,811	200,744,388	59.67%	4.55%	398,088,720	147,810,945	37.13%	-26.37%	2.71%	409,217,009	126,795,744	30.98%	-14.22%	2.39%
TRANSPORT USED	163,395,148	57,618,489	35.26%	1.31%	180,339,690	43,147,622	23.93%	-25.11%	0.79%	200,271,406	46,286,824	23.11%	7.28%	0.87%

Source: Administrative accounts of RLAs

Graph 151 : Structure of overall operating expenditure of councils in the Adamaoua Region



Source: Administrative accounts of RLAs

2.1.4. Specific case of subsidies and transfers paid by councils in the Adamaoua Region

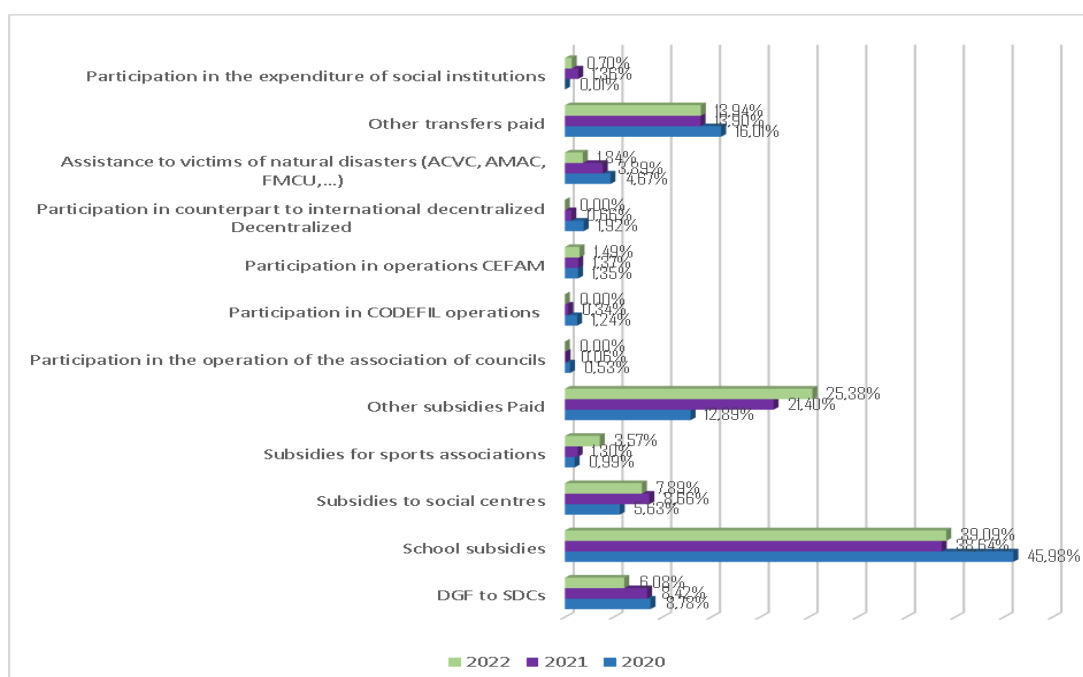
An analysis of the structure of transfers and subsidies paid reveals that, in 2021, subsidies to schools (38,64%), other subsidies paid (21,40%), GOA to SDC (8,42%) and other transfers paid (13,90%) are the categories with the highest overall proportion. The same applies to 2022.

Table 234: Achievement and variation of transfers and subsidies paid by councils of the Adamaoua Region

Economic nature	2020				2021					2022				
	Forecasts (CFAF)	Performances (CFAF)	Performances (%)	Proportion of expenditure in performance (%)	Forecasts (CFAF)	Performances (CFAF)	Performances (%)	Variations (%)	Proportion of expenditure in performance (%)	Forecasts (CFAF)	Performances (CFAF)	Performances (%)	Variations (%)	Proportion of expenditure in performance (%)
TOTAL	962,127,546	780,350,307	81.11%	100.00%	1,114,982,599	684,766,143	61.41%	-12.25%	100.00%	1,353,681,240	705,198,716	52.09%	2.98%	100.00%
DGF to SDCs	73,422,500	68,539,319	8.78%	8.78%	58,140,085	57,640,084	8.42%	-15.90%	8.42%	45,500,000	42,900,000	6.08%	-25.57%	6.08%
School subsidies	312,043,691	358,783,292	45.98%	45.98%	302,652,650	264,562,452	38.64%	-26.26%	38.64%	382,064,355	275,673,440	39.09%	4.20%	39.09%
Subsidies to social centres	61,119,998	43,907,358	5.63%	5.63%	95,874,088	59,294,872	8.66%	35.05%	8.66%	82,112,500	55,667,642	7.89%	-6.12%	7.89%
Subsidies for sports associations	19,920,919	7,750,000	0.99%	0.99%	29,600,000	8,900,000	1.30%	14.84%	1.30%	34,700,000	25,159,084	3.57%	182.69%	3.57%
Other subsidies paid	159,210,627	100,625,950	12.89%	12.89%	230,627,056	146,557,790	21.40%	45.65%	21.40%	400,087,376	179,002,806	25.38%	22.14%	25.38%
Participation in the functioning of the association of councils	14,920,000	4,111,645	0.53%	0.53%	31,100,000	400,000	0.06%	-90.27%	0.06%	53,463,800	-	0.00%	-100.00%	0.00%
Participation in the functioning of CODEFIL	23,419,014	9,653,474	1.24%	1.24%	32,072,471	2,329,869	0.34%	-75.86%	0.34%	26,914,596	-	0.00%	-100.00%	0.00%
Participation in the functioning of CEFAM	17,798,307	10,524,366	1.35%	1.35%	20,637,011	9,405,723	1.37%	-10.63%	1.37%	23,326,238	10,536,894	1.49%	12.03%	1.49%
Participation in exchange for decentralized international cooperation	22,000,000	15,000,000	1.92%	1.92%	36,000,000	4,500,000	0.66%	-70.00%	0.66%	22,414,932	-	0.00%	-100.00%	0.00%
Assistance to victims of natural disasters	82,603,332	36,455,875	4.67%	4.67%	78,533,332	26,665,000	3.89%	-26.86%	3.89%	62,500,000	12,962,283	1.84%	-51.39%	1.84%
Other transfers paid (ACVC, AMAC, FMCU,...)	168,119,158	124,899,028	16.01%	16.01%	163,291,583	95,191,214	13.90%	-23.79%	13.90%	199,879,361	98,331,730	13.94%	3.30%	13.94%
Participation in the expenditure of social institutions	7,550,000	100,000	0.01%	0.01%	36,454,323	9,319,139	1.36%	9219.14%	1.36%	20,718,082	4,964,837	0.70%	-46.72%	0.70%

Source: Administrative accounts of RLAs

Graph 152 : Structure of transfers and subsidies paid to councils of the Adamaoua Region



Source: Administrative accounts of RLAs

2.1.5. Structure of investment expenditure of councils in the Adamaoua Region

The table below shows that other tangible fixed assets, equipment and furniture, and fixtures and fittings account for the largest share of total investment expenditure in the Adamaoua Region.

An analysis of changes in these components between 2021 and 2022 shows that the proportion of fixtures and fittings (10,03% to 6,17%) and equipment and furniture (13,77% to 11,91%) dropped, while that of other intangible assets (72,57% to 78,55%) increased.

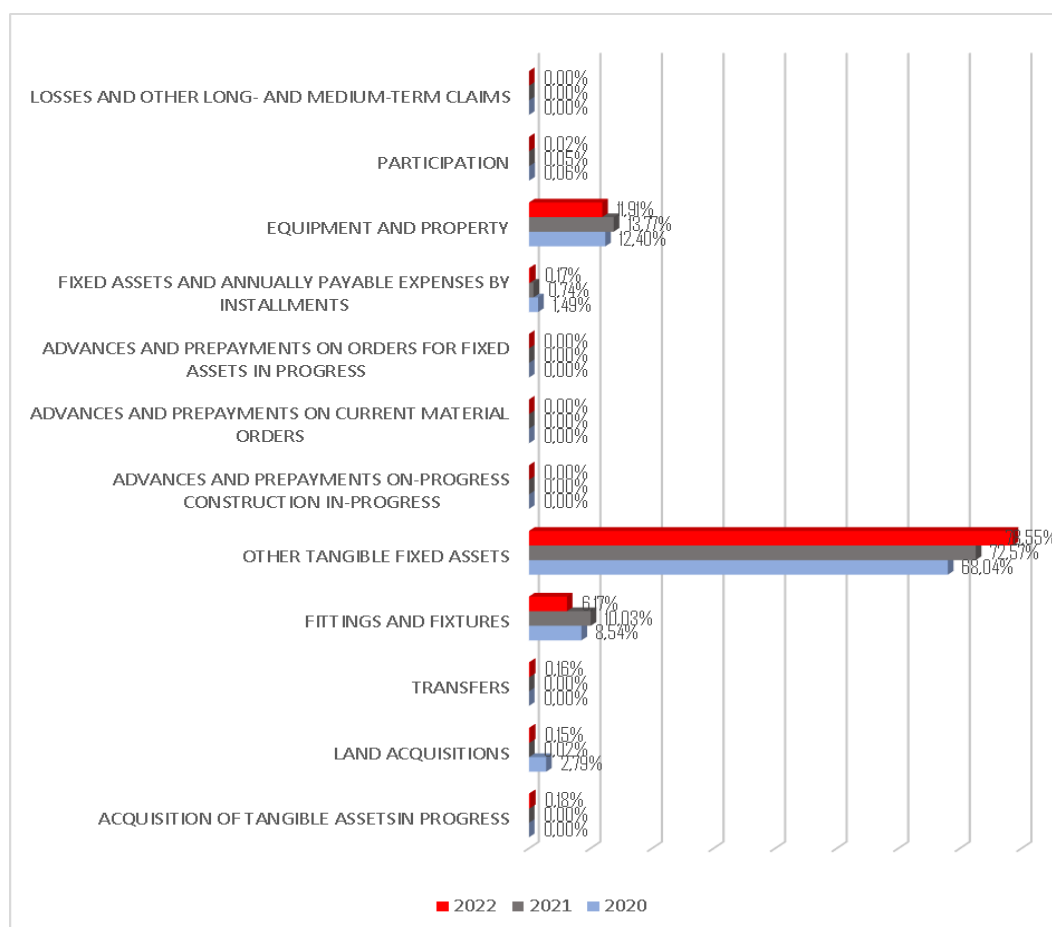
Advances and deposits on orders for building work in progress, equipment in progress, fixed assets in progress, and medium- and long-term loans and other receivables were practically or entirely nil over all the periods under review.

Table 235: Achievement and variation of investment expenditure for all councils of the Adamaoua Region

Economic nature	2020				2021					2022				
	Forecasts (CFAF)	Performances (CFAF)	Performances (%)	Proportion of expenditure in performance (%)	Forecasts (CFAF)	Performances (CFAF)	Performances (%)	Variations (%)	Proportion of expenditure in performance (%)	Forecasts (CFAF)	Performances (CFAF)	Performances (%)	Variations (%)	Proportion of expenditure in performance (%)
TOTAL	12,818,213,911	8,609,250,690	67.16%	100.00%	16,018,484,314	9,862,018,943	61.57%	14.55%	100.00%	20,135,064,287	13,577,770,678	67.43%	37.68%	100.00%
PURCHASE OF TANGIBLE ASSETS IN PROGRESS	-	-		0.00%	5,000,000	-	0.00%		0.00%	40,997,280	25,017,514	61.02%		0.18%
LAND ACQUISITIONS	368,217,331	240,066,979	65.20%	2.79%	23,202,000	2,050,000	8.84%	-99.15%	0.02%	73,152,000	20,000,000	27.34%	875.61%	0.15%
TRANSFERS	-	-		0.00%	10,247,508	-	0.00%		0.00%	105,132,637	21,627,881	20.57%		0.16%
FITTINGS AND FIXTURES	1,029,233,752	735,463,994	71.46%	8.54%	1,742,040,310	988,737,945	56.76%	34.44%	10.03%	1,363,907,227	837,862,863	61.43%	-15.26%	6.17%
OTHER TANGIBLE FIXED ASSETS	8,577,192,315	5,857,701,454	68.29%	68.04%	10,786,845,847	7,157,172,774	66.35%	22.18%	72.57%	14,514,826,278	10,665,344,448	73.48%	49.02%	78.55%
ADVANCES AND PREPAYMENTS ON-PROGRESS CONSTRUCTION IN-PROGRESS	-	-		0.00%	-	-			0.00%	-	-			0.00%
ADVANCES AND PREPAYMENTS ON CURRENT MATERIAL ORDERS	-	-		0.00%	-	-			0.00%	-	-			0.00%
ADVANCES AND PREPAYMENTS ON ORDERS FOR FIXED ASSETS IN PROGRESS	-	-		0.00%	-	-			0.00%	-	-			0.00%
INTANGIBLE ASSETS AND EXPENDITURE PAYABLE IN ANNUAL INSTALMENTS	214,849,321	128,261,238	59.70%	1.49%	175,552,037	73,151,387	41.67%	-42.97%	0.74%	125,552,037	22,684,954	18.07%	-68.99%	0.17%
EQUIPMENT AND PROPERTY	1,620,621,686	1,067,524,624	65.87%	12.40%	2,519,286,509	1,358,136,471	53.91%	27.22%	13.77%	2,717,899,062	1,616,999,091	59.49%	19.06%	11.91%
PARTICIPATION	18,398,925	5,000,000	27.18%	0.06%	43,610,865	5,000,000	11.47%	0.00%	0.05%	12,000,000	2,398,925	19.99%	-52.02%	0.02%
LOSSES AND OTHER LONG- AND MEDIUM-TERM CLAIMS	-	-		0.00%	-	-			0.00%	-	-			0.00%
REIMBURSEMENT OF OTHER LONG- AND MEDIUM-TERM DEBTS	695,395,253	445,233,439	64.03%	5.17%	602,987,128	239,698,760	39.75%	-46.16%	2.43%	637,311,526	273,590,504	42.93%	14.14%	2.01%
REIMBURSEMENT OF DEBTS ARISING FROM LONG- AND MEDIUM-TERM COMMITMENT	116,912,514	63,200,890	54.06%	0.73%	31,902,110	10,220,689	32.04%	-83.83%	0.10%	104,461,564	27,843,488	26.65%	172.42%	0.21%
REIMBURSEMENT OF LONG AND MEDIUM-TERM BORROWINGS	177,392,814	66,798,072	37.66%	0.78%						439,824,676	64,401,010	14.64%	131.23%	0.47%

Source: Administrative accounts of RLAs

Graph 153: Distribution of investment expenditure for all councils in the Adamaoua Region



Source: Administrative accounts of RLAs

2.2. ANALYSIS OF BUDGET FORECASTS AND EXECUTION OF EXPENDITURE BY COUNCILS IN THE CENTRE REGION

2.2.1. Expenditure forecasts and achievements of councils in the Centre Region

Each year, achievements are low compared to forecasts. The table below shows that in the Centre Region, the indicator achievement slightly dropped from 2021 to 2022, from 60.75% to 59.22%. Over the period as a whole, the highest indicator achievement remains, on average, that of operating expenditure.

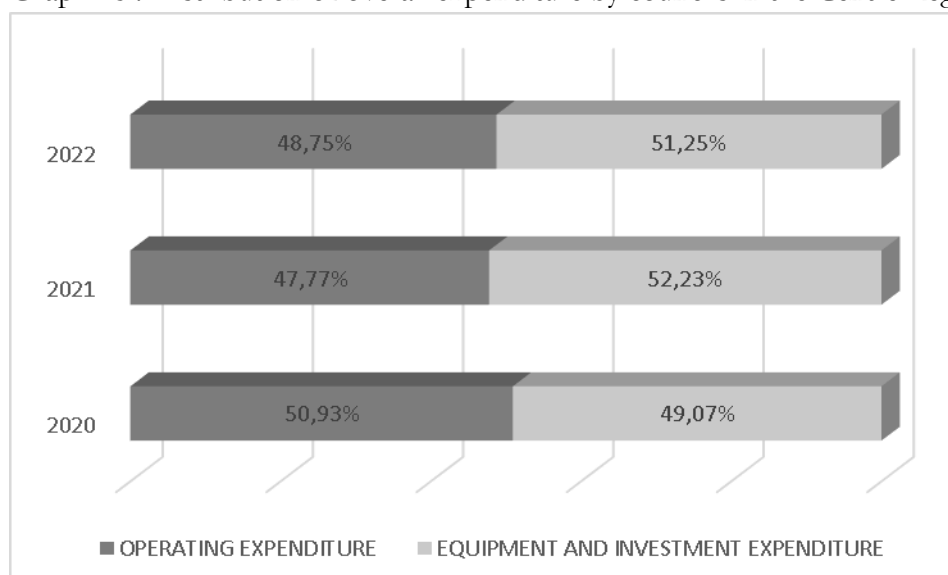
The proportion of equipment and investment expenditure over the period in question (52,23% in 2021 and 51,25 % 2022) is higher than that of operating expenditure. However, between 2020 and 2021, the proportion of operating expenditure is high. The proportion of equipment and investment expenditure in total expenditure was relatively high in actual terms, although dropping from 52,23% in 2021 to 51,25 % in 2022.

Table 236: Distribution of expenditure by type for councils in the Centre Region

Economic nature	Forecasts (CFAF)	Performances (CFAF)	Performances (%)	Variations in performance (%)	Variations in forecasts (%)	Proportion of expenditure in performance (%)
2020	78,658,428,162	48,954,174,985	62.24%			100.00%
OPERATING EXPENDITURE	36,013,606,247	24,933,533,401	69.23%			50.93%
EQUIPMENT AND INVESTMENT EXPENDITURE	42,644,821,915	24,020,641,584	56.33%			49.07%
2021	127,381,465,697	77,383,951,950	60.75%	58.07%	61.94%	100.00%
OPERATING EXPENDITURE	53,291,241,587	36,968,173,150	69.37%	48.27%	47.98%	47.77%
EQUIPMENT AND INVESTMENT EXPENDITURE	74,090,224,110	40,415,778,800	54.55%	68.25%	73.74%	52.23%
2022	131,572,919,408	77,924,056,918	59.22%	0.70%	3.29%	100.00%
OPERATING EXPENDITURE	55,472,920,990	37,990,813,953	68.49%	2.77%	4.09%	48.75%
EQUIPMENT AND INVESTMENT EXPENDITURE	76,099,998,418	39,933,242,965	52.47%	-1.19%	2.71%	51.25%

Source: Administrative accounts of RLAs

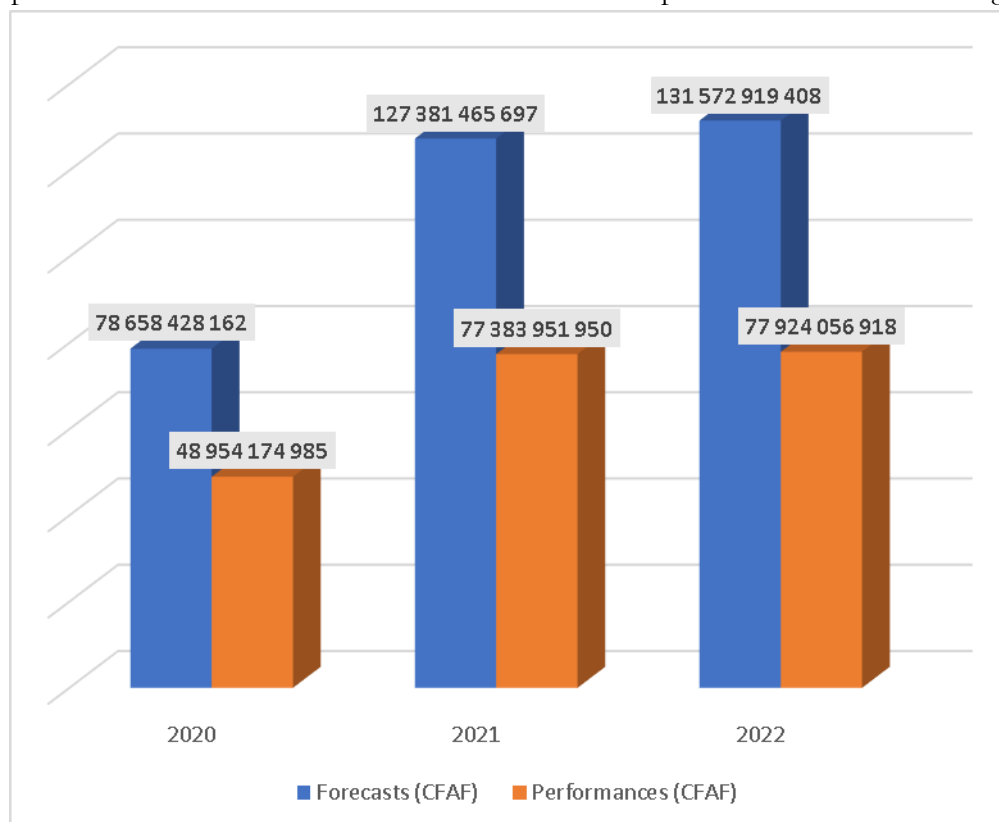
Graph 154: Distribution of overall expenditure by councils in the Centre Region



Source: Administrative accounts of RLAs

The graph below shows that for each year, achievements are low compared to overall forecasts. The previous table also shows that forecasts increased sharply between 2020 and 2021, by 61.94%. On the other hand, between 2021 and 2022, they increased slightly by 3.29%.

Graph 155: Evolution in forecast and achieved overall expenditure in the Centre Region



Source: Administrative accounts of RLAs

2.2.2. Expenditure forecasts and achievements by type of councils in the Centre Region

An analysis of achieved overall expenditure by type of councils in the Centre Region reveals that, over the reference period, the expenditure proportions of councils and Yaounde city council dropped. Only the proportion of expenditure accounted for by subdivisional councils increased over the same period, rising from 3,27% in 2020 to 15,09% in 2021, then to 19,87% in 2022.

On average over the period, the Yaounde City Council recorded the best performance in terms of budget achievement.

Table 237: Distribution of expenditure per type for councils in the Centre Region

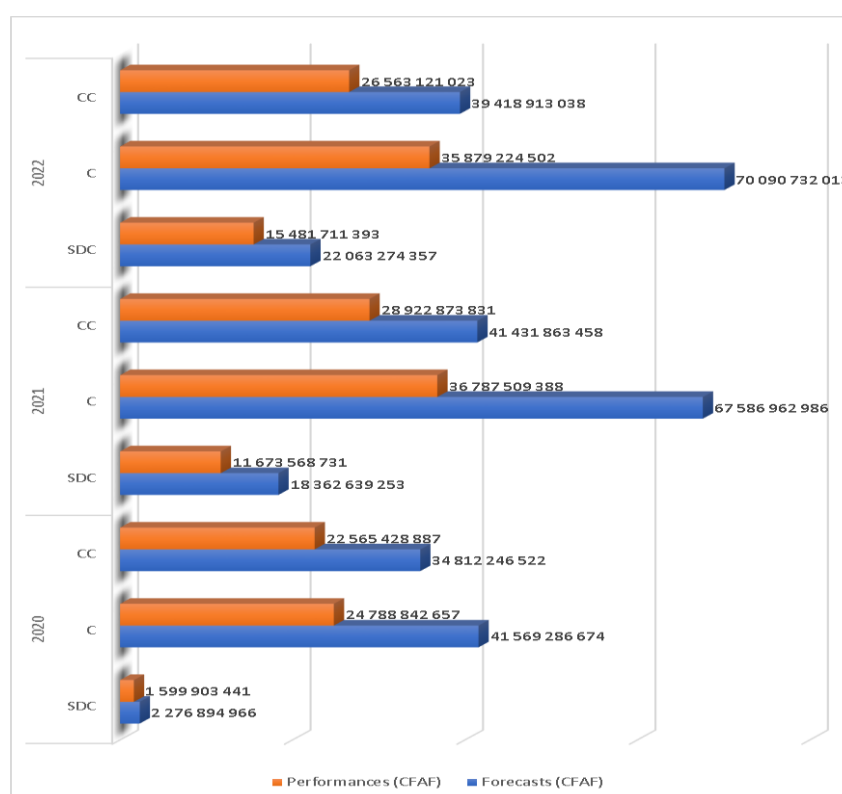
Economic nature	Forecasts (CFAF)	Performances (CFAF)	Performances (%)	Variations in performance (%)	Variations in forecasts (%)	Proportion of expenditure in performance (%)
2020	78,658,428,162	48,954,174,985	62.24%			100.00%
SDC	2,276,894,966	1,599,903,441	70.27%			3.27%
C	41,569,286,674	24,788,842,657	59.63%			50.64%
CC	34,812,246,522	22,565,428,887	64.82%			46.10%
2021	127,381,465,697	77,383,951,950	60.75%	58.07%	61.94%	100.00%
SDC	18,362,639,253	11,673,568,731	63.57%	629.64%	706.48%	15.09%
C	67,586,962,986	36,787,509,388	54.43%	48.40%	62.59%	47.54%

CC	41,431,863,458	28,922,873,831	69.81%	28.17%	19.02%	37.38%
2022	131,572,919,408	77,924,056,918	59.22%	0.70%	3.29%	100.00%
SDC	22,063,274,357	15,481,711,393	70.17%	32.62%	20.15%	19.87%
C	70,090,732,013	35,879,224,502	51.19%	-2.47%	3.70%	46.04%
CC	39,418,913,038	26,563,121,023	67.39%	-8.16%	-4.86%	34.09%

Source: Administrative accounts of RLAs

The graph below shows the evolution of forecasts and achievements by type of councils in the Centre Region. As a result, forecasts and achievements increased over the years 2020 to 2022. However, achievements remained below forecasts for each type of council. Councils (Com) recorded the highest forecasts and achievements, followed by the SDCs and finally the Yaounde CC.

Graph 156: Evolution of forecasts and achievements per type of councils in the Centre Region



Source: Administrative accounts of RLAs

2.2.3. Structure of operating expenditure of councils in the Centre Region

The following table shows that expenditure on all goods and services (goods and services consumed, other services consumed and transport consumed) in 2021; represents 42.82% of current expenditure and 44.35% in 2022. Other expenses, including taxes payable, transfers and subsidies, represent 32.96% in 2021 and 31.48% in 2022. Staff expenses shows an indicator achievement of 23.88% in 2021 and 23.72% in 2022.

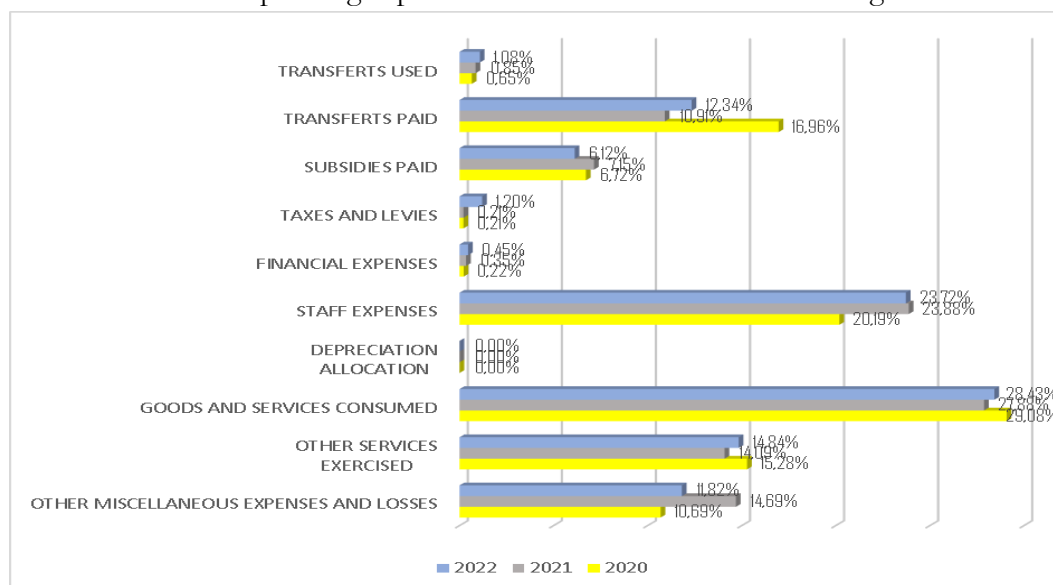
Personal expenses increased from 20.19% to 23.88% between 2020 and 2021, and decreased slightly from 23.88% to 23.72% between 2021 and 2022. The proportion of allocations and depreciations was zero over all the periods.

Table 238: Achievement and variation of operating expenditure of councils in the Centre Region

Economic nature	2020					2021					2022				
	Forecasts (CFAF)	Performances (CFAF)	Performances (%)	Proportion of expenditure in performances (%)		Forecasts (CFAF)	Performances (CFAF)	Performances (%)	Variations (%)	Proportion of expenditure in performances (%)	Forecasts (CFAF)	Performances (CFAF)	Performances (%)	Variations (%)	Proportion of expenditure in performances (%)
TOTAL	36,013,606,247	24,933,533,401	69.23%	100.00%		53,291,241,587	36,968,173,150	69.37%	48.27%	100.00%	55,472,920,990	37,990,813,953	68.49%	2.77%	100.00%
OTHER MISCELLANEOUS EXPENSES AND LOSSES	4,488,372,588	2,666,264,229	59.40%	10.69%		8,719,469,443	5,430,833,786	62.28%	103.69%	14.69%	7,913,384,117	4,491,359,480	56.76%	-17.30%	11.82%
OTHER SERVICES EXERCISED	4,834,400,419	3,808,710,765	78.78%	15.28%		7,372,242,881	5,207,004,234	70.63%	36.71%	14.09%	7,476,117,610	5,638,405,339	75.42%	8.29%	14.84%
GOODS AND SERVICES CONSUMED	8,825,613,075	7,251,676,831	82.17%	29.08%		12,695,824,420	10,306,532,751	81.18%	42.13%	27.88%	13,068,019,045	10,801,607,262	82.66%	4.80%	28.43%
DEPRECIATION ALLOCATION	-	-		0.00%		1,000,000	-	0.00%		0.00%	-	-			0.00%
STAFF EXPENSES	6,366,281,943	5,034,790,912	79.09%	20.19%		11,517,759,184	8,828,072,116	76.65%	75.34%	23.88%	11,878,966,406	9,011,166,385	75.86%	2.07%	23.72%
FINANCIAL EXPENSES	97,410,714	54,010,210	55.45%	0.22%		246,372,163	127,901,562	51.91%	136.81%	0.35%	270,193,635	169,466,978	62.72%	32.50%	0.45%
TAXES AND LEVIES	260,059,080	52,322,252	20.12%	0.21%		276,109,897	78,940,281	28.59%	50.87%	0.21%	609,494,202	456,449,659	74.89%	478.22%	1.20%
SUBSIDIES PAID	2,152,121,793	1,674,401,547	77.80%	6.72%		3,815,789,314	2,643,442,051	69.28%	57.87%	7.15%	3,662,877,302	2,324,485,398	63.46%	-12.07%	6.12%
TRANSFERS PAID	8,414,397,471	4,228,363,650	50.25%	16.96%		7,673,434,817	4,031,619,478	52.54%	-4.65%	10.91%	9,666,364,163	4,687,802,171	48.50%	16.28%	12.34%
TRANSPORT USED	574,949,164	162,993,005	28.35%	0.65%		973,239,468	313,826,891	32.25%	92.54%	0.85%	927,504,510	410,071,281	44.21%	30.67%	1.08%

Source: Administrative accounts of RLAs

Graph 157: Structure of operating expenditure of councils in the Centre Region



Source: Administrative accounts of RLAs

2.2.4. Specific case of subsidies and transfers paid by councils in the Centre Region

Analysis of the structure of subsidies and transfers paid reveals that over the period 2020-2022, other transfers paid; GOA to SDCs; school subsidies and other subsidies paid are generally the categories with the highest proportions of total transfers and subsidies paid.

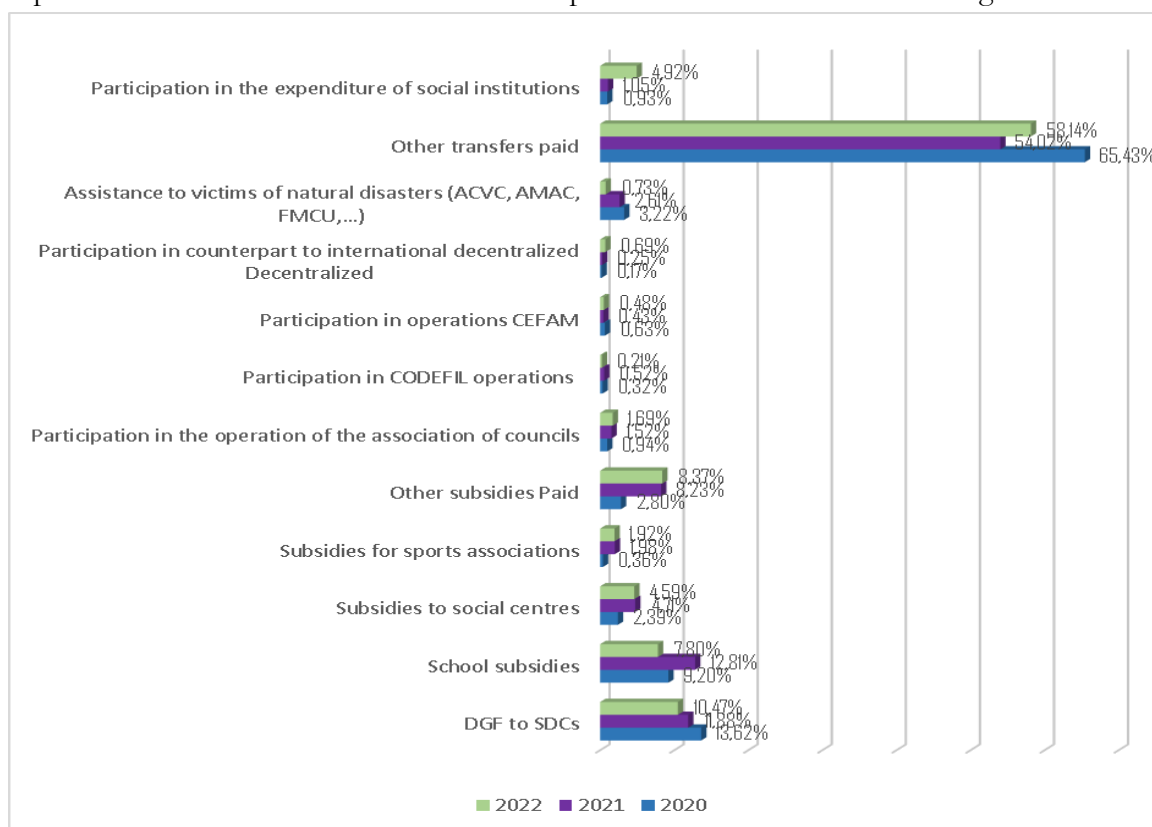
From 2021 to 2022, the proportion of spending on GOA paid to SDCs (11.88% to 10.47%) and school subsidies (12.81% to 7.80%) dropped, while the proportion of other transfers paid (54.02% to 54.14%) and other subsidies paid (8.23% to 8.37%) increased slightly.

Table 239: Achievement and variation of transfers and subsidies paid by councils of the Centre Region

	2020				2021					2022				
Economic nature	Forecasts (CFAF)	Performances (CFAF)	Performances (%)	Proportion of expenditure in performance (%)	Forecasts (CFAF)	Performances (CFAF)	Performances (%)	Variations (%)	Proportion of expenditure in performance (%)	Forecasts (CFAF)	Performances (CFAF)	Performances (%)	Variations (%)	Proportion of expenditure in performance (%)
TOTAL	10,566,519,264	5,902,765,197	55.86%	100.00%	11,489,224,131	6,675,061,529	58.10%	13.08%	100.00%	13,329,241,465	7,012,287,569	52.61%	5.05%	100.00%
DGF to SDCs	792,000,000	803,709,394	13.62%	13.62%	850,000,000	793,089,874	11.88%	-1.32%	11.88%	885,880,000	734,533,444	10.47%	-7.38%	10.47%
School subsidies	705,235,940	542,905,980	9.20%	9.20%	1,187,329,389	855,244,023	12.81%	57.53%	12.81%	935,269,586	547,154,840	7.80%	-36.02%	7.80%
Subsidies to social centres	260,300,978	141,137,373	2.39%	2.39%	498,982,992	314,081,361	4.71%	122.54%	4.71%	558,504,799	321,868,555	4.59%	2.48%	4.59%
Subsidies for sports associations	152,020,000	21,369,070	0.36%	0.36%	299,844,443	131,976,767	1.98%	517.61%	1.98%	304,305,958	134,291,621	1.92%	1.75%	1.92%
Other subsidies paid	242,564,875	165,279,730	2.80%	2.80%	979,632,490	549,050,026	8.23%	232.19%	8.23%	978,916,959	586,636,938	8.37%	6.85%	8.37%
Participation in the functioning of the association of councils	74,980,436	55,461,123	0.94%	0.94%	208,633,000	101,757,921	1.52%	83.48%	1.52%	218,786,254	118,767,870	1.69%	16.72%	1.69%
Participation in the functioning of CODEFIL	63,735,938	18,644,145	0.32%	0.32%	124,735,054	34,420,813	0.52%	84.62%	0.52%	135,752,720	14,489,929	0.21%	-57.90%	0.21%
Participation in The functioning of CEFAM	55,537,868	37,467,331	0.63%	0.63%	106,802,641	28,554,972	0.43%	-23.79%	0.43%	99,406,045	33,452,289	0.48%	17.15%	0.48%
Participation in counterpart to international decentralized decentralized	56,463,113	9,851,608	0.17%	0.17%	139,976,693	16,503,375	0.25%	67.52%	0.25%	146,269,990	48,229,590	0.69%	192.24%	0.69%
Assistance to victims of natural disasters	201,708,168	190,158,946	3.22%	3.22%	535,349,456	174,517,013	2.61%	-8.23%	2.61%	263,268,837	51,078,629	0.73%	-70.73%	0.73%
Other transfers paid (ACVC, AMAC, FMCU,...)	7,837,833,705	3,862,160,153	65.43%	65.43%	6,422,877,990	3,605,807,301	54.02%	-6.64%	54.02%	8,388,729,013	4,076,866,557	58.14%	13.06%	58.14%
Participation in the expenditure of social institutions	124,138,243	54,620,344	0.93%	0.93%	135,059,983	70,058,083	1.05%	28.26%	1.05%	414,151,304	344,917,307	4.92%	392.33%	4.92%

Source: Administrative accounts of RLAs

Graph 158: Structure of transfers and subsidies paid to councils of the Centre Region



Source: Administrative accounts of RLAs

2.2.5. Structure of investment expenditure of councils in the Centre Region

Overall, the table below shows that other tangible fixed assets, reimbursements of other medium- and long-term debt, fixtures and fittings, equipment and furniture are the expenses with the highest proportion of total investment expenditure over the period under review.

Between 2021 and 2022, only expenditure on other tangible fixed assets (60.18% to 71.75%) increased, while expenditure on reimbursements of other medium- and long-term debt (8.77% to 5.60%), equipment and property, plant and equipment (12.59% to 10.71%) and fixtures and fittings (13.20% to 12.88%) decreased.

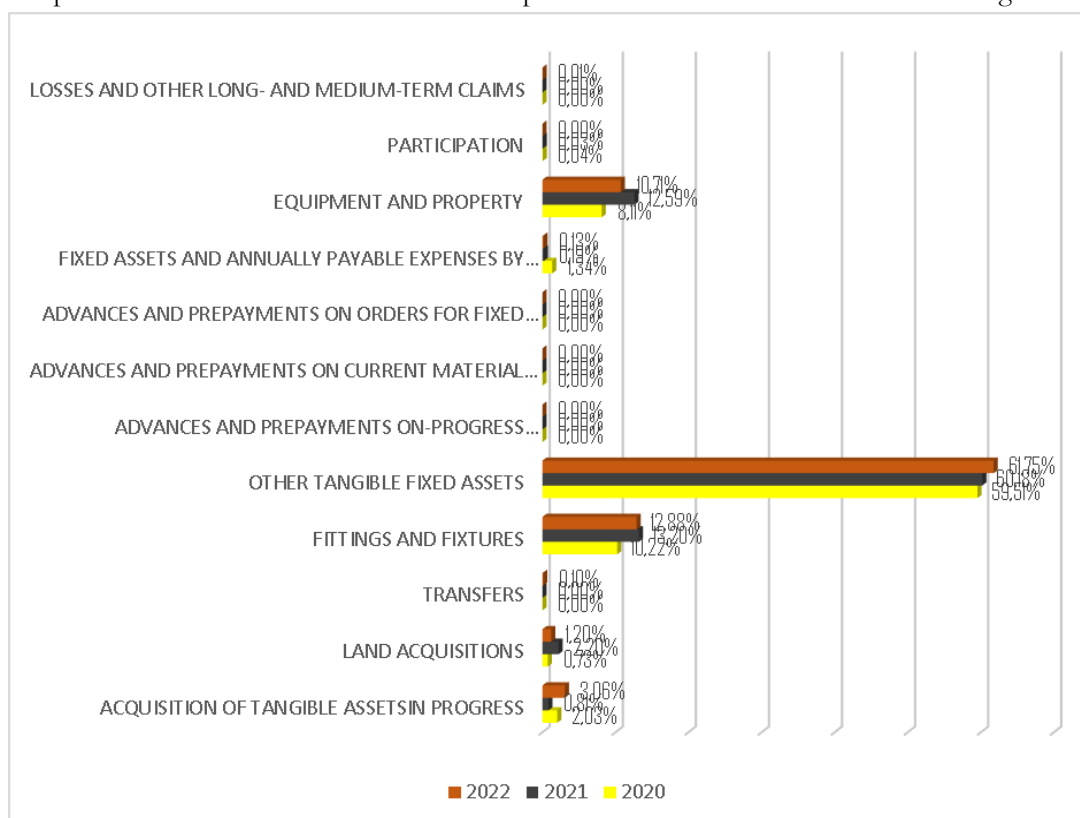
Advances and down-payments on orders to fit out constructions in progress, on orders for equipment in progress and on orders for fixed assets in progress, equity interests, loans and other long- and medium-term claims were virtually nil over the entire period (2020-2022).

Table 240: Achievement and variation of investment expenditure for all councils in the Centre Region

	2020				2021					2022				
Economic nature	Forecasts (CFAF)	Performances (CFAF)	Performances (%)	Proportion of expenditure in performance (%)	Forecasts (CFAF)	Performances (CFAF)	Performances (%)	Variations (%)	Proportion of expenditure in performance (%)	Forecasts (CFAF)	Performances (CFAF)	Performances (%)	Variations (%)	Proportion of expenditure in performance (%)
TOTAL	42,644,821,915	24,020,641,584	56.33%	100.00%	74,090,224,110	40,415,778,800	54.55%	68.25%	100.00%	76,099,998,418	39,933,242,965	52.47%	-1.19%	100.00%
ACQUISITION OF TANGIBLE ASSETS IN PROGRESS	1,951,457,886	487,184,283	24.97%	2.03%	2,520,871,912	328,146,411	13.02%	-32.64%	0.81%	3,708,885,386	1,222,089,929	32.95%	272.42%	3.06%
LAND ACQUISITIONS	1,827,562,017	176,146,497	9.64%	0.73%	3,121,456,140	889,902,559	28.51%	405.21%	2.20%	2,182,874,443	478,498,521	21.92%	-46.23%	1.20%
TRANSFERS	16,300,000	1,000,000	6.13%	0.00%	2,600,000	-	0.00%	-100.00%	0.00%	44,632,910	41,683,524	93.39%	-	0.10%
FITTINGS AND FIXTURES	5,546,870,500	2,454,699,020	44.25%	10.22%	10,075,830,006	5,332,905,797	52.93%	117.25%	13.20%	9,096,566,707	5,144,398,824	56.55%	-3.53%	12.88%
OTHER TANGIBLE FIXED ASSETS	23,131,176,403	14,295,038,845	61.80%	59.51%	39,646,249,290	24,320,959,165	61.34%	70.14%	60.18%	42,740,470,013	24,658,815,908	57.69%	1.39%	61.75%
ADVANCES AND PREPAYMENTS ON CONSTRUCTION ORDERS IN-PROGRESS	-	-	-	0.00%	-	-	-	-	0.00%	-	-	-	-	0.00%
ADVANCES AND PREPAYMENTS ON CURRENT MATERIAL ORDERS	-	-	-	0.00%	-	-	-	-	0.00%	-	-	-	-	0.00%
ADVANCES AND PREPAYMENTS ON ORDERS FOR FIXED ASSETS IN PROGRESS	15,000,000	-	0.00%	0.00%	59,300,000	-	0.00%	-	0.00%	162,209,841	-	0.00%	-	0.00%
FIXED ASSETS AND ANNUALLY PAYABLE EXPENSES	359,344,456	320,834,145	89.28%	1.34%	296,754,615	78,654,030	26.50%	-75.48%	0.19%	150,041,632	52,789,429	35.18%	-32.88%	0.13%
EQUIPMENT AND PROPERTY	4,669,126,574	1,947,479,795	41.71%	8.11%	11,828,101,357	5,088,371,637	43.02%	161.28%	12.59%	11,712,000,778	4,277,985,316	36.53%	-15.93%	10.71%
PARTICIPATION	51,500,000	9,768,200	18.97%	0.04%	33,700,000	11,526,802	34.20%	18.00%	0.03%	6,400,000	-	0.00%	-100.00%	0.00%
LOSSES AND OTHER LONG- AND MEDIUM-TERM CLAIMS	-	-	-	0.00%	1,600,000	700,000	43.75%	-	0.00%	12,014,204	2,781,612	23.15%	297.37%	0.01%
REIMBURSEMENT OF OTHER LONG- AND MEDIUM-TERM DEBTS	4,160,514,410	3,833,812,094	92.15%	15.96%	5,176,125,298	3,542,664,746	68.44%	-7.59%	8.77%	3,957,919,901	2,236,130,388	56.50%	-36.88%	5.60%
REIMBURSEMENT OF LONG- AND MEDIUM-TERM DEBTS	-	-	-	0.00%	7,000,000	6,908,748	98.70%	-	0.02%	52,000,000	15,797,566	30.38%	128.66%	0.04%
REIMBURSEMENT OF LONG- AND MEDIUM-TERM BORROWINGS	915,969,669	494,678,705	54.01%	2.06%	-	-	-	-	-	2,273,982,603	1,802,271,948	79.26%	121.13%	4.51%

Source: Administrative accounts of RLAs

Graph 159: Structure of overall investment expenditure for all councils in the Centre Region



Source: Administrative accounts of RLAs

2.3. ANALYSIS OF BUDGET FORECASTS AND EXECUTION OF EXPENDITURE PER COUNCIL IN THE EAST REGION

2.3.1. Expenditure forecasts and achievements of councils in the East Region

The table below shows that during the period from 2021 to 2022, the overall indicator achievement of operating expenditure (71.04% and 61.92%) of councils in the East Region was higher than that of investment expenditure (51.59 and 62.64%).

The indicator achievement also increased between 2021 and 2022, from 53% in 2020 to 62.26% in 2022.

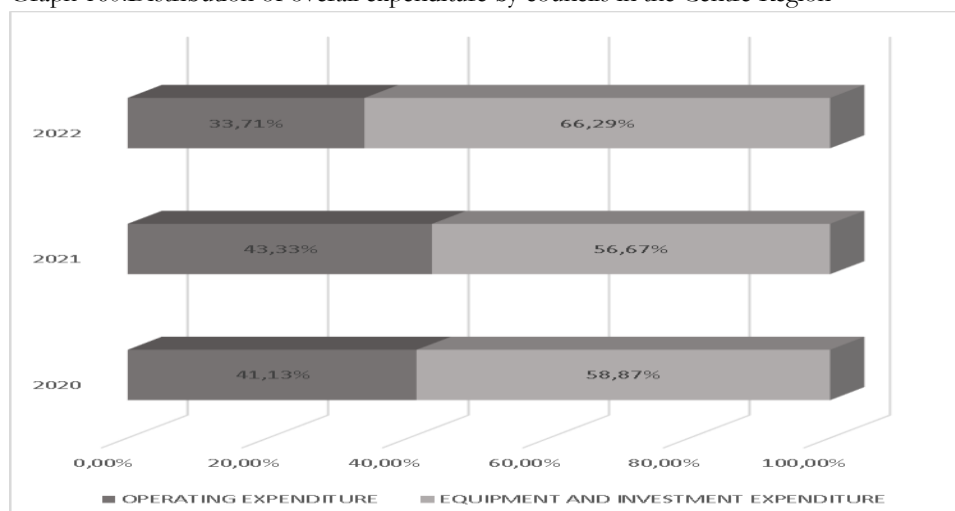
However, the proportion of investment expenditure in total expenditure was higher than that of operating expenditure throughout the period.

Table 241: Distribution of expenditure by type for councils in the East Region

Economic nature	Forecasts (CFAF)	Performances (CFAF)	Performances (%)	Variations in performance (%)	Variations in forecasts (%)	Proportion of expenditure in performance (%)
2020	34,352,510,669	18,208,209,159	53.00%			100.00%
OPERATING EXPENDITURE	11,377,545,005	7,489,512,199	65.83%			41.13%
EQUIPMENT AND INVESTMENT EXPENDITURE	22,974,965,664	10,718,696,960	46.65%			58.87%
2021	42,519,380,631	24,887,978,207	58.53%	36.69%	23.77%	100.00%
OPERATING EXPENDITURE	15,179,086,111	10,783,149,590	71.04%	43.98%	33.41%	43.33%
EQUIPMENT AND INVESTMENT EXPENDITURE	27,340,294,520	14,104,828,617	51.59%	31.59%	19.00%	56.67%
2022	48,022,257,754	29,896,869,457	62.26%	20.13%	12.94%	100.00%
OPERATING EXPENDITURE	16,259,195,688	10,076,865,797	61.98%	-6.55%	7.12%	33.71%
EQUIPMENT AND INVESTMENT EXPENDITURE	31,763,062,066	19,820,003,660	62.40%	40.52%	16.18%	66.29%

Source: Administrative accounts of RLAs

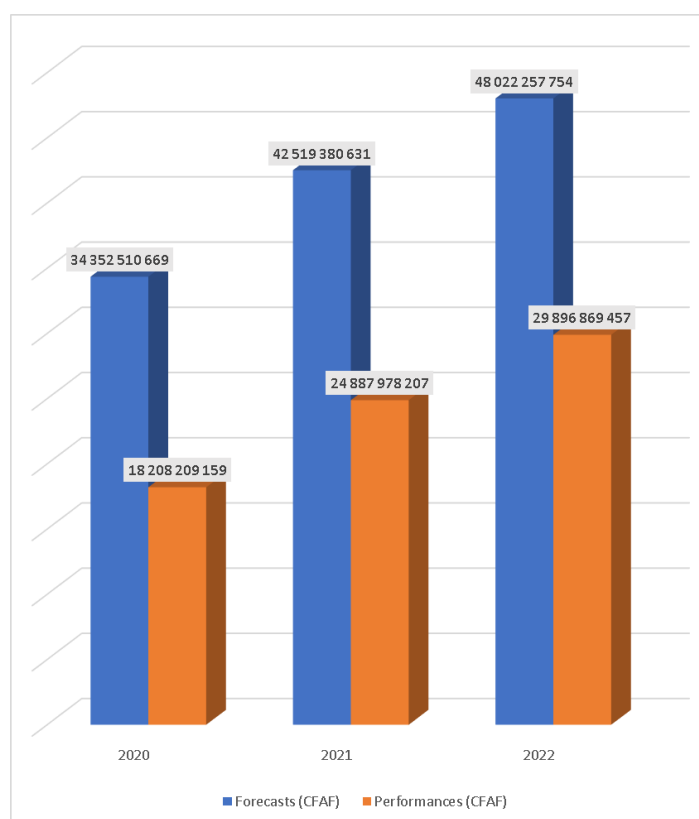
Graph 160: Distribution of overall expenditure by councils in the Centre Region



Source: Administrative accounts of RLAs

The graph below shows an increase in overall forecasts and achievements over the years. Forecasts are higher than achievements. The previous table shows that between 2021 and 2022, forecasts increased by 12.94%, while achievements increased by 20.13%.

Graph 161: Evolution in forecast and achieved overall expenditure in the East Region



Source: Administrative accounts of RLAs

2.3.2. Expenditure forecasts and achievements by type of councils in the East Region

An analysis of expenditure per type of councils in the East Region reveals that, over the period under review, councils accounted for the highest proportion of achieved expenditure of all councils.

During this period, subdivisional councils recorded the highest budgetary indicator achievement compared to other councils. The same applies to the proportion of expenditure.

It is important to underscore the drop in the Bertoua City Council's indicator achievement rate between 2020 and 2021 (53.17% to 38.52%), followed by a gradual improvement in 2022 (61.52%).

Over the period under review, subdivisional councils had lower expenditure than the other councils.

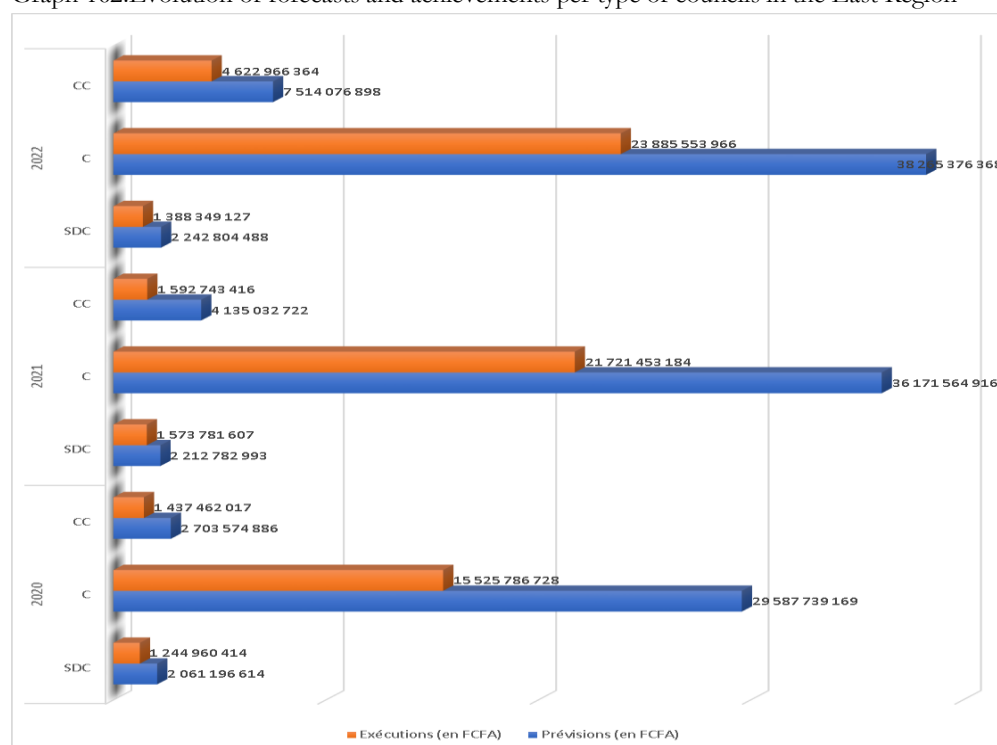
Table 242: Distribution of expenditure by type for councils in the East Region

Economic nature	Forecasts (CFAF)	Performances (CFAF)	Performances (%)	Variations in performance (%)	Variations in forecasts (%)	Proportion of expenditure in performance (%)
2020	34,352,510,669	18,208,209,159	53.00%			100.00%
SDC	2,061,196,614	1,244,960,414	60.40%			6.84%
C	29,587,739,169	15,525,786,728	52.47%			85.27%
CC	2,703,574,886	1,437,462,017	53.17%			7.89%
2021	42,519,380,631	24,887,978,207	58.53%	36.69%	23.77%	100.00%
SDC	2,212,782,993	1,573,781,607	71.12%	26.41%	7.35%	6.32%
C	36,171,564,916	21,721,453,184	60.05%	39.91%	22.25%	87.28%
CC	4,135,032,722	1,592,743,416	38.52%	10.80%	52.95%	6.40%
2022	48,022,257,754	29,896,869,457	62.26%	20.13%	12.94%	100.00%
SDC	2,242,804,488	1,388,349,127	61.90%	-11.78%	1.36%	4.64%
C	38,265,376,368	23,885,553,966	62.42%	9.96%	5.79%	79.89%
CC	7,514,076,898	4,622,966,364	61.52%	190.25%	81.72%	15.46%

Source: Administrative accounts of RLAs

The graph below shows that, from one year to the next, SDC forecasts and achievements are higher than those of other councils. These overall forecasts and achievements increase over the years. The same applies to Bertoua CC and councils. Despite this, the indicator achievement for the CCs 11,78% lower in 2022 than in 2021. On the whole, forecasts were always higher than achievements.

Graph 162: Evolution of forecasts and achievements per type of councils in the East Region



Source: Administrative accounts of RLAs

2.3.3. Structure of operating expenditure of councils in the East Region

The categories with the greatest proportion of overall operating expenditure, as shown in the following table, are: other miscellaneous expenses and losses; other services consumed, goods and services consumed, transport consumed, staff expenses; subsidies and transfers paid.

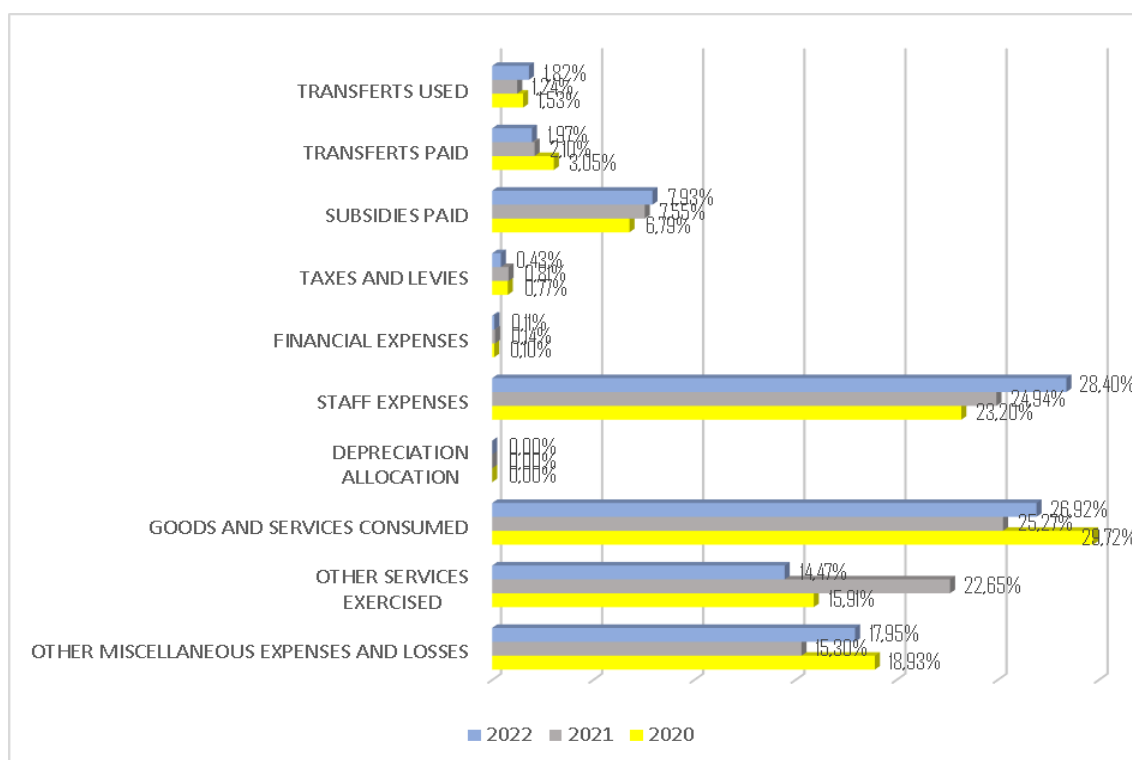
In 2021, expenditure on all goods and services (other services consumed, goods and services consumed, transport consumed) accounted for 49.16% of overall operating expenditure. Expenditure related to other charges, including taxes and duties to be repaid, subsidies and transfers paid represented 25.75%. Staff expenses accounted for 23.20% of total expenditure. Between 2020 and 2021, staff expenditure rose from 24.94% to 28.40%. Allocations for depreciation and amortization remained stable over the entire period.

Table 243: Achievement and variation of operating expenditure of councils in the East Region

	2020				2021					2022				
Economic nature	Forecasts (CFAF)	Performances (CFAF)	Performances (%)	Proportion of expenditure in performance (%)	Forecasts (CFAF)	Performances (CFAF)	Performances (%)	Variations (%)	Proportion of expenditure in performance (%)	Forecasts (CFAF)	Performances (CFAF)	Performances (%)	Variations (%)	Proportion of expenditure in performance (%)
TOTAL	11,377,545,005	7,489,512,199	65.83%	100.00%	5,179,086,111	0,783,149,590	1.04%	3.98%	00.00%	6,259,195,688	0,076,865,797	1.98%	6.55%	00.00%
OTHER MISCELLANEOUS EXPENSES AND LOSSES	2,426,581,041	1,417,591,480	58.42%	18.93%	3,004,955,543	1,649,437,564	54.89%	16.35%	15.30%	3,183,273,110	1,808,924,914	56.83%	9.67%	17.95%
OTHER SERVICES EXERCISED	1,847,033,164	1,191,809,894	64.53%	15.91%	2,144,677,536	2,441,913,439	113.86%	104.89%	22.65%	2,288,960,451	1,458,463,162	63.72%	-40.27%	14.47%
GOODS AND SERVICES CONSUMED	2,943,375,674	2,226,088,332	75.63%	29.72%	3,788,228,964	2,725,205,927	71.94%	22.42%	25.27%	3,881,497,021	2,713,093,690	69.90%	-0.44%	26.92%
DEPRECIATION ALLOCATION	3,000,000	-	0.00%	0.00%	-	-			0.00%	-	-			0.00%
STAFF EXPENSES	2,438,263,063	1,737,247,988	71.25%	23.20%	3,890,945,386	2,689,807,494	69.13%	54.83%	24.94%	4,252,807,639	2,861,594,454	67.29%	6.39%	28.40%
FINANCIAL EXPENSES	27,450,000	7,308,806	26.63%	0.10%	41,582,127	15,592,414	37.50%	113.34%	0.14%	28,154,498	10,627,201	37.75%	-31.84%	0.11%
TAXES AND LEVIES	133,547,578	57,539,236	43.09%	0.77%	112,834,748	87,238,160	77.31%	51.62%	0.81%	157,765,700	43,267,131	27.42%	-50.40%	0.43%
SUBSIDIES PAID	833,819,529	508,363,462	60.97%	6.79%	1,259,011,857	813,773,148	64.64%	60.08%	7.55%	1,427,211,834	799,394,215	56.01%	-1.77%	7.93%
TRANSFERS PAID	387,633,756	228,804,010	59.03%	3.05%	526,857,788	226,471,839	42.99%	-1.02%	2.10%	519,170,510	198,187,145	38.17%	-12.49%	1.97%
TRANSPORT USED	336,841,200	114,758,991	34.07%	1.53%	409,992,162	133,709,605	32.61%	16.51%	1.24%	520,354,925	183,313,885	35.23%	37.10%	1.82%

Source: Administrative accounts of RLAs

Graph 163: Structure of operating expenditure of councils in the East Region



Source: Administrative accounts of RLAs

2.3.4. Specific case of subsidies and transfers paid by councils in the East Region

An analysis of the structure of subsidies and transfers paid reveals that, over the 2021-2022 period, school subsidies, other subsidies paid, other transfers paid, DGF to SDCs and participations in the expenditure of social institutions are, in general, the categories with the highest proportions.

The evolution of the proportion of these categories of expenditure between 2021 and 2022 shows an increase in the proportion of other subsidies paid (20,64% to 22,28%), other transfers paid (13,33% to 14,18%) ; and participation in the expenditure of social institutions (1,18% to 3,37%) ; while the proportion of school subsidies (34,96% to 31,73%) and GOA to SDCs (4,16 to 3,89%) dropped.

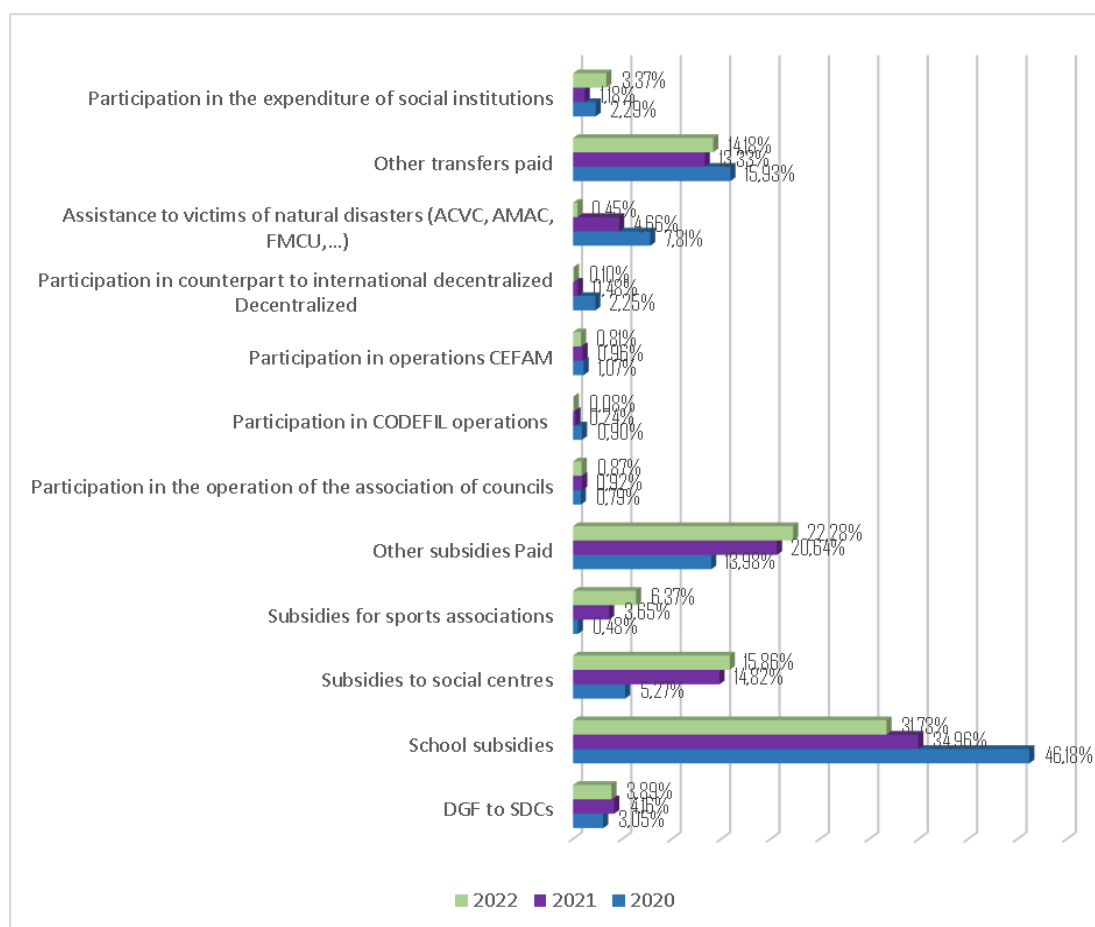
However, the proportion of participations in councils' associations was the lowest throughout the period, 0,92% in 2021 and 0,87% in 2022.

Table 244: chievement and variation of transfers and subsidies paid to councils of the East Region

Economic nature	2020				2021					2022				
	Forecasts (CFAF)	Performances (CFAF)	Performances (%)	Proportion of expenditure in performance (%)	Forecasts (CFAF)	Performances (CFAF)	Performances (%)	Variations (%)	Proportion of expenditure in performance (%)	Forecasts (CFAF)	Performances (CFAF)	Performances (%)	Variations (%)	Proportion of expenditure in performance (%)
TOTAL	1,221,453,285	737,167,472	60.35%	100.00%	1,785,869,645	1,040,244,987	58.25%	41.11%	100.00%	1,946,382,344	997,581,360	51.25%	-4.10%	100.00%
DGF to SDCs	30,000,000	22,500,000	3.05%	3.05%	123,262,500	43,224,606	4.16%	92.11%	4.16%	64,140,000	38,829,130	3.89%	-10.17%	3.89%
School subsidies	452,182,059	340,434,678	46.18%	46.18%	479,059,446	363,631,536	34.96%	6.81%	34.96%	497,767,067	316,553,997	31.73%	-12.95%	31.73%
Subsidies to social centres	119,147,860	38,850,653	5.27%	5.27%	212,607,860	154,184,798	14.82%	296.87%	14.82%	224,099,683	158,261,632	15.86%	2.64%	15.86%
Subsidies for sports associations	35,030,006	3,554,793	0.48%	0.48%	85,698,252	37,988,349	3.65%	968.65%	3.65%	86,030,572	63,506,315	6.37%	67.17%	6.37%
Other subsidies paid	197,459,604	103,023,338	13.98%	13.98%	358,383,799	214,743,859	20.64%	108.44%	20.64%	555,174,512	222,243,141	22.28%	3.49%	22.28%
Participation in the functioning of the association of councils	22,663,100	5,838,868	0.79%	0.79%	50,711,463	9,526,706	0.92%	63.16%	0.92%	98,005,688	8,709,696	0.87%	-8.58%	0.87%
Participation in the functioning of CODEFIL	26,662,809	6,615,603	0.90%	0.90%	29,085,044	2,482,782	0.24%	-62.47%	0.24%	26,023,284	822,210	0.08%	-66.88%	0.08%
Participation in the functioning of CEFAM	14,308,062	7,862,677	1.07%	1.07%	20,628,599	9,957,510	0.96%	26.64%	0.96%	28,155,171	8,056,277	0.81%	-19.09%	0.81%
Participation in counterpart to international decentralized decentralized	51,517,740	16,598,916	2.25%	2.25%	91,856,835	5,006,615	0.48%	-69.84%	0.48%	59,082,540	1,030,837	0.10%	-79.41%	0.10%
Assistance to victims of natural disasters	92,413,560	57,581,015	7.81%	7.81%	110,910,647	48,507,570	4.66%	-15.76%	4.66%	48,390,000	4,476,209	0.45%	-90.77%	0.45%
Other transfers paid (ACVC, AMAC, FMCU,...)	149,650,369	117,433,960	15.93%	15.93%	196,362,872	138,670,436	13.33%	18.08%	13.33%	207,530,383	141,439,292	14.18%	2.00%	14.18%
Participation in the expenditure of social institutions	30,418,116	16,872,971	2.29%	2.29%	27,302,328	12,320,220	1.18%	-26.98%	1.18%	51,983,444	33,652,624	3.37%	173.15%	3.37%

Source: Administrative accounts of RLAs

Graph 164: Structure of transfers and subsidies paid to councils of the East Region



Source: Administrative accounts of RLAs

2.3.5. Structure of investment expenditure of councils in the East Region

Overall, the table below shows that other tangible fixed assets; equipment and property, fixtures and fittings; and reimbursement of other medium- and long-term debt are the investment expenditure categories with the highest proportions.

From 2021 to 2022, there was a significant drop in the proportion of expenditure on fixtures and fittings (9,02% to 8,49%); equipment and property (13,54% to 8,33%); reimbursements of other medium- and long-term debt (4,46% to 3,72%). Expenditure on other tangible fixed assets (70,14% to 75,23%) increased over the same period.

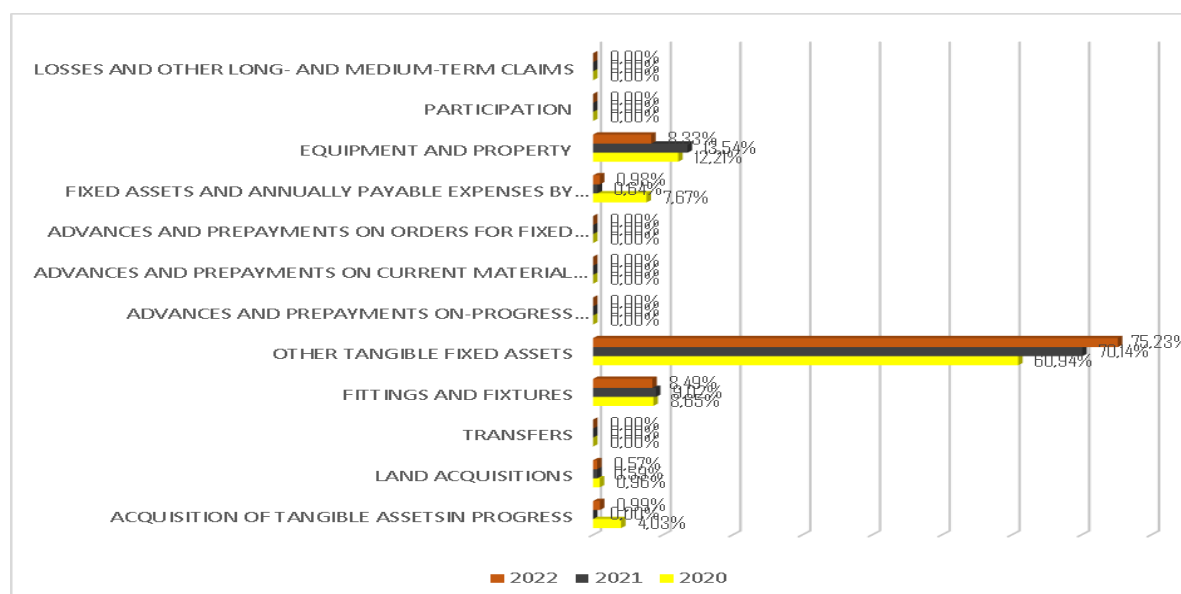
On the other hand, over the entire period, no expenditure was incurred in terms of advances and down-payments on orders to fit out buildings in progress, on orders for equipment in progress and on orders for fixed assets in progress.

Table 245: Capital expenditure and trends in capital expenditure by all councils in the East Region

Economic nature	2020				2021					2022				
	Forecast (CFAF)	Implementation (CFAF)	Implementation (%)	Weighing of expenditure (%)	Forecast (CFAF)	Implementation (CFAF)	Implementation (%)	Variations (%)	Weighing of expenditure (%)	Forecast (CFAF)	Implementation (CFAF)	Implementation (%)	Variations (%)	Weighing of expenditure (%)
TOTAL	22,974,965,664	10,718,696,960	46.65%	100.00%	27,340,294,520	14,104,828,617	51.59%	31.59%	100.00%	31,763,062,066	19,820,003,660	62.40%	40.52%	100.00%
ACQUISITION OF TANGIBLE ASSETS IN PROGRESS	1,415,061,794	431,438,254	30.49%	4.03%	650,481,030	-	0.00%	-100.00%	0.00%	742,481,639	197,185,830	26.56%		0.99%
LAND ACQUISITIONS	267,018,346	103,363,444	38.71%	0.96%	234,280,970	83,673,736	35.72%	-19.05%	0.59%	233,550,000	112,417,389	48.13%	34.35%	0.57%
ALLOCATIONS	13,461,078	-	0.00%	0.00%	-	-			0.00%	-	-			0.00%
FITTINGS AND FIXTURES	1,539,536,831	927,421,775	60.24%	8.65%	1,808,570,148	1,271,777,466	70.32%	37.13%	9.02%	2,309,209,619	1,682,803,629	72.87%	32.32%	8.49%
OTHER TANGIBLE FIXED ASSETS	13,369,103,621	6,531,532,426	48.86%	60.94%	17,843,366,677	9,893,029,597	55.44%	51.47%	70.14%	22,439,175,051	14,909,728,084	66.45%	50.71%	75.23%
ADVANCES AND PPAYMENTS ON FIT-OUT ORDERS FOR BUILDINGS IN PROGRESS	-	-		0.00%	-	-			0.00%	-	-			0.00%
ADVANCES AND PPAYMENTS ON CURRENT EQUIPMENT ORDERS	-	-		0.00%	-	-			0.00%	-	-			0.00%
ADVANCES AND PPAYMENTS ON ORDERS FOR FIXED ASSETS IN PROGRESS	-	-		0.00%	-	-			0.00%	-	-			0.00%
INTANGIBLE ASSETS AND EXPENDITURE PAYABLE IN ANNUAL INSTALMENTS	2,215,666,450	822,442,637	37.12%	7.67%	231,880,546	90,209,802	38.90%	-89.03%	0.64%	586,690,282	193,980,314	33.06%	115.03%	0.98%
EQUIPMENT AND FURNITURE	2,643,444,807	1,309,240,595	49.53%	12.21%	4,504,814,642	1,909,713,073	42.39%	45.86%	13.54%	3,700,072,704	1,651,055,651	44.62%	-13.54%	8.33%
PARTICIPATION	11,000,000	-	0.00%	0.00%	4,500,000	366,000	8.13%		0.00%	4,236,672	-	0.00%	-100.00%	0.00%
LOSSES AND OTHER LONG AND MEDIUM-TERM RECEIVABLES	-	-		0.00%	-	-			0.00%	-	-			0.00%
PAYMENT OF OTHER LONG-TERM AND LONG-TERM DEBT MEDIUM TERMS	745,208,846	306,398,042	41.12%	2.86%	1,389,251,978	628,431,514	45.24%	105.10%	4.46%	1,111,626,383	736,461,948	66.25%	17.19%	3.72%
DEBT PAYMENT RESULTING FROM LONG AND MEDIUM-TERM COMMITMENTS	30,179,328	5,405,075	17.91%	0.05%	12,000,000	3,166,143	26.38%	-41.42%	0.02%	79,673,837	67,123,885	84.25%	2020.05%	0.34%
PAYMENT OF LONG AND MEDIUM-TERM LOANS	725,284,563	281,454,712	38.81%	2.63%						556,345,869	269,246,930	48.40%	19.95%	1.36%

Source: Administrative accounts of RLAs

Graph 165: Structure of investment spending by all councils in the East Region



Source: Administrative accounts of RLAs

2.4. ANALYSIS OF EXPENDITURE FORECASTS AND BUDGET EXECUTION FOR COUNCILS IN THE FAR-NORTH REGION

2.4.1. Expenditure forecasts and level of implementation for councils in the Far-North Region

The table below shows that in the Far-North Region, the expenditure implementation rate falls between 2021 and 2022, from **58.34%** to **55.39%**.

Over the period as a whole, the highest implementation rate remains for operating expenditure, although this will fall in 2022.

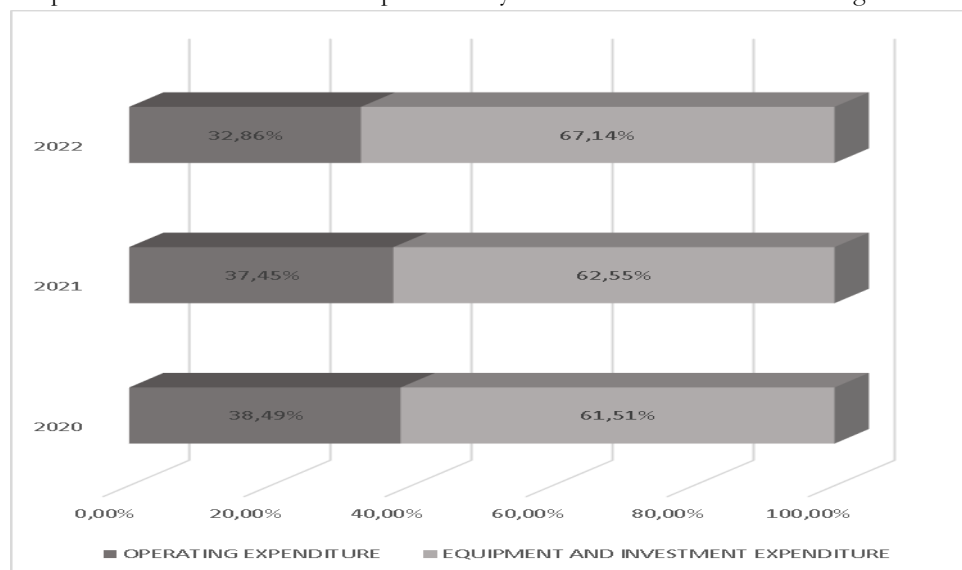
However, the weighing of capital expenditure in total expenditure remains higher than that of operating expenditure (**62.55%** compared to **37.45%** in 2021 and **67.14%** compared to **32.86%** in 2022).

Table 246: Breakdown per type of expenditure of councils in the Far-North Region

Economic nature	Forecast (CFAP)	Implementation (CFAP)	Implementation (%)	Trend in performance (%)	Trend in forecasts (%)	Weighing of expenditure (%)
2020	41,725,524,577	24,794,152,547	59.42%			100.00%
OPERATING EXPENDITURE	14,180,539,470	9,542,415,239	67.29%			38.49%
EQUIPMENT AND INVESTMENT EXPENDITURE	27,544,985,107	15,251,737,308	55.37%			61.51%
2021	65,310,389,061	38,100,458,608	58.34%	53.67%	56.52%	100.00%
OPERATING EXPENDITURE	19,808,433,083	14,267,416,260	72.03%	49.52%	39.69%	37.45%
EQUIPMENT AND INVESTMENT EXPENDITURE	45,501,955,978	23,833,042,348	52.38%	56.26%	65.19%	62.55%
2022	67,082,690,823	37,158,512,452	55.39%	-2.47%	2.71%	100.00%
OPERATING EXPENDITURE	20,812,495,688	12,209,690,699	58.67%	-14.42%	5.07%	32.86%
EQUIPMENT AND INVESTMENT EXPENDITURE	46,270,195,135	24,948,821,753	53.92%	4.68%	1.69%	67.14%

Source: Administrative accounts of RLAs

Graph 166: Breakdown of overall expenditure by councils in the the Far North Region

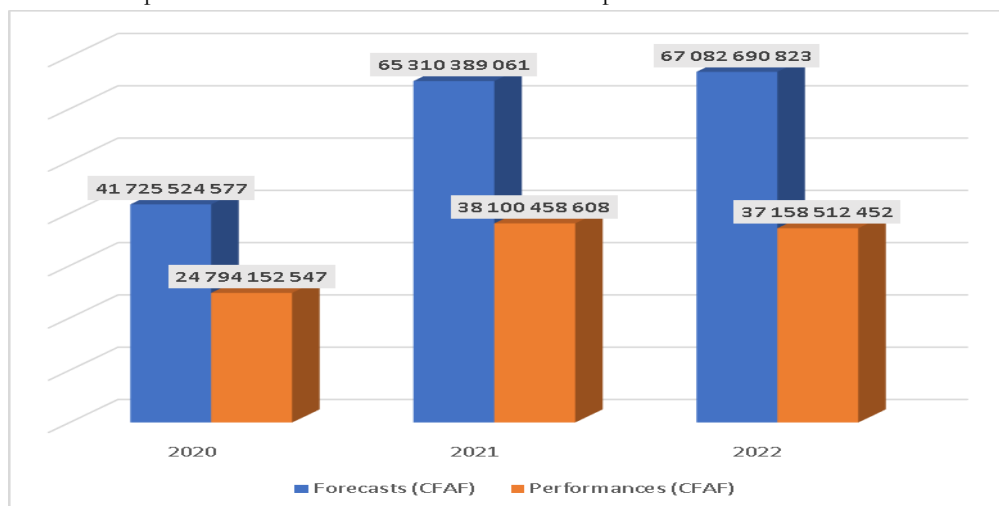


Source: Administrative accounts of RLAs

The graph below shows that overall forecasts are on average higher than actual expenditure over the period under consideration. According to the previous table, forecasts rose sharply between 2020 and 2021, by **56.52%**. They rose slightly between 2021 and 2022 by **2.71%**.

Actual expenditure rose sharply by **53.67%** between 2020 and 2021. However, they fell by **2.47%** between 2021 and 2022.

Graph 167: Evolution of forecasts and overall expenditure in execution in the Far-North Region



Source: Administrative accounts of RLAs

2.4.2. Forecast and actual expenditure per type of council in the Far North Region

Examination of expenditure per type of council in the Far North Region reveals that the Urban Community (CU) of Maroua accounts for **5.26%** of the expenditure of all councils in 2021 and **4.68%** in 2022. This weighting is relatively low compared to the others.

The rate of implementation of expenditure by the councils was on average higher than that of the other councils throughout the period, although it fell between 2021 (121.92%) and 2022 (62.99%).

Table 247: Evolution of forecasts and overall expenditure in execution in the Far-North Region

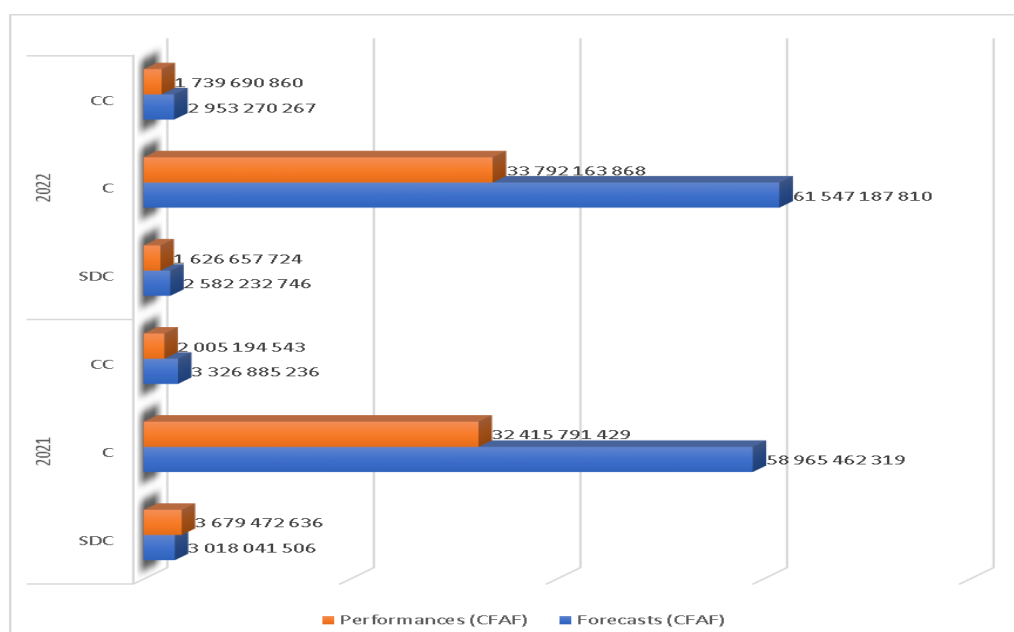
Economic nature	Forecast (CFAF)	Implementation (CFAF)	Implementation (%)	Trend in performance (%)	Trend in forecasts (%)	Weighing of expenditure (%)
2020	41,725,524,577	24,794,152,547	59.42%			100.00%
SDC	1,953,863,357	1,224,498,049	62.67%			4.94%
C	39,765,661,220	23,569,654,498	59.27%			95.06%
CC	6,000,000	-	0.00%			0.00%
2021	65,310,389,061	38,100,458,608	58.34%	53.67%	56.52%	100.00%
SDC	3,018,041,506	3,679,472,636	121.92%	200.49%	54.47%	9.66%
C	58,965,462,319	32,415,791,429	54.97%	37.53%	48.28%	85.08%
CC	3,326,885,236	2,005,194,543	60.27%		55348.09%	5.26%
2022	67,082,690,823	37,158,512,452	55.39%	-2.47%	2.71%	100.00%
SDC	2,582,232,746	1,626,657,724	62.99%	-55.79%	-14.44%	4.38%
C	61,547,187,810	33,792,163,868	54.90%	4.25%	4.38%	90.94%
CC	2,953,270,267	1,739,690,860	58.91%	-13.24%	-11.23%	4.68%

Source: Administrative accounts of RLAs

According to each type of council, forecasts are higher than actuals. Councils (C) recorded the highest actuals and forecasts compared to the other councils. They (forecasts and actuals) increased between 2020 and 2021 for each type of council.

The table above also shows that SDC forecasts and actuals fell between 2021 and 2022 by 14.44% and 55.79% respectively. Also, forecasts and actuals for the Maroua CC fell by 11.23% between 2020 and 2021 and by 13.24% between 2021 and 2022 respectively.

Graph 168: Evolution revenue realisation per type of council in the Far North Region



Source: Administrative accounts of RLAs

2.4.3. Structure of operating expenditure of councils in the Far-North Region

As shown in the table below, expenditure on all goods and services (goods and services consumed, other services consumed and transport consumed) represents **57.06%** of current expenditure in 2021 and **36.87%** in 2022. Other expenses, including taxes to be repaid, subsidies and transfers paid, represent **36.92%** of current expenditure in 2021 and **40.66%** in 2022.

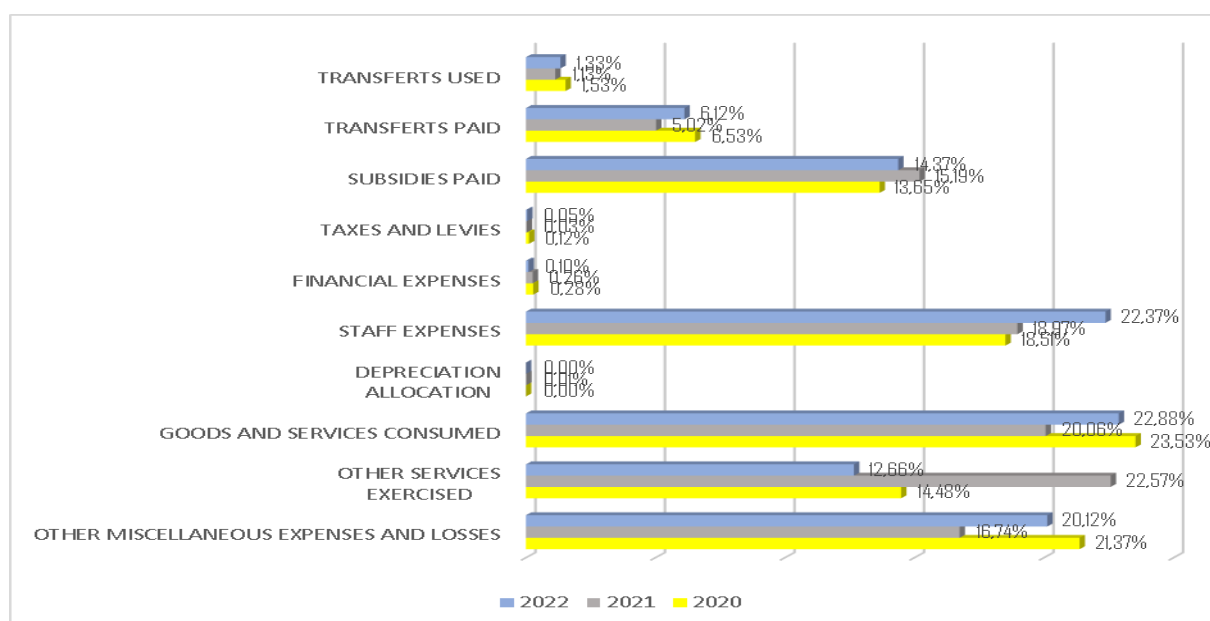
Personnel costs represented **18.97%** of operating expenditure in 2021 and **22.37%** in 2022. These increased between 2021 and 2022.

Table 248: Operating expenditure and trends in operating expenditure of councils in the Far-North Region

Economic nature	2020				2021					2022				
	Forecast (CFAF)	Implementation (CFAF)	Implementation (%)	Weighing of expenditure (%)	Forecast (CFAF)	Implementation (CFAF)	Implementation (%)	Variations (%)	Weighing of expenditure (%)	Forecast (CFAF)	Implementation (CFAF)	Implementation (%)	Variations (%)	Weighing of expenditure (%)
TOTAL	14,180,539,470	9,542,415,239	67.29%	100.00%	19,808,433,083	14,267,416,260	72.03%	49.52%	100.00%	20,812,495,688	12,209,690,699	58.67%	-14.42%	100.00%
OTHER MISCELLANEOUS EXPENSES AND LOSSES	2,968,016,022	2,039,447,697	68.71%	21.37%	4,037,966,087	2,388,943,854	59.16%	17.14%	16.74%	4,415,137,119	2,456,284,992	55.63%	2.82%	20.12%
OTHER SERVICES CONSUMED	2,177,457,910	1,381,331,096	63.44%	14.48%	2,919,317,199	3,219,476,776	110.28%	133.07%	22.57%	3,152,971,029	1,545,150,597	49.01%	-52.01%	12.66%
GOODS AND SERVICES CONSUMED	3,086,010,158	2,244,964,618	72.75%	23.53%	4,111,339,160	2,862,579,358	69.63%	27.51%	20.06%	4,165,725,401	2,794,027,530	67.07%	-2.39%	22.88%
DEPRECIATION CHARGE	-	-		0.00%	6,500,000	1,760,000	27.08%		0.01%	4,800,000	-	0.00%	-100.00%	0.00%
STAFF COSTS	2,564,018,450	1,766,472,363	68.89%	18.51%	3,749,178,606	2,706,698,840	72.19%	53.23%	18.97%	4,124,396,114	2,731,052,292	66.22%	0.90%	22.37%
FINANCIAL EXPENSES	46,890,211	26,357,807	56.21%	0.28%	51,257,200	37,659,312	73.47%	42.88%	0.26%	27,889,000	12,697,468	45.53%	-66.28%	0.10%
TAXES AND LEVIES	40,028,404	11,135,361	27.82%	0.12%	45,165,500	4,077,351	9.03%	-63.38%	0.03%	42,671,425	6,421,666	15.05%	57.50%	0.05%
SUBSIDIES PAID	1,773,155,178	1,302,839,567	73.48%	13.65%	2,813,192,446	2,167,760,504	77.06%	66.39%	15.19%	2,822,966,318	1,754,761,701	62.16%	-19.05%	14.37%
TRANSFERS PAID	1,080,421,557	623,505,157	57.71%	6.53%	1,520,067,149	716,833,730	47.16%	14.97%	5.02%	1,512,029,877	747,483,003	49.44%	4.28%	6.12%
TRANSPORT CONSUMED	444,541,580	146,361,573	32.92%	1.53%	554,449,736	161,626,535	29.15%	10.43%	1.13%	543,909,405	161,811,450	29.75%	0.11%	1.33%

Source: Administrative accounts of RLAs

Graph 169: Structure of operating expenditure of councils in the Far North Region



Source: Administrative accounts of RLAs

2.4.4. Specific subsidies and transfers paid by councils in the Far-North Region

An analysis of the structure of subsidies and transfers paid reveals that school subsidies, other transfers paid, other subsidies paid, and assistance to populations following natural disasters are generally the categories of expenditure with the highest weighing.

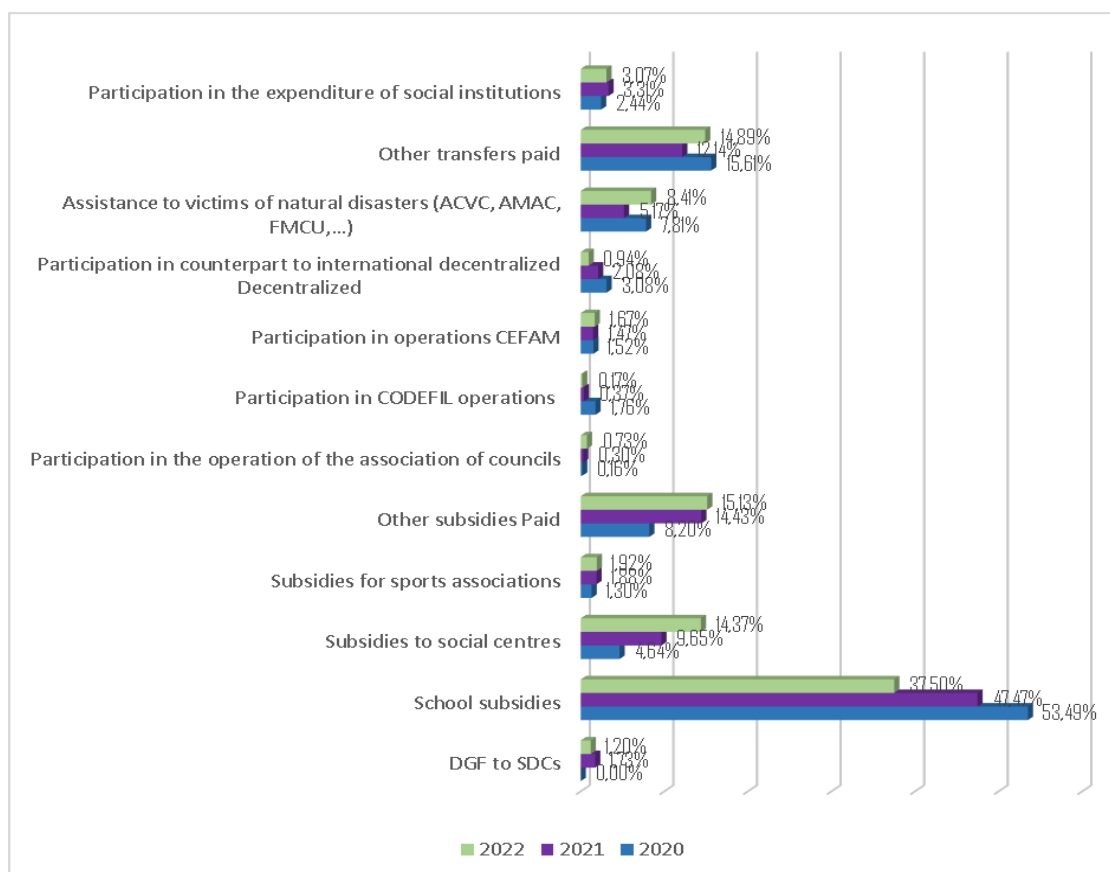
Over the period 2021 to 2022, there has been an increase in the weighing of expenditure on subsidies to social centres (14.43% to 15.60%), assistance to the population following natural disasters (5.17% to 8.41%) and subsidies to social centres (9.67% to 14.65%). On the other hand, there was a downward trend in the weighing of grants to schools (44.47% to 37.50%) and GOA grants to SDCs (1.73% to 1.20%).

Table 249: Transfers and subsidies paid to councils in the Far-North Region and trends

	2020				2021					2022				
Economic nature	Forecast (CFAF)	Implementation (CFAF)	Implementation (%)	Weighing of expenditure (%)	Forecast (CFAF)	Implementation (CFAF)	Implementation (%)	Variations (%)	Weighing of expenditure (%)	Forecast (CFAF)	Implementation (CFAF)	Implementation (%)	Variations (%)	Weighing of expenditure (%)
TOTAL	2,853,576,735	1,926,344,724	67.51%	100.00%	4,333,259,595	2,884,594,234	66.57%	49.74%	100.00%	4,334,996,195	2,502,244,704	57.72%	-13.25%	100.00%
DGF to SDCs	-	-	0.00%	0.00%	54,467,600	49,764,100	1.73%		1.73%	30,000,000	30,000,000	1.20%	-39.72%	1.20%
Subsidies to schools	1,190,503,281	1,030,341,322	53.49%	53.49%	1,637,959,431	1,369,269,177	47.47%	32.89%	47.47%	1,342,432,811	938,397,315	37.50%	-31.47%	37.50%
Subsidies to social centres	199,460,304	89,448,874	4.64%	4.64%	357,905,779	278,316,660	9.65%	211.15%	9.65%	515,491,280	359,685,273	14.37%	29.24%	14.37%
Subsidies to sports associations	77,322,494	25,010,934	1.30%	1.30%	133,673,652	54,088,722	1.88%	116.26%	1.88%	132,305,000	48,089,272	1.92%	-11.09%	1.92%
Other subsidies paid	305,869,099	158,038,437	8.20%	8.20%	629,185,984	416,321,845	14.43%	163.43%	14.43%	802,737,227	378,589,841	15.13%	-9.06%	15.13%
Contribution to the functioning of council unions	57,999,900	3,023,189	0.16%	0.16%	66,729,901	8,750,000	0.30%	189.43%	0.30%	122,270,028	18,206,964	0.73%	108.08%	0.73%
Participation in the functioning of CODEFIL	79,335,586	33,847,419	1.76%	1.76%	88,196,176	10,554,403	0.37%	-68.82%	0.37%	70,229,963	4,311,620	0.17%	-59.15%	0.17%
Participation in the functioning of CEFAM	48,293,682	29,227,716	1.52%	1.52%	77,506,109	42,538,606	1.47%	45.54%	1.47%	71,415,800	41,898,157	1.67%	-1.51%	1.67%
Participation in return for decentralized international cooperation	183,623,243	59,237,902	3.08%	3.08%	215,657,832	60,020,847	2.08%	1.32%	2.08%	193,934,516	23,397,604	0.94%	-61.02%	0.94%
Assistance to populations following natural disasters	245,718,209	150,352,303	7.81%	7.81%	415,593,146	149,248,474	5.17%	-0.73%	5.17%	401,188,534	210,353,195	8.41%	40.94%	8.41%
Other transfers paid (ACVC, AMAC, FMCU,...)	364,023,989	300,761,781	15.61%	15.61%	480,801,068	350,155,717	12.14%	16.42%	12.14%	492,179,306	372,477,234	14.89%	6.37%	14.89%
Participation in the costs of social establishments	101,426,948	47,054,847	2.44%	2.44%	175,582,917	95,565,683	3.31%	103.09%	3.31%	160,811,730	76,838,229	3.07%	-19.60%	3.07%

Source: Administrative accounts of RLAs

Graph 170: Structure of transfers and subsidies paid to councils in the Far North Region



Source: Administrative accounts of RLAs

2.4.5. Structure of investment expenditure of councils in the Far-North Region

Overall, the table below shows that other tangible fixed assets, equipment and furniture, fixtures and fittings are the capital expenditure items with the highest weighting.

In addition, between 2021 and 2022, the weighting of expenditure on equipment and furniture (10.04% to 11.25%) rose significantly, as did that on fixtures and fittings (7.56% to 8.26%) and other tangible fixed assets (73.67% to 76.65%).

On the other hand, the respective weightings of acquisitions of land (0.13% to 0.04%), intangible assets and expenditure payable in annual instalments (1.29% to 0.61%) fell over the period.

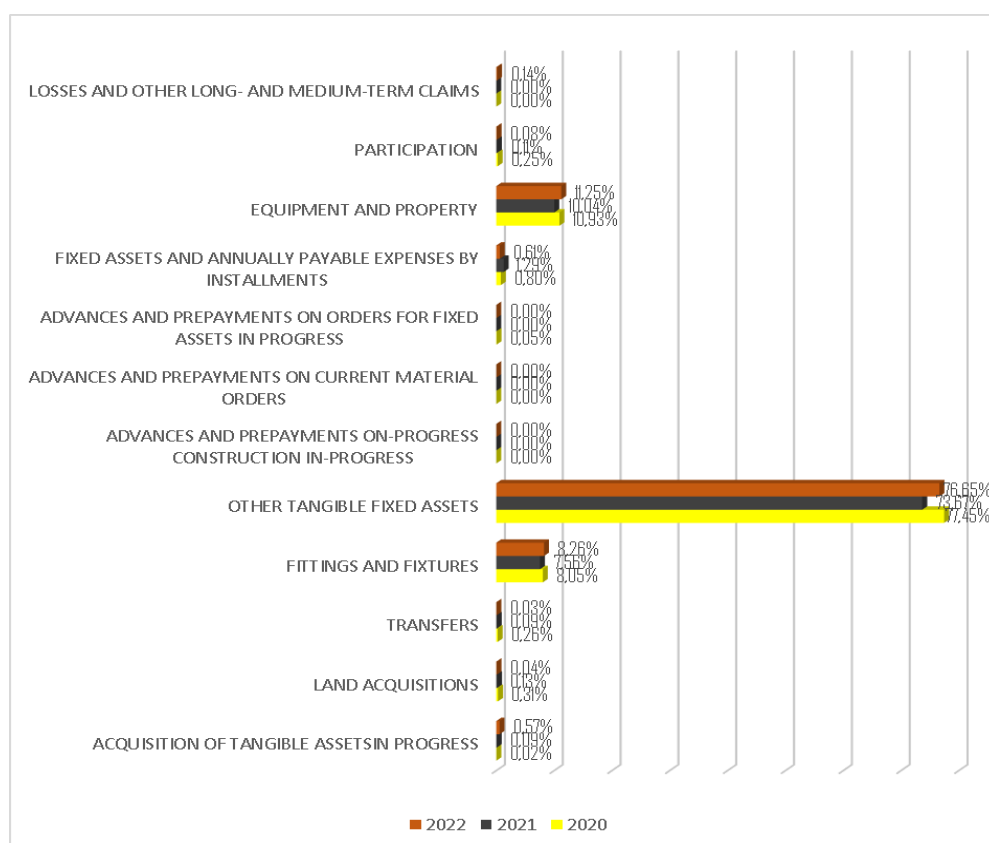
In addition, the weighting of advances and deposits on orders to fit out buildings in progress, orders for equipment in progress and orders for fixed assets in progress was zero over the entire period.

Table 250: Capital expenditure and trends in capital expenditure by all councils in the Far-North Region

Economic nature	2020				2021					2022				
	Forecast (CFAF)	Implementation (CFAF)	Implementation (%)	Weighing of expenditure (%)	Forecast (CFAF)	Implementation (CFAF)	Implementation (%)	Variations (%)	Weighing of expenditure (%)	Forecast (CFAF)	Implementation (CFAF)	Implementation (%)	Variations (%)	Weighing of expenditure (%)
TOTAL	27,544,985,107	15,251,737,308	55.37%	100.00%	45,501,955,978	23,833,042,348	52.38%	56.26%	100.00%	46,270,195,135	24,948,821,753	53.92%	4.68%	100.00%
ACQUISITION OF TANGIBLE ASSETS IN PROGRESS	89,902,319	2,877,358	3.20%	0.02%	108,129,595	21,984,332	20.33%	664.05%	0.09%	178,850,675	141,308,755	79.01%	542.77%	0.57%
LAND ACQUISITIONS	128,323,308	47,893,624	37.32%	0.31%	106,792,300	31,891,105	29.86%	-33.41%	0.13%	46,888,198	9,999,029	21.33%	-68.65%	0.04%
ALLOCATIONS	105,875,584	39,346,749	37.16%	0.26%	39,835,507	21,763,846	54.63%	-44.69%	0.09%	39,349,030	6,400,000	16.26%	-70.59%	0.03%
FITTINGS AND FIXTURES	1,969,797,622	1,228,149,613	62.35%	8.05%	3,420,570,975	1,801,658,579	52.67%	46.70%	7.56%	4,281,086,448	2,060,101,759	48.12%	14.34%	8.26%
OTHER TANGIBLE FIXED ASSETS	19,528,641,163	11,811,788,270	60.48%	77.45%	35,102,758,760	17,557,973,528	50.02%	48.65%	73.67%	34,165,562,315	19,122,342,970	55.97%	8.91%	76.65%
ADVANCES AND PAYMENTS ON FIT-OUT ORDERS FOR BUILDINGS IN PROGRESS	-	-	-	0.00%	-	-	-	-	0.00%	-	-	-	-	0.00%
ADVANCES AND PAYMENTS ON CURRENT EQUIPMENT ORDERS	-	-	-	0.00%	-	-	-	-	0.00%	-	-	-	-	0.00%
ADVANCES AND PAYMENTS ON ORDERS FOR FIXED ASSETS IN PROGRESS	35,105,508	7,801,598	22.22%	0.05%	32,551,788	-	0.00%	-100.00%	0.00%	32,551,788	-	0.00%	-	0.00%
INTANGIBLE ASSETS AND EXPENDITURE PAYABLE IN ANNUAL INSTALMENTS	332,210,193	121,758,529	36.65%	0.80%	666,557,349	308,282,497	46.25%	153.19%	1.29%	608,306,263	151,137,668	24.85%	-50.97%	0.61%
EQUIPMENT AND FURNITURE	2,696,696,228	1,666,649,085	61.80%	10.93%	4,327,136,504	2,393,477,802	55.31%	43.61%	10.04%	5,024,007,458	2,807,357,897	55.88%	17.29%	11.25%
PARTICIPATION	62,586,611	38,547,112	61.59%	0.25%	164,240,262	26,741,000	16.28%	-30.63%	0.11%	159,000,000	18,999,544	11.95%	-28.95%	0.08%
LOSSES AND OTHER LONG AND MEDIUM-TERM RECEIVABLES	4,000,000	-	0.00%	0.00%	18,659,124	-	0.00%	-	0.00%	61,465,323	34,398,054	55.96%	-	0.14%
PAYMENT OF OTHER LONG-TERM AND LONG-TERM DEBT MEDIUM TERMS	392,163,204	128,043,307	32.65%	0.84%	805,535,591	314,601,858	39.05%	145.70%	1.32%	1,287,499,997	394,559,056	30.65%	25.42%	1.58%
DEBT PAYMENT RESULTING FROM LONG AND MEDIUM-TERM COMMITMENTS	144,428,133	17,590,151	12.18%	0.12%	113,389,326	26,351,814	23.24%	49.81%	0.11%	153,432,103	84,645,157	55.17%	221.21%	0.34%
PAYMENT OF LONG AND MEDIUM-TERM LOANS	2,055,255,234	141,291,912	6.87%	0.93%	-	-	-	-	-	232,195,537	117,571,864	50.63%	-91.15%	0.47%

Source: Administrative accounts of RLAs

Graph 171: Structure of investment spending by all councils in the Far-North Region



Source: Administrative accounts of RLAs

2.5. ANALYSIS OF EXPENDITURE FORECASTS AND BUDGET IMPLEMENTATION FOR COUNCILS IN THE LITTORAL REGION

2.5.1. Expenditure forecasts and level of implementation for councils in the Littoral Region

The table below shows that in the Littoral Region, the rate of expenditure implementation increases between 2021 and 2022, rising from **65.84%** to **69.69%**. Over the period as a whole, the highest implementation rate remains for operating expenditure (**72.52%** in 2021 and **77.45%** in 2022).

However, the share of capital expenditure in total expenditure remains relatively lower in actual terms, with an increase between 2021 (**41.08%**) and 2022 (**47.25%**).

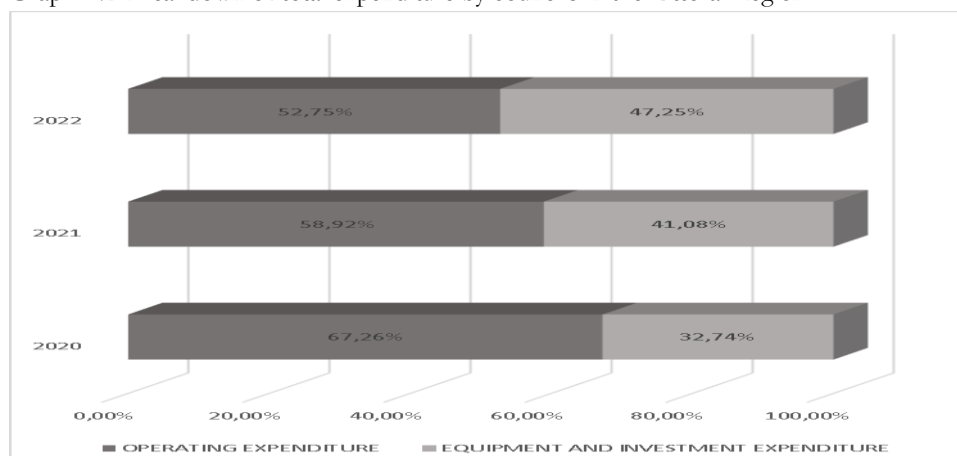
Table 251: Breakdown per type of expenditure for councils in the Littoral Region

Economic nature	Forecast (CFAF)	Implementation (CFAF)	Implementation (%)	Trend in performance (%)	Trend in forecasts (%)	Weighing of expenditure (%)
2020	83,676,997,108	49,737,663,444	59.44%			100.00%
OPERATING EXPENDITURE	45,833,136,933	33,454,181,826	72.99%			67.26%
EQUIPMENT AND INVESTMENT EXPENDITURE	37,843,860,175	16,283,481,618	43.03%			32.74%
2021	109,529,225,027	72,108,978,049	65.84%	44.98%	30.90%	100.00%
OPERATING EXPENDITURE	58,589,408,621	42,489,219,415	72.52%	27.01%	27.83%	58.92%

EQUIPMENT AND INVESTMENT EXPENDITURE	50,939,816,406	29,619,758,634	58.15%	81.90%	34.61%	41.08%
2022	123,991,406,646	86,415,594,753	69.69%	19.84%	13.20%	100.00%
OPERATING EXPENDITURE	58,856,429,128	45,586,634,747	77.45%	7.29%	0.46%	52.75%
EQUIPMENT AND INVESTMENT EXPENDITURE	65,134,977,518	40,828,960,006	62.68%	37.84%	27.87%	47.25%

Source: Administrative accounts of RLAs

Graph 172: Breakdown of total expenditure by councils in the Littoral Region

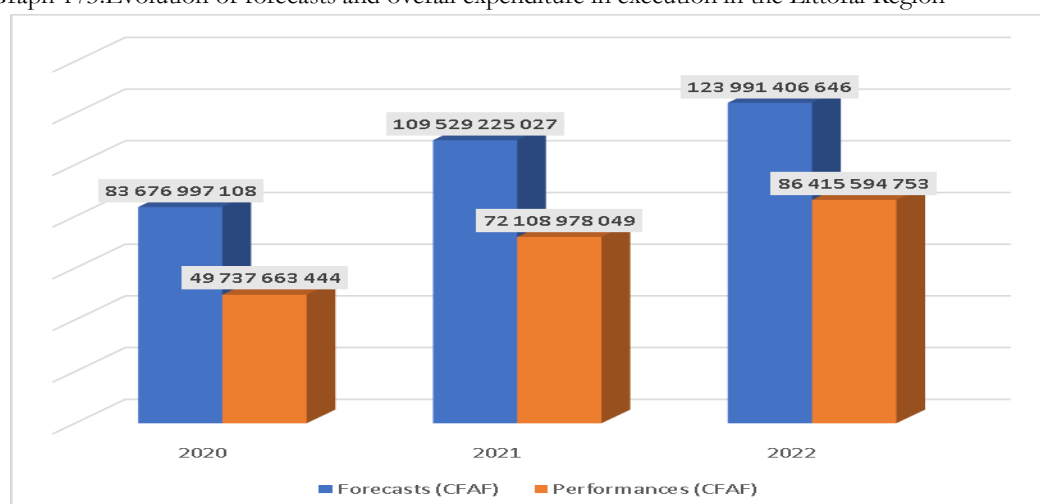


Source: Administrative accounts of RLAs

Forecasts are higher than actuals. Of the overall forecast of **CFAF 109,529,225,027** in 2021, actual expenditure was **CFAF 72,108,978,049**. This represents a completion rate of **65.84%**. In 2022, **86,415,594,753 CFAF** were realised out of an overall total budget of **123,991,406,646 CFAF**, i.e., a rate of 69.69%.

The graph below shows that actuals are lower than forecasts. Forecasts and actuals have increased over the years.

Graph 173: Evolution of forecasts and overall expenditure in execution in the Littoral Region



Source: Administrative accounts of RLAs

2.5.2. Forecast and actual expenditure per type of commune in the Littoral Region

An examination of expenditure per type of council in the Littoral Region reveals that Douala, Edea, and Nkongsamba city councils will account for **64.64%** of total expenditure in 2021, and **64.44%** in 2022. The weighing of city council expenditure increases from **62.77%** in 2020 to **64.44%** in 2022.

On average, city councils recorded the best performance in terms of budget implementation, ranging from **61.47%** (2020) to **73.20%** (2022).

Expenditure weightings and implementation rates for councils remained low over the period 2020- 2021 compared to other types of council.

Table 252: Breakdown of expenditure per type of council in the Littoral region

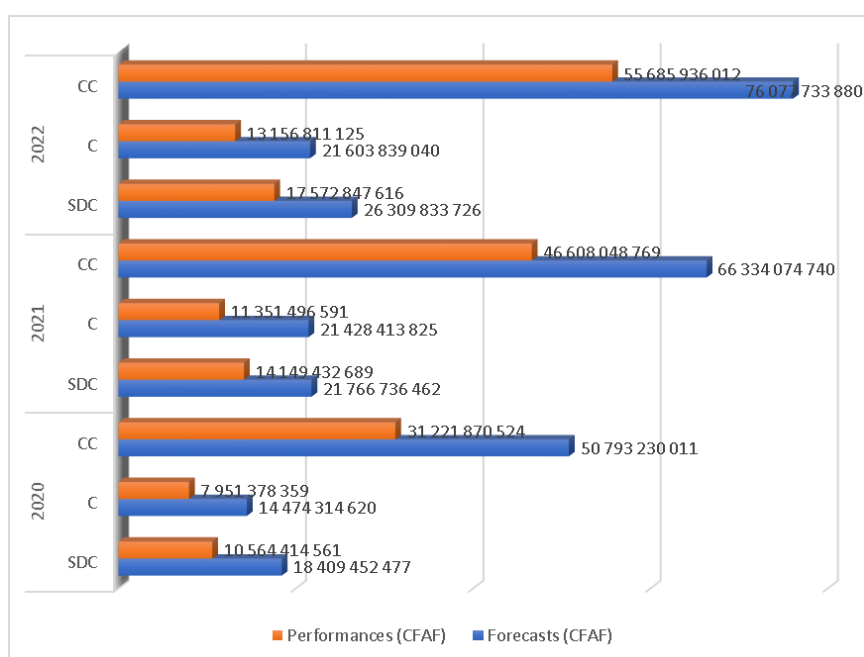
Economic nature	Forecast (CFAF)	Implementation (CFAF)	Implementation (%)	Trend in performance (%)	Trend in forecasts (%)	Weighting of expenditure (%)
2020	83,676,997,108	49,737,663,444	59.44%			100.00%
SDC	18,409,452,477	10,564,414,561	57.39%			21.24%
C	14,474,314,620	7,951,378,359	54.93%			15.99%
CC	50,793,230,011	31,221,870,524	61.47%			62.77%
2021	109,529,225,027	72,108,978,049	65.84%	44.98%	30.90%	100.00%
SDC	21,766,736,462	14,149,432,689	65.00%	33.93%	18.24%	19.62%
C	21,428,413,825	11,351,496,591	52.97%	42.76%	48.04%	15.74%
CC	66,334,074,740	46,608,048,769	70.26%	49.28%	30.60%	64.64%
2022	123,991,406,646	86,415,594,753	69.69%	19.84%	13.20%	100.00%
SDC	26,309,833,726	17,572,847,616	66.79%	24.19%	20.87%	20.34%
C	21,603,839,040	13,156,811,125	60.90%	15.90%	0.82%	15.23%
CC	76,077,733,880	55,685,936,012	73.20%	19.48%	14.69%	64.44%

Source: Administrative accounts of RLAs

The graph below shows that CCs (Douala, Edea, and Nkongsamba) have the highest expenditure forecasts and realisations compared to the other councils over the period under review. These Graphs increase over the period 2020 - 2022. Between 2021 and 2022, the forecasts for the Douala SDCs, C and CC increased by **20.87%**, **0.82%** and **14.69%** respectively.

Of the overall forecast of **CFAF 21,603,839,040** in 2021 for the SDCs, actual expenditure was **CFAF 17,572,847,616**.

Graph 174: Evolution of forecasts and actuals per type of council in the Littoral Region



Source: Administrative accounts of RLAs

2.5.3. Structure of operating expenditure of councils in the Littoral Region

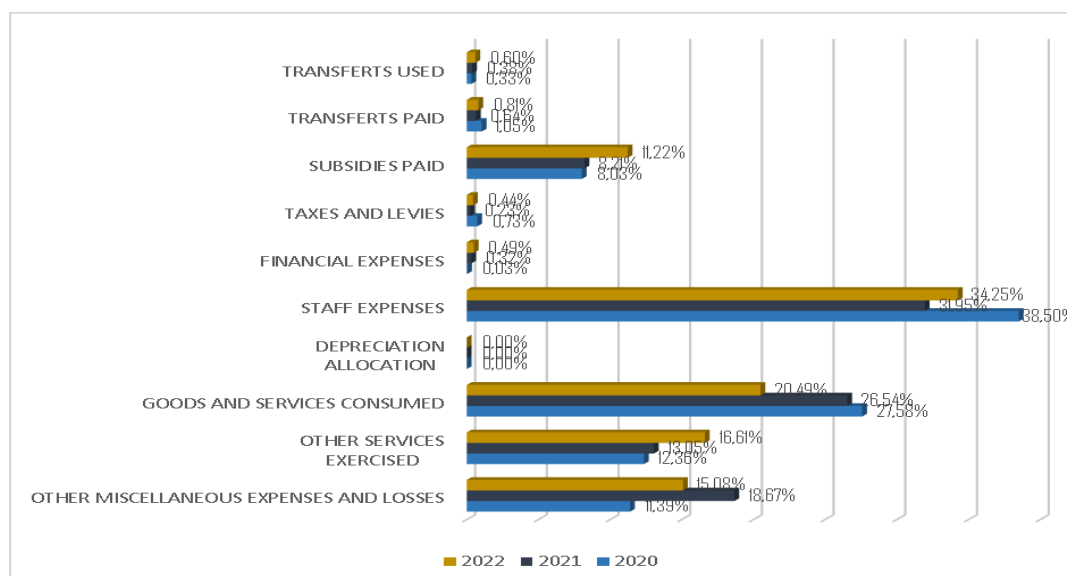
As shown in the table below, expenditure on all goods and services (goods and services consumed, other services consumed and transport consumed) represents **39.97%** of current expenditure in 2021 and **37.70%** in 2022. Other expenses, including taxes to be repaid, subsidies and transfers paid, represent **27.75%** of operating expenditure 2021 and **27.55%** in 2022. Depreciation and amortisation expenses were zero over the entire period. Personnel costs fell between 2020 (**38.50%**) and 2021 (31.95%), but **increased** between 2021 and 2022, representing **31.95%** to **34.25%**.

Table 253: Operating expenditure and trends in operating expenditure of councils in the Littoral Region

Economic nature	2020				2021					2022				
	Forecast (CFAF)	Implementation (CFAF)	Implementation (%)	Weighing of expenditure (%)	Forecast (CFAF)	Implementation (CFAF)	Implementation (%)	Variations (%)	Weighing of expenditure (%)	Forecast (CFAF)	Implementation (CFAF)	Implementation (%)	Variations (%)	Weighing of expenditure (%)
TOTAL	45,833,136,933	33,454,181,826	72.99%	100.00%	58,589,408,621	42,489,219,415	72.52%	27.01%	100.00%	58,856,429,128	45,586,634,747	7.45%	.29%	00.00%
OTHER MISCELLANEOUS EXPENSES AND LOSSES	8,015,318,925	3,811,018,674	47.55%	11.39%	10,590,907,255	7,934,628,040	74.92%	108.20%	18.67%	9,219,600,940	6,876,644,919	4.59%	13.33%	5.08%
OTHER SERVICES CONSUMED	5,808,830,412	4,134,796,385	71.18%	12.36%	9,512,291,436	5,545,884,054	58.30%	34.13%	13.05%	10,654,328,821	7,571,369,017	1.06%	6.52%	6.61%
GOODS AND SERVICES CONSUMED	12,818,589,445	9,226,347,269	71.98%	27.58%	16,366,317,684	11,276,418,062	68.90%	22.22%	26.54%	13,442,206,279	9,341,976,563	9.50%	17.15%	0.49%
DEPRECIATION CHARGE	-	-		0.00%	5,943,375	-	0.00%		0.00%	6,000,000	-	.00%		.00%
STAFF COSTS	14,376,447,051	12,878,538,661	89.58%	38.50%	16,088,998,236	13,573,270,522	84.36%	5.39%	31.95%	17,804,038,099	15,615,647,758	7.71%	5.05%	4.25%
FINANCIAL EXPENSES	31,298,167	8,463,608	27.04%	0.03%	178,802,513	135,273,389	75.66%	1498.29%	0.32%	549,940,226	224,273,458	0.78%	5.79%	.49%
TAXES AND LEVIES	297,187,590	245,527,919	82.62%	0.73%	105,830,175	99,308,573	93.84%	-59.55%	0.23%	267,447,917	198,980,270	4.40%	00.37%	.44%
SUBSIDIES PAID	3,299,853,295	2,686,910,562	81.43%	8.03%	4,477,339,665	3,489,884,051	77.95%	29.88%	8.21%	5,633,421,106	5,114,667,035	0.79%	6.56%	1.22%
TRANSFERS PAID	720,672,759	351,974,189	48.84%	1.05%	695,181,826	271,935,667	39.12%	-22.74%	0.64%	667,580,990	370,635,772	5.52%	6.30%	.81%
TRANSPORT CONSUMED	464,939,289	110,604,559	23.79%	0.33%	567,796,456	162,617,057	28.64%	47.03%	0.38%	611,864,750	272,439,955	4.53%	7.53%	.60%

Source: Administrative accounts of RLAs

Graph 175: Structure of operating expenditure of councils in the Littoral Region



Source: Administrative accounts of RLAs

2.5.4. Specific case of subsidies and transfers paid by councils in the Littoral Region

An analysis of the structure of subsidies and transfers paid shows that, generally speaking, the categories of expenditure with the highest weighing are:

- other subsidies paid (44.52% in 2021 and 31.55% in 2022);
- GOA to SDCs (30.40% in 2021 and 49.07% in 2022);
- subsidies to schools (11.34% in 2021 and 7.27% in 2022); and
- other transfers (4.48% in 2021 and 4.62% in 2022).

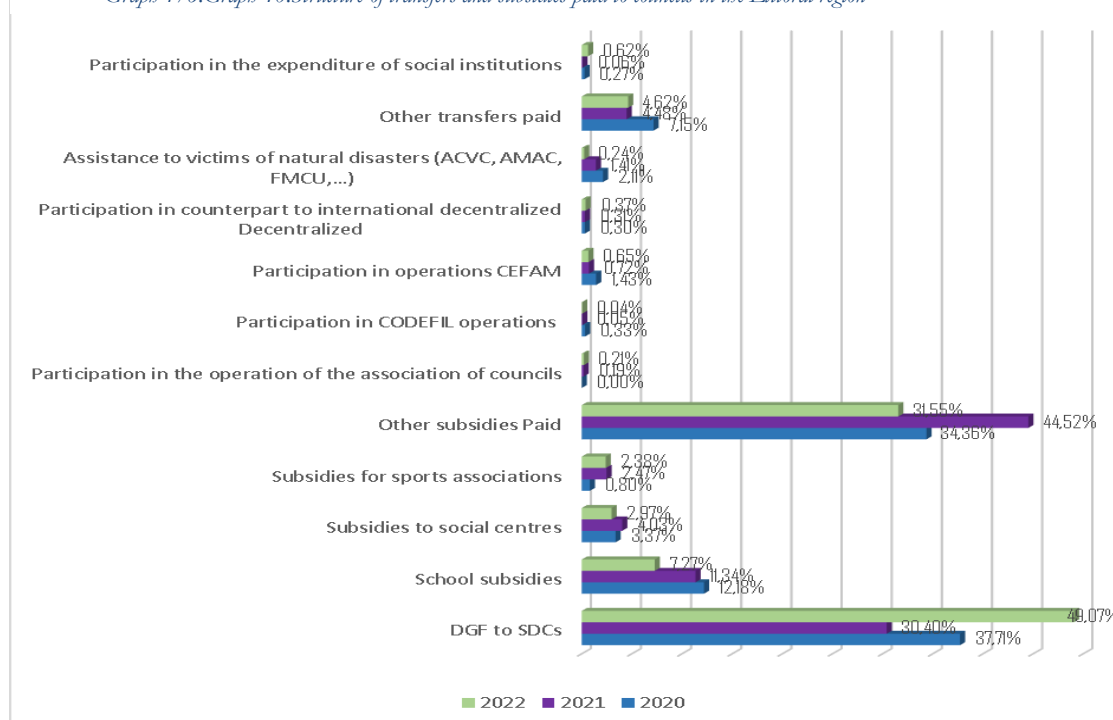
An examination of trends in the weighting of expenditure relating to other subsidies paid, subsidies paid to schools and other transfers paid reveals that the latter fell between 2021 and 2022. On the other hand, the weighing of expenditure relating to the GOA to the SDCs increased from 30.40% in 2021 to 49.07% in 2022.

Table 254: Transfers and subsidies paid to councils in the Littoral Region and trends in these transfers and subsidies

	2020				2021					2022				
Economic nature	Forecast (CFAF)	Implementation (CFAF)	Implementation (%)	Weighing of expenditure (%)	Forecast (CFAF)	Implementation (CFAF)	Implementation (%)	Variations (%)	Weighing of expenditure (%)	Forecast (CFAF)	Implementation (CFAF)	Implementation (%)	Variations (%)	Weighing of expenditure (%)
TOTAL	4,020,526,054	3,038,884,751	75.58%	100.00%	5,172,521,491	3,761,819,718	72.73%	23.79%	100.00%	6,301,002,096	5,485,302,807	87.05%	45.82%	100.00%
DGF to SDCs	1,157,500,000	1,146,000,000	37.71%	37.71%	1,155,000,000	1,143,749,998	30.40%	-0.20%	30.40%	2,701,920,480	2,691,708,340	49.07%	135.34%	49.07%
Subsidies to schools	571,420,392	370,118,737	12.18%	12.18%	561,172,144	426,653,537	11.34%	15.27%	11.34%	583,735,267	398,980,945	7.27%	-6.49%	7.27%
Subsidies to social centres	259,560,000	102,302,481	3.37%	3.37%	220,100,339	151,691,839	4.03%	48.28%	4.03%	238,517,113	162,662,196	2.97%	7.23%	2.97%
Subsidies to sports associations	89,466,403	24,417,830	0.80%	0.80%	250,526,981	93,099,144	2.47%	281.28%	2.47%	170,602,745	130,764,482	2.38%	40.46%	2.38%
Other subsidies paid	1,221,906,500	1,044,071,514	34.36%	34.36%	2,290,540,201	1,674,689,533	44.52%	60.40%	44.52%	1,938,645,501	1,730,551,072	31.55%	3.34%	31.55%
Contribution to the functioning of council unions	39,552,204	69,309	0.00%	0.00%	23,019,638	7,293,971	0.19%	10423.84%	0.19%	31,245,565	11,773,163	0.21%	61.41%	0.21%
Participation in the functioning of CODEFIL	38,838,434	9,893,853	0.33%	0.33%	45,285,538	1,764,069	0.05%	-82.17%	0.05%	32,053,701	2,307,255	0.04%	30.79%	0.04%
Participation in the functioning of CEFAM	62,263,616	43,392,787	1.43%	1.43%	65,106,727	27,116,901	0.72%	-37.51%	0.72%	71,841,000	35,627,367	0.65%	31.38%	0.65%
Participation in return for decentralized international cooperation	114,925,000	8,968,301	0.30%	0.30%	98,705,622	11,777,959	0.31%	31.33%	0.31%	101,321,200	20,366,473	0.37%	72.92%	0.37%
Assistance to populations following natural disasters	161,135,074	64,182,099	2.11%	2.11%	157,227,958	53,144,018	1.41%	-17.20%	1.41%	81,191,706	13,280,892	0.24%	-75.01%	0.24%
Other transfers paid (ACVC, AMAC, FMCU,...)	252,908,431	217,137,090	7.15%	7.15%	262,868,882	168,693,749	4.48%	-22.31%	4.48%	290,895,818	253,380,622	4.62%	50.20%	4.62%
Participation in the costs of social establishments	51,050,000	8,330,750	0.27%	0.27%	42,967,461	2,145,000	0.06%	-74.25%	0.06%	59,032,000	33,900,000	0.62%	1480.42%	0.62%

Source: Administrative accounts of RLAs

Graph 176: Graph 40: Structure of transfers and subsidies paid to councils in the Littoral region



Source: Administrative accounts of RLAs

2.5.5. Structure of capital expenditure by councils in the Littoral Region

Generally speaking, the table below shows that fixtures and fittings, other tangible fixed assets, and equipment and furniture account for the largest share of total capital expenditure.

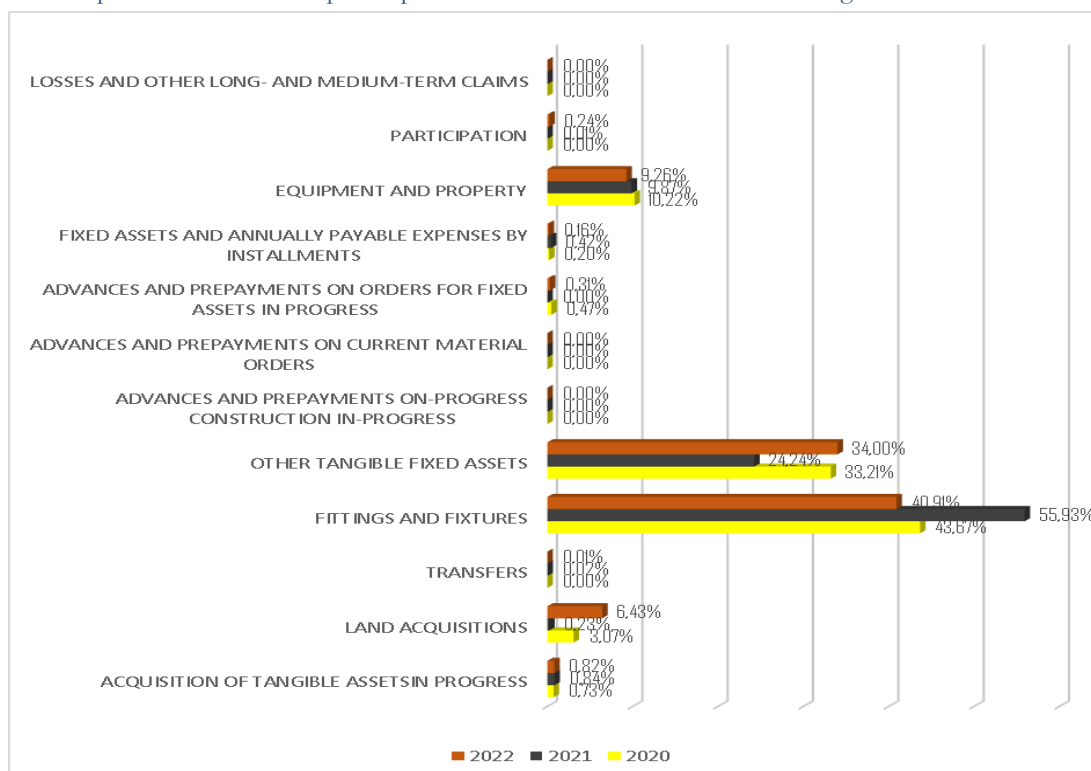
There is also a downward trend between 2021 and 2022 in the weighing of expenditure on fixtures and fittings (55.93% to 40.91%) and equipment and furniture (9.87% to 9.26%), while the weighing of other tangible fixed assets has increased (24.24% to 34%).

Table 255: Capital expenditure and trends in capital expenditure for all councils in the Littoral region

Economic nature	2020				2021					2022				
	Forecast (CFAF)	Implementation (CFAF)	Implementation (%)	Weighing of expenditure (%)	Forecast (CFAF)	Implementation (CFAF)	Implementation (%)	Variations (%)	Weighing of expenditure (%)	Forecast (CFAF)	Implementation (CFAF)	Implementation (%)	Variations (%)	Weighing of expenditure (%)
TOTAL	37,843,860,175	16,283,481,618	43.03%	100.00%	50,939,816,406	29,619,758,634	58.15%	81.90%	100.00%	65,134,977,518	40,828,960,006	62.68%	37.84%	100.00%
ACQUISITION OF TANGIBLE ASSETS IN PROGRESS	1,041,128,154	118,374,999	11.37%	0.73%	711,376,944	248,088,559	34.87%	109.58%	0.84%	796,677,552	333,332,701	41.84%	34.36%	0.82%
LAND ACQUISITIONS	1,277,953,364	500,000,000	39.13%	3.07%	483,754,472	68,824,596	14.23%	-86.24%	0.23%	2,138,549,493	2,625,988,358	122.79%	3715.48%	6.43%
ALLOCATIONS	118,928,390	-	0.00%	0.00%	5,000,000	4,998,116	99.96%		0.02%	105,000,000	5,000,000	4.76%	0.04%	0.01%
FITTINGS AND FIXTURES	15,195,597,413	7,110,458,313	46.79%	43.67%	22,654,975,280	16,565,285,834	73.12%	132.97%	55.93%	22,767,778,636	16,702,289,598	73.36%	0.83%	40.91%
OTHER TANGIBLE FIXED ASSETS	11,586,060,477	5,407,850,670	46.68%	33.21%	16,323,791,324	7,179,089,198	43.98%	32.75%	24.24%	19,651,042,976	13,883,499,808	70.65%	93.39%	34.00%
ADVANCES AND PPAYMENTS ON ORDERS FOR BUILDING WORK IN PROGRESS	-	-		0.00%	-	-			0.00%	-	-			0.00%
ADVANCES AND PPAYMENTS ON CURRENT EQUIPMENT ORDERS	-	-		0.00%	-	-			0.00%	-	-			0.00%
ADVANCES AND DEPOSITS ON ORDERS FOR FIXED ASSETS IN PROGRESS CURRENT	86,500,000	76,626,488	88.59%	0.47%	-	-		-100.00%	0.00%	125,000,000	124,975,796	99.98%		0.31%
INTANGIBLE ASSETS AND EXPENDITURE PAYABLE IN ANNUAL INSTALMENTS	116,635,077	32,351,529	27.74%	0.20%	188,577,178	123,668,084	65.58%	282.26%	0.42%	205,162,972	63,717,607	31.06%	-48.48%	0.16%
EQUIPMENT AND FURNITURE	5,313,128,313	1,664,330,647	31.32%	10.22%	6,920,220,673	2,923,423,055	42.24%	75.65%	9.87%	14,810,256,706	3,780,019,481	25.52%	29.30%	9.26%
PARTICIPATION	225,000,000	-	0.00%	0.00%	103,000,000	1,500,000	1.46%		0.01%	218,000,000	100,000,000	45.87%	6566.67%	0.24%
LOSSES AND OTHER LONG AND MEDIUM-TERM RECEIVABLES	5,000,000	-	0.00%	0.00%	-	-			0.00%	-	-			0.00%
PAYMENT OF OTHER LONG-TERM AND LONG-TERM DEBT MEDIUM TERMS	1,502,593,052	539,870,550	35.93%	3.32%	1,890,641,939	942,360,025	49.84%	74.55%	3.18%	1,403,998,794	674,102,280	48.01%	-28.47%	1.65%
DEBT PAYMENT RESULTING FROM LONG AND MEDIUM- TERM COMMITMENTS	25,000,000	13,896,863	55.59%	0.09%	23,000,000	12,588,096	54.73%	-9.42%	0.04%	23,000,000	2,618,834	11.39%	-79.20%	0.01%
PAYMENT OF LONG AND MEDIUM- TERM LOANS	1,350,335,935	819,721,559	60.71%	5.03%						2,890,510,389	2,533,415,543	87.65%	63.45%	6.20%

Source: Administrative accounts of RLAs

Graph 177: Structure of capital expenditure for all councils in the Littoral Region



Source: Administrative accounts of RLAs

2.6. ANALYSIS OF EXPENDITURE FORECASTS AND BUDGET EXECUTION FOR COUNCILS IN THE NORTH REGION

2.6.1. Expenditure forecasts and actual expenditure by councils in the North Region

The table below shows an increase in the expenditure implementation rate in the North Region between 2020 and 2022, from **53.88%** to **59.71%**.

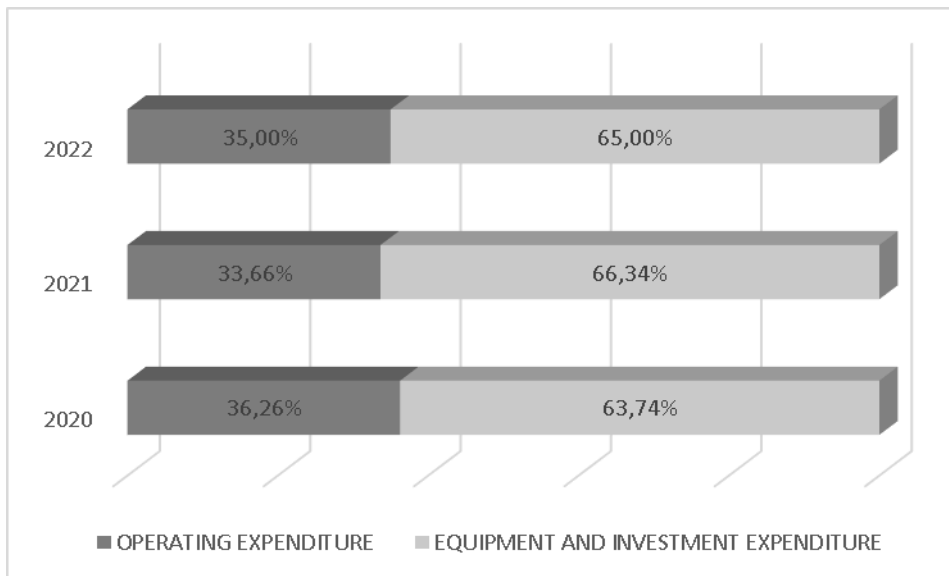
Over the period 2021- 2022, the share of capital expenditure fell from **66.34%** to **65%**, while the share of operating expenditure rose from **33.66%** to **35%**.

Table 256: Breakdown per type of expenditure for councils in the North Region

Economic nature	Forecast (CFAF)	Implementation (CFAF)	Implementation (%)	Trends in implementation (%)	Trend in forecasts (%)	Weighing of expenditure (%)
2020	26,900,735,652	14,493,063,996	53.88%			100.00%
OPERATING EXPENDITURE	7,677,705,848	5,254,963,124	68.44%			36.26%
EQUIPMENT AND INVESTMENT EXPENDITURE	19,223,029,804	9,238,100,872	48.06%			63.74%
2021	37,728,928,479	21,323,118,482	56.52%	47.13%	40.25%	100.00%
OPERATING EXPENDITURE	10,833,396,891	7,176,468,965	66.24%	36.57%	41.10%	33.66%
EQUIPMENT AND INVESTMENT EXPENDITURE	26,895,531,588	14,146,649,517	52.60%	53.13%	39.91%	66.34%
2022	37,052,459,089	22,123,011,298	59.71%	3.75%	-1.79%	100.00%
OPERATING EXPENDITURE	10,763,224,743	7,742,448,205	71.93%	7.89%	-0.65%	35.00%
EQUIPMENT AND INVESTMENT EXPENDITURE	26,289,234,346	14,380,563,093	54.70%	1.65%	-2.25%	65.00%

Source: Administrative accounts of RLAs

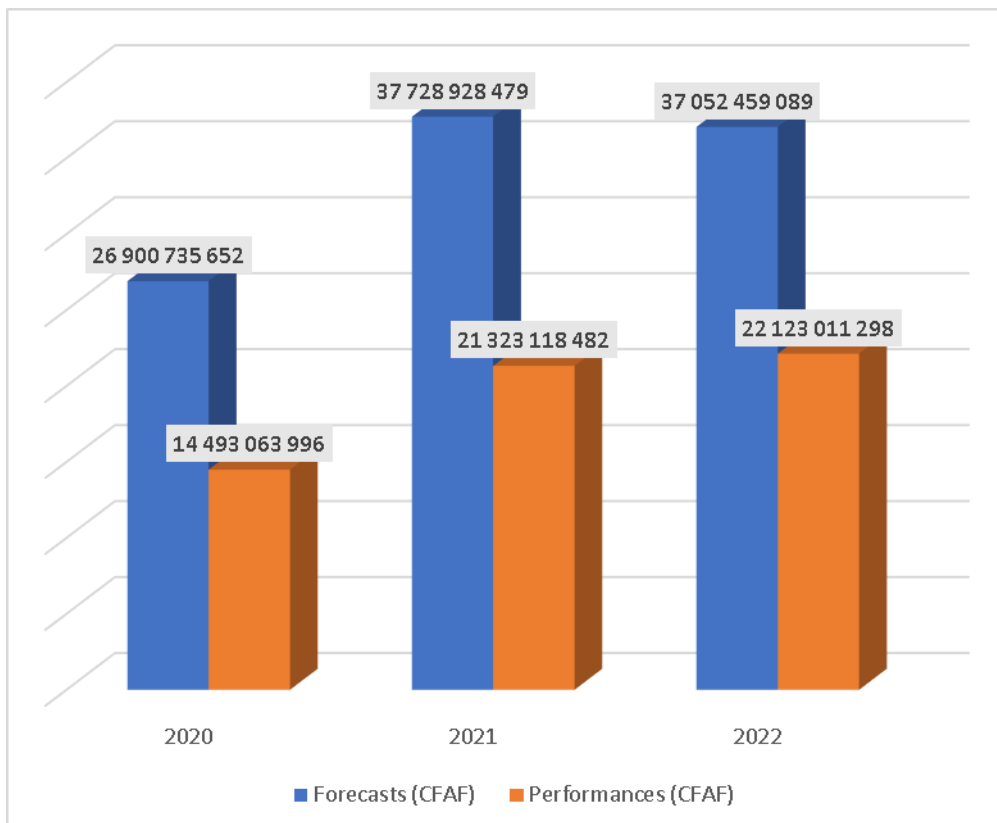
Graph 178: Breakdown of overall expenditure by councils in the North Region



Source: Administrative accounts of RLAs

The graph shows that forecasts rose sharply between 2020 and 2021 and fell slightly between 2021 and 2022. On the other hand, actual expenditure increased during this period. In addition, the previous table shows a **1.79% decrease in forecasts** between 2021 and 2022 and a **3.75% increase in actuals**.

Graph 179: Evolution of forecasts and overall expenditure in execution in the North Region



Source: Administrative accounts of RLAs

2.6.2. Forecast and actual expenditure per type of council in the North Region

An examination of expenditure per type of council in the North Region reveals that expenditure by the Garoua city council will account for **13.57%** of total expenditure in 2021 and **15.97%** in 2022. Data for the 2020 financial year for the CC was not available.

As far as the subdivisional councils are concerned, we note that, on average, the weighing of their expenditure in total expenditure was the lowest, at **11.78%** (2021) and **9.75%** (2022). They also performed less well than the other types of local authorities, although their relative share increased between 2020 and 2021 (from **10.68%** to **11.78%**).

As for councils, on average they had the highest weighting of expenditure in total expenditure of **74.64%** in 2021 and **74.28%** in 2022.

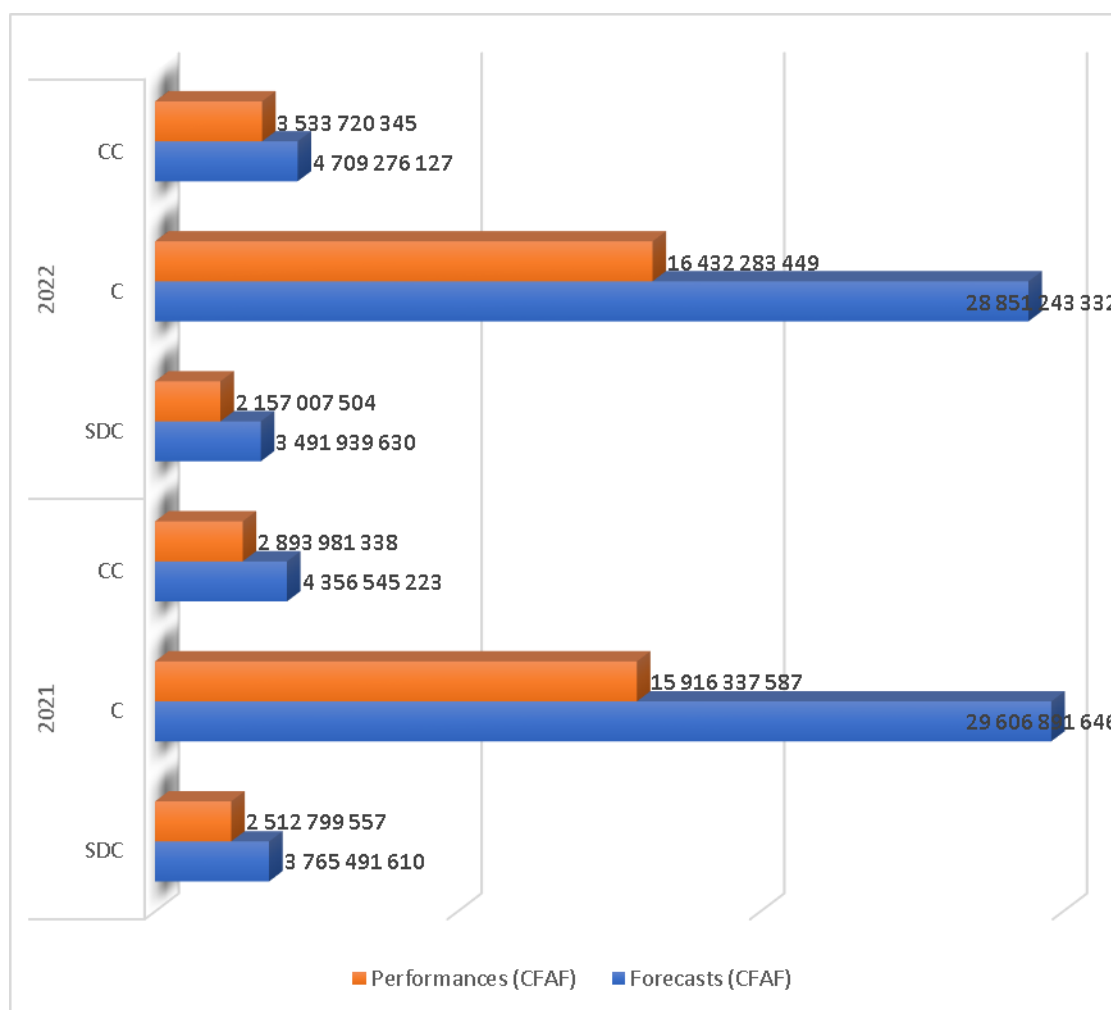
Table 257: Breakdown of expenditure per type of council in the North Region

Economic nature	Forecast (CFAF)	Implementation (CFAF)	Implementation (%)	Trend in performance (%)	Trend in forecasts (%)	Weighing of expenditure (%)
2020	26,900,735,652	14,493,063,996	53.88%			100.00%
SDC	2,842,416,758	1,547,637,533	54.45%			10.68%
C	24,058,318,894	12,945,426,463	53.81%			89.32%
CC	-	-				0.00%
2021	37,728,928,479	21,323,118,482	56.52%	47.13%	40.25%	100.00%
SDC	3,765,491,610	2,512,799,557	66.73%	62.36%	32.48%	11.78%
C	29,606,891,646	15,916,337,587	53.76%	22.95%	23.06%	74.64%
CC	4,356,545,223	2,893,981,338	66.43%			13.57%
2022	37,052,459,089	22,123,011,298	59.71%	3.75%	-1.79%	100.00%
SDC	3,491,939,630	2,157,007,504	61.77%	-14.16%	-7.26%	9.75%
C	28,851,243,332	16,432,283,449	56.96%	3.24%	-2.55%	74.28%
CC	4,709,276,127	3,533,720,345	75.04%	22.11%	8.10%	15.97%

Source: Administrative accounts of RLAs

The councils (C) are those with the largest forecasts and achievements compared to the other councils. They showed an increase between 2020 and 2021. However, CCs forecasts fell by **7.26%** and Councils by **2.55%** between 2021 and 2022. The actual Graphs for the CCs also fell between 2021 and 2022. Those of Councils and the Garoua CC increased.

Graph 180: Trends in forecasts and actual expenditure per type of council in the North Region



Source: Administrative accounts of RLAs

2.6.3. Structure of operating expenditure of councils in the North Region

As shown in the table below, expenditure on goods and services as a whole (other services consumed, goods and services consumed, transport consumed) represents **41.38%** of operating expenditure in 2021 and **42.32%** in 2022. Expenditure on personnel costs represents **24.04%** in 2021 and **24.69%** in 2022, followed by other expenses including taxes to be paid, subsidies and transfers paid, which represent **37.48%** in 2021 and **32.46%** in 2022.

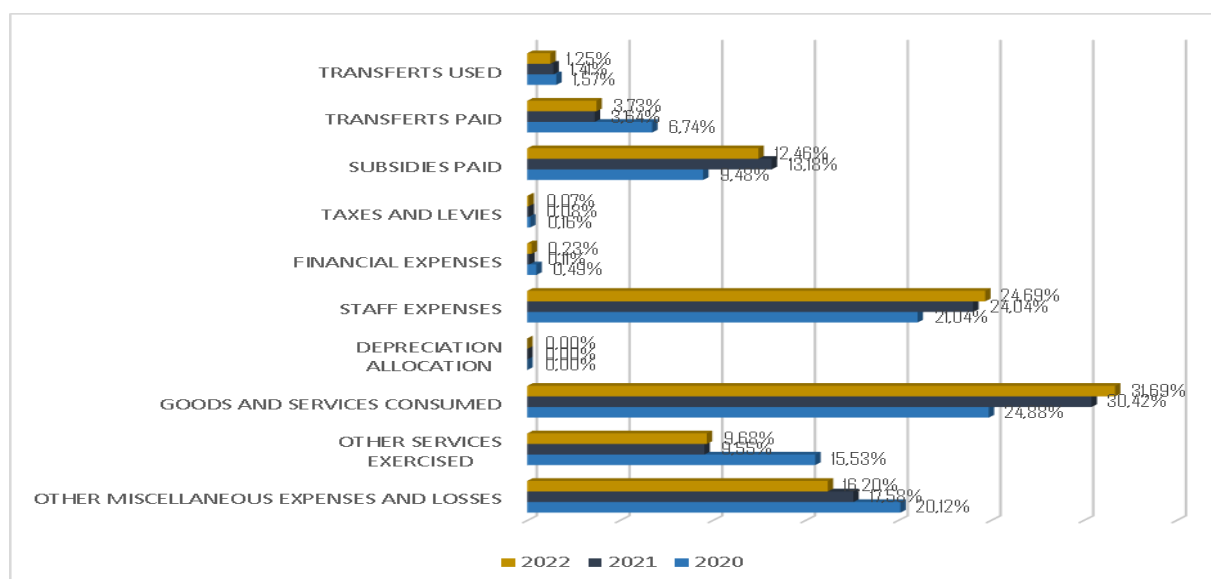
There will be an increase in the share of personnel costs between 2020 and 2022 from **21.04%** to **24.69%**.

Table 258: Operating expenditure and trends in operating expenditure of councils in the North Region

Economic nature	2020				2021					2022				
	Forecast (CFAF)	Implementation (CFAF)	Implementation (%)	Weighing of spending expenditure (%)	Forecast (CFAF)	Implementation (CFAF)	Implementation (%)	Variations (%)	Weighing of spending expenditure (%)	Forecast (CFAF)	Implementation (CFAF)	Implementation (%)	Variations (%)	Weighing of spending expenditure (%)
TOTAL	7,677,705,848	5,254,963,124	68.44%	100.00%	10,833,396,891	7,176,468,965	66.24%	36.57%	100.00%	10,763,224,743	7,742,448,205	71.93%	7.89%	100.00%
OTHER MISCELLANEOUS EXPENSES AND LOSSES	1,555,193,589	1,057,380,049	67.99%	20.12%	1,963,161,496	1,261,624,523	64.26%	19.32%	17.58%	1,884,617,919	1,254,384,654	66.56%	-0.57%	16.20%
OTHER SERVICES CONSUMED	1,451,823,913	816,014,640	56.21%	15.53%	1,379,329,075	685,136,306	49.67%	-16.04%	9.55%	1,232,765,809	749,698,630	60.81%	9.42%	9.68%
GOODS AND SERVICES CONSUMED	1,701,159,546	1,307,279,322	76.85%	24.88%	2,967,718,996	2,183,171,753	73.56%	67.00%	30.42%	3,039,571,944	2,453,280,968	80.71%	12.37%	31.69%
DEPRECIATION CHARGE	-	-		0.00%	-	-			0.00%	-	-			0.00%
STAFF COSTS	1,543,508,868	1,105,665,244	71.63%	21.04%	2,369,740,789	1,724,864,774	72.79%	56.00%	24.04%	2,405,429,078	1,911,460,777	79.46%	10.82%	24.69%
FINANCIAL EXPENSES	27,790,647	25,904,549	93.21%	0.49%	21,938,640	7,813,711	35.62%	-69.84%	0.11%	29,369,010	17,514,395	59.64%	124.15%	0.23%
TAXES AND LEVIES	32,136,904	8,223,633	25.59%	0.16%	43,393,491	6,057,764	13.96%	-26.34%	0.08%	39,960,000	5,553,544	13.90%	-8.32%	0.07%
SUBSIDIES PAID	765,418,971	497,946,464	65.06%	9.48%	1,296,897,259	945,578,513	72.91%	89.90%	13.18%	1,272,896,690	964,979,771	75.81%	2.05%	12.46%
TRANSFERS PAID	423,010,958	354,097,731	83.71%	6.74%	549,043,459	260,890,861	47.52%	-26.32%	3.64%	643,496,853	289,026,464	44.91%	10.78%	3.73%
TRANSPORT CONSUMED	177,662,452	82,451,492	46.41%	1.57%	242,173,686	101,330,760	41.84%	22.90%	1.41%	215,117,440	96,549,002	44.88%	-4.72%	1.25%

Source: Administrative accounts of RLAs

Graph 181: Structure of operating expenditure of councils in the North Region



2.6.4. Specific case of subsidies and transfers paid by councils in the North Region

An analysis of the structure of subsidies and transfers paid by local authorities reveals that generally speaking, the categories of expenditure with the highest weightings are:

- subsidies to schools (**36.47%** in 2021 and **35.56%** in 2022); The weighing of this expenditure fell between 2020 and 2021;
- other subsidies paid (**18.48%** in 2021 and **18.50%** in 2022). However, the weighing of this expenditure increased between 2020 (**13.07%**) and 2022;
- other transfers (**9.07%** in 2021 and **11.68%** in 2022). This expenditure fell between 2020 (**13.26%**) and 2021 (**9.07%**), while it rose between 2021 and 2022 (**9.07%** to **11.68%**).

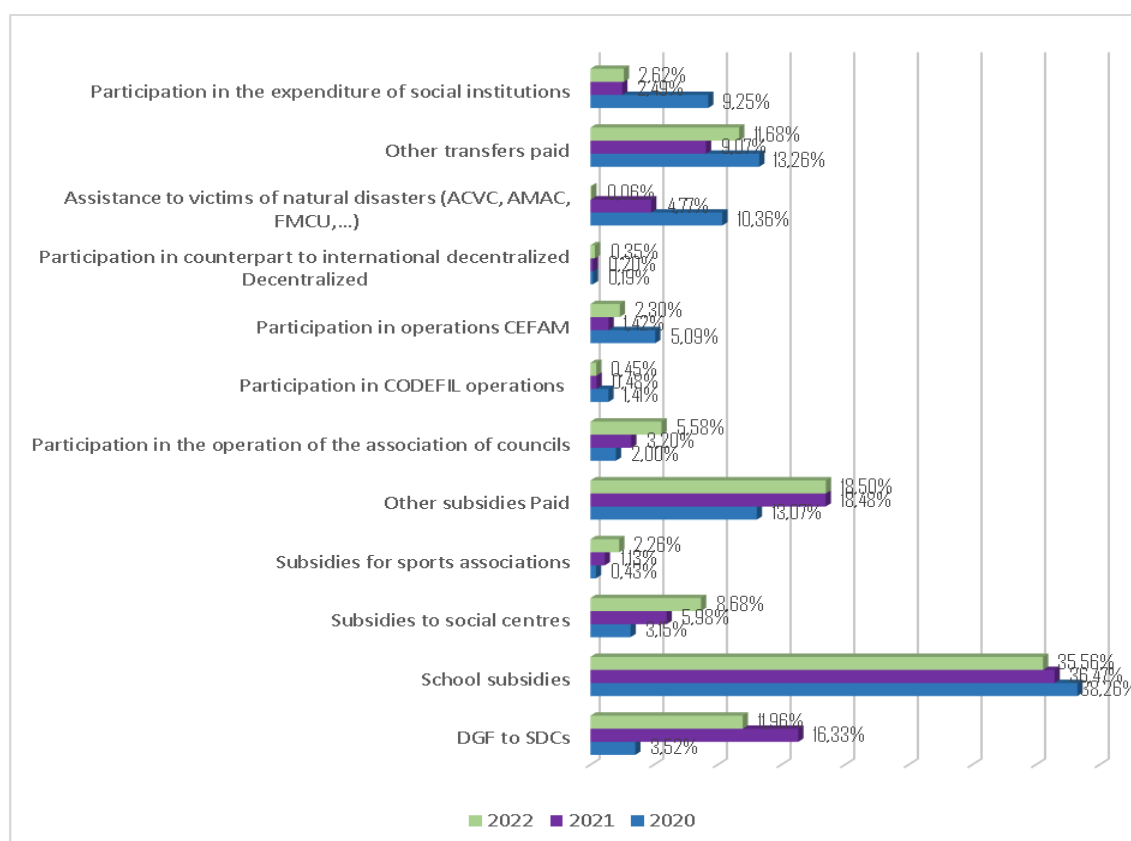
The proportion of counterpart funding for decentralized international cooperation remained below **1%** throughout the period. However, this share increased slightly over the same period.

Table 259: Transfers and subsidies paid to councils in the North Region and trends therein

Economic nature	2020				2021					2022				
	Forecast (CFAF)	Implementation (CFAF)	Implementation (%)	Weighing of spending expenditure (%)	Forecast (CFAF)	Implementation (CFAF)	Implementation (%)	Variations (%)	Weighing of spending expenditure (%)	Forecast (CFAF)	Implementation (CFAF)	Implementation (%)	Variations (%)	Weighing of spending expenditure (%)
TOTAL	1,188,429,929	852,044,195	71.69%	100.00%	1,845,940,718	1,206,469,374	65.36%	41.60%	100.00%	1,916,393,543	1,254,006,235	65.44%	3.94%	100.00%
DGF to SDCs	30,000,000	30,000,000	3.52%	3.52%	217,110,500	196,994,251	16.33%	556.65%	16.33%	150,000,000	150,000,000	11.96%	-23.86%	11.96%
Subsidies to schools	411,640,150	326,032,576	38.26%	38.26%	572,634,055	439,998,726	36.47%	34.96%	36.47%	563,333,150	445,913,620	35.56%	1.34%	35.56%
Subsidies to social centres	71,010,000	26,867,015	3.15%	3.15%	114,393,279	72,110,503	5.98%	168.40%	5.98%	129,844,520	108,790,717	8.68%	50.87%	8.68%
Subsidies to sports associations	28,050,000	3,691,900	0.43%	0.43%	33,270,000	13,573,554	1.13%	267.66%	1.13%	50,872,100	28,292,798	2.26%	108.44%	2.26%
Other subsidies paid	224,718,821	111,354,973	13.07%	13.07%	359,489,425	222,901,479	18.48%	100.17%	18.48%	378,846,920	231,982,636	18.50%	4.07%	18.50%
Contribution for the functioning of council unions	54,529,118	17,027,004	2.00%	2.00%	93,750,000	38,558,175	3.20%	126.45%	3.20%	118,600,000	69,933,318	5.58%	81.37%	5.58%
Participation in the functioning of CODEFIL	30,841,655	12,030,781	1.41%	1.41%	31,605,525	5,761,591	0.48%	-52.11%	0.48%	55,751,636	5,675,883	0.45%	-1.49%	0.45%
Participation in the functioning of CEFAM	52,307,200	43,353,135	5.09%	5.09%	27,084,451	17,072,779	1.42%	-60.62%	1.42%	44,731,763	28,888,928	2.30%	69.21%	2.30%
Participation in return for decentralized international cooperation	6,500,000	1,600,000	0.19%	0.19%	22,950,000	2,390,270	0.20%	49.39%	0.20%	68,597,770	4,400,000	0.35%	84.08%	0.35%
Assistance to populations following disasters	123,770,000	88,309,348	10.36%	10.36%	149,846,666	57,577,993	4.77%	-34.80%	4.77%	98,150,000	750,000	0.06%	-98.70%	0.06%
Other transfers paid (ACVC, AMAC, FMCU,...)	138,499,590	112,962,587	13.26%	13.26%	175,315,790	109,460,172	9.07%	-3.10%	9.07%	209,777,042	146,509,816	11.68%	33.85%	11.68%
Participation in the costs of social establishments	16,563,395	78,814,876	9.25%	9.25%	48,491,027	30,069,881	2.49%	-61.85%	2.49%	47,888,642	32,868,519	2.62%	9.31%	2.62%

Source: Administrative accounts of RLAs

Graph 182: Structure of transfers and subsidies paid to councils in the North Region



Source: Administrative accounts of RLAs

2.6.5. Structure of capital expenditure by councils in the North Region

Overall, the table below shows that other tangible fixed assets, equipment and furniture and fixtures and fittings are the categories of capital expenditure with the highest weightings.

Between 2021 and 2022, there was a significant fall in the weighting of expenditure on fixtures and fittings (from 13.90% to **12.87%**) and other tangible fixed assets (from **72.37%** to **70.29%**).

Expenditure on equipment and furniture rose from 9.58% to 12.15%.

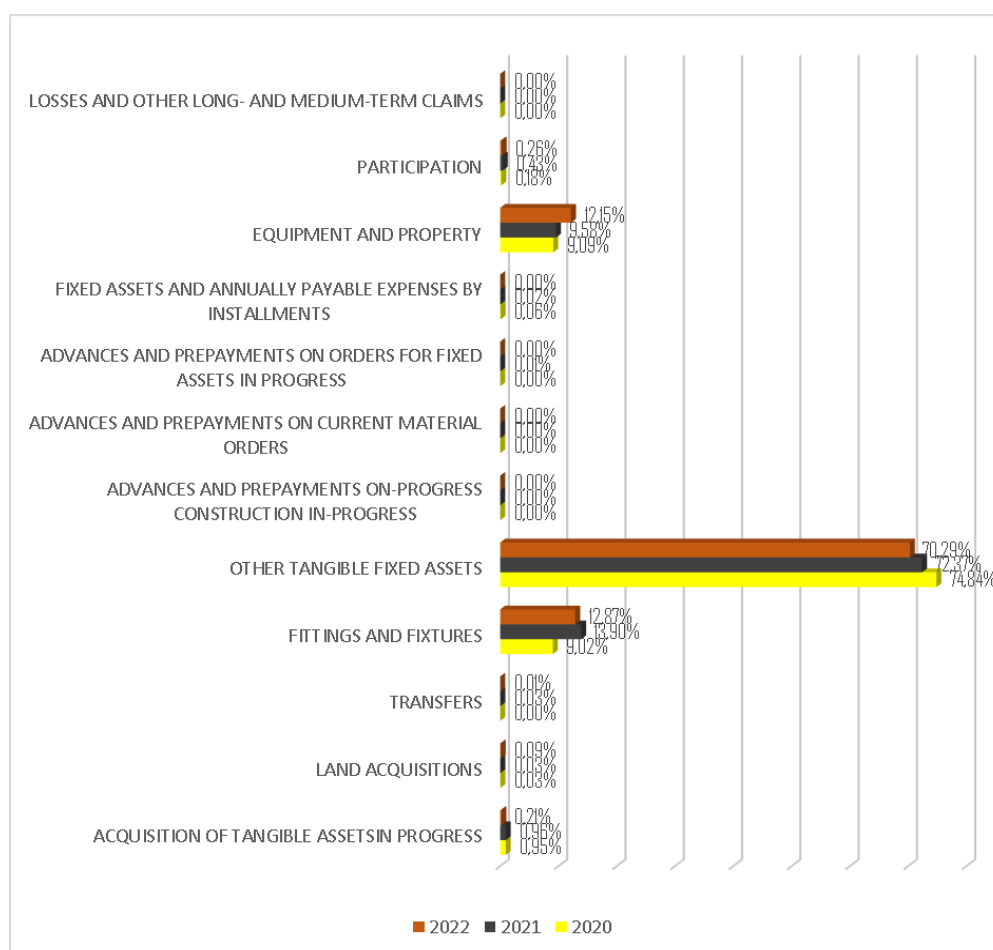
On the other hand, over the entire period, the weighting of expenditure allocated to advances and deposits on orders to fit out buildings in progress, on orders for equipment in progress and on orders for fixed assets in progress was zero.

Table 260: Capital expenditure and trends in capital expenditure for all councils in the North Region

	2020				2021					2022				
Economic nature	Forecast (CFAF)	Implementation (CFAF)	Implementation (%)	Weighing of expenditure (%)	Forecast (CFAF)	Implementation (CFAF)	Implementation (%)	Variations (%)	Weighing of expenditure (%)	Forecast (CFAF)	Implementation (CFAF)	Implementation (%)	Variations (%)	Weighing of expenditure (%)
TOTAL	19,223,029,804	9,238,100,872	48.06%	100.00%	26,895,531,588	14,146,649,517	52.60%	53.13%	100.00%	26,289,234,346	14,380,563,093	54.70%	1.65%	100.00%
ACQUISITION OF TANGIBLE ASSETS IN PROGRESS	281,900,000	87,638,937	31.09%	0.95%	1,197,682,404	135,479,662	11.31%	54.59%	0.96%	390,485,857	30,358,116	7.77%	-77.59%	0.21%
LAND ACQUISITIONS	91,667,734	2,448,517	2.67%	0.03%	30,000,000	4,897,598	16.33%	100.02%	0.03%	24,900,000	12,976,401	52.11%	164.95%	0.09%
ALLOCATIONS	-	-		0.00%	3,647,147	3,647,147	100.00%		0.03%	7,500,000	1,500,000	20.00%	-58.87%	0.01%
FITTINGS AND FIXTURES	1,588,575,247	833,398,835	52.46%	9.02%	2,858,161,530	1,965,952,814	68.78%	135.90%	13.90%	2,821,857,196	1,850,414,113	65.57%	-5.88%	12.87%
OTHER TANGIBLE FIXED ASSETS	14,245,170,127	6,913,361,123	48.53%	74.84%	19,679,630,139	10,237,809,973	52.02%	48.09%	72.37%	19,441,847,426	10,107,657,739	51.99%	-1.27%	70.29%
ADVANCES AND PPAYMENTS ON FIT-OUT ORDERS FOR BUILDINGS IN PROGRESS	-	-		0.00%	-	-			0.00%	-	-			0.00%
ADVANCES AND PPAYMENTS ON CURRENT EQUIPMENT ORDERS	-	-		0.00%	-	-			0.00%	-	-			0.00%
ADVANCES AND PPAYMENTS ON ORDERS FOR FIXED ASSETS IN PROGRESS	-	-		0.00%	14,485,894	2,000,061	13.81%		0.01%	-	-		-100.00%	0.00%
INTANGIBLE ASSETS AND EXPENDITURE PAYABLE IN ANNUAL INSTALMENTS	28,000,000	5,895,665	21.06%	0.06%	4,500,000	2,399,833	53.33%	-59.29%	0.02%	3,000,000	-	0.00%	-100.00%	0.00%
EQUIPMENT AND FURNITURE	1,768,896,598	840,031,794	47.48%	9.09%	2,270,463,178	1,354,605,799	59.66%	61.26%	9.58%	2,539,073,578	1,747,655,741	68.83%	29.02%	12.15%
PARTICIPATION	28,195,284	16,497,152	58.51%	0.18%	61,219,284	60,521,558	98.86%	266.86%	0.43%	45,214,216	37,405,126	82.73%	-38.20%	0.26%
LOSSES AND OTHER LONG AND MEDIUM-TERM RECEIVABLES	-	-		0.00%	-	-			0.00%	-	-			0.00%
PAYMENT OF OTHER LONG- AND MEDIUM-TERM BORROWINGS	880,057,053	234,867,420	26.69%	2.54%	516,393,946	249,810,297	48.38%	6.36%	1.77%	798,271,829	433,452,344	54.30%	73.51%	3.01%
PAYMENT OF DEBTS ARISING FROM LONG- AND MEDIUM-TERM AND MEDIUM-TERM COMMITMENTS	121,206,925	63,335,573	52.25%	0.69%	2,500,000	-	0.00%	-100.00%	0.00%	-	-			0.00%
PAYMENT OF LONG AND MEDIUM-TERM LOANS	189,360,836	240,625,856	127.07%	2.60%						217,084,244	159,143,513	73.31%	22.87%	1.11%

Source: Administrative accounts of RLAs

Graph 183: Structure of capital expenditure for all councils in the North Region



Source: Administrative accounts of RLAs

2.7. ANALYSIS OF EXPENDITURE FORECASTS AND BUDGET IMPLEMENTATION FOR COUNCILS IN THE NORTH-WEST REGION

2.7.1. Expenditure forecasts and implementation by councils in the North-West Region

The table below shows that in the North-West Region, the expenditure implementation rate fell from **55.96%** in 2020 to **50.42%** in 2021. This rate improves from 2021 onwards, reaching **56.55%** in 2022. Over the period as a whole, the highest implementation rate is still on average for operating expenditure.

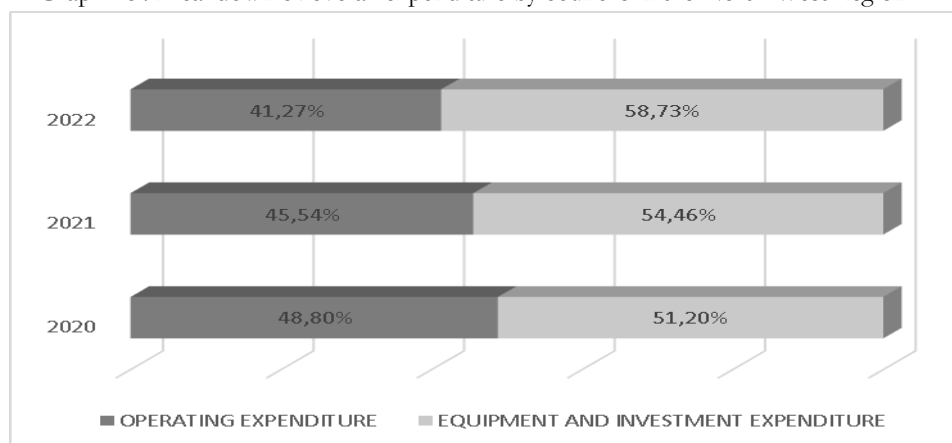
However, between 2021 and 2022, the share of capital expenditure in total expenditure remains higher than that of operating expenditure. There was also a relative increase in the weighing of investment expenditure over this period, from **54.46%** to **58.73%**.

Table 261: Breakdown per type of expenditure for councils in the North-West Region

Economic nature	Forecast (CFAF)	Implementation (CFAF)	Implementation (%)	Trend in performance (%)	Trend in forecasts (%)	Weighting of expenditure (%)
2020	24,450,541,535	13,682,314,411	55.96%			100.00%
OPERATING EXPENDITURE	10,512,715,775	6,677,193,998	63.52%			48.80%
EQUIPMENT AND INVESTMENT EXPENDITURE	13,937,825,760	7,005,120,413	50.26%			51.20%
2021	36,974,866,997	18,643,011,467	50.42%	36.26%	51.22%	100.00%
OPERATING EXPENDITURE	16,028,141,861	8,490,201,243	52.97%	27.15%	52.46%	45.54%
EQUIPMENT AND INVESTMENT EXPENDITURE	20,946,725,136	10,152,810,224	48.47%	44.93%	50.29%	54.46%
2022	39,307,422,069	22,227,217,702	56.55%	19.23%	6.31%	100.00%
OPERATING EXPENDITURE	17,403,279,206	9,172,697,637	52.71%	8.04%	8.58%	41.27%
EQUIPMENT AND INVESTMENT EXPENDITURE	21,904,142,863	13,054,520,065	59.60%	28.58%	4.57%	58.73%

Source: Administrative accounts of RLAs

Graph 184: Breakdown of overall expenditure by councils in the North-West Region



Source: Administrative accounts of RLAs

The graph below shows that overall expenditure forecasts and actuals in the North-West Region have been increasing over the years. They increased sharply between 2020 and 2021 and slightly between 2021 and 2022. However, compared to the overall forecasts, actual expenditure remained low between 2020 and 2022.

Graph 185: Trends in forecasts and actual expenditure in the North-West Region

Source: Administrative accounts of RLAs

2.7.2. Forecast and actual expenditure per type of council in the North-West Region

Examination of expenditure per type of council reveals that expenditure by the Bamenda City Council represents **11.66%** of total expenditure by all councils in the North-West Region in 2021 and **11.75%** in 2022.

As far as the councils are concerned, the weighing of their expenditure is higher than that of the subdivisional councils and the Bamenda City Council, i.e., **78.72%** in 2021 and **75.67%** in 2022.

Table 262: Breakdown of expenditure per type of council in the North-West Region

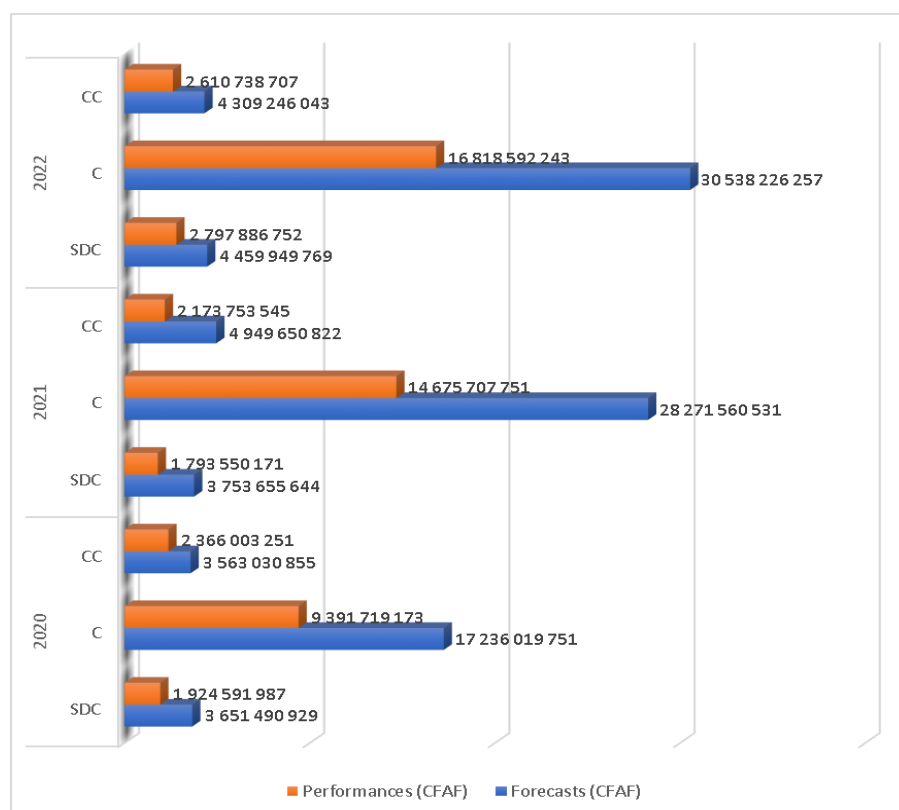
Economic nature	Forecast (CFAP)	Implementation (CFAP)	Implementation (%)	Trend in performance (%)	Trend in forecasts (%)	Weighing of spending expenditure (%)
2020	24,450,541,535	13,682,314,411	55.96%			100.00%
SDC	3,651,490,929	1,924,591,987	52.71%			14.07%
C	17,236,019,751	9,391,719,173	54.49%			68.64%
CC	3,563,030,855	2,366,003,251	66.40%			17.29%
2021	36,974,866,997	18,643,011,467	50.42%	36.26%	51.22%	100.00%
SDC	3,753,655,644	1,793,550,171	47.78%	-6.81%	2.80%	9.62%
C	28,271,560,531	14,675,707,751	51.91%	56.26%	64.03%	78.72%
CC	4,949,650,822	2,173,753,545	43.92%	-8.13%	38.92%	11.66%
2022	39,307,422,069	22,227,217,702	56.55%	19.23%	6.31%	100.00%
SDC	4,459,949,769	2,797,886,752	62.73%	56.00%	18.82%	12.59%
C	30,538,226,257	16,818,592,243	55.07%	14.60%	8.02%	75.67%
CC	4,309,246,043	2,610,738,707	60.58%	20.10%	-12.94%	11.75%

Source: Administrative accounts of RLAs

Councils (C) have the highest expenditure forecasts and achievements over the period from 2020 to 2022. They have increased over this period. However, the Graphs for the other councils show a fluctuating trend.

In addition, the table above shows that SDC forecasts between 2020 and 2021 increased by **2.80%**, while actuals fell by **6.81%**. In the case of the CC of Bamenda, forecasts increased by **38.92%** and actuals fell by **8.13%** between 2020 and 2021. There was also a **12.94%** drop in forecasts for the CC between 2021 and 2022, even though actuals increased by **20.10%**.

Graph 186: Trends in forecasts and actual expenditure per type of council in the North-West Region



Source: Administrative accounts of RLAs

2.7.3. Structure of operating expenditure of councils in the North-West Region

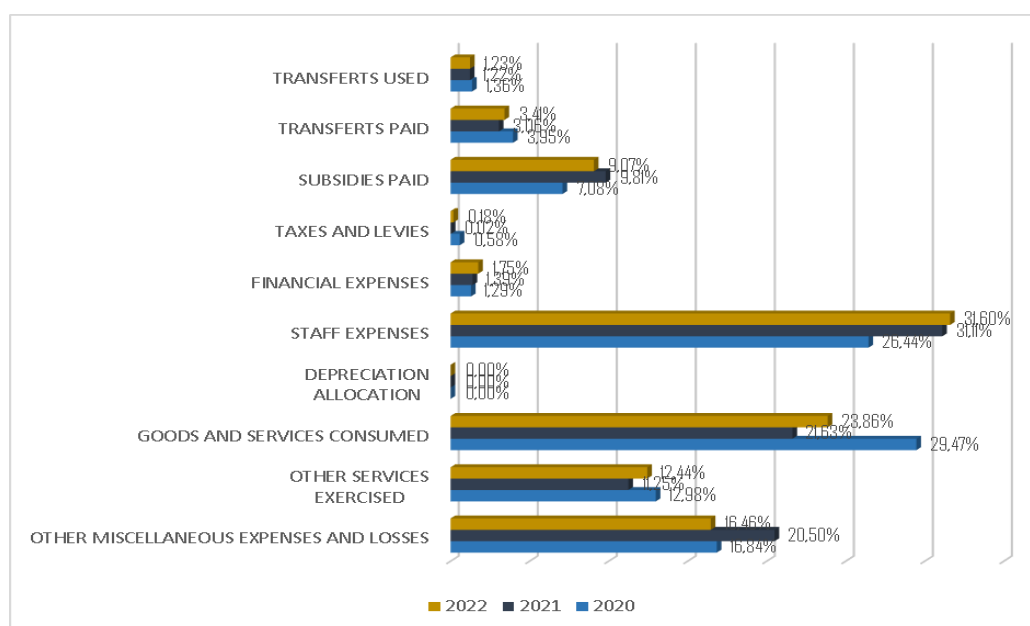
As shown in the table below, expenditure on all goods and services (goods and services consumed, other services consumed and transport consumed) represents **32.1%** of current expenditure in 2021 and **37.55%** in 2022. However, staff costs and expenditure on other expenses (including taxes to be repaid, subsidies and transfers paid) represent **64.5%** and **60.67%** of total operating expenditure respectively. Depreciation and amortisation expenses were zero throughout the period under review.

Table 263: Operating expenditure and trends in operating expenditure of councils in the North-West Region

	2020				2021					2022				
Economic nature	Forecast (CFAF)	Implementation (CFAF)	Implementation (%)	Weighing of expenditure (%)	Forecast (CFAF)	Implementation (CFAF)	Implementation (%)	Variations (%)	Weighing of expenditure (%)	Forecast (CFAF)	Implementation (CFAF)	Implementation (%)	Variations (%)	Weighing of expenditure (%)
TOTAL	10,512,715,775	6,677,193,998	63.52%	100.00%	16,028,141,861	8,490,201,243	52.97%	27.15%	100.00%	17,403,279,206	9,172,697,637	52.71%	8.04%	100.00%
OTHER MISCELLANEOUS EXPENSES AND LOSSES	1,869,947,323	1,124,560,197	60.14%	16.84%	3,211,785,913	1,740,236,570	54.18%	54.75%	20.50%	3,450,112,179	1,509,909,893	43.76%	-13.24%	16.46%
OTHER SERVICES CONSUMED	1,633,484,477	866,778,619	53.06%	12.98%	1,885,827,960	955,489,322	50.67%	10.23%	11.25%	2,125,603,363	1,140,937,036	53.68%	19.41%	12.44%
GOODS AND SERVICES CONSUMED	2,636,892,490	1,967,710,876	74.62%	29.47%	3,821,669,332	1,836,683,887	48.06%	-6.66%	21.63%	3,955,868,765	2,188,923,221	55.33%	19.18%	23.86%
DEPRECIATION CHARGE	2,200,000	-	0.00%	0.00%	2,100,000	-	0.00%		0.00%	18,100,000	-	0.00%		0.00%
STAFF COSTS	2,675,256,680	1,765,747,649	66.00%	26.44%	4,423,618,821	2,641,136,396	59.71%	49.58%	31.11%	4,669,848,653	2,898,603,293	62.07%	9.75%	31.60%
FINANCIAL EXPENSES	140,751,589	86,429,227	61.41%	1.29%	231,167,170	118,354,000	51.20%	36.94%	1.39%	366,237,989	160,097,144	43.71%	35.27%	1.75%
TAXES AND LEVIES	138,396,170	38,729,327	27.98%	0.58%	100,359,170	1,925,676	1.92%	-95.03%	0.02%	115,084,170	16,597,871	14.42%	761.92%	0.18%
SUBSIDIES PAID	682,221,876	472,598,278	69.27%	7.08%	1,180,735,739	833,252,323	70.57%	76.31%	9.81%	1,440,837,395	831,869,439	57.74%	-0.17%	9.07%
TRANSFERS PAID	453,266,208	263,789,827	58.20%	3.95%	727,110,056	259,822,932	35.73%	-1.50%	3.06%	831,071,692	313,165,889	37.68%	20.53%	3.41%
TRANSPORT CONSUMED	280,298,962	90,849,998	32.41%	1.36%	443,767,700	103,300,137	23.28%	13.70%	1.22%	430,515,000	112,593,851	26.15%	9.00%	1.23%

Source: Administrative accounts of RLAs

Graph 187: Structure of operating expenditure of councils in the North-West Region



Source: Administrative accounts of RLAs

2.7.4. The specific case of subsidies and transfers paid by councils of the North-West Region

Analysis of the structure of subsidies and transfers paid by councils reveals that, on average, over the period 2021-2022, the categories of expenditure with the highest weighing are:

- grants to schools, which represent **47.46%** in 2021 and **36.03%** in 2022. The weighing of this expenditure has fallen over the reference period;
- other transfers (**14.38%** in 2021 and **17.18%** in 2022). There has been a decline in this proportion between the two years.
- GOA paid by the Bamenda CC to SDCs (**3.08%** in 2021 and **3.75%** in 2022); and
- other subsidies paid (**17.64%** in 2021 and **24.58%** in 2022).

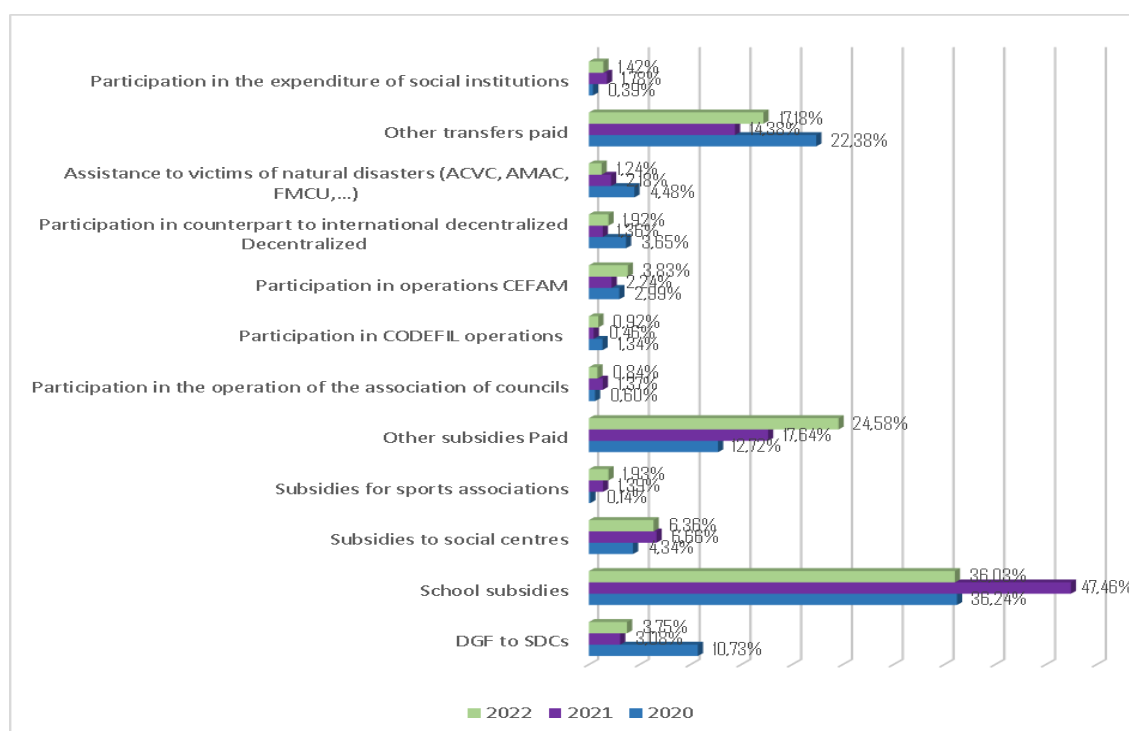
There is relative growth in the GOA paid by the Bamenda City Council to SDCs, other transfers paid and other subsidies paid. On the other hand, there is a decrease between 2021 and 2022 in school grants.

Table 264: Transfers and subsidies paid to councils in the North-West Region and trends therein

	2020				2021					2022				
Economic nature	Forecast (CFAF)	Implementation (CFAF)	Implementation (%)	Weighing of spending expenditure (%)	Forecast (CFAF)	Implementation (CFAF)	Implementation (%)	Variations (%)	Weighing of spending expenditure (%)	Forecast (CFAF)	Implementation (CFAF)	Implementation (%)	Variations (%)	Weighing of spending expenditure (%)
TOTAL	1,135,488,084	736,388,105	64.85%	100.00%	1,907,845,795	1,093,075,255	57.29%	48.44%	100.00%	2,271,909,087	1,145,035,328	50.40%	4.75%	100.00%
DGF to SDCs	61,000,000	79,042,862	10.73%	10.73%	33,000,000	33,637,359	3.08%	-57.44%	3.08%	62,000,000	42,884,692	3.75%	27.49%	3.75%
Subsidies to schools	361,980,850	266,891,353	36.24%	36.24%	659,998,925	518,799,818	47.46%	94.39%	47.46%	650,089,791	412,552,409	36.03%	-20.48%	36.03%
Subsidies to social centres	70,534,800	31,936,999	4.34%	4.34%	142,000,000	72,756,029	6.66%	127.81%	6.66%	179,377,200	72,860,839	6.36%	0.14%	6.36%
Subsidies to sports associations	21,800,000	1,050,000	0.14%	0.14%	69,844,000	15,233,000	1.39%	1350.76%	1.39%	89,900,000	22,145,964	1.93%	45.38%	1.93%
Other subsidies paid	166,906,226	93,677,064	12.72%	12.72%	275,892,814	192,826,117	17.64%	105.84%	17.64%	459,470,404	281,425,535	24.58%	45.95%	24.58%
Contribution to the functioning of council unions	12,389,316	4,391,732	0.60%	0.60%	61,277,360	14,922,255	1.37%	239.78%	1.37%	69,164,872	9,652,902	0.84%	-35.31%	0.84%
Participation in the functioning of CODEFIL	39,160,167	9,859,035	1.34%	1.34%	45,137,360	4,994,440	0.46%	-49.34%	0.46%	57,087,888	10,480,654	0.92%	109.85%	0.92%
Participation in the functioning of CEFAM	34,454,984	21,985,173	2.99%	2.99%	51,003,700	24,519,229	2.24%	11.53%	2.24%	91,211,360	43,872,612	3.83%	78.93%	3.83%
Participation in return for decentralized international cooperation	52,125,500	26,851,642	3.65%	3.65%	124,926,500	14,831,518	1.36%	-44.76%	1.36%	126,193,000	22,002,870	1.92%	48.35%	1.92%
Assistance to populations following disasters	66,192,173	32,972,490	4.48%	4.48%	149,300,000	23,883,184	2.18%	-27.57%	2.18%	150,300,536	14,175,204	1.24%	-40.65%	1.24%
Other transfers paid (ACVC, AMAC, FMCU,...)	227,294,068	164,833,016	22.38%	22.38%	231,985,461	157,186,270	14.38%	-4.64%	14.38%	280,399,240	196,766,788	17.18%	25.18%	17.18%
Participation in the costs of social establishments	21,650,000	2,896,739	0.39%	0.39%	63,479,675	19,486,036	1.78%	572.69%	1.78%	56,714,796	16,214,859	1.42%	-16.79%	1.42%

Source: Administrative accounts of RLAs

Graph 188: Structure of transfers and subsidies paid to councils in the North-West Region



Source: Administrative accounts of RLAs

2.7.5. Structure of investment expenditure by councils in the North-West Region

Generally speaking, between 2021 and 2022, the table below shows that equipment and furniture (12.87% to **15.68%**), fixtures and fittings (**1.92%** to **3.46%**), other tangible fixed assets (**71.92%** to **69.88%**) and the acquisition of tangible fixed assets in progress (3.29% to **2.05%**) are the most significant capital expenditure items.

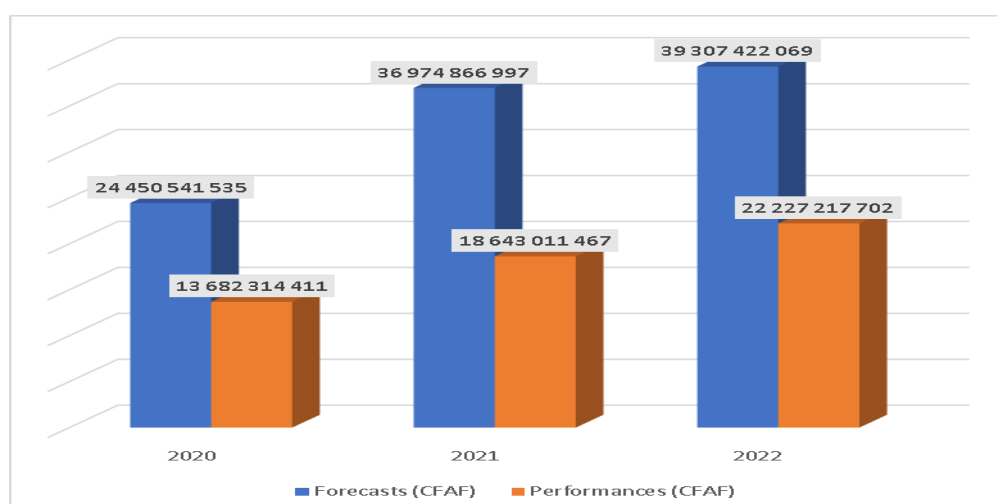
Advances and payments on account for building work in progress, orders for equipment in progress and orders for fixed assets in progress, investments, and losses and other long- and medium-term receivables were virtually nil throughout the period.

Table 265: Capital expenditure and trends in capital expenditure for all councils in the North-West Region

Economic nature	2020				2021					2022				
	Forecast (CFAF)	Implementation (CFAF)	Implementation (%)	Weighing of expenditure (%)	Forecast (CFAF)	Implementation (CFAF)	Implementation (%)	Variations (%)	Weighing of expenditure (%)	Forecast (CFAF)	Implementation (CFAF)	Implementation (%)	Variations (%)	Weighing of expenditure (%)
TOTAL	13,937,825,760	7,005,120,413	50.26%	100.00%	20,946,725,136	10,152,810,224	48.47%	44.93%	100.00%	21,904,142,863	13,054,520,065	59.60%	28.58%	100.00%
ACQUISITION OF TANGIBLE ASSETS IN PROGRESS	453,642,268	119,518,679	26.35%	1.71%	1,000,617,111	334,049,674	33.38%	179.50%	3.29%	499,691,596	267,587,553	53.55%	-19.90%	2.05%
LAND ACQUISITIONS	222,432,105	87,807,105	39.48%	1.25%	299,705,000	39,990,848	13.34%	-54.46%	0.39%	288,302,036	3,808,000	1.32%	-90.48%	0.03%
ALLOCATIONS	15,000,000	15,000,000	100.00%	0.21%	55,000,000	2,400,000	4.36%	-84.00%	0.02%	20,700,000	900,000	4.35%	-62.50%	0.01%
FITTINGS AND FIXTURES	618,737,470	305,887,509	49.44%	4.37%	747,750,000	195,041,503	26.08%	-36.24%	1.92%	776,295,227	451,739,143	58.19%	31.61%	3.46%
OTHER TANGIBLE FIXED ASSETS	9,708,953,002	5,056,804,416	52.08%	72.19%	13,087,326,859	7,301,665,164	55.79%	44.39%	71.92%	13,614,022,872	9,122,099,952	67.01%	24.93%	69.88%
ADVANCES AND PPAYMENTS ON FIT-OUT ORDERS FOR BUILDINGS IN PROGRESS	-	-	-	0.00%	-	-	-	-	0.00%	-	-	-	-	0.00%
ADVANCES AND PPAYMENTS ON CURRENT EQUIPMENT ORDERS	-	-	-	0.00%	5,000,000	-	0.00%	-	0.00%	1,500,000	-	0.00%	-	0.00%
ADVANCES AND PPAYMENTS ON ORDERS FOR FIXED ASSETS IN PROGRESS	20,000,000	15,652,174	78.26%	0.22%	30,000,000	26,998,682	90.00%	72.49%	0.27%	292,383,369	236,779,843	80.98%	777.01%	1.81%
INTANGIBLE FIXED ASSETS AND EXPENDITURE PAYABLE IN ANNUAL INSTALMENTS	58,849,200	20,677,040	35.14%	0.30%	2,816,000	-	0.00%	-100.00%	0.00%	3,316,000	1,816,000	54.76%	-	0.01%
EQUIPMENT AND FURNITURE	2,281,009,597	1,029,708,390	45.14%	14.70%	4,306,987,044	1,306,854,063	30.34%	26.91%	12.87%	4,477,877,538	2,046,863,872	45.71%	56.63%	15.68%
PARTICIPATION	26,718,732	26,147,098	97.86%	0.37%	122,450,000	48,944,375	39.97%	87.19%	0.48%	30,750,000	19,499,999	63.41%	-60.16%	0.15%
LOSSES AND OTHER LONG AND MEDIUM-TERM RECEIVABLES	600,000	-	0.00%	0.00%	1,050,000	-	0.00%	-	0.00%	1,000,000	-	0.00%	-	0.00%
PAYMENT OF OTHER LONG- AND MEDIUM-TERM BORROWINGS	49,699,767	29,245,881	58.85%	0.42%	2,700,000	-	0.00%	-100.00%	0.00%	101,915,968	74,106,631	72.71%	-	0.57%
PAYMENT OF DEBTS ARISING FROM LONG- AND MEDIUM-TERM AND MEDIUM-TERM COMMITMENTS	-	-	-	0.00%	5,000,000	-	0.00%	-	0.00%	2,000,000	-	0.00%	-	0.00%
PAYMENT OF LONG AND MEDIUM-TERM LOANS	482,183,619	298,672,121	61.94%	4.26%	-	-	-	-	-	1,794,388,257	829,319,072	46.22%	-7.53%	6.35%

Source: Administrative accounts of RLAs

Graph 189: Structure of capital expenditure for all councils in the North-West Region



Source: Administrative accounts of RLAs

2.8. ANALYSIS OF EXPENDITURE FORECASTS AND BUDGET EXECUTION FOR COUNCILS IN THE WEST REGION

2.8.1. Expenditure forecasts and level of implementation for councils in the West Region

The table below shows that in the West Region, the expenditure implementation rate increased between 2021 and 2022, from **53.12%** to **53.85%**. The highest implementation rate is for operating expenditure, which fell between 2020 and 2021 from **55.57%** to **42.24%**, before rising to **45.61%** in 2022.

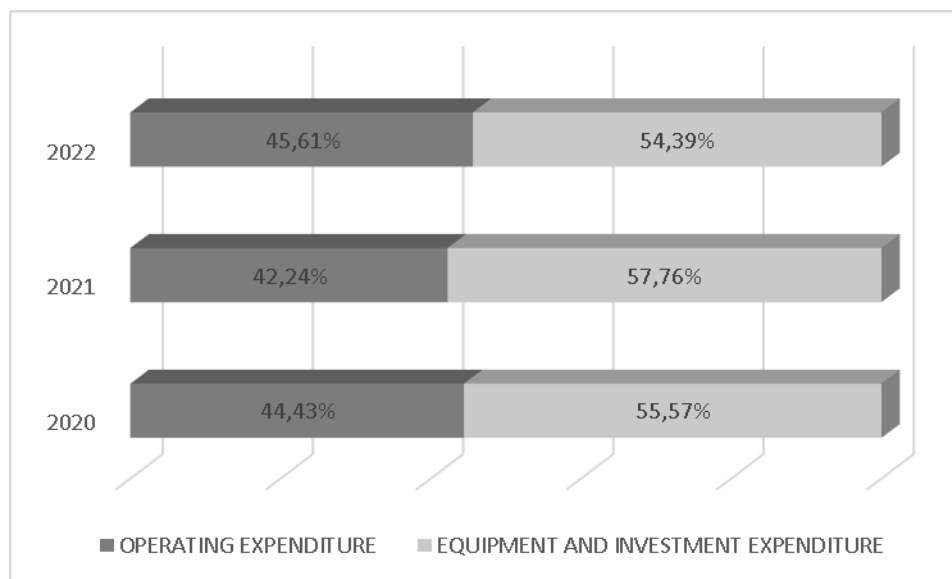
However, the share of capital expenditure in total expenditure has been higher than operating expenditure throughout the period than operating expenditure over the entire period.

Table 266: Breakdown per type of expenditure for councils in the West Region

Economic nature	Forecast (CFAF)	Implementation (CFAF)	Implementation (%)	Trend performance (%)	Trend in forecasts (%)	Weighting of expenditure (%)
2020	38,202,509,606	24,184,428,028	63.31%			100.00%
OPERATING EXPENDITURE	15,333,860,802	10,745,014,390	70.07%			44.43%
EQUIPMENT AND INVESTMENT EXPENDITURE	22,868,648,804	13,439,413,638	58.77%			55.57%
2021	48,265,559,436	25,639,892,450	53.12%	6.02%	26.34%	100.00%
OPERATING EXPENDITURE	18,443,569,967	10,829,791,969	58.72%	0.79%	20.28%	42.24%
EQUIPMENT AND INVESTMENT EXPENDITURE	29,821,989,469	14,810,100,481	49.66%	10.20%	30.41%	57.76%
2022	48,239,668,762	25,975,201,303	53.85%	1.31%	-0.05%	100.00%
OPERATING EXPENDITURE	19,625,429,550	11,847,927,255	60.37%	9.40%	6.41%	45.61%
EQUIPMENT AND INVESTMENT EXPENDITURE	28,614,239,212	14,127,274,048	49.37%	-4.61%	-4.05%	54.39%

Source: Administrative accounts of RLAs

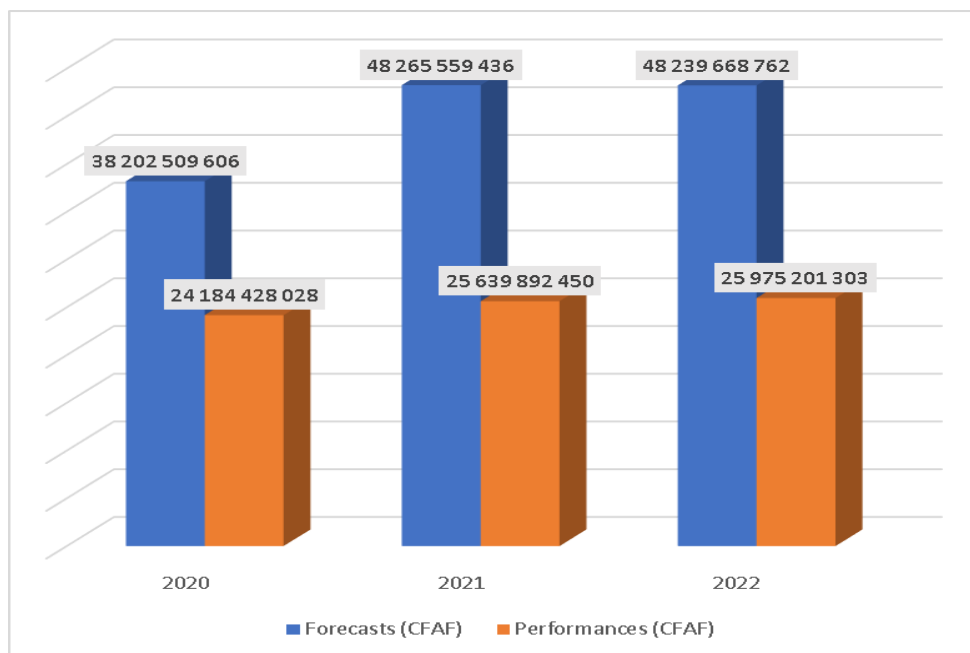
Graph 190: Breakdown of overall expenditure by councils in the West Region



Source: Administrative accounts of RLAs

Overall expenditure forecasts fell by **0.05%** between 2021 and 2022. However, actual expenditure increased. Actual expenditure is lower than forecast.

Graph 191: Evolution of forecasts and overall expenditure in execution in the Western Region



Source: Administrative accounts of RLAs

2.8.2. Forecast and actual expenditure per type of council in the West Region

Examination of expenditure per type of council reveals that actual expenditure by Bafoussam City Council represents **8.55%** of the weighing of expenditure by all councils in 2021 and **10.52%** in 2022. Bafoussam CC achieved an expenditure implementation rate of **70.59%** in 2021 and **71.15%** in 2022.

Councils account for **80.30%** of the expenditure of all types of councils in 2021 and **78.37%** in 2022. Their average performance in terms of achievements has been higher than that of the other councils. It can be seen that the councils have registered a higher weighting of expenditure than the others over the entire period covered by the plan.

Table 267: Breakdown of expenditure per type of council in the West Region

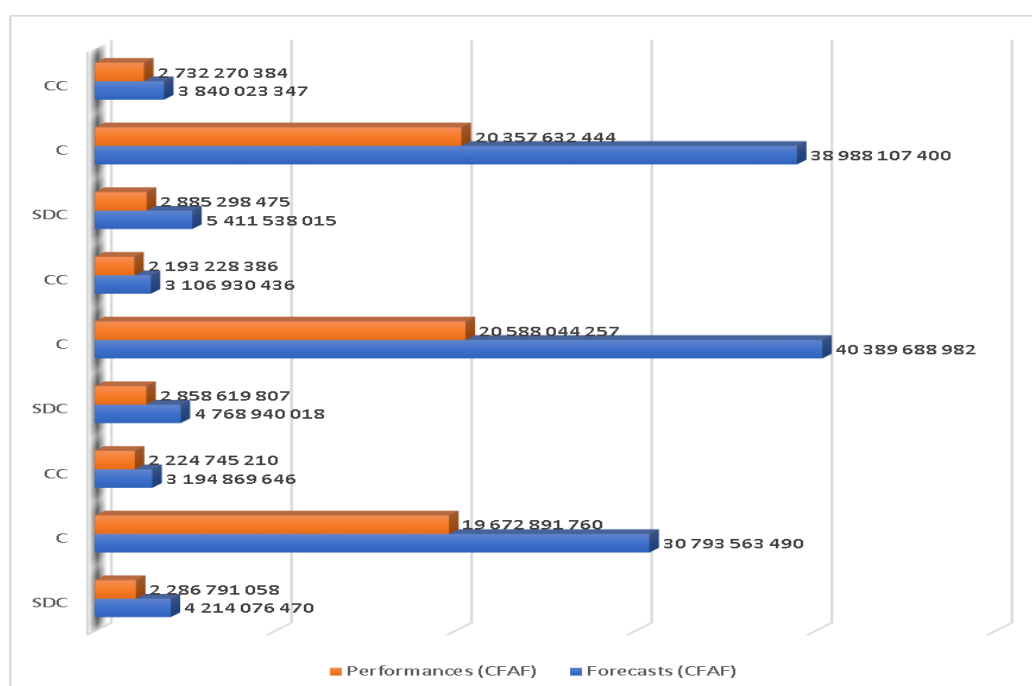
Economic nature	Forecast (CFAF)	Implementation (CFAF)	Implementation (%)	Variations (%)		Weighing expenditure (%)
2020	38,202,509,606	24,184,428,028	63.31%			100.00%
SDC	4,214,076,470	2,286,791,058	54.27%			9.46%
C	30,793,563,490	19,672,891,760	63.89%			81.35%
CC	3,194,869,646	2,224,745,210	69.63%			9.20%
2021	48,265,559,436	25,639,892,450	53.12%	6.02%	26.34%	100.00%
SDC	4,768,940,018	2,858,619,807	59.94%	25.01%	13.17%	11.15%
C	40,389,688,982	20,588,044,257	50.97%	4.65%	31.16%	80.30%
CC	3,106,930,436	2,193,228,386	70.59%	-1.42%	-2.75%	8.55%
2022	48,239,668,762	25,975,201,303	53.85%	1.31%	-0.05%	100.00%
SDC	5,411,538,015	2,885,298,475	53.32%	0.93%	13.47%	11.11%
C	38,988,107,400	20,357,632,444	52.21%	-1.12%	-3.47%	78.37%
CC	3,840,023,347	2,732,270,384	71.15%	24.58%	23.60%	10.52%

Source: Administrative accounts of RLAs

The largest amounts were forecast and achieved by the councils (C). Over the period 2020 to 2021, the forecasts and achievements of the SDCs and councils increased, while those of the Bafoussam CC fell.

Between 2021 and 2022, those of the CC and SDCs increased, while those of councils decreased.

Graph 192: Trends in forecasts and actual expenditure per type of council in the West Region.



Source: Administrative accounts of RLAs

2.8.3. Structure of operating expenditure of councils in the West Region

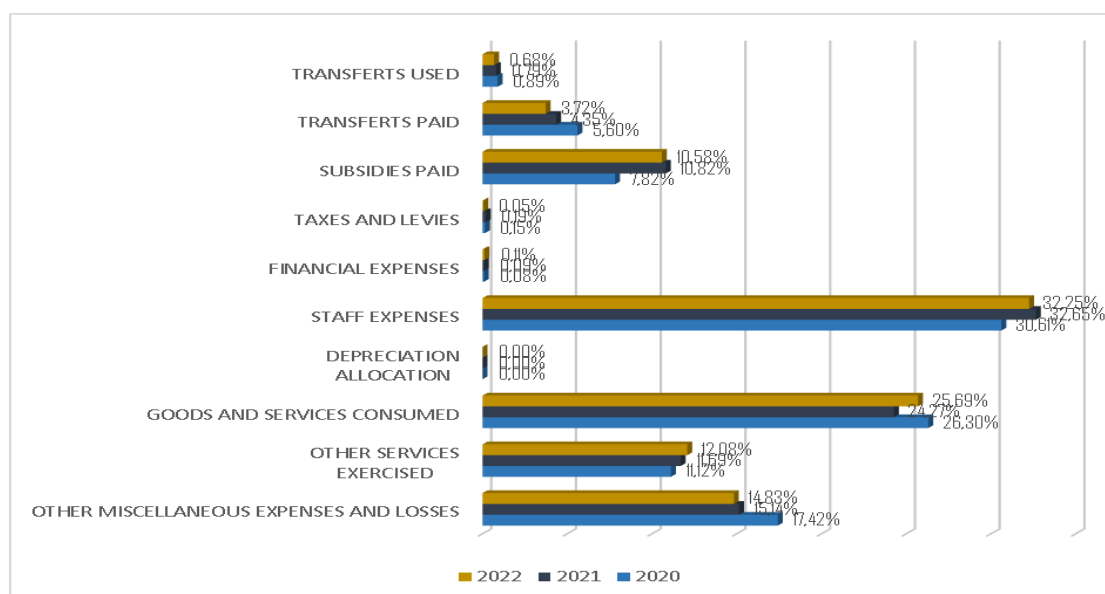
The table below shows that expenditure on all goods and services (goods and services consumed, other services consumed and transport consumed) represents **36.75%** of current expenditure in 2021 and **38.45%** in 2022. In addition, other expenses, including personnel costs, taxes to be repaid, subsidies and transfers paid, will account for **30.5%** of total expenditure in 2021 and **29.18%** in 2022. Staff costs fell slightly between 2021 and 2022 from **32.65%** to **32.25%**.

Table 268: Operating expenditure and trends in operating expenditure of councils in the West Region

Economic nature	2020				2021					2022				
	Forecast (CFAF)	Implementation (CFAF)	Implementation (%)	Weighing of expenditure (%)	Forecast (CFAF)	Implementation (CFAF)	Implementation (%)	Variations (%)	Weighing of expenditure (%)	Forecast (CFAF)	Implementation (CFAF)	Implementation (%)	Variations (%)	Weighing of expenditure (%)
TOTAL	15,333,860,802	10,745,014,390	70.07%	100.00%	18,443,569,967	10,829,791,969	58.72%	0.79%	100.00%	19,625,429,550	11,847,927,255	60.37%	9.40%	100.00%
OTHER MISCELLANEOUS EXPENSES AND LOSSES	2,655,507,183	1,872,174,210	70.50%	7.42%	3,518,857,401	1,639,575,859	46.59%	-12.42%	15.14%	3,657,672,950	1,756,671,013	48.03%	7.14%	14.83%
OTHER SERVICES CONSUMED	2,228,344,680	1,195,206,751	53.64%	11.12%	2,476,671,940	1,266,434,151	51.13%	5.96%	11.69%	2,593,235,755	1,431,691,388	55.21%	13.05%	12.08%
GOODS AND SERVICES CONSUMED	3,743,329,792	2,825,699,919	75.49%	26.30%	4,181,430,596	2,628,798,494	62.87%	-6.97%	24.27%	4,489,921,339	3,043,991,036	67.80%	15.79%	25.69%
DEPRECIATION CHARGE	-	-		0.00%	-	-			0.00%	-	-			0.00%
STAFF COSTS	4,098,374,528	3,289,202,111	80.26%	30.61%	4,924,986,606	3,536,167,253	71.80%	7.51%	32.65%	5,264,733,253	3,821,271,367	72.58%	8.06%	32.25%
FINANCIAL EXPENSES	37,645,878	8,979,532	23.85%	0.08%	45,457,124	9,975,078	21.94%	11.09%	0.09%	83,890,000	13,580,363	16.19%	36.14%	0.11%
TAXES AND LEVIES	105,586,580	15,912,910	15.07%	0.15%	101,951,510	20,206,547	19.82%	26.98%	0.19%	92,231,694	6,115,294	6.63%	-69.74%	0.05%
SUBSIDIES PAID	1,231,424,108	839,780,728	68.20%	7.82%	1,636,840,080	1,171,628,374	71.58%	39.52%	10.82%	1,929,055,110	1,253,244,217	64.97%	6.97%	10.58%
TRANSFERS PAID	908,228,583	602,123,864	66.30%	5.60%	1,167,419,300	471,480,529	40.39%	-21.70%	4.35%	1,165,891,237	440,442,562	37.78%	-6.58%	3.72%
TRANSPORT CONSUMED	325,419,470	95,934,365	29.48%	0.89%	389,955,410	85,525,684	21.93%	-10.85%	0.79%	348,798,212	80,920,015	23.20%	-5.39%	0.68%

Source: Administrative accounts of RLAs

Graph 193: Graph 129: Structure of operating expenditure of councils in the West Region



Source: Administrative accounts of RLAs

2.8.4. Specific subsidies and transfers paid by councils of the West Region

An analysis of the structure of subsidies and transfers paid reveals that subsidies to schools, contributions in return for decentralized international cooperation, and other transfers paid are, generally speaking, the categories of expenditure with the highest weighing over the period as a whole.

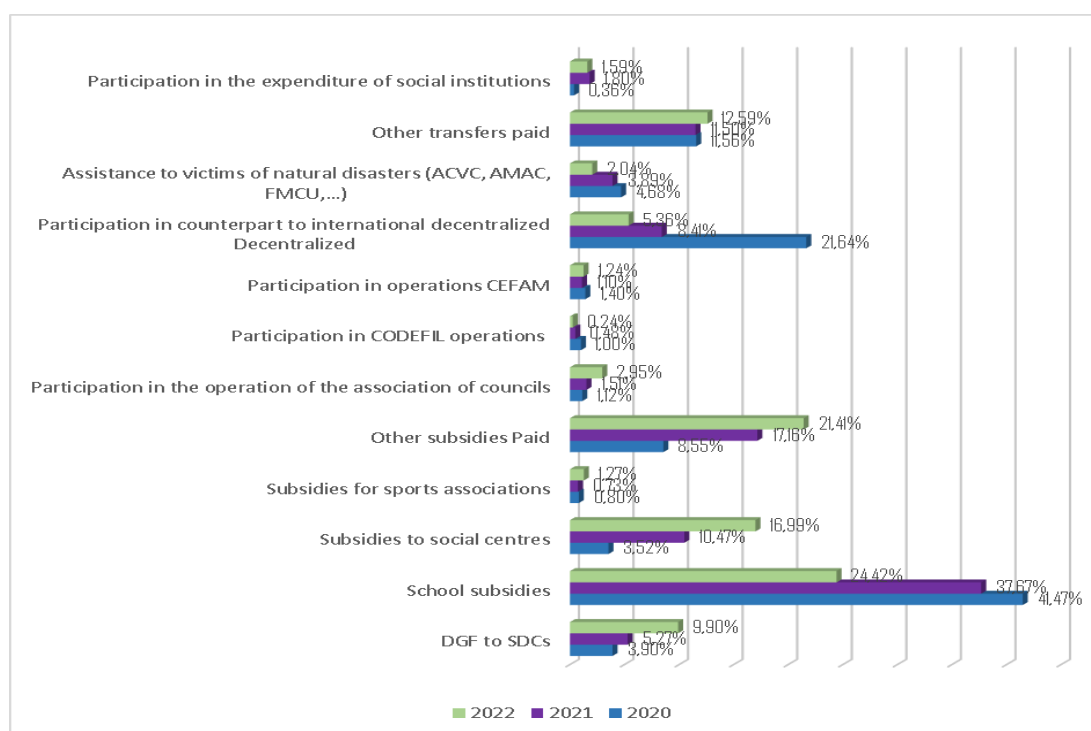
From 2021 to 2022, the weighting of the GOA paid to the SDCs (5.27% to 9.9%); subsidies to social centres (10.47% to 16.99%); other transfers paid (11.50% to 12.59%) and other subsidies paid (17.16% to 21.41%) increased, while the weighing of subsidies to schools (37.67% to 24.42%) and contributions in return for decentralized international cooperation (8.41% to 5.36%) decreased.

Table 269: Transfers and subsidies paid to councils in the West Region and trends therein

	2020				2021					2022			
Economic nature	Forecast (CFAF)	Implementation (CFAF)	Implementation (%)	Weighing of spending expenditure (%)	Forecast (CFAF)	Implementation (CFAF)	Implementation (%)	Variations (%)	Weighing of spending expenditure (%)	Forecast (CFAF)	Implementation (CFAF)	Implementation (%)	Variations (%)
TOTAL	2,139,652,691	1,441,904,592	67.39%	100.00%	2,804,259,380	1,643,108,903	58.59%	13.95%	100.00%	3,094,946,347	1,693,686,779	54.72%	3.08%
DGF to SDCs	56,250,000	56,250,000	3.90%	3.90%	86,641,573	86,641,569	5.27%	54.03%	5.27%	167,662,978	167,662,978	9.90%	93.51%
Subsidies to schools	792,109,783	597,970,061	41.47%	41.47%	804,114,505	618,988,182	37.67%	3.51%	37.67%	727,784,332	413,660,489	24.42%	-33.17%
Subsidies to social centres	132,080,750	50,764,460	3.52%	3.52%	254,168,278	172,040,616	10.47%	238.90%	10.47%	394,154,856	287,763,959	16.99%	67.27%
Subsidies to sports associations	65,125,000	11,514,124	0.80%	0.80%	84,754,845	12,064,286	0.73%	4.78%	0.73%	94,284,880	21,521,338	1.27%	78.39%
Other subsidies paid	185,858,575	123,282,083	8.55%	8.55%	407,160,879	281,893,721	17.16%	128.66%	17.16%	545,168,064	362,635,453	21.41%	28.64%
Contribution to the functioning of council unions	65,506,989	16,100,431	1.12%	1.12%	108,235,648	24,844,894	1.51%	54.31%	1.51%	137,476,823	49,958,618	2.95%	101.08%
Participation in the functioning of CODEFIL	48,337,846	14,395,625	1.00%	1.00%	50,901,815	7,873,911	0.48%	-45.30%	0.48%	47,885,599	3,998,887	0.24%	-49.21%
Participation in the functioning of CEFAM	35,270,462	20,212,990	1.40%	1.40%	72,370,336	18,138,463	1.10%	-10.26%	1.10%	61,732,000	20,958,630	1.24%	15.55%
Participation in return for decentralized international cooperation	360,421,961	311,973,704	21.64%	21.64%	374,388,416	138,251,049	8.41%	-55.69%	8.41%	398,489,262	90,853,393	5.36%	-34.28%
Assistance to populations following natural disasters	131,961,666	67,542,581	4.68%	4.68%	233,689,116	63,859,802	3.89%	-5.45%	3.89%	167,114,648	34,609,404	2.04%	-45.80%
Other transfers paid (ACVC, AMAC, FMCU, etc.)	237,873,306	166,719,343	11.56%	11.56%	264,238,853	188,954,288	11.50%	13.34%	11.50%	269,155,272	213,213,329	12.59%	12.84%
Participation in the costs of social establishments	28,856,353	5,179,190	0.36%	0.36%	63,595,116	29,558,122	1.80%	470.71%	1.80%	84,037,633	26,850,301	1.59%	-9.16%

Source: Administrative accounts of RLAs

Graph 194: Structure of transfers and subsidies paid to councils in the West Region



Source: Administrative accounts of RLAs

2.8.5. Structure of capital expenditure by councils in the West Region

Overall, the table below shows that other tangible fixed assets, equipment and furniture, and fixtures and fittings are the capital expenditure items with the highest weightings.

Between 2021 and 2022, the weighting of other tangible fixed assets (67.07% to 69.38%), equipment and furniture (8.92% to 10.46%) increased, while the weighting of fixtures and fittings (17.51% to 17.02%) fell slightly.

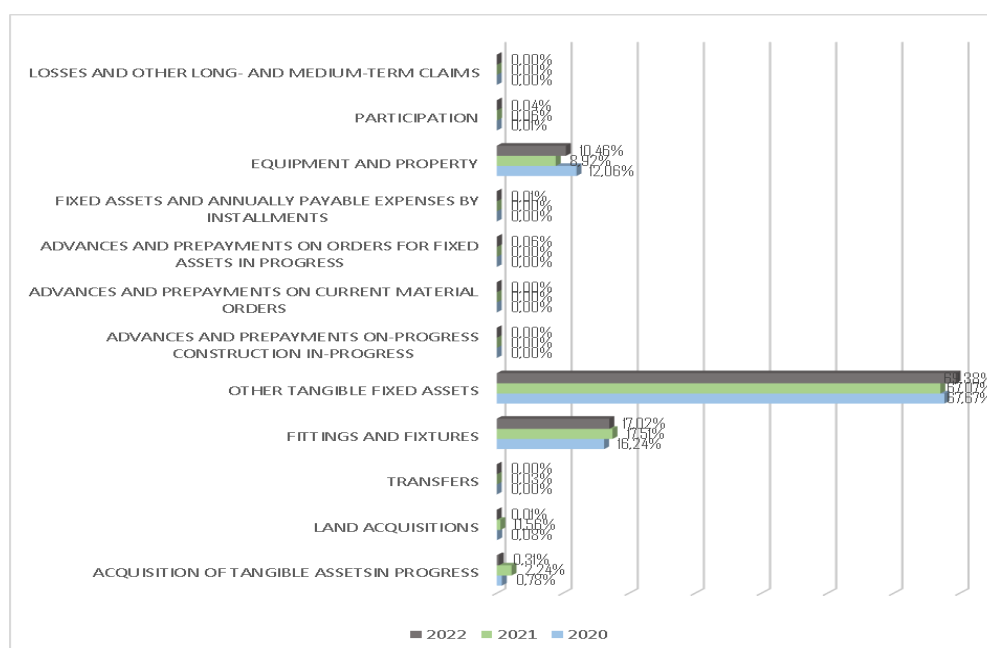
Advances and deposits on orders (for fitting out buildings in progress, equipment in progress, fixed assets in progress) and loans and other medium- and long-term receivables were virtually nil throughout the reference period.

Table 270: Capital expenditure and trends in capital expenditure for all councils in the Western Region

	2020				2021					2022				
Economic nature	Forecast (CFAF)	Implementation (CFAF)	Implementation (%)	Weighing of expenditure (%)	Forecast (CFAF)	Implementation (CFAF)	Implementation (%)	Variations (%)	Weighing of expenditure (%)	Forecast (CFAF)	Implementation (CFAF)	Implementation (%)	Variations (%)	Weighing of expenditure (%)
TOTAL	22,868,648,804	13,439,413,638	58.77%	100.00%	29,821,989,469	14,810,100,481	49.66%	10.20%	100.00%	28,614,239,212	14,127,274,048	49.37%	-4.61%	100.00%
ACQUISITION OF TANGIBLE ASSETS IN PROGRESS	164,966,652	105,283,198	63.82%	0.78%	481,785,210	332,443,664	69.00%	215.76%	2.24%	279,530,446	43,495,440	15.56%	-86.92%	0.31%
LAND ACQUISITIONS	125,487,500	10,150,000	8.09%	0.08%	382,689,161	82,502,520	21.56%	712.83%	0.56%	241,480,000	2,000,000	0.83%	-97.58%	0.01%
ALLOCATIONS	1,402,000	-	0.00%	0.00%	13,000,000	5,000,000	38.46%		0.03%	11,000,000	-	0.00%	-100.00%	0.00%
FITTINGS AND FIXTURES	3,436,090,520	2,182,340,531	63.51%	16.24%	3,867,904,324	2,593,412,874	67.05%	18.84%	17.51%	3,431,800,963	2,404,298,439	70.06%	-7.29%	17.02%
OTHER TANGIBLE FIXED ASSETS	14,918,726,087	9,094,026,563	60.96%	67.67%	19,786,052,530	9,932,758,986	50.20%	9.22%	67.07%	19,494,759,692	9,801,441,362	50.28%	-1.32%	69.38%
ADVANCES AND PPAYMENTS ON ORDERS FOR BUILDING WORK IN PROGRESS	-	-		0.00%	-	-			0.00%	-	-			0.00%
ADVANCES AND PPAYMENTS ON CURRENT EQUIPMENT ORDERS	-	-		0.00%	-	-			0.00%	-	-			0.00%
ADVANCES AND DEPOSITS ON ORDERS FOR FIXED ASSETS IN PROGRESS CURRENT	15,000,000	-	0.00%	0.00%	-	-			0.00%	28,304,980	8,020,000	28.33%		0.06%
INTANGIBLE ASSETS AND EXPENDITURE PAYABLE IN ANNUAL INSTALMENTS	52,113,650	275,016	0.53%	0.00%	50,500,000	-	0.00%	-100.00%	0.00%	5,000,000	848,550	16.97%		0.01%
EQUIPMENT AND FURNITURE	3,102,373,338	1,620,955,349	52.25%	12.06%	3,893,290,472	1,321,018,161	33.93%	-18.50%	8.92%	3,606,867,204	1,477,756,255	40.97%	11.86%	10.46%
PARTICIPATION	7,000,000	1,500,000	21.43%	0.01%	21,500,000	8,853,009	41.18%	490.20%	0.06%	35,000,000	4,999,820	14.29%	-43.52%	0.04%
LOSSES AND OTHER LONG AND MEDIUM-TERM RECEIVABLES	-	-		0.00%	-	-			0.00%	-	-			0.00%
PAYMENT OF OTHER LONG- AND MEDIUM-TERM BORROWINGS	395,356,147	96,759,953	24.47%	0.72%	525,039,884	74,090,935	14.11%	-23.43%	0.50%	287,595,299	82,990,151	28.86%	12.01%	0.59%
PAYMENT OF DEBTS ARISING FROM LONG- AND MEDIUM-TERM AND MEDIUM-TERM COMMITMENTS	162,070,000	39,558,576	24.41%	0.29%	30,400,000	12,468,618	41.02%	-68.48%	0.08%	31,500,000	10,372,458	32.93%	-16.81%	0.07%
PAYMENT OF LONG AND MEDIUM-TERM LOANS	488,062,910	288,564,452	59.12%	2.15%						1,161,400,628	291,051,573	25.06%	-34.97%	2.06%

Source: Administrative accounts of RLAs

Graph 195: Structure of capital expenditure for all councils in the West Region



Source: Administrative accounts of RLAs

2.9. ANALYSIS OF EXPENDITURE FORECASTS AND BUDGET EXECUTION FOR COUNCILS IN THE SOUTH REGION

2.9.1. Expenditure forecasts and level of implementation for councils in the South Region

On average over the period 2021 to 2022, the rate of implementation of operating expenditure (57.84% to 61.80%) is higher than that of investment expenditure (33.80% to 44.04%). The implementation rate for both operating and capital expenditure has risen.

From 2021 to 2022, there will be a relative increase in the rate of expenditure, i.e., 42.62% to 50.98%

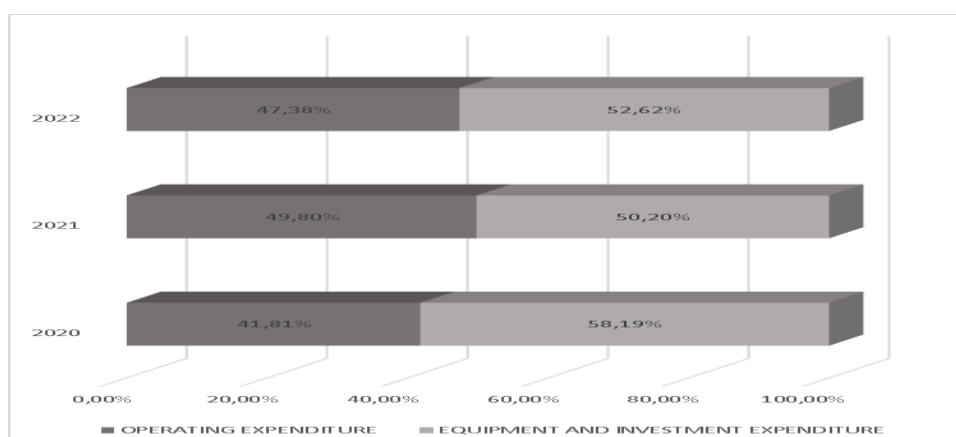
However, the proportion of total expenditure accounted for by capital expenditure remained not only higher in actual terms, but also higher in percentage terms, but also in relative growth over the period as a whole.

Table 275: Breakdown per type of expenditure for councils in the South Region

Economic nature	Forecast (CFAF)	Implementation (CFAF)	Implementation (%)	Trend in performance (%)	Trend in forecasts (%)	Weighing of expenditure(%)
2020	25,971,958,605	13,626,492,669	52.47%			100.00%
OPERATING EXPENDITURE	9,451,994,727	5,697,331,045	60.28%			41.81%
EQUIPMENT AND INVESTMENT EXPENDITURE	16,519,963,878	7,929,161,624	48.00%			58.19%
2021	46,922,574,072	19,999,648,037	42.62%	46.77%	80.67%	100.00%
OPERATING EXPENDITURE	17,220,857,649	9,960,170,433	57.84%	74.82%	82.19%	49.80%
EQUIPMENT AND INVESTMENT EXPENDITURE	29,701,716,423	10,039,477,604	33.80%	26.61%	79.79%	50.20%
2022	49,053,980,068	25,008,213,722	50.98%	25.04%	4.54%	100.00%
OPERATING EXPENDITURE	19,175,195,375	11,849,347,655	61.80%	18.97%	11.35%	47.38%
EQUIPMENT AND INVESTMENT EXPENDITURE	29,878,784,693	13,158,866,067	44.04%	31.07%	0.60%	52.62%

Source: Administrative accounts of RLAs

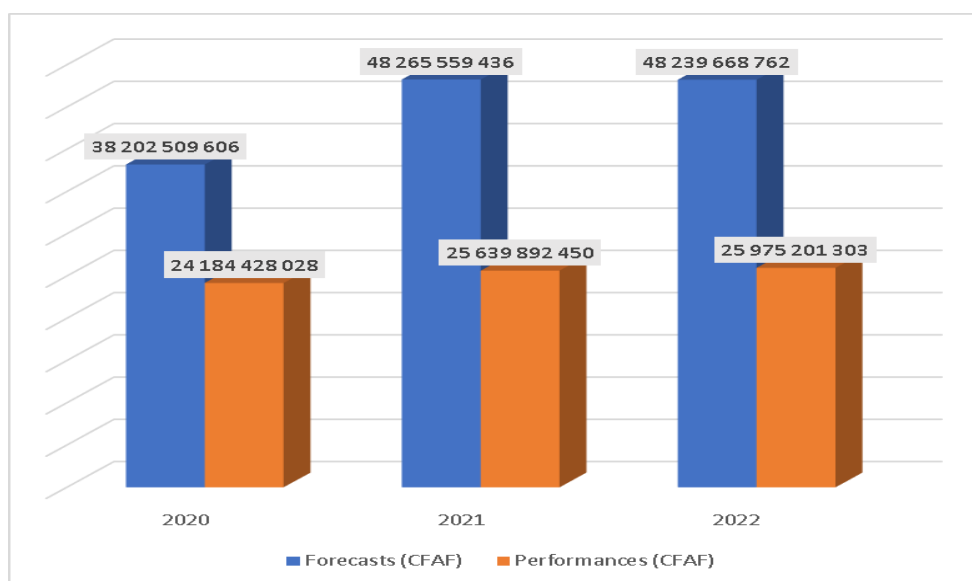
Graph 196: Breakdown of total expenditure by councils in the South Region



Source: Administrative accounts of RLAs

There has been an increase in both forecast and actual overall expenditure in the South Region over the years. However, forecasts are higher than actual expenditure. Of the overall forecast of 46.92 billion in 2021, around 20 billion was actually spent. Similarly, for the year 2022, out of the overall forecast of 49.05 billion, the actuals were 25.01 billion.

Graph 197: Evolution of overall forecasts and achievements in the South Region



Source: Administrative accounts of RLAs

2.9.2. Expenditure forecasts and actual expenditure per type of council in the South Region

An examination of expenditure per type of council in the South Region reveals that councils will account for **65.49%** of total expenditure in 2021 and **59.72%** in 2022. On the other hand, Ebolowa and Kribi city councils will account for **22.80%** of total expenditure in 2021 and **28.44%** in 2022.

Subdivisional councils will account for **11.71%** of total expenditure in 2021 and **11.84%** in 2022.

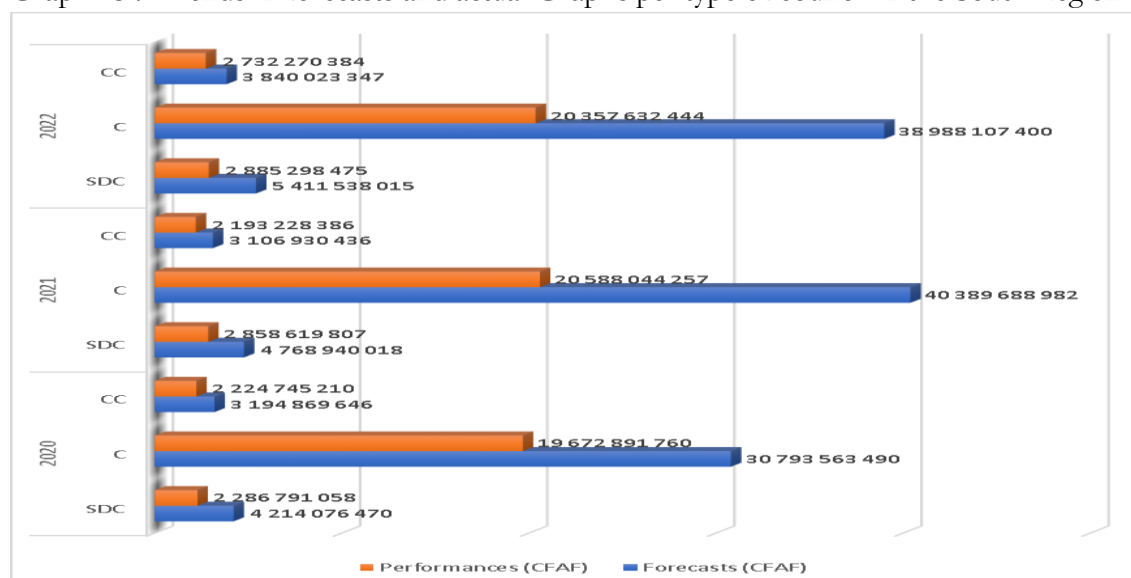
Table 271: Breakdown of expenditure per type of council in the South Region

Economic nature	Forecast (CFAF)	Implementation (CFAF)	Implementation (%)	Trend performance (%)	Trend in forecasts (%)	Weighting of expenditure (%)
2020	25,971,958,605	13,626,492,669	52.47%			100.00%
SDC	3,300,524,161	1,972,384,661	59.76%			14.47%
Cou	18,700,382,908	10,257,555,988	54.85%			75.28%
CC	3,971,051,536	1,396,552,020	35.17%			10.25%
2021	46,922,574,072	19,999,648,037	42.62%	46.77%	80.67%	100.00%
SDC	4,726,848,552	2,341,924,987	49.55%	18.74%	43.22%	11.71%
Cou	33,040,192,798	13,098,142,122	39.64%	27.69%	76.68%	65.49%
CC	9,155,532,722	4,559,580,928	49.80%	226.49%	130.56%	22.80%
2022	49,053,980,068	25,008,213,722	50.98%	25.04%	4.54%	100.00%
SDC	9,096,095,603	2,961,104,938	32.55%	26.44%	92.43%	11.84%
Cou	27,236,974,963	14,933,745,139	54.83%	14.01%	-17.56%	59.72%
CC	12,720,909,502	7,113,363,645	55.92%	56.01%	38.94%	28.44%

Source: Administrative accounts of RLAs

Forecasts and actual expenditure for all types of local authority increased between 2020 and 2021. They also increased between 2021 and 2022, with the exception of the forecasts for councils (C), which fell by **17.56%**.

Graph 134: Trends in forecasts and actual Graphs per type of council in the South Region



Source: Administrative accounts of RLAs

2.9.3. Structure of operating expenditure of councils in the South Region

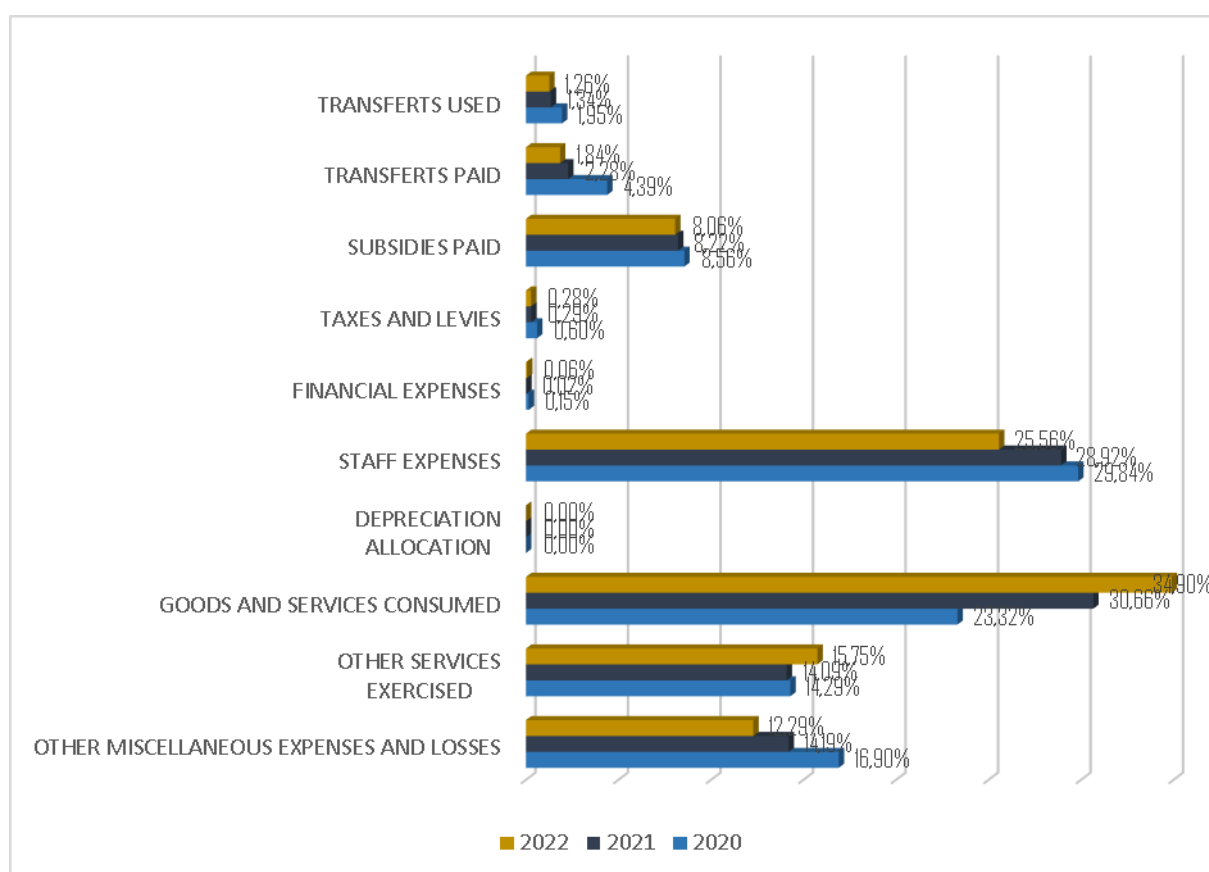
As shown in the table below, on average, expenditure on all goods and services (goods and services consumed, other services consumed and transport consumed) will account for **46.00%** of current expenditure in 2021 and **51.91%** in 2022; expenditure on staff will account for **28.92%** in 2021 and **25.56%** in 2022. Other expenses and miscellaneous losses represent **14.19%** in 2021 and **12.29%** in 2022; subsidies paid represent **8.22%** in 2021 and **8.06%** in 2022 and transfers paid represent **2.28%** in 2021 and **1.84%** in 2022. The proportion of staff costs fell between 2021 and 2022. Depreciation and amortisation expenses were zero throughout the period under review.

Table 272: Operating expenditure and trends in operating expenditure of councils in the South Region

	2020				2021					2022				
Economic nature	Forecast (CFAF)	Implementation (CFAF)	Implementation (%)	Weighing of expenditure (%)	Forecast (CFAF)	Implementation (CFAF)	Implementation (%)	Variations (%)	Weighing of expenditure (%)	Forecast (CFAF)	Implementation (CFAF)	Implementation (%)	Variations (%)	Weighing of expenditure (%)
TOTAL	9,451,994,727	5,697,331,045	60.28%	100.00%	17,220,857,649	9,960,170,433	57.84%	74.82%	100.00%	19,175,195,375	11,849,347,655	61.80%	18.97%	100.00%
OTHER MISCELLANEOUS EXPENSES AND LOSSES	1,935,445,105	963,059,262	49.76%	16.90%	3,044,248,310	1,412,893,986	46.41%	46.71%	14.19%	3,118,542,146	1,456,474,359	46.70%	3.08%	12.29%
OTHER SERVICES CONSUMED	1,383,207,619	814,373,960	58.88%	14.29%	2,680,404,035	1,403,415,851	52.36%	72.33%	14.09%	3,257,692,030	1,865,801,741	57.27%	32.95%	15.75%
GOODS AND SERVICES CONSUMED	1,923,756,012	1,328,486,677	69.06%	23.32%	4,639,262,969	3,054,283,549	65.84%	29.91%	30.66%	5,318,981,619	4,134,995,236	77.74%	35.38%	34.90%
DEPRECIATION CHARGE	2,000,000	-	0.00%	0.00%	-	-			0.00%	-	-			0.00%
STAFF COSTS	2,589,173,855	1,700,039,419	65.66%	29.84%	4,434,669,229	2,880,315,279	64.95%	69.43%	28.92%	4,725,477,032	3,029,025,928	64.10%	5.16%	25.56%
FINANCIAL EXPENSES	30,695,000	8,377,380	27.29%	0.15%	33,603,753	2,206,041	6.56%	-73.67%	0.02%	38,627,998	7,574,315	19.61%	243.34%	0.06%
TAXES AND LEVIES	144,733,447	33,918,040	23.43%	0.60%	137,360,632	28,979,000	21.10%	-14.56%	0.29%	131,384,046	32,750,000	24.93%	13.01%	0.28%
SUBSIDIES PAID	733,363,640	487,783,236	66.51%	8.56%	1,211,045,278	818,249,298	67.57%	67.75%	8.22%	1,545,061,785	954,680,941	61.79%	16.67%	8.06%
TRANSFERS PAID	426,263,336	249,945,047	58.64%	4.39%	577,938,120	226,699,891	39.23%	-9.30%	2.28%	542,195,719	218,264,822	40.26%	-3.72%	1.84%
TRANSPORT CONSUMED	283,356,713	111,348,024	39.30%	1.95%	462,325,323	133,127,538	28.80%	19.56%	1.34%	497,233,000	149,780,313	30.12%	12.51%	1.26%

Source: Administrative accounts of RLAs

Graph 198: Structure of local authority operating expenditure in the South Region



Source: Administrative accounts of RLAs

2.9.4. The specific case of grants and transfers paid by councils in the South Region

Analysis of the structure of subsidies and transfers paid reveals that between 2021 and 2022, subsidies to schools (23.43% to 21.81%), other subsidies paid (30.13% to 32.85%), other transfers paid (15.83% to 15.14%), subsidies to social centres (12.42% to 13%), GOA to SDCs (10.98% to 12.28%) are the categories of expenditure that, on average, have the highest weighting.

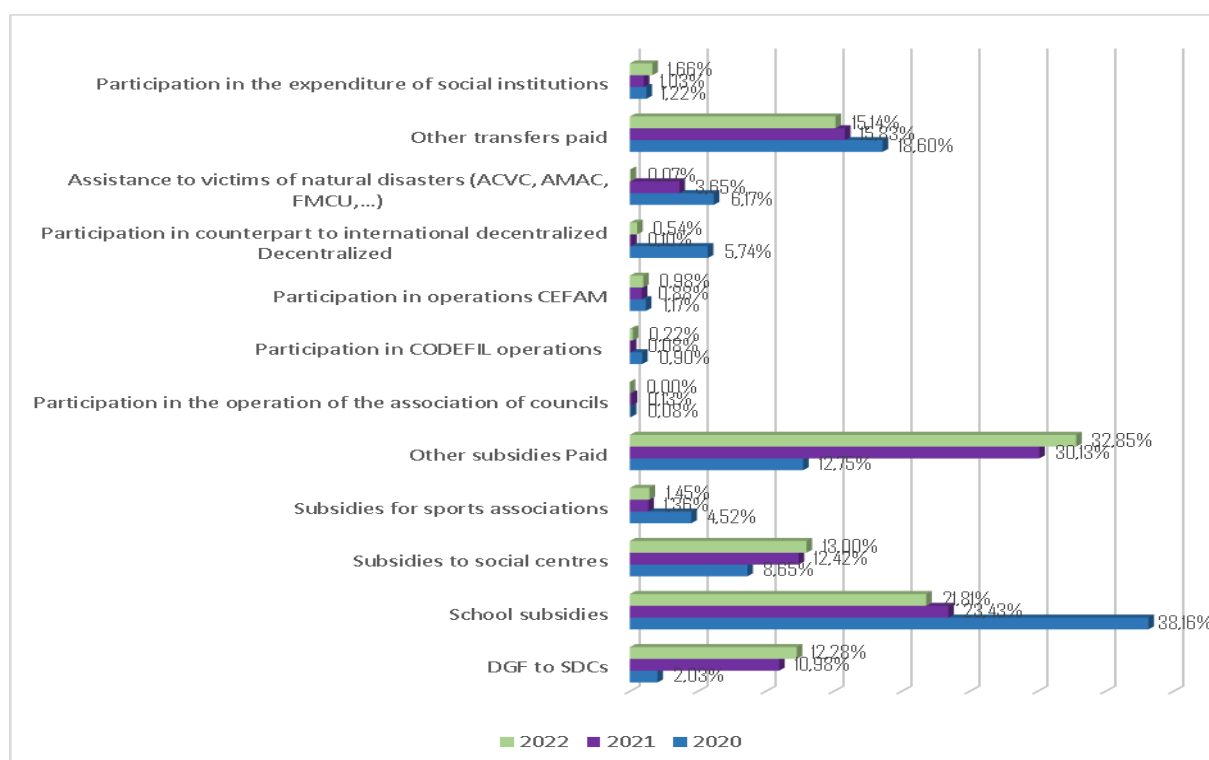
Expenditure on contributions to the functioning of Council Unions, CODEFIL, and CEFAM was the lowest of all years.

Table 273: Transfers and subsidies paid to councils in the South Region and trends therein

	2020				2021					2022				
Economic nature	Forecast (CFAF)	Implementation (CFAF)	Implementation (%)	Weighing of expenditure (%)	Forecast (CFAF)	Implementation (CFAF)	Implementation (%)	Variations (%)	Weighing of expenditure (%)	Forecast (CFAF)	Implementation (CFAF)	Implementation (%)	Variations (%)	Weighing of expenditure (%)
TOTAL	1,159,626,976	737,728,283	63.62%	100.00%	1,788,983,398	1,044,949,189	58.41%	41.64%	100.00%	2,087,257,504	1,172,945,763	56.20%	12.25%	100.00%
DGF to SDCs	27,491,694	15,000,000	2.03%	2.03%	194,480,000	114,727,643	10.98%	664.85%	10.98%	185,500,000	144,031,936	12.28%	25.54%	12.28%
Subsidies to schools	327,422,356	281,520,663	38.16%	38.16%	364,731,284	244,779,916	23.43%	-13.05%	23.43%	501,851,294	255,854,410	21.81%	4.52%	21.81%
Subsidies to social centres	103,352,966	63,838,459	8.65%	8.65%	176,197,951	129,771,620	12.42%	103.28%	12.42%	194,868,979	152,506,897	13.00%	17.52%	13.00%
Subsidies to sports associations	78,065,000	33,344,812	4.52%	4.52%	71,490,000	14,173,809	1.36%	-57.49%	1.36%	74,950,000	16,995,300	1.45%	19.91%	1.45%
Other subsidies paid	197,031,624	94,079,302	12.75%	12.75%	404,146,043	314,796,310	30.13%	234.61%	30.13%	587,891,512	385,292,398	32.85%	22.39%	32.85%
Contribution to the functioning of council unions	7,847,172	569,431	0.08%	0.08%	11,928,397	1,328,397	0.13%	33.28%	0.13%	22,095,712	-	0.00%	-100.00%	0.00%
Participation in the functioning of CODEFIL	25,669,641	6,612,253	0.90%	0.90%	27,880,314	839,111	0.08%	-87.31%	0.08%	33,329,032	2,631,793	0.22%	213.64%	0.22%
Participation in the functioning of CEFAM	13,020,320	8,665,410	1.17%	1.17%	19,786,219	9,153,815	0.88%	5.64%	0.88%	26,221,653	11,444,142	0.98%	25.02%	0.98%
Participation in return for decentralized international cooperation	66,248,662	42,373,464	5.74%	5.74%	61,113,728	1,063,782	0.10%	-97.49%	0.10%	32,437,302	6,285,073	0.54%	490.82%	0.54%
Assistance to populations following natural disasters	82,762,720	45,507,051	6.17%	6.17%	128,904,250	38,156,450	3.65%	-16.15%	3.65%	12,332,919	850,000	0.07%	-97.77%	0.07%
Other transfers paid (ACVC, AMAC, FMCU...)	210,428,538	137,182,817	18.60%	18.60%	270,172,651	165,411,310	15.83%	20.58%	15.83%	235,690,141	177,609,223	15.14%	7.37%	15.14%
Participation in the costs of social establishments	20,286,283	9,034,621	1.22%	1.22%	58,152,561	10,747,026	1.03%	18.95%	1.03%	80,088,960	19,444,591	1.66%	80.93%	1.66%

Source: Administrative accounts of RLAs

Graph 199: Structure of transfers and subsidies paid to councils in the South Region



Source: Administrative accounts of RLAs

2.9.5. Structure of investment spending by councils in the South Region

The table below shows that, on average from 2021 to 2022, the categories with the highest weighing in total capital expenditure are:

- equipment and furniture (**11.94%** to **10.75%**);
- fixtures and fittings (12.27% to **9.19%**);
- other tangible fixed assets (64.94% to **67.22%**);
- purchases of tangible assets in progress (**4.86%** to **1.74%**); and
- payments of other long and medium-term debt (**2.53%** to **4.73%**).

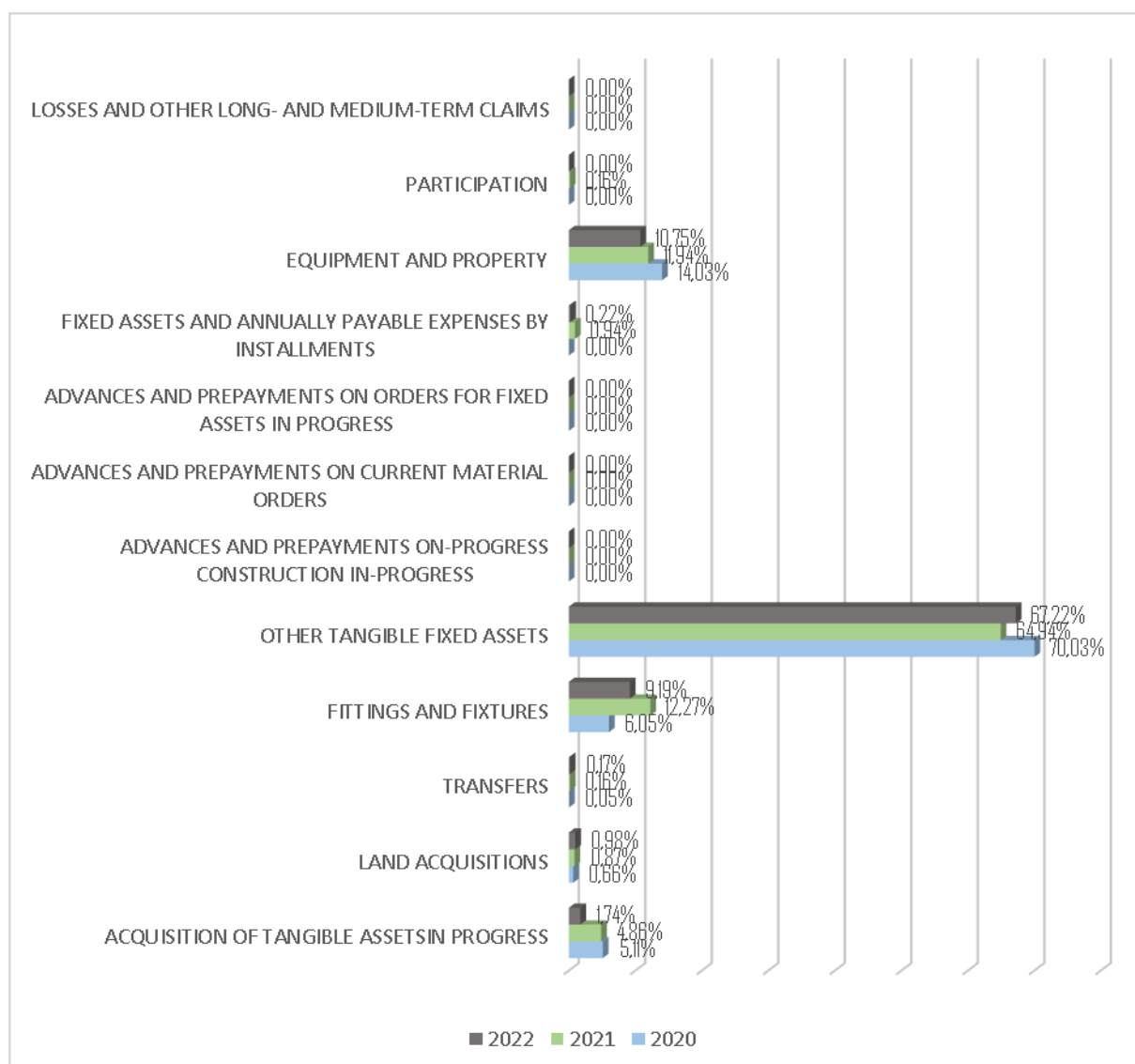
The lowest weighings for expenditure (virtually zero and zero) in all years were for advances and deposits on orders for building work in progress, equipment in progress and fixed assets in progress, and for medium- and long-term loans and other receivables.

Table 274: Capital expenditure and trends in capital expenditure for all councils in the South Region

	2020				2021					2022				
Economic nature	Forecast (CFAF)	Implementation (CFAF)	Implementation (%)	Weighting of expenditure (%)	Forecast (CFAF)	Implementation (CFAF)	Implementation (%)	Variations (%)	Weighting of expenditure (%)	Forecast (CFAF)	Implementation (CFAF)	Implementation (%)	Variations (%)	Weighting of expenditure (%)
TOTAL	16,519,963,878	7,929,161,624	48.00%	100.00%	29,701,716,423	10,039,477,604	33.80%	26.61%	100.00%	29,878,784,693	13,158,866,067	44.04%	31.07%	100.00%
ACQUISITION OF TANGIBLE ASSETS IN PROGRESS	2,236,590,330	404,999,542	18.11%	5.11%	658,870,131	488,401,995	74.13%	20.59%	4.86%	668,422,763	228,568,135	34.20%	-53.20%	1.74%
LAND ACQUISITIONS	120,829,369	52,676,749	43.60%	0.66%	843,556,840	87,577,000	10.38%	66.25%	0.87%	659,876,957	128,723,866	19.51%	46.98%	0.98%
ALLOCATIONS	54,112,500	4,010,000	7.41%	0.05%	87,675,000	15,887,000	18.12%	296.18%	0.16%	54,865,695	22,797,057	41.55%	43.50%	0.17%
FITTINGS AND FIXTURES	971,957,141	480,004,512	49.39%	6.05%	2,055,105,301	1,231,757,491	59.94%	156.61%	12.27%	2,693,664,926	1,208,742,198	44.87%	-1.87%	9.19%
OTHER TANGIBLE FIXED ASSETS	10,138,522,576	5,552,598,982	54.77%	70.03%	21,563,925,423	6,519,488,074	30.23%	17.41%	64.94%	17,662,911,006	8,845,594,420	50.08%	35.68%	67.22%
ADVANCES AND PPAYMENTS ON ORDERS FOR BUILDING WORK IN PROGRESS	-	-	-	0.00%	-	-	-	-	0.00%	-	-	-	-	0.00%
ADVANCES AND PPAYMENTS ON CURRENT EQUIPMENT ORDERS	-	-	-	0.00%	-	-	-	-	0.00%	-	-	-	-	0.00%
ADVANCES AND DEPOSITS ON ORDERS OF FIXED ASSETS IN PROGRESS	-	-	-	0.00%	-	-	-	-	0.00%	-	-	-	-	0.00%
INTANGIBLE ASSETS AND EXPENDITURE PAYABLE IN ANNUAL INSTALMENTS	45,000,000	-	0.00%	0.00%	255,935,313	94,154,279	36.79%	-	0.94%	72,769,855	29,053,503	39.93%	-69.14%	0.22%
EQUIPMENT AND FURNITURE	2,205,960,305	1,112,805,403	50.45%	14.03%	3,145,998,237	1,198,649,865	38.10%	7.71%	11.94%	4,425,018,578	1,414,610,575	31.97%	18.02%	10.75%
PARTICIPATION	2,700,000	-	0.00%	0.00%	23,000,000	15,933,732	69.28%	-	0.16%	16,500,000	-	0.00%	-100.00%	0.00%
LOSSES AND OTHER LONG AND MEDIUM-TERM RECEIVABLES	-	-	-	0.00%	-	-	-	-	0.00%	-	-	-	-	0.00%
PAYMENT OF OTHER LONG- AND MEDIUM-TERM BORROWINGS	312,068,767	92,901,899	29.77%	1.17%	673,197,346	253,868,475	37.71%	173.27%	2.53%	1,469,151,269	622,891,220	42.40%	145.36%	4.73%
PAYMENT OF DEBTS ARISING FROM LONG- AND MEDIUM-TERM COMMITMENTS	41,000,000	33,752,699	82.32%	0.43%	40,114,920	33,502,176	83.52%	-0.74%	0.33%	100,383,710	48,615,357	48.43%	45.1%	0.37%
PAYMENT OF LONG AND MEDIUM-TERM AND MEDIUM-TERM BORROWINGS	391,222,890	195,411,838	49.95%	2.46%	-	-	-	-	-	2,055,219,934	609,269,736	29.64%	507.70%	4.63%

Source: Administrative accounts of RLAs

Graph 200: Structure of capital expenditure for all councils in the South Region



Source: Administrative accounts of RLAs

2.10. ANALYSIS OF EXPENDITURE FORECASTS AND IMPLEMENTATION OF BUDGETS BY COUNCILS IN THE SOUTH-WEST REGION

2.10.1. Expenditure forecasts and outturn for the South-West Region

The table below shows that in the South-West Region, the expenditure implementation rate will rise between 2021 and 2022, from **47.96%** to **51.36%**.

Over the period as a whole, the highest expenditure take-up rate remains for operations (**50.74%** to **58.63%**).

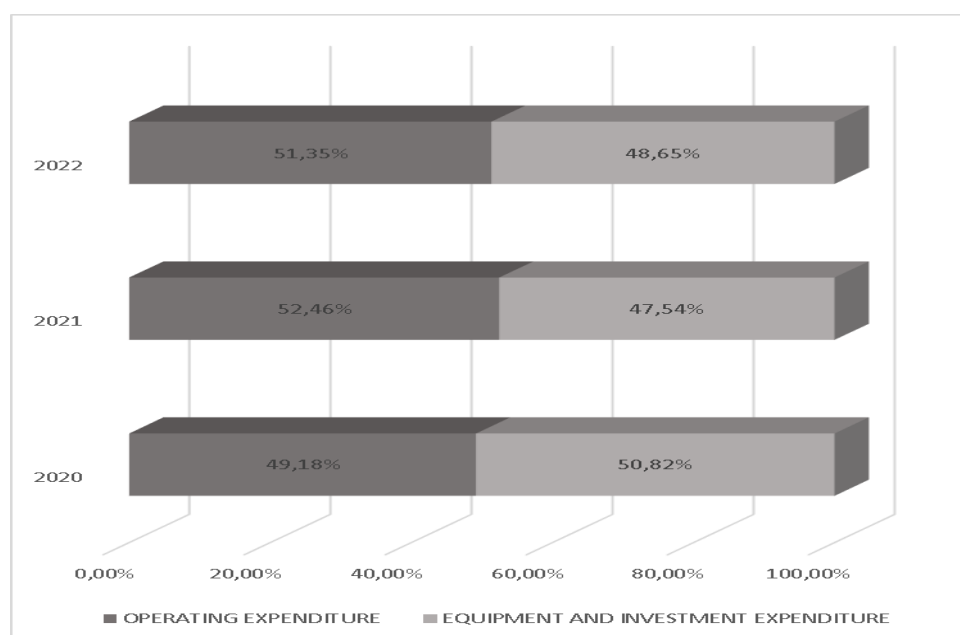
However, in 2021 (**47.54%**) and 2022 (**48.65%**), the weighing of capital expenditure was lower than that of operating expenditure (52.46% to 51.35%).

Table 275: Breakdown per type of expenditure for councils in the South-West Region

Economic nature	Forecast (CFAF)	Implementation (CFAF)	Implementation (%)	Trend in performance (%)	Trend in forecasts (%)	Weighting of expenditure (%)
2020	31,816,607,558	19,724,156,362	61.99%			100.00%
OPERATING EXPENDITURE	15,560,453,969	9,700,696,306	62.34%			49.18%
EQUIPMENT AND INVESTMENT EXPENDITURE	16,256,153,589	10,023,460,056	61.66%			50.82%
2021	40,380,997,145	19,365,939,298	47.96%	-1.82%	26.92%	100.00%
OPERATING EXPENDITURE	20,026,000,617	10,160,317,900	50.74%	4.74%	28.70%	52.46%
EQUIPMENT AND INVESTMENT EXPENDITURE	20,354,996,528	9,205,621,398	45.23%	-8.16%	25.21%	47.54%
2022	45,318,420,659	23,273,592,519	51.36%	20.18%	12.23%	100.00%
OPERATING EXPENDITURE	20,380,982,232	11,950,342,657	58.63%	17.62%	1.77%	51.35%
EQUIPMENT AND INVESTMENT EXPENDITURE	24,937,438,427	11,323,249,862	45.41%	23.00%	22.51%	48.65%

Source: Administrative accounts of RLAs

Graph 201: Breakdown of total expenditure by councils in the South-West Region

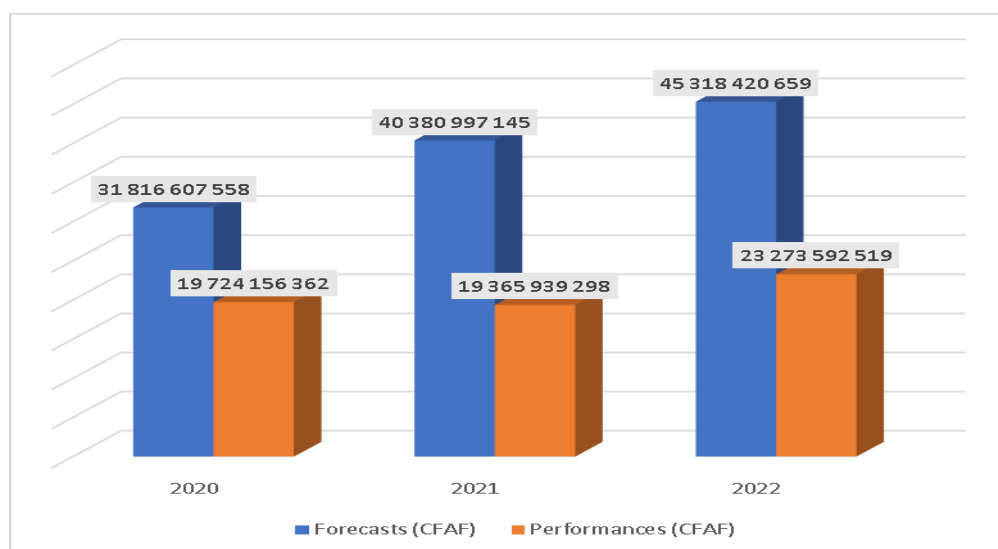


Source:

Administrative accounts of RLAs

Expenditure forecasts and actuals in the South-West Region increased over the years. However, actual expenditure is lower than forecast.

Graph 202: Trends in overall expenditure forecasts and actual expenditure per type of council in the South-West Region.



Source: Administrative accounts of RLAs

2.10.2. Expenditure forecasts and actual expenditure per type of council in the South- West Region

Examination of expenditure per type of council in the South-West Region reveals that the weighing of expenditure of Limbe and Kumba city councils will represent **15.94%** of expenditure by all councils in 2021 and **14.05%** in 2022.

As far as the subdivisional councils are concerned, their expenditure represents on average **15.43%** of total expenditure in 2021 and **19.41%** in 2022.

In terms of achievement rates; SDCs achieved higher rates compared to other councils over the two years.

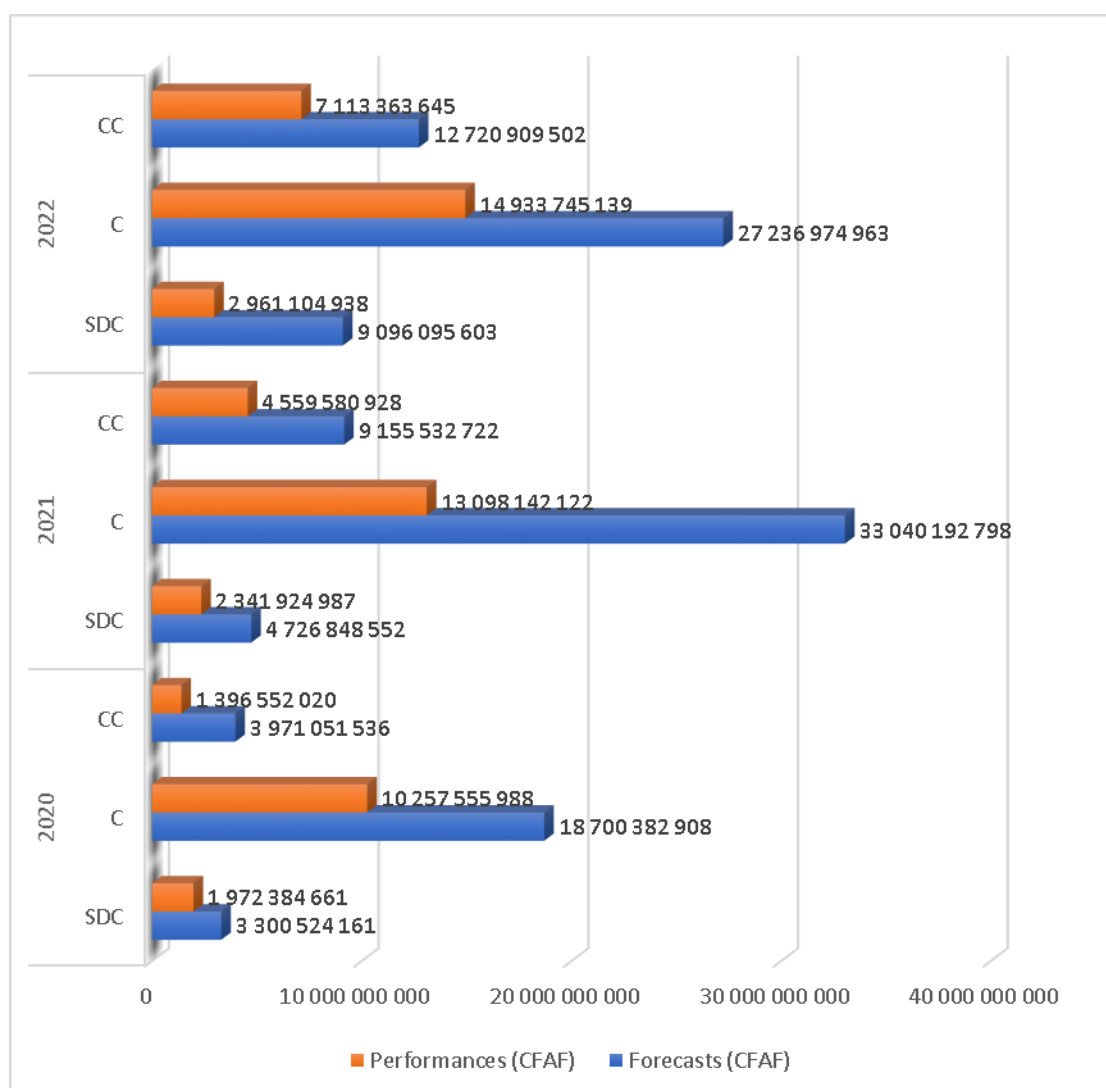
Table 281: Breakdown of expenditure per type of council in the South-West Region

Economic nature	Forecast (CFAF)	Implementation (CFAF)	Implementation (%)	Trend in performance (%)	Trend in forecasts (%)	Weighing of expenditure (%)
2020	31,816,607,558	19,724,156,362	61.99%			100.00%
SDC	3,212,563,786	2,057,803,078	64.05%			10.43%
C	18,642,444,772	12,083,344,996	64.82%			61.26%
CC	9,961,599,000	5,583,008,288	56.05%			28.31%
2021	40,380,997,145	19,365,939,298	47.96%	-1.82%	26.92%	100.00%
SDC	4,666,900,342	2,987,714,054	64.02%	45.19%	45.27%	15.43%
C	21,402,396,803	13,292,100,962	62.11%	10.00%	14.80%	68.64%
CC	14,311,700,000	3,086,124,282	21.56%	-44.72%	43.67%	15.94%
2022	45,318,420,659	23,273,592,519	51.36%	20.18%	12.23%	100.00%
SDC	5,033,718,863	3,269,360,613	64.95%	9.43%	7.86%	14.05%
C	25,090,001,796	15,487,487,874	61.73%	16.52%	17.23%	66.55%
CC	15,194,700,000	4,516,744,032	29.73%	46.36%	6.17%	19.41%

Source: Administrative accounts of RLAs

For each type of council, forecasts and actual expenditure increased over the years (2020 to 2022), with the exception of actual expenditure by the CC, which fell by **44.72%** between 2020 and 2021.

Graph 203: Trend in forecasts and actual graphs per type of council in the South-West Region



Source: Administrative accounts of RLAs

2.10.3. Structure of operating expenditure of council in the South-West Region

The table below shows that expenditure on all goods and services (goods and services consumed, other services consumed and transport consumed) in the South-West Region will account for **27.81%** of current expenditure in 2021 and **28.63%** in 2022, followed by personnel costs with an expenditure outturn of **36.40** in 2021 and **36.72** in 2022.

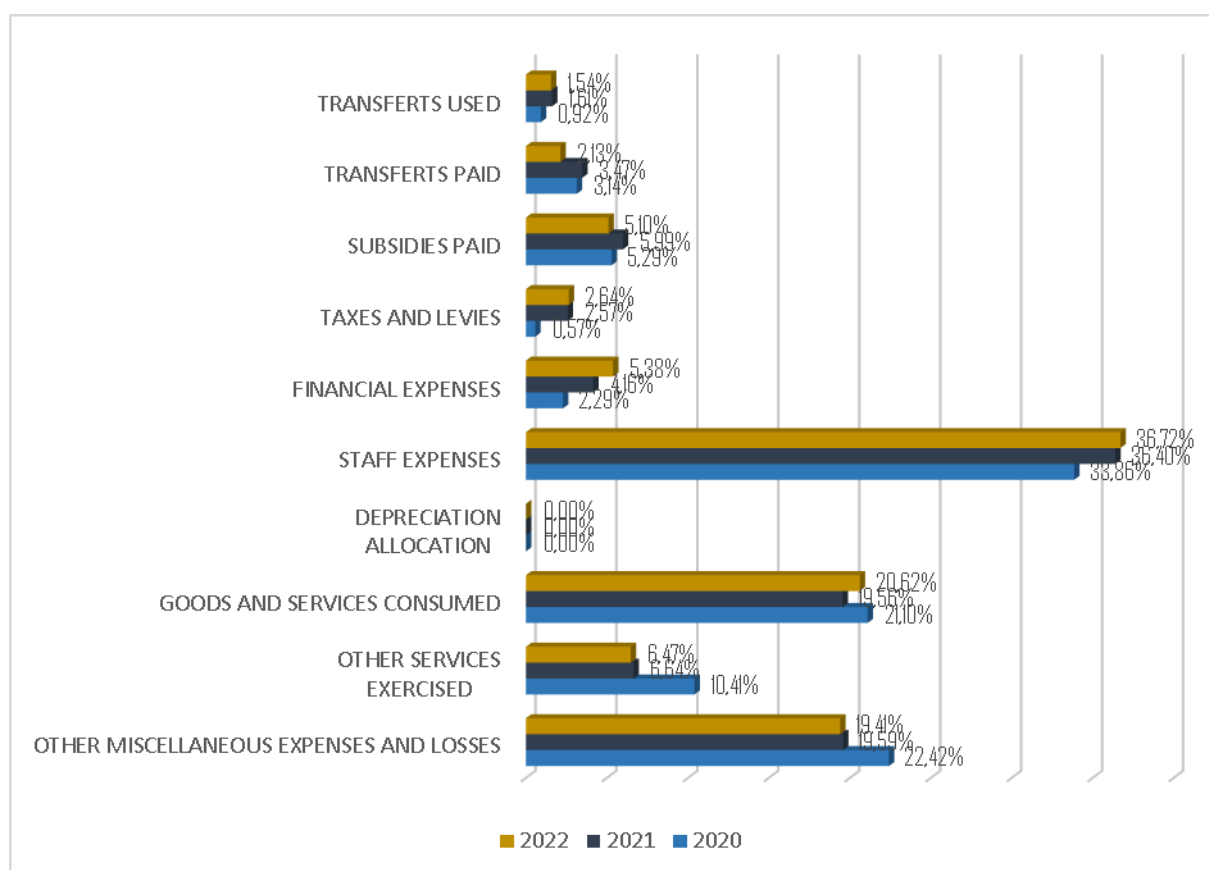
There has been a relative increase in the weighing of personnel costs between 2021 and 2022, rising from **36.40** to **36.72**. Depreciation and amortisation expenses were zero over the period under review. Other losses and miscellaneous expenses, including taxes, subsidies and transfers will account for **31.62%** in 2021 and **29.28%** in 2022.

Table 276: Operating expenditure and trends in operating expenditure of councils in the South-West Region

	2020				2021					2022				
Economic nature	Forecast (CFAF)	Implementation (CFAF)	Implementation (%)	Weighing of expenditure (%)	Forecast (CFAF)	Implementation (CFAF)	Implementation (%)	Variations (%)	Weighing of expenditure (%)	Forecast (CFAF)	Implementation (CFAF)	Implementation (%)	Variations (%)	Weighing of expenditure (%)
TOTAL	15,560,453,969	9,700,696,306	62.34%	100.00%	20,026,000,617	10,160,317,900	50.74%	4.74%	100.00%	20,380,982,232	11,950,342,657	58.63%	17.62%	100.00%
OTHER MISCELLANEOUS EXPENSES AND LOSSES	3,382,717,076	2,174,597,362	64.29%	22.42%	4,562,334,908	1,990,481,495	43.63%	-8.47%	19.59%	4,561,197,393	2,319,349,188	50.85%	16.52%	19.41%
OTHER SERVICES CONSUMED	1,919,029,890	1,009,963,580	52.63%	10.41%	1,830,608,983	674,790,893	36.86%	-33.19%	6.64%	1,759,285,902	772,744,863	43.92%	14.52%	6.47%
GOODS AND SERVICES CONSUMED	3,392,910,116	2,046,974,766	60.33%	21.10%	3,887,126,223	1,987,864,972	51.14%	-2.89%	19.56%	4,457,889,827	2,463,647,188	55.26%	23.93%	20.62%
DEPRECIATION CHARGE	1,100,000	-	0.00%	0.00%	-	-			0.00%	2,100,000	-	0.00%		0.00%
STAFF COSTS	4,572,769,167	3,284,305,062	71.82%	33.86%	5,478,400,381	3,698,118,466	67.50%	12.60%	36.40%	6,082,908,691	4,388,064,702	72.14%	18.66%	36.72%
FINANCIAL EXPENSES	285,369,872	222,381,074	77.93%	2.29%	759,285,735	422,747,896	55.68%	90.10%	4.16%	882,051,307	643,309,045	72.93%	52.17%	5.38%
TAXES AND LEVIES	93,697,533	55,367,616	59.09%	0.57%	1,091,753,513	260,848,168	23.89%	371.12%	2.57%	439,589,839	315,543,242	71.78%	20.97%	2.64%
SUBSIDIES PAID	1,088,603,821	512,777,527	47.10%	5.29%	1,205,082,182	608,975,948	50.53%	18.76%	5.99%	1,066,276,116	608,908,949	57.11%	-0.01%	5.10%
TRANSFERS PAID	480,746,940	304,803,960	63.40%	3.14%	663,231,292	352,860,788	53.20%	15.77%	3.47%	550,967,157	254,532,053	46.20%	-27.87%	2.13%
TRANSPORT CONSUMED	343,509,554	89,525,359	26.06%	0.92%	548,177,400	163,629,274	29.85%	82.77%	1.61%	578,716,000	184,243,427	31.84%	12.60%	1.54%

Source: Administrative accounts of RLAs

Graph 204: Structure of operating expenditure of councils in the South-West Region



Source: Administrative accounts of RLAs

2.10.4. The specific case of subsidies and transfers paid by councils in the South-West Region

Analysis of the structure of subsidies and transfers paid over the period 2021 to 2022 reveals that GOA to SDCs (6.58% to 6.59%), subsidies to schools (29.43% to 32.97%), other subsidies paid (16.06% to 16.54%) and other transfers paid (18.11% to 21.91%) as well as assistance to populations following natural disasters (9.88% to 2.64%) are on average the categories of expenditure with the highest weighing.

Between 2021 and 2022, the weighing of grants to schools and other transfers paid, DGF to CAs and grants to schools will increase. However, expenditure on assistance to the population following natural disasters has fallen considerably, from 9.88% to 2.64%.

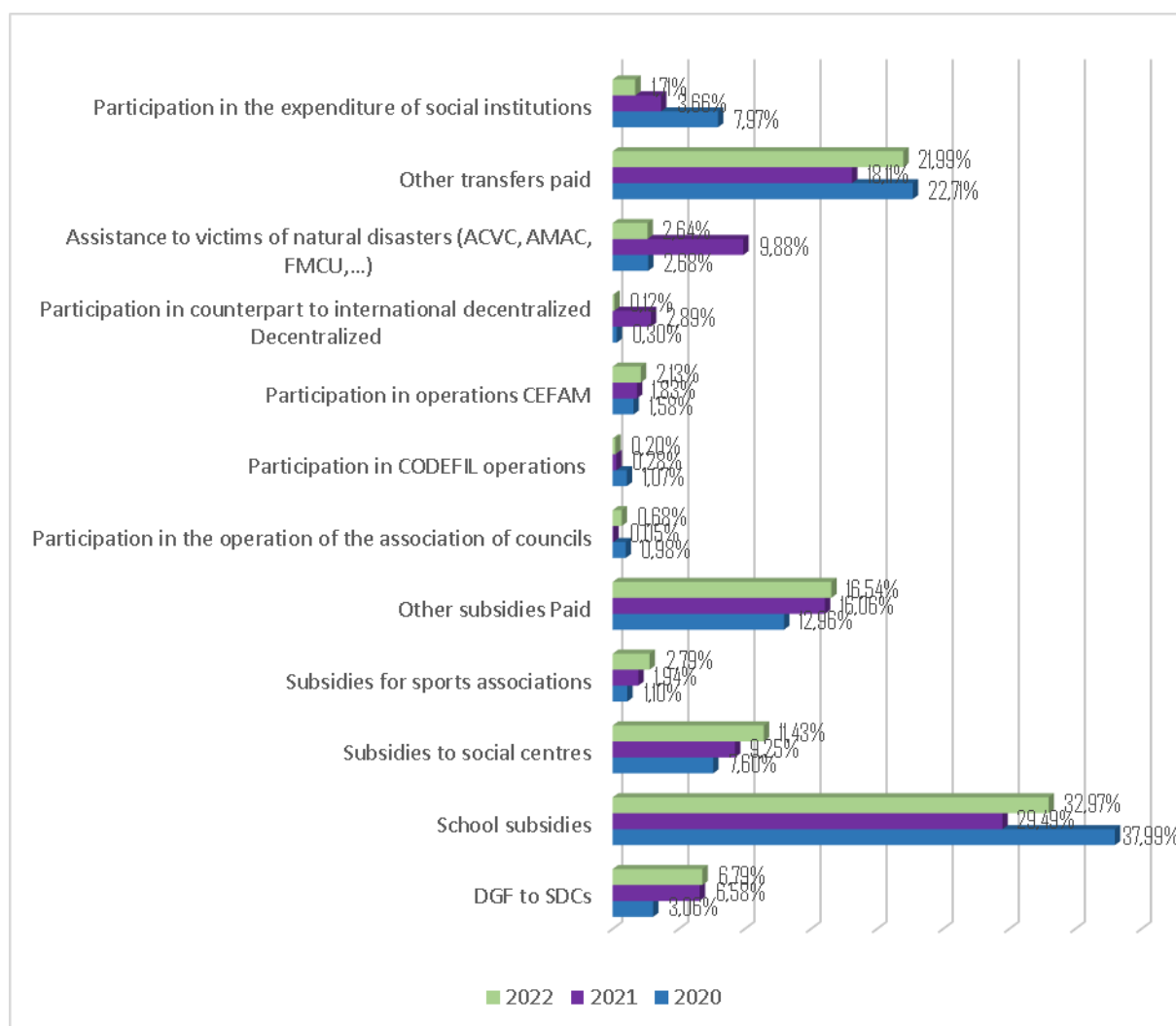
Transfers paid for participation in the functioning of the council unions were the lowest over the entire period.

Table 277 :Transfers and subsidies paid to councils in the South-West Region and trends therein

	2020				2021					2022				
Economic nature	Forecast (CFAF)	Implementation (CFAF)	Implementation (%)	Weighing of expenditure (%)	Forecast (CFAF)	Implementation (CFAF)	Implementation (%)	Variations (%)	Weighing of expenditure (%)	Forecast (CFAF)	Implementation (CFAF)	Implementation (%)	Variations (%)	Weighing of expenditure (%)
TOTAL	1,569,350,761	817,581,487	52.10%	100.00%	1,868,313,474	961,836,736	51.48%	17.64%	100.00%	1,617,243,273	863,441,002	53.39%	-10.23%	100.00%
DGF to SDCs	300,000,000	25,000,000	3.06%	3.06%	342,050,000	63,323,200	6.58%	153.29%	6.58%	60,000,000	58,633,310	6.79%	-7.41%	6.79%
Subsidies to schools	414,356,310	310,621,249	37.99%	37.99%	414,933,731	283,604,609	29.49%	-8.70%	29.49%	475,082,711	284,689,849	32.97%	0.38%	32.97%
Subsidies to social centres	102,230,707	62,161,593	7.60%	7.60%	127,248,667	88,940,495	9.25%	43.08%	9.25%	157,481,854	88,676,149	11.43%	10.95%	11.43%
Subsidies to sports associations	81,785,003	9,000,000	1.10%	1.10%	130,300,000	18,632,225	1.94%	107.02%	1.94%	94,028,586	24,060,727	2.79%	29.14%	2.79%
Other subsidies paid	190,231,801	105,994,685	12.96%	12.96%	190,549,784	154,475,419	16.06%	45.74%	16.06%	279,682,965	42,848,914	16.54%	-7.53%	16.54%
Contribution to the functioning of council unions	16,858,000	7,985,604	0.98%	0.98%	9,200,000	460,050	0.05%	-94.24%	0.05%	54,400,000	6,872,526	0.68%	1176.50%	0.68%
Participation in the functioning of CODEFIL	31,580,000	8,771,366	1.07%	1.07%	30,845,237	2,671,434	0.28%	-69.54%	0.28%	33,130,000	1,769,087	0.20%	-33.78%	0.20%
Participation in the functioning of CEFAM	27,730,320	12,897,332	1.58%	1.58%	32,871,384	17,598,674	1.83%	36.45%	1.83%	34,953,000	8,358,492	2.13%	4.32%	2.13%
Participation in return for international cooperation cooperation	18,766,000	2,464,710	0.30%	0.30%	69,463,812	27,751,963	2.89%	1025.97%	2.89%	16,361,196	1,047,409	0.12%	-96.23%	0.12%
Assistance to populations following natural disasters	71,324,754	21,874,734	2.68%	2.68%	198,894,770	95,064,895	9.88%	334.59%	9.88%	223,390,729	22,820,889	2.64%	-75.99%	2.64%
Other transfers paid (ACVC, AMAC, FMCU...)	201,876,301	185,687,114	22.71%	22.71%	261,580,698	174,154,565	18.11%	-6.21%	18.11%	228,535,232	89,865,675	21.99%	9.02%	21.99%
Participation in the costs of social establishments	112,611,565	65,123,100	7.97%	7.97%	60,375,391	35,159,207	3.66%	-46.01%	3.66%	60,197,000	4,797,975	1.71%	-57.91%	1.71%

Source: Administrative accounts of RLAs

Graph 205: Structure of transfers and subsidies paid to councils in the South-West Region



Source: Administrative accounts of RLAs

2.10.5. Structure of investment expenditure by councils in the South West Region

The table below shows that, on average from 2021 to 2022, the categories with the highest weighting in total investment expenditure are:

- equipment and furniture (19.08% to 24.37%);
- fixtures and fittings (2.68% to 2.27%);
- other tangible fixed assets (70.23% to 69.33%);
- land acquisitions (10.59% to 1.11%).

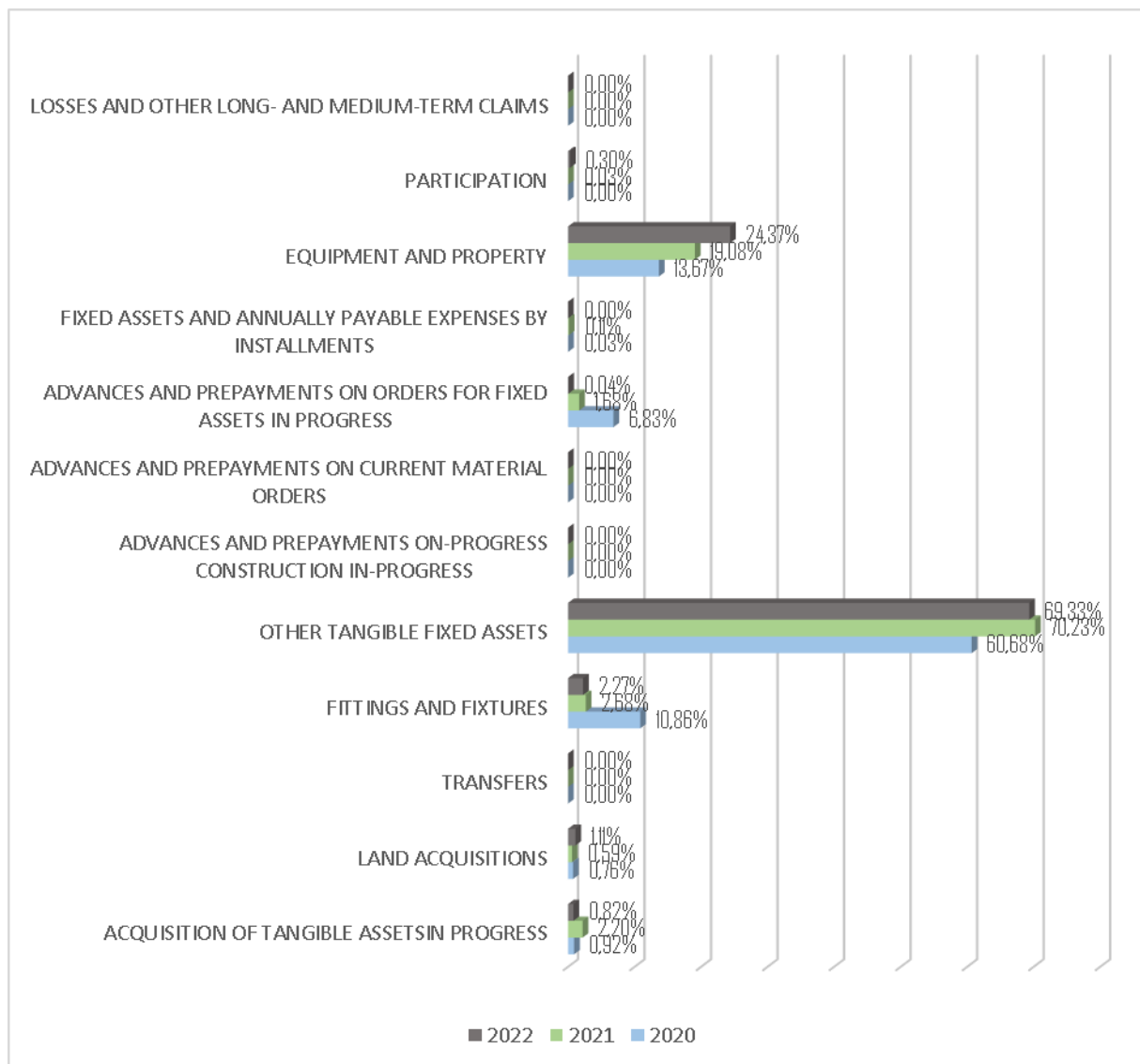
The lowest levels of expenditure (virtually nil and nil) in all years were for advances and deposits on orders for building work in progress, equipment in progress and fixed assets in progress, and for medium- and long-term loans and other receivables.

Table 278: Capital expenditure and trends in capital expenditure for all councils in the South-West Region

Economic nature	2020				2021					2022				
	Forecast (CFAF)	Implementation (CFAF)	Implementation (%)	Weighing of expenditure (%)	Forecast (CFAF)	Implementation (CFAF)	Implementation (%)	Variations (%)	Weighing of expenditure (%)	Forecast (CFAF)	Implementation (CFAF)	Implementation (%)	Variations (%)	Weighing of expenditure (%)
TOTAL	16,256,153,589	10,023,460,056	61.66%	100.00%	20,354,996,528	9,205,621,398	45.23%	-8.16%	100.00%	24,837,438,427	11,323,249,862	45.41%	23.00%	100.00%
ACQUISITION OF TANGIBLE ASSETS IN PROGRESS	356,009,742	92,002,490	25.84%	0.92%	618,856,924	202,664,438	32.75%	-20.28%	2.20%	602,942,531	93,122,418	15.44%	-54.05%	0.82%
LAND ACQUISITIONS	314,700,000	76,436,227	24.29%	0.76%	384,000,014	54,297,831	14.14%	-28.96%	0.59%	344,945,000	126,189,793	36.58%	132.40%	1.11%
ALLOCATIONS	1,702,000	-	0.00%	0.00%	-	-	-	-	0.00%	1,000,000	-	0.00%	-	0.00%
FITTINGS AND FIXTURES	1,397,433,870	1,088,168,173	77.87%	10.86%	908,322,703	246,629,383	27.15%	-77.34%	2.68%	944,141,779	257,477,273	27.27%	4.40%	2.27%
OTHER TANGIBLE FIXED ASSETS	10,057,557,582	6,081,916,816	60.47%	60.68%	13,947,130,881	6,464,814,392	46.35%	6.30%	70.23%	17,586,018,815	7,850,391,678	44.64%	21.43%	69.33%
ADVANCES AND PPAYMENTS ON FIT-OUT ORDERS FOR BUILDINGS IN PROGRESS	-	-	-	0.00%	-	-	-	-	0.00%	-	-	-	-	0.00%
ADVANCES AND PPAYMENTS ON CURRENT EQUIPMENT ORDERS	-	-	-	0.00%	-	-	-	-	0.00%	-	-	-	-	0.00%
ADVANCES AND PPAYMENTS ON ORDERS FOR FIXED ASSETS IN PROGRESS	705,000,000	684,530,901	97.10%	6.83%	633,351,760	154,481,832	24.39%	-77.43%	1.68%	306,000,000	4,992,998	1.63%	-96.77%	0.04%
INTANGIBLE ASSETS AND EXPENDITURE PAYABLE IN ANNUAL INSTALMENTS	84,587,468	3,500,000	4.14%	0.03%	40,600,000	10,100,100	24.88%	188.57%	0.11%	22,546,577	-	0.00%	-100.00%	0.00%
EQUIPMENT AND FURNITURE	2,525,877,965	1,370,610,425	54.26%	13.67%	3,173,138,956	1,756,409,881	55.35%	28.15%	19.08%	4,654,629,901	2,759,644,980	59.29%	57.12%	24.37%
PARTICIPATION	5,950,000	200,000	3.36%	0.00%	8,259,990	3,000,000	36.32%	1400.00%	0.03%	37,240,000	33,499,999	89.96%	1016.67%	0.30%
LOSSES AND OTHER LONG AND MEDIUM-TERM RECEIVABLES	-	-	-	0.00%	-	-	-	-	0.00%	-	-	-	-	0.00%
PAYMENT OF OTHER LONG-TERM AND LONG-TERM DEBT MEDIUM TERMS	203,942,817	103,259,583	50.63%	1.03%	121,000,000	74,382,863	61.47%	-27.97%	0.81%	57,797,210	31,940,383	55.26%	-57.06%	0.28%
DEBT PAYMENT RESULTING FROM LONG AND MEDIUM-TERM COMMITMENTS	-	-	-	0.00%	-	-	-	-	0.00%	-	-	-	-	0.00%
PAYMENT OF LONG AND MEDIUM- TERM LOANS	603,392,145	522,835,441	86.65%	5.22%	-	-	-	-	-	380,176,614	165,990,340	43.66%	-30.50%	1.47%

Source: Administrative accounts of RLAs

Graph 206: Structure of capital expenditure for all councils in the South-West Region



Source: Administrative accounts of RLAs

CHAPTER 3: GOVERNANCE OF PUBLIC CONTRACTS IN RLAS

Public procurement in Cameroon is governed by Decree No. 2018/366 of 20 June 2018 on the Public Contracts Code. Article 3 of this decree applies to RLAs. In addition to award, execution, and payment, the governance of public contracts includes prior stages, in particular maturation and programming.

Over the period under review, a total of 1,0328 contracts were identified as falling within the remit of the internal committees attached to RLAs. That is to say 5322 in 2021 and 5006 in 2022. The overall total of these contracts corresponded to 7867

Tender Documents (DAO), including 4036 in 2021 and 3831 in 2022. On this basis, the aggregate total number of contracts awarded for the reference periods is 10034, including 5157 in 2021 and 4877 in 2022. In addition, a total of 9787 contracts have been signed and notified, i.e., 5008 in 2021 and 4779 in 2022.

In more detail, this section will look at the governance of public procurement in the RLA in 2021 and 2022.

3.1. PROCUREMENT GOVERNANCE IN THE LRAS IN 2021

Issues relating to public procurement in the RLA will be addressed from the perspective of public procurement programming (1), in particular aspects of the MO/MOD procurement portfolio and the procurement situation in the RLA. Similarly, issues relating to exceptional procedures (2) will be examined, in particular those involving direct agreement and overriding management procedures. Other activities concerning the RLA (3), in particular the receipt of certificates issued in 2021 by MINMAP and the situation regarding the processing of denunciations in 2021, will also be analysed.

3.1.1. Public procurement programming

At the end of Procurement Programming Conferences held at the end of the year, the Procurement Programming Journal for deconcentrated services and RLAs is regularly updated. The information is consolidated and distributed by MINMAP to the relevant players throughout the country and published online for the general public. In addition, 4,829 contracts for RLAs were programmed, corresponding to 3,389 DAOs, for a total amount of 191,627,075,343 CFAF.

Table 279: Participation of contracting authorities in public procurement programming

Categories of MO/MOD	Number of MOs/MODs expected	Number of MOs/MODs regus	Participation rate
Deconcentrated services of the State	267	267	100.0%
City Councils and Councils	374	371	99.2%
Total	641	638	99.5%

Source: MINMAP 2021 activity report

The participation of the MOs/MODs in the programming process has made it possible to identify the public contracts included in their respective budgets in terms of number and estimated cost.

3.1.1.1. Procurement portfolios of MOS/MODS

A total of 5,160 contracts were programmed, with 3,677 DAOs received for general supply contracts, other infrastructure, buildings and public facilities, roads and intellectual services. Expenditure on these projects totalled CFAF 204,769,862,335. This amount represents contracts for decentralized government services and RLAs. As regards the RLA, an amount of 191,627,075,343 CFAF has been earmarked for project financing.

Portfolios of scheduled contracts by category of MO/MOD and type of services are summarized in the table below.

Table 280: Programmed contract portfolios by category of MO/MOD and type of services

MO/MO D Category	Num ber of Contra cts	Number of Tender Document s (TENDER DOCUME NT)	A G		A I		B E C		ROADS		S P I		Overall total	
			Num ber	Amount	Num ber	Amount	Num ber	Amount	Num ber	Amount	Num ber	Amount	Num ber	Amount
Decentralized services of the State	331	288	41	577,603,000	49	1,943,478,600	200	7,406,062,992	18	2,862,900,000	23	352,742,400	331	13,142,786,992
Councils City Councils	4,829	3,389	673	9,465,332,777	1,278	33,712,531,624	1,919	70,016,121,130	808	56,272,972,744	151	12,160,115,068	4,829	191,627,075,343
Overall total	5,160	3,677	714	20,042,935,777	1,327	35,656,012,244	2,119	77,422,181,122	826	59,135,872,744	174	12,512,857,468	5,160	204,769,862,335

Source: 2021 MINMAP Activity Report

A total of 4,829 contracts were awarded to City Councils (CC) and Councils. The Internal Tenders Board received 3,389 requests for proposals, for a total amount of CFAF 191,627,075,343.

Table 281: Number of contracts awarded by CC and councils in 2021

Contracting Authority	Num ber of Contra cts	Number of Tender Document s (TENDER DOCUME NT)	A G		A I		B E C		ROADS		S P I		Overall total	
			Num ber	Amount	Num ber	Amount	Num ber	Amount	Num ber	Amount	Num ber	Amount	Num ber	Amount
City Mayors	278	269	72	9,296,513,576	38	5,555,713,312	47	20,824,752,393	32	30,589,283,560	89	10,400,990,496	278	76,667,253,337
Mayors	4,551	3,120	601	10,168,819,201	1,240	28,156,818,312	1,872	49,191,370,737	776	25,683,689,184	62	1,759,124,572	4,551	114,959,822,006
Overall total	4,829	3,389	673	19,465,332,777	1,278	33,712,531,624	1,919	70,016,123,130	808	56,272,972,744	151	12,160,115,068	4,829	191,627,075,343

3.1.1.2. Public contracts Trends and programming during the 2021 financial year

At the end of the 2021 financial year, 5,684 contracts for Alas corresponding to 4,371 Tender Documents, with a total value of CFAF 270,904,077,852 are available online on “Cameroon Online E- Procurement System” (COLEPS) platform. The Trends were recorded during the 2021 financial year in the programming of public contracts.

During the year, the RLAs incorporated some new projects that were introduced in the programming log. 32 (thirty-two 32) contracts were terminated due to proven failure, including 18 related to city Councils and councils.

3.1.1.3. Regional and local authorities tenders board status

At the end of the 2021 financial year, Regional and local authorities (RLAs) performed very well in terms of contract signing (94.1%), a sharp increase compared to 30 June 2021, when the rate was 56.7%. This strong performance is not only the result of the achievement of 100.0% of Regional Councils in contracting contracts, but also of the momentum of municipalities, which have a rate of 95.1% in this area. Compared to the end of 2020, RLA performances in contract awarding is on average more than 5% higher than that observed during the same period.

For more details, the summary table below shows the performance of RLAs broken down by type (regions, urban communities, and municipalities) and categorized by Region, in the stages of referral to the ITB, review of Tender Documents projects in the ITB, launch of consultations, awarding of contracts, and signing of contracts.

The performance indicators presented are calculated on the basis of annual forecasts and the levels of achievement of the previous phases.

3.1.2. Exceptional procedures

Provided for by current regulations, exceptional procedures derogate from the normal procedures for calls for tenders. In terms of mutual agreement procedures

3.1.2.1. In terms of mutual agreement procedures

At the end of the 2021 financial year, out of the 5,684 contracts awarded, 395 were awarded through mutual agreement representing a rate of 6.9%.

Table 282: Number of contracts awarded through mutual agreement procedures in 2021

MO/MOD Category	Number of contracts awarded	Without competition 109(a) & 109(d)		With competition 109(b) & 109(c)		Whole	
		Number	Rate	Number	Rate	Number	Rate
Regional councils	113	4	3.5%	91	80.5%	95	84.1%
City Councils	257	10	3.9%	24	9.3%	34	13.2%
Councils	5,314	18	0.3%	248	4.7%	266	5.0%
OVERALL TOTAL	5684	32	0.6%	363	6.4%	395	6.9%

Source: 2021 MINMAP activity report

3.1.2.2. In terms of direct labour

Seven 7 authorizations were requested by the CC, with two 2 approvals. For councils, 267 authorizations were requested for 148 agreements. In total, 274 authorizations were requested for 150 agreements.

Table 283: Number of contracts awarded in 2021

MO/MOD Category	CA/CAD Number	Authorization requested	Agreement	Refusal	Implemented on the 31 December 2021		
					Scheduled projects	New projects	Total
City Councils	3	7	2	5	0	0	0
Councils	105	267	148	119	123	27	150
OVERALL TOTAL	108	274	150	124	123	27	150

Source: 2021 MINMAP activity report

3.1.3. Other activities including RLAs

3.1.3.1. Receipt of certificates issued in 2021 by MINMAP

The management of the Local Registration Authority (LRA) continued under the collaboration agreement between MINMAP and ANTIC, relating to the functioning of the National Public Key Infrastructure for securing transactions in the COLEPS system. For the year 2021, five certificates were issued to RLAs.

NB: there is another method for monitoring online procurement called *Follow-up procurement*.

3.1.3.2. Overview of the handling of denunciation cases in 2021

25 (Twenty-five) disputes were identified concerning RLAs. These relate to reports of corruption and malpractice, poor practices, harassment, and attempted fraud. Sanctions such as corrective measures, letters of observation to some council and regional chief executives and ITB presidents, letters of observation to the ITB president, and suspension of proceedings have been imposed on the parties involved. The table below lists the RLAs concerned.

Table 284: Summary on the handling of the denunciation cases in 2021

N	Administration involved	Subject of the complaints	Person Implicated	Position	Conclusion of the investigations	Actions taken (sanctions)
	Dibombari council	Reporting of notorious corrupt practices within the internal commission for contracts award	Chair of the committee	Chair of the committee	Unfounded allegations of corruption. Malfunctions observed	Prescribed corrective measures
	Campo Council	Reports of malpractice in Campo Council relating to the award of some public contracts	-Council mayor - Chair of the Commission	-Mayor of Campo Council - Chair of the ITB	- Improper practices observed	Prescribed corrective measures. Letter of observations addressed to the Mayor and the Chair of the ITB
	Bonalea Council	-Denunciation for harassment and attempted fraud -AO No. 3bis/AONO/C- Bonalea /ITB /2021 for the rehabilitation of the Souza Gare and Grand Souza health centres, in two separate lots in Bonaléa Council	Chair of the committee	Chair of the committee	-harassment and attempted fraud unresolved -Improper practices observed	Corrective measures prescribed with a letter of observations to the Chair
	Mengang Council	Denunciation of malpractice in Mengang Council	Council mayor	Council mayor		Suspension of the procedure

N	Adm inistration involved	Subject of the complaints	Per son Implicate	P osition	Conclusion of the investigations	Actions taken (sanctions)
	Yaounde City Council	Reporting of mal practices unilateral adoption of the SCAO analysis report. National Open Call for Tenders, Emergency Procedure No. 12 dated March 30, for routine maintenance of paved roads in the city of Yaounde	Chair of the committee for the Internal Tenders Board	Chair /ITB	Justified report	Letter of observation
	Ndélé council	Report of corruption and malpractice to the ITB/NDELELE	Chair of the committee	Chair of the committee	Unfounded allegations of corruption. Malfunctions observed	Corrective measures prescribed with a letter of observations to the MINMAP Representative Within the ITB
	Meyomessi Council	Report of corruption acts and fraudulent schemes	Chair of the committee Mayor	Chair of the Mayor committee	Unfounded allegations of corruption. Malfunctions observed	Prescribed corrective measures
	Kobdombo Council	Report of alleged mismanagement in the procurement and execution of contracts in Kobdombo Council -Modification of the basic contract terms without an addendum (art 10 CMP); Irregular modification of the nature of the works envisaged to increase the profits The successful bidder Failure to comply with the decision of the Procurement Authority -Modification of the contract scope without a duly approved related amendment -Receipt and payment for services not performed or not compliant with the contract Open National Call for Tender No. 4 /AONO/KOBDOMBO/CIP M/2020 of 21/07/2020 Relating to solar energy equipment works for the Efoufoup CSI Open National Call for Tender No. 03BIS/AONO/C-KBDO/SG/ITB/2020 dated On the 21 July 2020 for Solar energy electrification of the administrative district of the city of Kobdombo Open National Call for Tender No. 006 / AONO/KOBDOMBO/CIP M/2020 dated 26/10/2020 For the public lighting of some streets in the city of Kobdombo through the supply and the installation of 100 (one hundred) solar-powered street lights all in one In an emergency procedure	-Council mayor	-Council mayor		-Council mayor
		Denunciation of acts of corruption,	Chair of the	Chair of the	Unfounded	

N	Administration involved	Subject of the complaints	Person Implicated	Position	Conclusion of the investigations	Actions taken (sanctions)
	Council Of Oveng	bribery, and violation of procedures	committee	committee	allegations of corruption. Malfunctions observed	Prescribed corrective measures
0	Mboma Council	Denunciation of malpractice in the contracting process of contracts in Mboma Council.	-Council mayor	-Council mayor	Denunciation of founded malpractice	observations to the mayor Letter of observations the Chair of /ITB Mboma –
0	Mboma Council	Denunciation of malpractice in the contracting process of contracts in Mboma Council.	-Council mayor	Council mayor	Denunciation of founded malpractice	Letter of observations to the mayor Letter of observations the Chair of /ITB Mboma
1	Endom Council	Reports of malpractice	Council mayor	Council mayor	Denunciation for malpractice founded.	Suspension of the ITB of the Council
2	Dimako Council	Denunciation for malpractice. Failure to comply with the principle of free access to public procurement Failure to take into account the recommendations of the regulator	Council mayor	Council mayor	Justified report	Letter of observations
3	Yokadouma Council	Irregularities marred the awarding of the contract for the rehabilitation of council roads in Yokadouma. -TENDER DOCUMENT No. 3/AONO/CY/ITB/2021 of 16 February 2021 for the rehabilitation of council roads in Yokadouma	-Council mayor	-Council mayor	Justified report	Suspension of the procedure.
4	Massok Council	Reporting of serious fraudulent practice	Council mayor		Ongoing investigations	
5	Mindourou Council	Denunciation of acts of corruption	Chair of the committee	Chair of the committee	Ongoing investigations	

Source: 2021 MINMAP activity report

3.2. GOVERNANCE OF PUBLIC PROCUREMENT IN RLAS IN 2022

In 2022, 5006 contracts from the competence of the Internal Tenders Board placed with RLAs were identified, corresponding to **3831** Tender Documents. The heads of the RLA executive bodies issued 3,748 calls for tenders, representing a launch rate of 99.3%, and awarded 4,877 contracts representing a relative value of 99.3%. A total of 4 779 contracts were signed and notified, representing a contract signing rate of 98%.

3.2.1. Public Procurement Programming

Following the Public Procurement Planning Conferences, the Procurement Planning register for regional and local authorities is regularly updated. It is subsequently distributed by MINMAP to the relevant stakeholders nationwide and published online for the general public

Table 285: Level of participation of MO/MOD in the programming of public procurement for 2022

MO/MOD category	Number of MO/MOD	MO/MOD category	Number of MO/MOD
Regional Councils	10	10	100.0%
City Councils	14	14	100.0%
Councils	360	360	100.0%
TOTAL	384	384	100%

Source: 2022 MINMAP activity report

This participation by the MO/MOD in the planning process made it possible to identify the public contracts included in their respective budgets in terms of number and estimated cost. Thus, a total of 5,186 contracts, amounting to CFAF 226,550,287,052 (RLAs corresponding to 4,081 Tender Documents), were identified and scheduled online on the COLEPS platform.

3.2.1.1. MO/MOD contract portfolios

The portfolios of scheduled contracts by category of MO/MOD and type of services are summarized in the table below.

Table 286: Programmed contracts portfolios by category of MO/MOD and type of services

MO/MOD Category	Number of Contracts	Number of Tender Documents	AG		A I		BEC		ROADS		S P I		Overall total	
			Number	Amount	Number	Amount	Number	Amount	Number	Montant	Number	Amount	Number	Amount
Regional Councils	246	231	20	280 920 908	22	702 424 920	158	5 163 196 652	39	4 114 707 530	7	93 894 000	246	10 355 144 010
Decentralized Divisional services	279	184	83	9 148 172 626	53	1 715 796 875	85	4 746 321 845	15	1 172 276 971	43	1 767 465 292	279	18 550 033 609
City councils	260	214	35	2 618 160 311	62	6 228 509 306	49	13 809 189 050	45	20 014 085 697	69	17 622 881 848	260	60 292 826 212
Councils	4680	3636	562	17 172 375 354	1287	41 657 079 529	1932	56 761 019 275	807	38 412 887 159	92	1 898 955 513	4680	155 902 316 830

Source: 2022 MINMAP activity report

The following charts further illustrate the MO/MOD scheduled contracts portfolios for 2022 financial year:

In terms of the number of planned contracts, councils account for the largest share (**60.5%**), followed by ministerial departments with a share of **11.7%**. However, in monetary terms, the largest share of planned contracts goes to ministerial departments (**51.4%**), followed by projects/programs (**20.0%**) and councils (**13.6%**). The responsibilities of the categories of actors presented above sufficiently allow for a better understanding of the workload they bear, both in number and monetary value, in managing the public procurement operations within their respective jurisdictions.

3.2.1.2. Workload plans for Contracting Authorities, Procurement Commissions, and Central Procurement Control Commissions (CCCM)

The workload plans for the various RLAs and their Internal Tenders Board are presented in the table below by type of service.

Table 287: Workload plans for the various RLAs and their Internal Tenders Board

Type	Number of contracts	Number of Tenders Documents	A G		A I		B E C		ROADS		S P I		Overall total	
			Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Chairs of Regional Councils	279	184	83	9 148 172 626	53	7 15 796 875	85	4 746 321 845	15	1 172 276 971	43	1 767 465 292	279	18 550 033 609
City Mayors	260	214	35	2 618 160 311	62	6 228 509 306	49	1 380 918 9 050	45	2 001 408 567	69	1 762 288 1848	260	60 292 826 212
Mayors	4680	3636	562	17 172 375 354	1287	41 657 079 529	1932	56 761 019 275	807	384 1288 7159	92	1 898 955 513	4680	155 902 316 830
Overall total	5219	4034	960	28 938 708 291	1402	49 601 385 710	2066	74 316 530 170	867	59 599 249 827	204	21 289 302 651	5219	234 745 176 651

Source: 2022 MINMAP Activity Report

As for the 5 (five) CCCM responsible for ex-ante control over public procurement procedures for a some threshold of MO/MOD, the load plans are summarized in the table below.

Table 288: summarized load plans

MO/MOD Category	Number of contracts	Number of Tenders Documents	CCCM-AG		CCCM-AI		CCCM-BEC		CCCM-ROADS		CCCM-SPI		Overall total	
			Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Regional Councils	16	10	13	4 258 000 000	0	0	1	150 000 000	0	0	2	301 060 292	16	4 709 060 292
City Councils	16	16	2	550 000 000	0	0	8	4 958 173 943	0	0	6	1 100 000 000	16	6 608 173 943
Councils	8	8	4	553 064 178	0	0	3	1 935 678 208	0	0	1	100 000 000	8	2 588 742 386
Overall total	40	34	19	5361 064 178	0	0	12	7 043 852 151	0	0	9	1 501 060 292	40	13 905 976 621

Source: 2022 MINMAP activity report

3.2.1.3. Trends were recorded during the 2022 financial year in the programming of public contracts of RLAs

The following charts further illustrate the MO/MOD scheduled contract portfolios for financial year.

3.2.2. Control of public procurement procedures

At the end of the 2022 financial year, RLAs performed very well in terms of contract signing (95.6%), a sharp increase compared to 30 June 2022, when the rate was 73.7%.

3.2.2.1. Comparative analysis

Compared to the end of 2021, RLAs performance in contract contracting is on average more than **1.5%** above that observed at the end of 2022. The RLAs Contracts of procurement for the 2022 financial year is as follows:

3.2.2.2. RLAs performance

The summary table below shows the performance of RLAs broken down by type (regions, city councils, and councils) and categorized by region, in the stages of referral to the ITB, review of Tender Document projects in the ITB, launch of consultations, awarding of contracts, and signing of contracts. The performance indicators presented here are calculated on the basis of annual forecasts on the one hand, and the levels of achievement in previous phases on the other.

3.2.3. Exceptional procedures

3.2.3.1. In terms of mutual agreement

At the end of the 2022 financial year, 5,219 contracts were awarded, including 237 under the negotiated procedure, among which were projects that were planned in advance. This procedure complies with the combined provisions of Articles 59(1) and 110 of the Public Contracts Code, reiterated in Point 127 of the relevant implementing circular. Repeated use of the mutual agreement procedure (237) corresponds to a rate of 4.5%.

Table 289: Implementation on 31 December 2022 of exceptional mutual agreement procedures in accordance with the limited cases set out in Article 109 of the Public Contracts Code.

MO/MOD Category	Number of contracts awarded	Without competition 109(a) & 109(d)		Competitive procedure under Article 109(b) 109 (c)		Whole	
		Number	Rate	Number	Rate	Number	Rate
Regional councils/ Regional executive councils	279	5	1.8%	28	10.0%	33	11.8%
City Councils	260	7	2.7%	13	5.0%	20	7.7%
Councils	4680	19	0.4%	165	3.5%	184	3.9%
OVERALL TOTAL	5219	31	0.6%	206	3.9%	237	4.5%

Source: 2022 MINMAP activity report

3.2.3.2. With regard to works executed by force account

Out of **101** requests for authorization to execute projects by force account, **83** were granted and notified, while **18** were rejected.

Table 290: Implementation on 31 December 2022 of procedures in city councils and council.

MO/MOD Category	Number MO/MOD	Requested authorizations	Agreement	Refusal	Implemented on 31 December 2022		
					Scheduled projects	New projects	Total
City Councils	2	2	2	0	0	1	1
Councils	59	99	81	18	69	20	89
OVERALL TOTAL	61	101	83	18	69	21	90

Source: 2022 MINMAP activity report

3.2.4. Assessment of the quality of public procurement and relations between contracting authorities and procurement commissions

3.2.4.1. Monitoring compliance with contracts programming in the regions

Monitoring compliance with the schedule in the regions consisted of verifying compliance with the provisional dates set out in the contract Scheduling Journals. In general, projects were not processed within the deadlines set out in the JPMs. There are many reasons for this:

- Awaiting supporting documents for funding or credit authorizations under the PIB;
- The reorganization of roles within some Project Owners/Delegated Project Owners;
- Awaiting no-objection notices for funding from some lenders. This is the case with FEICOM for some RLAs;
- waiting for projects to be approved by lenders such as the AFD.

Monitoring of Tender Launching Activities

Table 291: Observations made during the launch of calls for tenders in regions

No.	Regions	REMARKS IN THE CONTEXT OF THE LAUNCH OF CALLS FOR TENDERS	SUGGESTIONS TO THE AUTHORITY OF PUBLIC PROCUREMENTS
1	Adamawa	R.A.S.	R.A.S.
2	East	R.A.S.	R.A.S.
3	Far-North	R.A.S.	R.A.S.
4	North	R.A.S.	R.A.S.
5	Centre	• No compliance with procurement deadlines by SDE and RLAs; • Persisting conflicts between some Procurement Board Chairs and Project Owners; • Unavailability of some Chairs of the Procurement Committee. • Failure to comply with session times • Delay in signing documents. • Review of Bidding Documents by entities (review committees) other than the Tender Evaluation Commission; • Inadequacy of Tender Documents during their review by procurement committees;	• Invite the Chairs of the Procurement Commission to send the notices and related documents to the members and the independent observer, if applicable, within 48 hours prior to the session; • Invite the main stakeholders, each in their respective areas of responsibility, to comply with the provisions of the regulations in force.

		- Retention of purchase receipts for Tender Documents by some council treasurer, in collusion with project owners; - Failure by some project owners to take into account regulatory acts, corrective measures, or remedies for flawed procedures.	
6	REGION West	- Across the entire West Region, the analysis of documents made available to control teams, the use of the Follow Up Procurement application, and the consultation of the ARMP website (PPJ) revealed that many Calls for Tenders were not published and for those that were indeed published, significant delays were noted. This illustrates the intention of some Subdivisional councils to create obstacles to the free access of undesired potential bidders to public procurement opportunities. - Award decisions are not systematically published after being signed by most CA / DCA in the Region.	- The Public Procurement Authority draw the attention of the CA/CADs in the West Region to comply with competition regulations (Article 2 of the Code); - IT is recommended that the Public Procurement Regulatory Authority issue letters of observation to Subdivisional councils/CAD who fail to publish the Invitation to Tender notices or Tender Documents and Award Decisions in the ARMP Journal Given the recurring nature of cases involving administrative authorities, specific measures should be considered; - That the Public Procurement Regulatory Authority draw the attention of the ARMP to the shortcomings observed, particularly the absence of some publications or the delayed publication of some procurement documents.
No.	Regions	REMARKS IN THE CONTEXT OF THE LAUNCH OF CALLS FOR TENDERS	SUGGESTIONS TO THE AUTHORITY OF PUBLIC PROCUREMENTS
			AAO/Tender Document, Award Decisions and possibly Additives in the West Region;
6	REGION West	- For some projects, the amount indicated in the allocation proposal made by the ITB differs from the amount in the allocation decision (as in the case of the commission appointed by the Senior Divisional Officer of Hauts-Plateaux). - Not all candidates are treated equally, whether when purchasing Tender Documents but also during the bid opening sessions, particularly within Tender Boards operating under administrative authorities - Bids are regularly submitted after the deadline: - Instances of information obstruction and intimidation by the procurement services of most CA/DCA towards some candidates were regularly reported.	- That the Public Procurement Regulatory Authority proceed with the permanent rotation of MINMAP representatives within the CPM of the West Region, in order to effectively ensure their neutrality in the procurement process. Alternatively, this redeployment should be carried out annually by Regional or Divisional Delegates, as applicable; - That the Public Procurement Regulatory Authority request the replacement, on a yearly basis, of all members appointed by the CA/DCA of the Tenders Board, (Secretary and the representative of the CA).
No.	Regions	REMARKS IN THE CONTEXT OF THE LAUNCH OF CALLS FOR TENDERS	SUGGESTIONS TO THE AUTHORITY OF PUBLIC PROCUREMENTS
7	Littoral	In the case of Sanaga-Maritime: All Invitations to Tender were published. However, some did not comply with the bid submission deadline due to consideration of Saturday as a working day .	R.A.S.
8	North-West	R.A.S.	R.A.S.
9	South	R.A.S.	R.A.S.
10	South-West	R.A.S.	R.A.S.

Source: 2022 MINMAP Activity Report

3.2.4.2. Interactions between Contracting Authorities and Public Procurement Committees

In general, relations between the Contracting Authorities and the Public Procurement Committees remain satisfactory. However, a few exceptions can still be noted

In the East Region: For projects under the C2D and Bertoua City Council, relationships remain mixed due to the non-payment of CSPM session fees between 2019 and 2020.

In the Centre Region, relationships between some contracting authorities and the various actors were unsatisfactory. These are the Mayors of Ebebdá, Obala, Eseka, Bot-Makak, and Mbalmayo Councils. This situation is exacerbated in Ombessa Council, where collaboration is non-existent.

3.2.4.3. Relationship between the Tenders Board (CPM) and ARMP

"The relationship between the Tenders Board and the Public Procurement Regulatory Agency (ARMP) are straightforward. However, there are divergent views regarding the presence or absence of ARMP representatives during bid opening sessions.

Regarding Mayo-Oulo Council, a regulatory action was taken against the Tenders Board concerning the absence of the Independent Observer, who was not invited at the bid evaluation session by the Sub-Commission of the National Open Tender No. 02/AONO/RN/D42/CMO/CDPM/2022 dated 14/02/2022

- **Public Procurement Committee:**
- In terms of managing public procurement committees, eighteen committees were established in 2022, among which seven were Internal Public Procurement Commissions (ITB), including 2 (two) attached to some RLAs
- Furthermore, the MINMAP continued its role in supporting the Tender Boards through the appointment of Tender Board Chairs by the Public Procurement Regulatory Authority, designated as follows:
 - 13 (thirteen) Chairs of ITBs assigned to Councils:
 - 2 (two) Chairs of the regional committee

3.2.5. External control of the execution of public procurement contracts

3.2.5.1. Controls and type of services

Approximately 753 RLAs contracts were audited among 46 contracting authorities and broken down by type of services: 422 Infrastructure Contracts (IC) worth a total of CFAF 86,529,422,577 and 331 Supply and Services Contracts (SSC) worth CFAF 64,045,696,167.

Within a portfolio of **753** contracts worth a total **TTC** of **CFAF 150,575,118,744** (including tax), **26** statements totalling **CFAF 829,331,676** processed, including **13** with an amount of **CFAF 400,364,910**, and **13** others amounting to **CFAF 428,966,766** were rejected.

The above statistics are based on the processing of payment documents, categorized by type of Contracting Authority. The summary of these statistics is presented in the table below

Table 292: Distribution by category of Contracting Authorities of the processed payment statements/invoices

No.	PROJECT OWNERS/SPECIFIC PROJECTS	TYPE OF SERVICE	CONTRACTS PORTFOLIO		Processed Statements		Certified Payment Statements			Rejected Payment Statements			Penalties (j)	Deductions (k)
			Number (a)	Amount (b)	Number (c)	Amount (d)	Number (f)	% (f/c)	Amount (g)	No. (h)=(c-f)	% (h/c)	Amount (i)=(d-g)		
	REGIONAL AND LOCAL AUTHORITIES	MI	422	86,529,422,577	14	328,154,504	8	57%	260,457,132		43%	67,697,372	506,773	506,773
		MAS	331	64,045,696,167	12	501,177,172	5	42%	139,907,778		58%	361,269,394		
		Total	753	150,575,118,744	26	829,331,676	13	50%	400,364,910		23%	67,697,372		

Source: 2022 MINMAP activity report

3.2.5.2. Processing of statements/invoices by type of Project Owner

Two project owners submitted 26 payment documents totalling CFAF 829,331,676 to MINMAP for approval prior to payment. Of the 26 payment documents processed, 13 (50%) amounting to CFAF 400,364,910 were approved, while 13 (50%) amounting to CFAF 428,966,766 were rejected due to various irregularities.

Based on the nature of the services, the following statistical data emerges from this processing:

- MI: 14 statements totalling CFAF 328,154,504, including 8 of amount of CFAF 260,457,132 and 06 in the amount of CFAF 67,697,372 rejected. Penalties totalling CFAF 506,773 were imposed.
- MAS: 12 statements totalling CFAF 501,177,172 including 8 for the amount of CFAF 139,907,778 and 07 in the amount of CFAF 361,269,394 rejected.

The summary of statistical data by project owner is presented in the table below.

Table 293: Breakdown by CC (City Council) of processed statements/invoices

No.	(CA/CAD) STRUCTURES	ACCOUNTS TREATED		VISIBLE ACCOUNTS			REJECTED ACCOUNTS		
		Number	Amount	Number	%	Amount	Number	%	Amount
1	DOUALA CC	9	546,731,412	4	44%	192,794,544	5	56%	353,936,868
2	YAOUNDE CC	17	282,600,264	9	53%	207,570,366	8	47%	75,029,898
	OVERALL TOTAL	26	829,331,676	13	50%	400,364,910	13	50%	428,966,766

Source: 2022 MINMAP activity report

3.2.5.3. Statistics on audited projects

During the 2022 financial year, statistics for projects audited in RLAs are as follows.

Table 294: Statistics on audited projects

CONTRACTING AUTHORITY /SPECIFIC PROJECTS	TYPE OF SERVICE	CONTRACTS PORTFOLIO		PROJECTS INSPECTED ON SITE			RESULTS OF THE MONITORING	
		No. (a)	Amount(b)	No. (c)	% (c/a)	Amount(d)	Ongoing project	Projects completed
REGIONAL AND LOCAL AUTHORITIES	MI	422	86,529,422,577	80	65%	53,847,607,369	23	53
	MAS	331	64,045,696,167	58	9%	28,105,688,424	5	50
	Total	753	150,575,118,744	138	18%	81,953,295,793	28	103

Source: 2022 MINMAP activity report

3.2.5.4. Overall status of the execution of contracts awarded in 2022

At the end of the 2022 financial year, 4,779 contracts were signed and notified at the RLA level. The overall implementation situation is presented in the table below.

Table 295: Contracts signed and notified in 2022

PROJECT OWNERS	Signed and notified contracts	Start-up (notif OSD)		Received (PV signature)		In the process of being executed	
	No. (a)	Number (C)	% (c/a)	Number (d)	% (d/a)	Number (f)=(a-d)	% (f/a)
RLA_REGION	4779	4725	99%	3749	78%	1030	22%

Source: 2022 MINMAP activity report

Contracts of regional and local authorities

For 4,779 contracts awarded in 2022 by regional and local authorities (10 regions, 14 city councils and 360 councils), the situation is as follows:

- **Contracts launched:** 725, or a rate of 99%;
- **Contracts completed:** 3,749, or a rate of 78%;
- **Contracts in the process of being executed** 1,030, or a rate of 22%; These statistics are presented in the table below.

Table 296: Overall distribution of RLA contract execution in 2022

No.	Project Owners (RLA-REGION)	Signed contracts and notified	Start-up (notif OSD)		Received (PV signature)		In the process of being executed	
		No. (a)	No. (c)	% (c/a)	No. (d)	% (d/a)	No. (f)=(a-d)	% (f/a)
1	ADAMAOUA	359	358	100%	310	86%	49	14%
	Regional Council	20	20	100%	10	50%	10	50%
	City Councils	11	11	100%	6	55%	5	45%
	Councils	328	327	100%	294	90%	34	10%
	CENTRE	764	755	99%	576	75%	188	25%
2	Regional council	0	0		0		0	
	City Councils	21	16	76%	3	14%	18	86%
	Councils	743	739	99%	573	77%	170	23%
	EAST	438	438	100%	290	66%	148	34%
	Regional Council	56	56	100%	34	61%	22	39%
3	City Councils	14	14	100%	6	43%	8	57%
	Councils	368	368	100%	250	68%	118	32%
	FAR-NORTH	789	786	100%	638	81%	151	19%

4	Regional Council	19	19	100%	0	0%	19	100%
	City Councils	13	13	100%	10	77%	3	23%
	Councils	757	754	100%	628	83%	129	17%
5	LITTORAL	365	336	92%	270	74%	95	26%
	Regional Council	16	16	100%	9	56%	7	44%
	City Councils	39	12	31%	7	18%	32	82%
	Councils	310	308	99%	254	82%	56	18%
6	NORTH	463	463	100%	401	87%	62	13%
	Regional Council	23	23	100%	10	43%	13	57%
	City Councils	11	11	100%	8	73%	3	27%
	Councils	429	429	100%	383	89%	46	11%
7	NORTH-WEST	360	360	100%	290	81%	70	19%
	Regional Council	11	11	100%	3	27%	8	73%
	City Councils	10	10	100%	6	60%	4	40%
	Councils	339	339	100%	281	83%	58	17%
8	WEST	527	523	99%	412	78%	115	22%
	Regional Council	38	38	100%	32	84%	6	16%
	City Councils	7	7	100%	2	29%	5	71%
	Councils	482	478	99%	378	78%	104	22%
9	SOUTH	379	376	99%	266	70%	113	30%
	Regional Council	10	10	100%	2	20%	8	80%
	City Councils	20	20	100%	10	50%	10	50%
	Councils	349	346	99%	254	73%	95	27%
10	SOUTH-WEST	335	330	99%	296	88%	39	12%
	Regional Council	51	50	98%	42	82%	9	18%
	City Councils	4	2	50%	1	25%	3	75%
	Councils	280	278	99%	253	90%	27	10%
	OVERALL TOTAL	4,779	4,725	99%	3,749	78%	1,030	22%
	Regional Council	244	243	100%	142	58%	102	42%
	City Councils	150	116	77%	59	39%	91	61%
	Councils	4,385	4,366	100%	3,548	81%	837	19%

Source: 2022 MINMAP activity report

3.2.6. Other activities and control summaries

3.2.6.1. Formation and coordination of Public Procurement Committee

MINDDEVEL and MINMAP continued to establish public procurement organs by creating two Tenders Board in some RLAs.

Online public procurement scheduling and management of the Local Registration Authority (LEA)

The public procurement program for the 2022 financial year, held from 17 to 23 December 2021 nationwide, was conducted entirely using the COLEPS platform. To this end, many MINMAP teams were deployed from the central level to RLAs to ensure the success of this operation by providing support to the relevant CAs/CADs.

• Summary table of RLA contracts monitored by the DGCMF

Table 297: summary of RLAs contracts monitored by the DGCMF

	(CA/CAD) STRUCTURES	MI CONTRACTS INSPECTIONS		MAS CONTRACTS INSPECTIONS		SUMMARY TOTAL	
		Number	Amount	Number	Amount	Number	Amount
1	BAFOUSSAM C I COUNCIL	12	255,785,063	5	71,051,406	17	326,836,469
2	BAFOUSSAM COUNCIL	13	277,100,484	4	78,156,547	17	355,257,031
3	BAFOUSSAM III COUNCIL	9	213,154,219	5	71,051,406	14	284,205,625
4	BERTOUA I COUNCIL	25	766,559,971	13	207,609,992	38	974,169,963
5	BERTOUA II COUNCIL	17	622,829,977	8	175,669,993	25	798,499,970

6	BIWONG-BULU COUNCIL	2	41,374,691			2	41,374,691
7	BUEA COUNCIL	12	2,015,736,673	15	787,010,324	27	2,802,746,997
8	DIBAMBA COUNCIL	2	32,980,472			2	32,980,472
9	DIMAKO COUNCIL	4	913,000,000			4	913,000,000
10	GAROUA I COUNCIL	27	803,333,528	18	223,148,202	45	1,026,481,730
11	GAROUA II COUNCIL	35	870,277,989	14	245,463,023	49	1,115,741,011
12	GAROUA III COUNCIL	29	669,444,607	15	223,148,202	44	892,592,809
13	GUIDER COUNCIL	4	654,500,000			4	654,500,000
14	KONYAMBETTA COUNCIL	1	29,970,164			1	29,970,164
15	KOUSSERI COUNCIL	1	403,389,125			1	403,389,125
No.	(CA/CAD) STRUCTURES	MI CONTRACTS INSPECTIONS		MAS CONTRACTS INSPECTIONS		SUMMARY TOTAL	
		Number	Amount	Number	Amount	Number	Amount
16	KYE-OSSI COUNCIL	1	11,253,522			1	11,253,522
17	LAGDO COUNCIL	1	18,000,000			1	18,000,000
18	LIMBE I COUNCIL	5	202,750,073	15	173,605,218	20	376,355,291
19	LIMBE II COUNCIL	12	244,835,230	17	190,965,740	29	435,800,970
20	LIMBE III COUNCIL	20	304,356,801	15	173,605,218	35	477,962,019
21	MAROUA II COUNCIL	12	246,530,396	5	86,241,941	17	332,772,337
22	MONGONG COUNCIL	1	18,500,000			1	18,500,000
23	MESSOK COUNCIL	4	69,222,997			4	69,222,997
24	NDERE I COUNCIL	16	489,667,892	9	174,881,390	25	664,549,282
25	NDERE II COUNCIL	15	513,573,880	5	183,419,243	20	696,993,122
26	NDERE III COUNCIL	18	457,100,307	11	163,250,110	29	620,350,416
27	TONGA COUNCIL	2	592,592,000			2	592,592,000
28	YAGOUA COUNCIL	3	631,621,383			3	631,621,383
29	ADAMAOUA		1,338,889,214	14	669,444,607	14	2,008,333,820
30	EAST RC		958,199,964	14	638,799,976	14	1,596,999,940
31	FAR-NORTH RC	3	968,449,023	1	251,796,746	4	1,220,245,769
32	LITTORAL RC			13	53,406,703,464	13	53,406,703,464
33	NORTH RC	4	669,444,607	10	1,338,889,214	14	2,008,333,820
34	WEST RC	9	426,308,438	6	213,154,219	15	639,462,656
35	SOUTH-WEST RC	6	1,041,631,311	15	520,815,655	21	1,562,446,966
36	BAFOUSSAM RC	8	3,146,759,102	3	277,100,484	11	3,423,859,587
37	BAMENDA CC	1	93,982,058			1	93,982,058
38	BERTOUA CC	10	3,070,601,623	8	622,829,977	18	3,693,431,600
39	DOUALA CC	11	45,324,105,466	10	183,014,406	21	45,507,119,872
40	EBOWLA CC	1	228,637,365			1	228,637,365
41	EDEA CC	7	553,960,521	3	524,673,549	10	1,078,634,070
42	GAROUA CC	8	9,175,208,571	29	870,277,989	37	10,045,486,560
43	LIMBE CC	19	2,637,970,449	10	677,060,352	29	3,315,030,801
44	MAROUA CC	10	387,379,609	7	258,253,073	17	645,632,682
45	NGAOUNDERE CC			7	183,298,040	7	183,298,040
46	YAOUNDE CC	22	4,138,453,814	7	181,306,461	29	4,319,760,275
TOTAL	RLA (c)	42	86,529,422,577	331	64,045,696,167	753	150,575,118,744

Source:

2022

MINMAP

activity

report

3.2.6.2. Summary of the processing of complaints recorded in 2022 through investigation

10 (ten) RLAs were terminated in 2022 as shown in the table below.

Table 298: Summary of the processing of complaints recorded in 2022 through investigation

No.	Relevant Administration	Subject of the Complaints	Person involved	Position	Conclusion of the Investigation	Measures taken (sanctions)	Date
1.	Wum Council North-West Region	Violation of regulations in the allotment of some projects in Wum Council 2021/22	The Mayor	Lord Mayor of Wum Council	Accusation founded with evidence of contract splitting	Corrective Measures prescribed. - query letter	April 2022
2.		Complaint for DIY, forgery, and use of forged documents fraud in contracting, and the accounting scheduling of expenses			Complaint justified. The following defects were observed: - Unfinished construction of the protective wall; - Unfinished coating and unlevelled coping. Oil paint not applied to the metal grille and 50 cm inside the wall; - Metal grille (fitted with a padlock) not installed; - Absence of a reinforced concrete base. - Absence of a reinforced concrete base. - Faulty levelling.		
	Biwong Bulu Council	related to plans to construct equipped boreholes in some localities in the of Biwong Bulu Council. Purchase Orders No. 15 and 16/LC/AONO/PU/C.BBu /ITB /2021, for the construction works for two equipped boreholes with	Chair of the Commission	Chair of the Commission		Corrective measures prescribed along with a letter of observation to the Chair	
		construction works for two equipped boreholes with human-powered pumps in some localities of Biwong Bulu Council (in 2 lots).					
3.		Reporting of bad Practices in the context of the Purchase Order	Chair of the commission	Chairs of the	Justified report .		

	MVANGA N Council	No. 3/LC/C-MVANGAN/MVILA /2018 for the construction of the Integrated Health Centre of Mebemenko, the following issues were noted: serious irregularities	set up bid evaluation sub-committees;	Commission. Chair of the Sub-Commission of bid evaluation	Numerous irregularities observed: Prescribed corrective measures.	Disciplinary measures taken	May 2021
4.	Mengong council	Denunciation of malpractice in Mengong council Purchase Order No. 8/LC/C.MNG/SG/ITB/2021 for the implementation of the potable water supply project at the Mengong Town Hall of (lot 2)	Council mayor	Council mayor	Justified report. Budgetary authorizations were issued although the works had not yet been executed.		May 2021
5.	Wum Councils, Zhoa and Benakuma	Allegations of misappropriation of public funds by the Mayors of Wum, Zhoa, and Benakuma municipal Councils with the complicity of the former Divisional Delegate of Public Works for Menchum, North-West Region.	Chair of the Commission for the Internal Bidders Board	Chair /ITB	Investigations ongoing		July 2022
6.		Report of embezzlement Contract No. 3				Corrective	
	Bazou Council	/M/PR/MINMAP/SG/DRO/DD- NDE/C-BAZOU/ ITB/BIP/2021 concluded after a National Open Call for Tenders No. 6/AONO/PR/MINMAP/DRO /SG/DD- NDE/C-BAZOU/ITB/BIP/2021 of dated 29 March 2021 for construction works of a commercial complex in Bazou, in Nde Division, West Region.	Council mayor	Council mayor	Ongoing	measures prescribed along with a letter of observation to the MINMAP Representative within the ITB	June 2021
7.	Makak subdivision	Report of mismanagement of funds allocated for the maintenance and operation of the Malombo ferry, as well as the poor execution of the rehabilitation works	Minister of Public Works	Minister of Public Works	Justified report .	Prescribed corrective measures	June- July 2022

		of the said ferry					
8.	Kumba III Council, Meme Division	Irregularities in the award procedure in Kumba III Council, Meme Division.	Council mayor	Council mayor	Justified report .	Prescribed corrective measures	August 2022
9.	Mboma Council	Reports of bad practices, non-compliance Process in Mboma Council	Council mayor	Council mayor	Unproven allegations .	Resumption of the procedure	Dec. 2021
10.	Yokadouma Council	Irregularities marred the awarding of the contract for the rehabilitation of council roads in Yokadouma. -Tender Document No. 3/AONO/CY/ITB/2021 of 16 February 2021 for the construction works for the rehabilitation of municipal roads in Yokadouma	Council mayor	Council mayor	Suspension of the procedure	Prescribed corrective measures	June 2022

Source: 2022 MINMAP Activity Report

3.2.7. Irregularities Observed in 2022 and Recommendations

3.2.7.1. Identified irregularities

The shortcomings identified are both general and specific in nature. They are presented in the table below.

Table 299: violations identified in public procurement in 2022

No.	Regions	Structures	Violations
			Violations in general
			• Failure to comply with the procurement plan; • The transmission of documents is not guaranteed to other parties involved; • The absence of SIGAMP among Contracting Authorities (MO) and Delegated Contracting Authorities (MOD) • Failure to comply with deadlines for submitting bidding documents (TENDER DOCUMENT) to the Tender Board; • Unavailability of dedicated spaces for Tender Board meetings; • Lack of operating budget for most ITB; • Non-payment of session allowances; • Failure to include requirements for locally sourced timber in the bidding documents (Tender Documents); • Non-availability of complaint forms; • Lack of publicity for tender notices; and • Failure to respect the deadlines for signing award decisions following the Tender Board's (CPM) award proposal.
			Failure to respect the deadlines for signing award decisions following the Tender Board's (CPM) award proposal.

1	TS	Regional council East/CPM	- Failure to comply with deadlines for submitting TENDER DOCUMENT to the Tender Board (CPM); - Ensure better maintenance of the tamper-proof register; - The failure to produce quarterly and annual reports by The CPM Chair
		The Governor's services/CPM	- Absence of the first quarter 2022 report - Absence of the applicable regulation of certified timber (certificate of origin and delivery note) .
		C2D Program	- Each member of the commission does not have a copy of the - the draft bidding document during its review: - The CSPM does not have a budget - The signed contracts do not contain all the required parts, notably the Special Administrative Clauses (CCAP), the Technical Specifications (CCTP), and the Technical Schedule (ST) (for the Supplies), of the BPU and DQE
		CSPM/C2D Program	- The absence of award proposal letters that the CPM sends to the MO/MOD; - the reports of the CSPM are not signed by the Chair and do not include the statements of paid and unpaid invoices.
		BCC	- The evaluation grids are not found in some Tender Documents; - The absence of letters transmitting the bids or of a transmission slip; - The lack of a register for the transmission of procurement documents, both internally and externally; - Negligence in dating some documents notably the summons between the Contracting Authority (MO) and the Chair of the
2	LITTORAL		- Tender Board or between the president of the Tender Board and members of the Tender Boards; - The absence of presentation notes in some Tender Documents; - The absence of a register for the transmission of files to the ARMP; - The absence of the letter transmitting the bids to the Tender Board.
		Littoral Regional council	- Quite a lengthy procurement procedure (the time between the launch and the opening of bids far exceeded the prescribed deadlines); - The programmed amounts are not respected.
		Deconcentrated Regional services	- The contracting authority received a few files but did not forward them to the commission for review on the pretext that the commission was unmotivated and lacked the necessary working materials : - The commission that does not work due to non- payment of their session allowances, which explains their lack of motivation.

3	WEST	/	Most of the CPMs in the West Region were not formally established in accordance with regulatory provisions. New members are generally registered;
		-	- Non-publication of AAO/Tender Documents, additives, and award decisions by most of the Region's MO/MODs; - In most cases, notices and all documentation are not always sent to Tender Board members on time; - Refusal to make the Tender Documents available to all potential bidders; - Some Chairs of the CPMs do not have an updated list of Experts to form the SCAO ; - In most of the proceedings of the opening sessions drawn up by the Presidents of the Tender Boards of the West Region, we find the names of the experts appointed to the SCA
4	ADAMOUA	Adamaoua regional council	The representative of MINDEVEL was appointed directly by the latter rather than by the Governor as required
-	-	The University of Ngaoundere	-Submission of contract amendments without justification letters.
-	-	- NCC	Failure to comply with the prescribed fees for the acquisition of Tender Documents
5	NORTH	Gashiga council	-Failure to take into account some observations raised by the commission during the review. See Tender Document No. 4: Construction of a culvert over MAYO DJOULGA BAOU / Estimated amount: 50,000,000 CFAF
-	-	- Beka council	• Failure to transmit Tender Documents to the Different parties involved.
-	-	• Garoua I Council	- Non-publication of tender notices for two boreholes in the localities of Wouro Kanadi (Djaggara) and Ourolabbo; - Only one bidder per project.
-	-	PITOA council	- Award notification that does not include the grounds for rejection of the bids - by unsuccessful bidders
6	NORTH-WEST	GP- DERUDEP- SPECIAL TENDERS' BOARD	MINMAP was not invited for the reception of projects contrary to article 47 of the Public Contracts code.
		-INTERNAL REGIONAL ASSEMBLY	- Independent Observer is not yet assigned to the tender's board.

		Y TENDERS' BOARD	
7	EXTREM E- NORTH	KOUSSERI Council	Refusal to make documents available by the services of the project owner due to lack of collaboration.
8	CENTRE	- /	- RAS
9	SOUTH	- /	- RAS
10	SOUTH- WEST	- /	- RAS

Source: 2022 MINMAP Activity Report

3.2.7.2. Challenges encountered and malfunctions

Inspection: During the inspections carried out, many irregularities were identified: Among these, we note:

- a lack of understanding of the legal framework governing public procurement by those involved in the system, particularly some project owners, department heads, and contract engineers;
 - poorly drafted poorly drafted contracts, sometimes making them difficult for MINMAP to monitor;
- the awarding of some large contracts to service providers with limited technical and financial capabilities and no experience;
- the awarding of some large contracts to service providers with limited technical and financial capabilities and no experience;
 - failure to take into account “external control of execution”
 - A lack of rigor by the Project Owner’s services in monitoring and internal control of contract execution, in general, and particularly for infrastructure contracts, resulting in repeated extensions of deadlines and modifications of quantities.
 - poor monitoring and control in the field by engineers and contract department heads;
 - Failure to comply with contract implementation procedures by some monitoring and control actors, in particular Contract Engineers and Contract Department Heads;
 - failure by some Project Owners (MO) to transmit copies of contractual documents generated during execution to MINMAP for external control
 - failure to invite the MINMAP observer to some service acceptance committees. This does not allow MINMAP to assess the effectiveness and quality of services;
 - the signing of provisional service orders by the Project Owner
 - for the commencement of services prior to the actual signing of the contract.
 - Unavailability of some members during the work of the reception committees and/or CSRT, particularly the representatives of the MOs
 - The establishment by the Mos of ad hoc working groups to review and validate the deliverables of service and intellectual service contracts prior to the CSRT
 - "Failure by some MOs to transmit copies of interim payment documents to MINMAP for external control;
- A lack of contractual documents, notably the provisional service orders (OSD), guarantees, insurance policies, delivery schedule, or action plan;

- invalidity of contractual documents during the term of the contract, in particular guarantees, insurance policies, delivery schedules, or action plans;
- the absence of visas for some actors on payment documents;
- the absence of delivery notes and technical acceptance reports for supply contracts; non-validation of reports on intellectual services contracts
- by the Project Engineer, prior to the holding of the CSRT sessions.
- insufficient maturity of projects characterized by the following factors: non- release or late release of sites or right-of-way for works due to long delays in the completion of compensation procedures for persons whose property is affected and expropriated by some projects, resulting in delays in project implementation;
- a multitude of amendments due in particular to insufficient technical studies (geotechnical, dimensioning, etc.);
- repeated signing of complementary contracts in the field of infrastructure;
- delays in the start of services and during their execution, resulting in extended deadlines, cancellations, and sometimes even credit foreclosures;
- late or ineffective mobilization of equipment and experts provided for in contracts, with adverse consequences for the effectiveness or quality of services;
- poor monitoring and control in the field by engineers and contract department heads;
- an extension of deadlines or modification of quantities compliant through the signing of the OS and related amendments;

Unavailability of some members during the work of the reception committees and/or CSRT, particularly the representatives of the MOs

It should be noted that the irregularities identified above mainly concern on-site inspections.

In terms of procurement:

- failure to comply with the schedule and the awarding of unscheduled contracts by some project owners/developers;
- poor development of some projects by project owners/managers;
- delays in preparing Tender Documents (TENDER DOCUMENT);
- a late publication of the Request for Expressions of Interest (ASMI) in the pre-qualification phase;
- non-compliance of Tender Documents with the standard templates in force;
- failure by some project owners and contracting authorities to comply with the regulatory deadlines for submitting files to the relevant procurement committees;
- biased awarding of contracts;
- some project owners not referring projects falling within their jurisdiction to the central contract control commissions and submitting incomplete documentation to the CCCM;
- failure to comply with deadlines for project submission and notification of contracts or amendments;
- failure by Financial Controllers to comply with the deadline set for the approval of the budget for contract proposals;
- a cancellation of some tenders or contract awards in violation of regulatory provisions by some MO/MODs;

- a mismatch between some contracts and the elements of the file related calls for tenders;
- the signing of amendments with unit prices that differ from contract prices for the same services.

3.2.7.3. Recommendations

Observations related to some malfunctions that were identified led to the following decisive recommendations being made:

- Ensure continuous training of stakeholders (SIGAMP staff of Project Owners and members of Internal Tender Boards) on public procurement procedures;
- apply sanctions to repeat offenders, such as independent observers for delays in submitting reports to the Internal Procurement Commission, and bidders for delays in signing the draft contract,
- as well as other stakeholders involved in public procurement, guilty of malpractice;
- enforce the use of standard documents in the public procurement process;
- Raise greater awareness among Project Owners regarding the proper preparation and maturation of their projects;
- remind Project Owners and Delegated Project Owners to seek advisory support from qualified government engineers for the development of the technical and financial aspects of their files;
- require Project Owners and Delegated Project Owners (MO/MOD) to obtain prior project maturity clearance;
- invite the Chairs of Internal Tender Boards to systematically include ARMP experts in the Bid Evaluation Sub-committees (SCA);
- update and make available to procurement stakeholders collections of regulatory instruments;
- ensure wide dissemination of tender notices (AAO) through authorized channels;
- train technical service staff in e-procurement procedures;
- develop a procedural manual clearly defining the role of the MINMAP representative within the Tender Boards;
- ensure compliance with the deadlines for contract notification to successful bidders.

PART
IV

FINANCIAL PROFILE OF
REGIONAL AND LOCAL
AUTHORITIES

The analysis of the financial profile is a process of assessing the financial situation of a regional and local authority. It relies on a set of tools, notably the administrative accounts and their annexes, in order to provide an objective opinion on the financial health and financial risks of the RLA.

In the case at hand, the financial profile of RLAs was established primarily based on the available administrative accounts, due to the absence of some data allowing for the restatement of these accounts.

At the end of the analysis of the financial and accounting documents of RLAs for 2021 and 2022, the results (financial profiles) allow an assessment of their financial situation.

This section is divided into two chapters. The first focuses on the methodological elements for developing the financial profile, and the second on the main analytical results and their interpretation.

CHAPTER 1: ELEMENTS FOR DEVELOPING THE FINANCIAL PROFILE

1.1. OBJECTIVES OF THE ANALYSIS

The financial profile, which covers 384 RLAs, 10 regions, and 374 councils seeks to address the following concerns:

- what level of savings does the RLA generate after covering its regular operating expenses?
- are these savings sufficient to repay debt and, beyond that, to finance a substantial portion of the RLA's capital expenditure?
- a substantial portion of the RLA's capital expenditure?
- how do the capital expenditures of communes compare to those of similar RLAs?
- Is the RLA's level of indebtedness significant?
- Are the ratios for operating expenses, personal expenditure? and investment expenditures in compliance with Article 417 of the GCRLAs,
- were the budgets voted and approved in accordance with the principle of budgetary balance?
- Can we speak of budgetary sincerity or realism?

1.2. CHOICE OF ANALYTICAL RATIOS

The financial profile analysis of the DLAs was conducted based on the following 4 (four) key areas:

- compliance with ratios and actual budgetary balance;
- major financial balances;
- budget credibility; and
- budget structures.

1.2.1. Compliance with ratios and actual budgetary balance

Ratios are used to verify whether the RLA complies with the balance standards set by current regulations. They include:

- The operating expenditure ratio: measures the share of operating expenses in the total budgetary expenditures. It is calculated by dividing operating expenditures by total expenditures. In councils, it is capped at 60%, and in regions, at 40%.
- the investment expenditure ratio: measures the weight of investment expenditures in the total budgetary expenditures. It is calculated by dividing investment expenditures by total expenditures. In councils, the minimum is set at 40%, and in regions, at 60%.
- The personnel expenditure ratio: ensures that personnel expenses comply with legal provisions. It is calculated by dividing staff expenditures by operating expenditures. In councils, it is capped at 35%, and at 30% in regions.
- compliance with budgetary balance: is measured by the ratio of total projected revenue to total projected expenditure. A ratio equal to 1 indicates that the budget is balanced in terms

of revenue and expenditure.

1.2.2. Budget Credibility Ratios

These ratios help assess the budgetary realism of RLAs, based on the Public Expenditure and Financial Accountability (PEFA) standard, which sets a minimum execution rate of 92% for revenue and 85% for expenditures. They include:

- total revenue execution rate. This indicates the realism and sincerity of the RLA's revenue projections. It is calculated by dividing actual revenue by budgeted revenue.
- Total expenditure execution rate. This also reflects the realism of the DLA's expenditure forecasts. It is calculated by dividing actual expenditure by budgeted expenditure.
- operating expenditure execution rate
- operating revenue execution rate
- investment expenditure execution rate
- investment revenue execution rate

1.2.3. Budget Structure Ratios

They enable the quality of budget execution to be examined. They include, among others:

- the share of actual operating expenditures in total actual expenditures;
- the share of tax revenue collected by the competent State services in total operating revenue. This indicates whether or not the RLA is dependent on tax revenue. It may also reflect the RLA's ability to generate its own non-tax revenues;
- the share of own-source revenue in total operating revenue;
- The share of CAC and other ICSPs in total actual operating revenue;
- The share of actual expenditures for the maintenance of public assets in total actual operating expenditures;
- The share of State transfers in total revenue; and
- The share of financial support from FEICOM in total revenue.

1.2.4. The major financial balances

They show a RLA's ability to generate sufficient savings to potentially pay debts and finance new investments. They include:

- gross savings or gross self-financing capacity: this is the difference between operating revenue and operating expenditure;
- net savings or net self-financing capacity:
- this is obtained by subtracting the annual principal repayment of the debt from the gross savings;
- gross operating surplus or management savings:

This corresponds to gross savings excluding financial income and financial expenses.

1.2.5. Solvency ratios (debt situation)

They indicate the level of indebtedness of the RLA. They include:

- Gross self-financing margin: this refers to gross savings.
- year-end outstanding debt: Debt-to-operating revenue ratio;
- net debt ratio relative to the self-financing margin; and
- this ratio compares net debt to the gross self-financing margin.

1.2.6. Interpretation standards for the ratios

The table below provides a summary of the above-mentioned ratios. Summary Table:

INDICATORS	OBJECTIVES	CALCULATION METHOD	STANDARDS
Compliance with ratios and actual budgetary balance			
Staff ratio	Ensure compliance with ratios (standards), Section 417 of the GCRLAs	Functional expenditure/Total expenditure X100	Max 60 % (council) Max 40% (region)
Investment expenditure ratio		Expenses/Total expenses X 100	Min 40 % (council) Min 60% (region)
Staff expenditure ratio		Personal expenses/Functional expenses X 100	Max 35 % (council) Max 30% (region)
Report on total projected revenue and total projected expenditure	Ensure compliance with the principle of financial balance as stated in Section 377 of the GCRLAs	Total projected revenue /Total estimated expenses	1
Budget credibility			
Execution rate realization rate	Ensure that the information provided in the budgets of RLAs is comprehensive, consistent, accurate, and free from overestimation or underestimation, in accordance with Point 1.7 of Joint Instruction MINDEVEL/MINF No. 7 of 11/01/2023 related to the preparation, drafting, execution, and control of the budgets	Actual revenue / Budgeted revenue × 100	Min 92%
Total expenditure execution rate		Actual expenses/Estimated expenses X 100	Min 85 %
Execution rate of actual operating expenditures		Operating/Estimated expenditures X 100	Min 85%
Execution rate of actual operating expenditures		Actual revenue/Actual revenue X 100	Min 92 %
Execution rate of actual investment expenditures or simply		Expenditure Inv/exec/Expenditure Inv X 100	Min 85%

expenditure ratio	of RLAs		
Investment revenue realization rate expenditure ratio		Actual revenue/Expected revenue X 100	Min 92 %
Budgetary structures			
Proportion of actual operating expenses within total actual expenses	Measure the importance of the various significant items in the budget:	Operating expenses/Total expenses x 100	
Proportion of tax revenues within operating revenues	-For operating expenses,	Tax revenue/operating revenue X 100	
Weight of CAC + other ICSP in actual operating revenues	ensure that the RLA allocates a significant portion to investments	equalization revenue/ Actual operating expenditures X 100	
Weight of actual maintenance expenditures of service assets in actual operating expenditures	ensure that the RLA is not dependent on tax revenues and State transfers ensure that the	(Actual maintenance expenditures / Actual operating expenditures X 100	
Weight of the State's financial support in total revenues	RLA has an effective policy for mobilizing	Revenue (Allocation + transferred credit)/Total revenue X 100	
The share of financial support from FEICOM in total revenue.		FEICOM intervention/ Total revenue X 100	
	non-tax revenues • Ensure that the RLA allocates a significant share to the maintenance of its assets		
Major financial balances			

Gross savings or gross cash flow from operations	Assess the ability to generate a surplus on current operations to finance debt servicing and investment.	Operating revenue – Operating expenses	
Net savings or Net self-financing capacity	Measure the actual level of liquidity available and generated from operation	Gross savings – Debt payment	
Gross operating surplus or Management savings	It reflects the RLA's ability to generate surplus from day-to-day operations, independent of financing.	Income – (financial income) – expenses – financial expenses) = Gross savings – (income financial + financial expenses)	
Debt situation			
Gross self-financing capacity	It measure the financial freedom of the RLA	Gross savings – Operating revenues – Operating expenditures	
Debt stock at the end of the financial year	This is the debt stock at the end of the financial year.		
Debt burden on operating revenues on operating revenues		Debt / operating revenues 100	Max 30 %
Net debt relative margin capacity		Outstanding debt / Self-financing margin	Max 6 years

CHAPTER 2: KEY ANALYSIS AND INTERPRETATION OF RESULTS

This chapter presents the results of the various significant ratios by category and their interpretations at the regional and council levels.

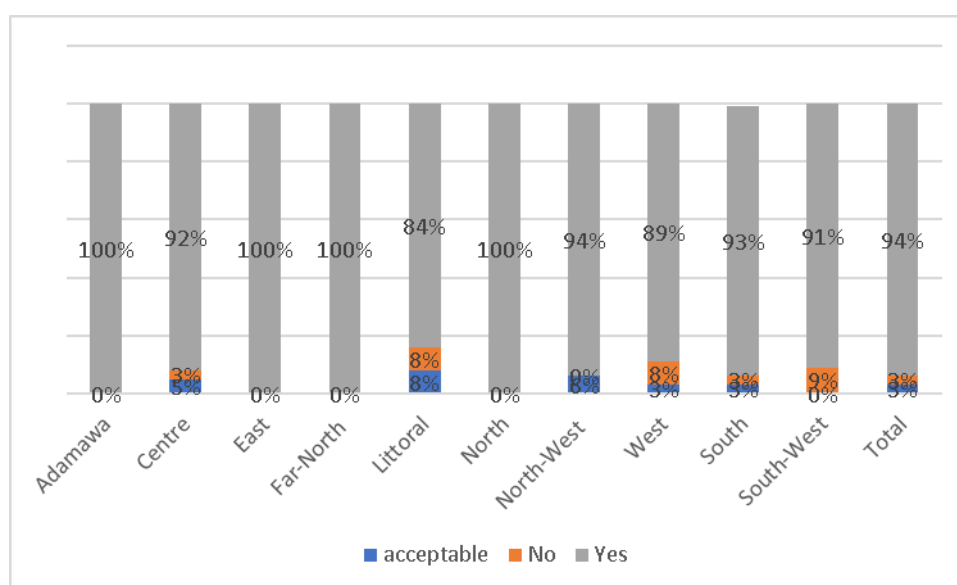
2.1. AGGREGATED RESULTS OBSERVED IN COUNCILS

2.1.1. Compliance with ratios and budgetary balance

2.1.1.1. Compliance with the level of investment required by the law

In general, 94% of councils have sufficient investment levels to drive development. On the other hand, 3% of councils do not have sufficient investment levels to accelerate their development.

Graph 207: Investment level

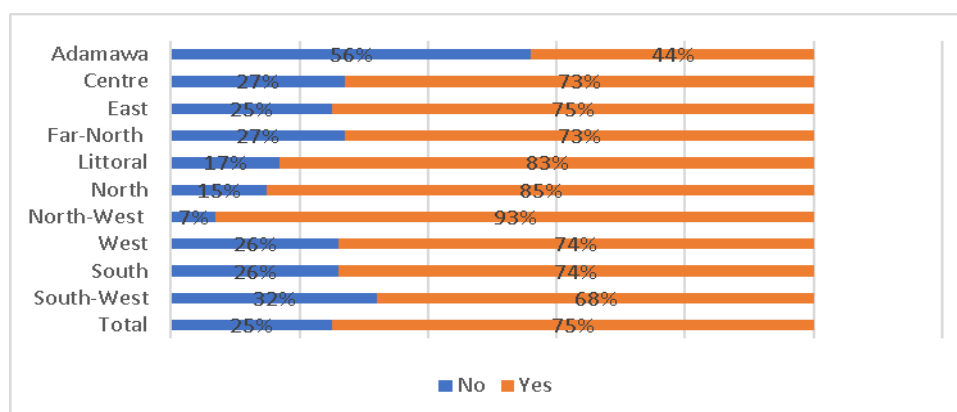


Source: Administrative accounts of RLAs

2.1.1.2. Respect of budgetary balance

According to the graph below, 25% of councils do not have a balanced budget between revenue and expenditure. In the Adamawa Region, 56% of councils are affected by this situation. Conversely, in the North-West Region, the proportion is lower at 7%.

Graph 208: Net budget balance

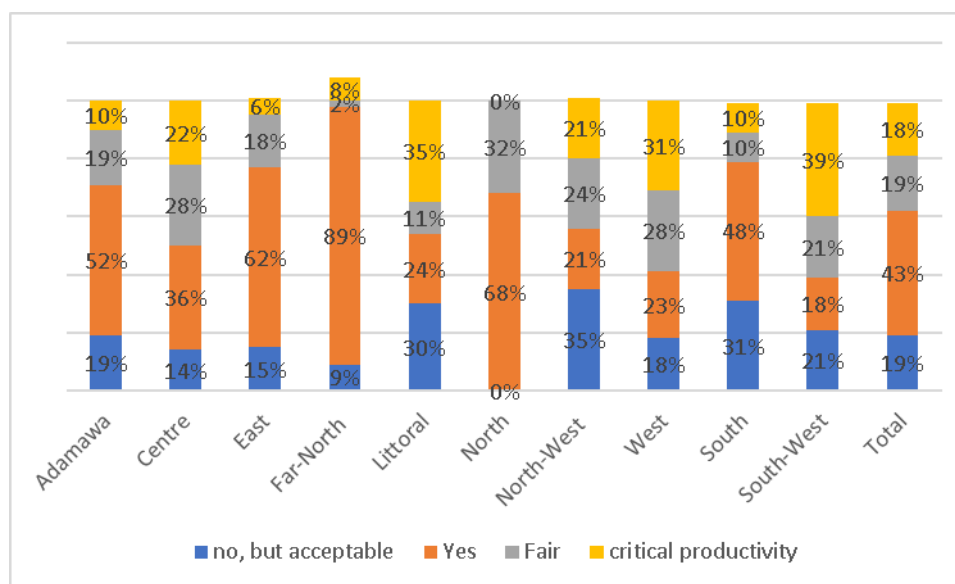


Source: Administrative accounts of RLAs

2.1.1.3. Compliance with the staff expenditure ratio

The staff expenditure ratio is satisfactory in 43% of councils. It is fair in 19%, unsatisfactory but acceptable in 19%. However, it is critical in 18% of councils.

Graph 209: compliance with the staff expenditure ratio



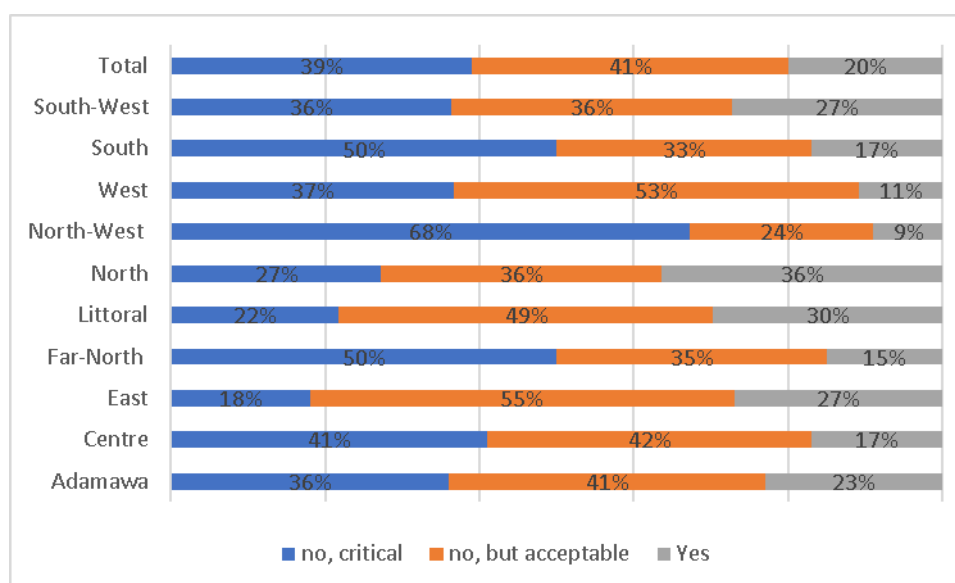
Source: Administrative accounts of RLAs

2.1.2. Budget Credibility Ratios

2.1.2.1. Budgetary realism

According to the following chart, 23% of all councils have realistic budgets in line with the PEFA standard. 41% of council budgets are not fully realistic but remain acceptable under this standard. However, 36% of councils have unrealistic budgets, showing critical indicators.

Graph 210: Budgetary realism

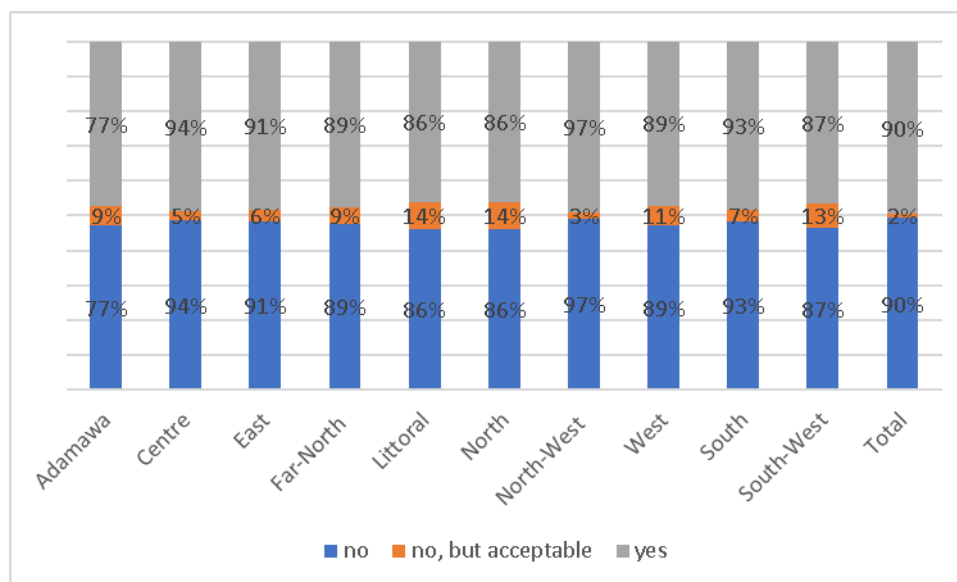


Source: Administrative accounts of RLAs

2.1.2.2. The level of performance in the execution of the budget of councils

Globally, 90% of councils do not perform satisfactorily according to PEFA standards. In contrast, 14% of councils in the Littoral and North Regions show satisfactory performance levels.

Graph 211: level of performance in the execution of the council budget



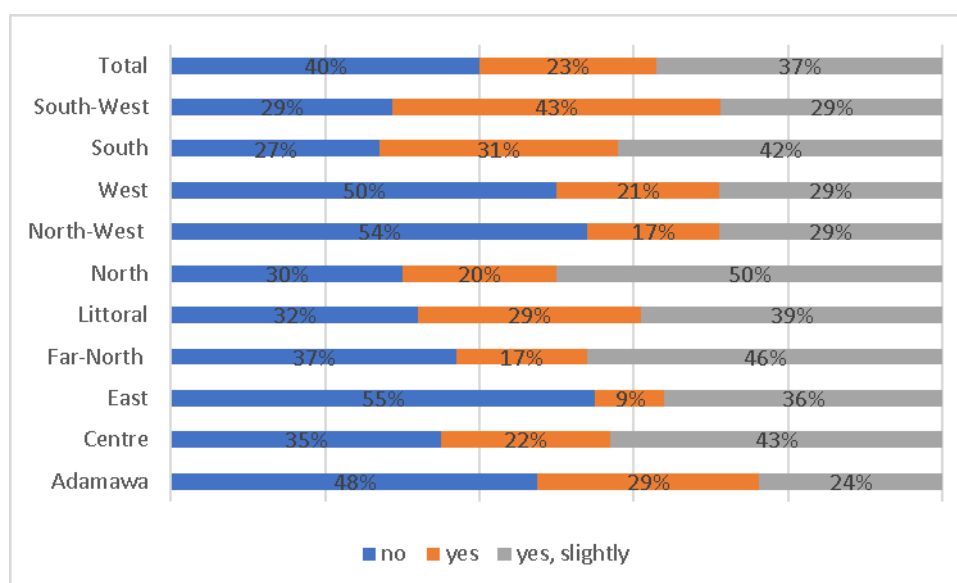
Source: Administrative accounts of RLAs

2.1.3. Budget Structure Ratios

2.1.3.1. For the maintenance of council assets

According to the graph below, 23% of councils spend appropriately on inheritance maintenance. 37% of council do so in an unsatisfactory manner, while 40% of councils do not spend any money on preserving their inheritance.

Graph 212: Council assets maintenance

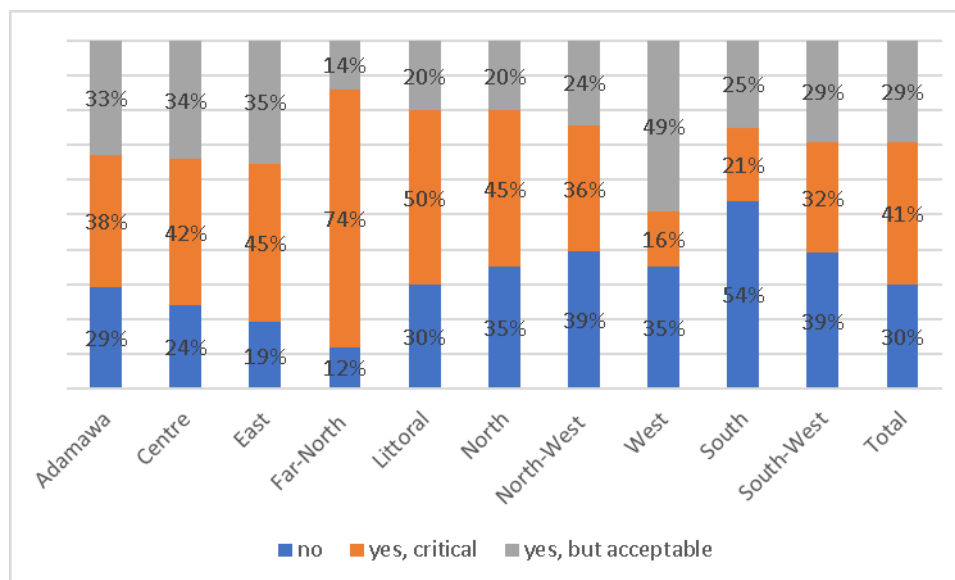


Source: Administrative accounts of RLAs

2.3.1.2. The dependence of councils on revenue from local taxation

The following chart shows the dependence level of councils on local tax revenues. 41% of councils have a critical level of dependence on tax revenue. 29% have an acceptable level of dependence, while 30% are not highly dependent on local tax revenue.

Graph 213: Dependence of councils on revenue from local taxation

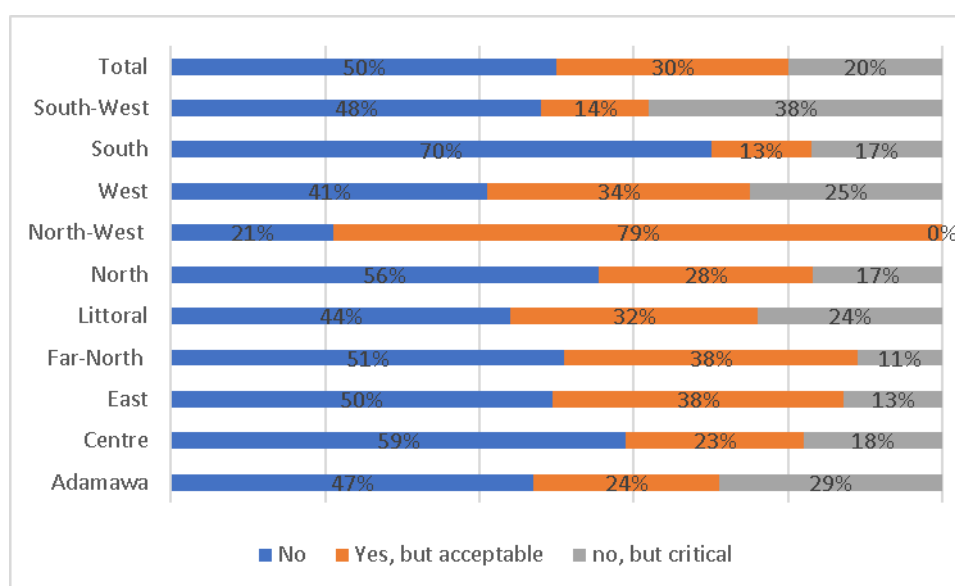


Source: Administrative accounts of RLAs

2.1.3.3. The dependence of councils on State allocations

The thresholds for dependence on State transfers used in this analysis are as follows: Less than 60%: (not dependent), between 60% and 75% (dependent but acceptable dependence) and, over 75%(critical dependence). Overall, one out of two councils is not highly dependent on State transfers. However, 20% of councils show critical dependence, while 30% have an acceptable level of dependence.

Graph 214 : Dependence of councils on State allocations



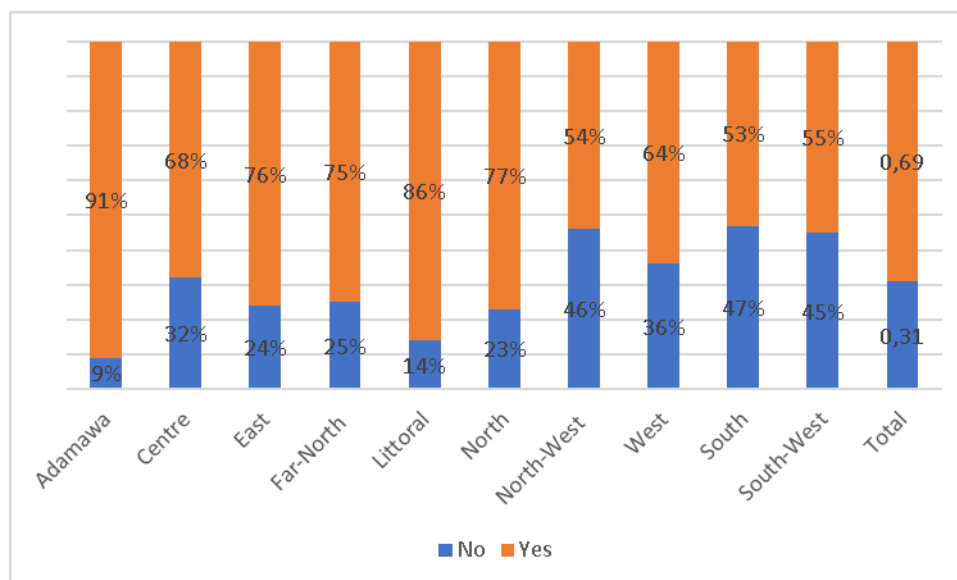
Source: Administrative accounts of RLAs

2.1.4. The major financial balances

2.1.4.1. The debt payment profile

According to the following graph, 69% of councils generate a margin from their operating resources either to pay their debts or to finance their investments, while 31% are unable to do so.

Graph 215: The debt repayment profile



Source: Administrative accounts of RLAs

2.2. RESULTS OBSERVED AT THE REGIONAL COUNCIL LEVEL

The overall review of the administrative accounts for the 2021 and 2022 financial years for the 10 regions highlights positive points, and areas for improvement in the four chosen areas to be financially analysed. The area concerning the debt situation cannot be assessed due to the absence of a statement of level of debt as an appendix to the administrative accounts.

With regard to the area of compliance with ratios and actual budgetary balance, the following emerges:

The 2021 and 2022 budgets of the Adamawa, Centre, Far North, and North Regions were voted in accordance with the principle of real budgetary balance, which is not the case for the East Region, where the budgets for both financial years were not balanced in terms of revenue and expenditure.

With regard to compliance with the standards of a maximum of 40% for operating expenditures and a minimum of 60% for investment expenditures, only the North Region executed its budgets in accordance with these standards in both financial years;

With regard to the standard of a maximum of 30% of personnel expenditures in relation to operating expenditures, it is noted with satisfaction that the standard was met by all ten Regions. The highest rate was in the Central Region in 2022 with 20.25%, and the lowest rate was in the East Region in 2021 with 1.78%.

With regard to the area of major financial balances, the Centre, Far-North, Littoral, North, West, and South Regions recorded both gross and net positive self-financing over the two

periods. This demonstrates that their commitments are aligned with the evolution of operating revenue, enabling them to generate the necessary resources to finance new investments. On the other hand, the gross and net self-financing of the East Region is negative. This means that part of the investment revenue was used for operating expenditures, which is prohibited by current regulations. For three regions, out of the two financial years, self-financing is negative for one financial year. These are the Adamawa Region in 2022, the North-West Region in 2021, and the South-West Region in 2022.

In terms of budget credibility, the achievement rates for total revenue and total expenditure, for which the Public Expenditure and Financial Accountability (PEFA) standards are 92% for revenue and 85% for expenditure, are as follow:

In terms of revenue, the North-West Region achieved 100% in 2021, and three other regions achieved rates very close to the standard in 2021. These are the Adamwa Region at 91.88%, the Littoral Region at 91.67% and the Centre Region at 91.66%.

As for expenditure, in 2021, implementation rates were within the norm in two regions, the North-West Region (100%) and the South Region (85.45%), and in 2022, only the North Region, with an implementation rate of 100%, was within the norm. The lowest revenue execution rate is that of the Far North Region in 2022 with 42.13%, and the lowest expenditure execution rate is that of the Littoral Region in 2022 with 30.17%.

With regard to budgetary structures, as the regions are still newly operational and the law on local taxation is still under review, their only source of funding remains the General Decentralization Allocation, which makes them RLAs totally dependent on state grants.

2.2.1. Adamawa Region

An overall review of the administrative accounts for the 2021 and 2022 financial years for the Adamaoua Region reveals both positive and negative points in the four areas of financial analysis selected. The area concerning the debt situation cannot be assessed, as the regions are in their first financial years and have not yet incurred any debt. Compliance with ratios and actual budget balance

2.2.1.1. Compliance with ratios and actual budget balance

In this area, it appears that the 2021 and 2022 budgets of the Adamawa Region were voted in compliance with the budget balance. Similarly, the standards of a maximum of 40% for operating expenses and a minimum of 60% for investment expenses are being met during the 2022 financial year, with respective rates of 38.31% and 61.69%. On the other hand, over the same period, the execution rates for staff-related expenses are 1.59% and 4.42% respectively, compared to operating expenses, and are well below the 30% threshold. This situation can be explained by the fact that this RLA has not yet recruited any staff.

2.2.1.2. Budget Credibility Ratios

This situation can be explained by the fact that this RLA has not yet recruited any staff. Compared to PEFA standards, which are 92% for revenue and 85% for expenditure, these figures are acceptable although they show a downward trend in 2022.

Furthermore, the expenditure execution rate stands at 49.54% in 2021, with a slight improvement in 2022 to an execution rate of 67.13%. According to the PEFA standard, the minimum expenditure execution rate is 85%.

2.2.1.3. Budget Structure Ratios

The Adamawa Region has been able to generate revenue from its own sources in addition to the General Decentralization Allocation received from the State.

As the law on local taxation is still under review, the only source of funding for Regions remains the Common Decentralization Fund, which makes the Region a local authority that is totally dependent on financial support from the State. The resources allocated to asset maintenance expenditure are very low, representing 1.25% of operating expenditure in 2021 and 0.33% in 2022.

2.2.1.4. The major financial balances

During the 2021 financial year, the local authority generated self-financing of around FCFA 161,278,350 to fund new investments. This was not the case in 2022, when it generated negative self-financing of FCFA 190,216,066. Operating revenue amounted to FCFA 1,165,218,368 compared to operating expenses of FCFA 1,355,434,434. This means that in Adamawa, investment revenue were used for operating expenses, a practice prohibited by current legislation.

2.2.2. The Centre Region

An overall review of the administrative accounts for the 2021 and 2022 financial years for the Adamawa Region reveals both positive and negative points in the four areas of financial analysis selected. The area concerning the debt situation cannot be assessed, as the regions are in their first financial years and have not yet incurred any debts.

2.2.2.1. Compliance with ratios and actual budget balance

In this area, it appears that the ratios of operating expenses of investment expenditure and staff costs as a percentage of operating expenditure in 2021 are 35.70%, 64.30%, and 10.74%, respectively, falling within the standards of a maximum of 40% for operating expenses, a minimum of 60% for investment expenses, and less than 30% for the execution rate of personnel expenses relative to operating expenses.

In 2022, apart from the ratio of staff expenses to operating expenses of 20.25%, these standards were not met. Operating expenses accounted for 60.35% of total expenses, while investment expenses accounted for 39.65%. Anything that indicates insufficient investment (Art. 417 CGCTD) by the Region to stimulate development.

2.2.2.2. Budget Credibility Ratios

With regard to budget credibility, the total revenue achievement rates for 2021 and 2022 are 91.66% and 85.80%, respectively. These rates are not far from the minimum threshold of 92% set by the PEFA standard.

Furthermore, apart from the 2022 financial year, when the operating expenditure execution rate was 38.30%, the execution rates for total expenditure, operating expenditure, and investment expenditure for both financial years are below the threshold of 85% set by the PEFA standard, reaching 38.64% for investment expenditure.

2.2.2.3. Budget Structure Ratios

Since the law on local taxation is still under review, the only source of funding for the Regions remains the Common Decentralization Fund, which makes the Centre Region a local

authority that is totally dependent on financial support from the State. It should also be noted that heritage maintenance expenses for the two financial years amounted to less than 1% of operating expenses, or 0.6% and 0.39% respectively.

2.2.2.4. The major financial balances

The local authority generated positive self-financing of CFAF 1,954,097,096 in 2021 and CFAF 1,464,670,281 in 2022. These very high amounts are due to the fact that the Common Decentralization Fund received were all allocated to operating expenses.

2.2.3. East Region

An overall review of the administrative accounts for the 2021 and 2022 financial years for the Adamawa Region reveals both positive and negative points in the four areas of financial analysis selected. The area concerning the debt situation cannot be assessed, as the regions are in their first financial years and have not yet incurred any debt. Compliance with ratios and actual budget balance.

2.2.3.1. Compliance with ratios and actual budget balance

With regard to this area, it should be noted that in the East Region over the two financial years, the rates of execution of staff expenses in relation to operating expenses were 1.78% and 19.03% respectively, thus falling within the 30% standard set by the General Code of RLAs.

Conversely, the budgets for both financial years are not voted on in real balance. In 2021, revenue is forecast at CFAF 3,000,000,000 and expenditure at CFAF 3,950,000,000, and the same is true for 2022, when revenue is forecast at CFAF 3,394,218,897 and expenditure at CFAF 3,389,038,817. On the other hand, we can see that in 2021, operating expenses accounted for 63.71% of total expenses, while investment expenses accounted for 36.27% of total expenses. The same is true in 2022, when operating expenses will account for 60.52% of total expenses and investment expenses will account for 39.48% of total expenses. The standards set by the general code for regional and local authorities are a maximum of 40% for operating expenses and a minimum of 60% for investment expenses.

2.2.3.2. Budget Credibility Ratios

The execution rates for operating expenses during the 2021 and 2022 financial years are 84.93% and 94.36%, respectively, with an upward trend. Compared to the PEFA standard of 85%, these are quite acceptable. Conversely, the execution rates for total expenditure over the two financial years are on a downward trend at 80.99% and 55.12% respectively.

In terms of revenue, the achievement rates for the two financial years were 75% and 73.31% are below the PEFA standard of at least 92% and are on a downward trend.

2.2.3.3. Budget Structure Ratios

As the law on local taxation is still under review, the only source of funding for the Regions remains the General Decentralization Allocation, which makes the East Region a local authority that is totally dependent on financial support from the State. On the other hand, it should be noted that asset maintenance expenses did not reach 1% of operating expenses in either of the two financial years, amounting to 0.67% and 0.69% respectively.

2.2.3.4 The major financial balances

Over the two financial years, operating expenses exceeded operating revenues, resulting in negative gross self-financing of CFAF 987,428,176 in 2021 and CFAF 127,116,675 in 2022. This

means that in the East Region, investment revenues are being used for operating expenses, a practice prohibited by current legislation.

2.2.4. The Far-North Region

An overall review of the administrative accounts for the 2021 and 2022 financial years for the Far- North Region reveals both positive and negative points in the four areas of financial analysis selected. However, the fifth domain, the debt situation cannot be assessed, as the

regions are in their first financial years and have not yet incurred any debt. Compliance with ratios and actual budget balance

2.2.4.1. Compliance with ratios and actual budget balance

With regard to this area, it should be noted that in the Far North Region during the 2021 financial year, the standards of a maximum of 40% for operating expenses, a minimum of 60% for investment expenses, and a maximum of 30% for personnel expenses in relation to operating expenses were all met, at 29.97%, 70.03%, and 4.84%, respectively. Similarly, in both financial years, budgets were voted on and approved in accordance with the actual budget balance.

However, in 2022, these standards, with the exception of the one relating to personnel expenses in relation to operating expenses, are not being met. In fact, operating expenses as a percentage of total expenses and investment expenses as a percentage of total expenses are 58.37% and 41.63%, respectively.

2.2.4.2. Budget Credibility Ratios

In 2021, investment expenditure was executed at a rate of 94.10%. The minimum threshold set by the PEFA standard is 85%. Conversely, the execution rates for overall revenue, operating revenue, overall expenditure, and operating expenditure for both financial years are below the PEFA standards, which are at least 92% for revenue and 85% for expenditure.

In 2022, the execution rates for overall expenditure and investment expenditure did not reach 50%, standing at 38.95% and 22.47% respectively.

2.2.4.3. Budget Structure Ratios

As the law on local taxation is still under review, the only source of funding for the Regions remains the General Decentralization Allocation, which makes the Far-North Region a local authority that is totally dependent on financial support from the State. On the other hand, asset maintenance expenses did not reach 1% of operating expenses in either of the two financial years, amounting to respectively 0.44 % and 0.80 % respectively.

2.2.4.4. The major financial balances

The local authority generated positive self-financing of 1,561,862,226 CFA francs in 2021 and 1,161,040,417 CFA francs in 2022. These very high amounts are due to the fact that the Common Decentralization Fund received were all allocated to operating expenses.

2.2.5. Littoral Region

An overall review of the administrative accounts for the 2021 and 2022 financial years for the Littoral Region reveals both positive and negative points in the four areas of financial analysis selected. The area concerning the debt situation cannot be assessed, as the regions are in their first financial years and have not yet incurred any debt. Compliance with ratios and actual budget balance.

2.2.5.1. Compliance with ratios and budgetary balance;

In this area, it appears that the 2021 budget of the Littoral Region were voted in compliance with the budget balance. Similarly, it should be noted that during the same financial year, the maximum 40% limit for operating expenses and the minimum 60% limit for investment expenses were respected, and the ratio of personnel expenses to operating expenses was less than 30%. In fact, the ratios observed are 34.78%, 65.22%, and 4.11%, respectively.

However, in 2022, these standards, with the exception of the one relating to personnel expenses in relation to operating expenses, are not being met. In fact, operating expenses as a percentage of total expenses and investment expenses as a percentage of total expenses are 93.51 % and 6.49 %, respectively.

2.2.5.2. Budget Credibility Ratios

In terms of budget credibility, the total revenue achievement rate in 2021 is 91.67%, which is close to the minimum threshold of 92% set by the PEFA standard. Similarly, the investment expenditure execution rate of 83.30% is close to the PEFA standard of 85%.

In 2022, the revenue and expenditure execution rates are below PEFA standards, reaching 3.20% for investment expenditure. The operating revenue execution rate exceeds the standard, at 194.246%.

2.2.5.3. Budget Structure Ratios

As the law on local taxation is still under review, the only source of funding for the Regions remains the General Decentralization Allocation, which makes the Littoral Region a local authority that is totally dependent on financial support from the State. It should be noted that assets maintenance expenses for the two financial years amounted to less than 1.5 % of operating expenses, or 1.36 % and 1.32 % respectively.

2.2.5.4. The major financial balances

The local authority generated positive self-financing of CFAF 1,950,262,801 in 2021 and CFAF 1,297,775,179 in 2022. These very high amounts are due to the fact that the Common Decentralization Fund received were all allocated to operating expenses.

2.2.6. North Region

An overall review of the administrative accounts for the 2021 and 2022 financial years for the North Region reveals both positive and negative points in the four areas of financial analysis selected. The area concerning the debt situation cannot be assessed, as the regions are in their first financial years and have not yet incurred any debt. Compliance with ratios and actual budget balance.

2.2.6.1. Compliance with ratios actual budget balance

With regard to this area, it appears that for both the 2021 and 2022 financial years, the budgets were voted on in real balance. Similarly, it should be noted that during the same financial year, the maximum 40% limit for operating expenses and the minimum 60% limit for investment expenses were respected, and the ratio of staff expenses to operating expenses was less than 30%. The ratios observed are 25.95%, 74.05%, and 8.3% in 2021, and 28.93%, 71.07%, and 13.96% in 2022.

2.2.6.2. Budget Credibility Ratios

In this area, expenditure execution rates for both financial years are on an upward trend and are within the standard range of 85%. Indeed, the overall expenditure execution rates for

operating and investment expenditures over the two financial years are 76.65% and 100%, 49.91% and 101.66%, and 94.37% and 99.34%, respectively.

As for revenue, the implementation rates, excluding investment revenue in 2021, are below the PEFA standard of 92%.

It should also be noted that in 2022, expenditure was implemented above forecasts at a rate of 101.66%, which constitutes a management error.

2.2.6.3. Budget Structure Ratios

As the law on local taxation is still under review, the only source of funding for the Regions remains the Common Decentralization Fund, which makes the North Region a local authority that is totally dependent on financial support from the State. Assets maintenance expenses for the two financial years amounted to 2 % and 1.4 % respectively.

2.2.6.4. The major financial balances

In terms of self-financing, the self-financing capacity in the North Region for the two financial years shows that operating revenues exceed operating expenses. Self-financing in 2021 amounts to CFAF 51,844,041 and in 2022 to CFAF 950,732,703.

2.2.7. The North-West Region

In the absence of data on revenue for 2022, only the administrative account for the 2021 financial year was analyzed. This reveals both positive points and areas for improvement in the four areas of financial analysis selected. The area concerning the debt situation cannot be assessed, as the regions are in their first financial years and have not yet incurred any debts.

2.2.7.1. Compliance with ratios and budgetary balance;

With regard to this area, it appears that the standard of a maximum of 30% of personnel expenses in relation to operating expenses is being respected. In fact, the implementation rate in 2021 is 9.1%.

On the other hand, with regard to compliance with the standards set out in the law on the general code for RLA, which stipulates a maximum of 40% for operating expenses and a minimum of 60% for investment expenses, operating expenses account for 42.53% of total expenses in the North-West Region, while investment expenses account for 57.47%.

On the other hand, revenue forecasts were CFAF 2,250,000,000 compared to CFAF 2,998,000,000 and expenditure forecasts, hence the failure to achieve a real budget balance.

2.2.7.2. Budget Credibility Ratios

In terms of budget credibility, the achievement rates for total revenue and expenditure in 2021 are 100%.

2.2.7.3. Budget Structure Ratios

This area is concerned, with the law on local taxation still under review, the only source of funding for the regions remains the Common Decentralization Fund, which makes the North-West Region a local authority that is totally dependent on financial support from the State. Assets maintenance expenses for the 2021 financial year amounted to 1.16 %.

2.2.7.4. The major financial balances

In terms of major financial balances relating to self-financing capacity in particular, the South- West Region achieved negative self-financing in 2022, amounting to CFAF -524,920,000.

2.2.8. The West Region

An overall review of the administrative accounts for the 2021 and 2022 financial years for the West Region reveals both positive and negative points in the four areas of financial analysis selected. The area concerning the debt situation cannot be assessed, as the regions are in their first financial years and have not yet incurred any debt. Compliance with ratios and actual budget balance.

2.2.8.1. Compliance with ratios and budgetary balance;

With regard to this area, the two financial years show compliance with the standard of a maximum of 30% of personnel expenses in relation to operating expenses. In fact, the execution rates in 2021 and 2022 are 2.59% and 3.85%, respectively.

With regard to compliance with the standards set out in the law establishing the general code for RLAs, a maximum of 40% for operating expenses and a minimum of 60% for investment expenses, it appears that this standard will be met in 2022, with operating expenses accounting for 37.74% and investment expenses accounting for 62.26%. Conversely, in 2021, this standard is not being met. Operating expenses account for 46.74% and investment expenses for 53.26%.

Furthermore, with regard to compliance with the real balance, this standard was met in 2021 but not in 2022.

2.2.8.2. Budget Credibility Ratios

With regard to budget credibility, in 2022, the execution rates for total expenditure, operating expenditure, and investment expenditure are within the PEFA standard of at least 85% and are 98.59%, 100%, and 97.76%, respectively.

Furthermore, over the two financial years, the overall revenue execution rates remained below the PEFA standard of at least 92%, at 82.79% and 61.37% respectively. Similarly, with regard to expenditure execution, in 2021, this rate was 45.56%, well below the standard of 8.

2.2.8.3. Budget Structure Ratios

With regard to budgetary structures, as the law on local taxation is still under review, the only source of funding for the regions remains the Common Decentralization Fund, which makes the West Region a local authority that is totally dependent on financial support from the State. Similarly, maintenance expenditure on assets for the two financial years amounts to less than 1% of operating expenditure, i.e., 0.78% and 0.80% respectively.

2.2.8.4. The major financial balances

In terms of overall financial balance, particularly with regard to self-financing capacity, the South-West Region achieved positive self-financing figures for the two financial years of CFAF 1,590,587,985 and CFAF 651,290,000 respectively.

2.2.9. The South Region

An overall review of the administrative accounts for the 2021 and 2022 financial years for the South Region reveals both positive and negative points in the four areas of financial analysis selected. The area concerning the debt situation cannot be assessed, as the regions are in their first financial years and have not yet incurred any debt. Compliance with ratios and actual budget balance.

2.2.9.1. Compliance with ratios and budgetary balance;

In this area, it appears that the 2022 budget of the South Region were voted in compliance with the budget balance. Similarly, we note compliance with the standard of less than

30% over the two financial years, with the ratio of personnel expenses to operating expenses standing at 17.71% in 2021 and 18.36% in 2022.

Conversely, we note that the standard set by the law to institute the General Code of Local Authorities, which stipulates a maximum of 40% for operating expenses and a minimum of 60% for investment expenses, was not met in either financial year. In fact, in 2021, operating expenditure accounts for 46.04% and investment expenditure for 53.96%, and in 2022, the execution rates are 41.38% and 58.62% respectively.

2.2.9.2. Budget Credibility Ratios

With regard to budget credibility, the PEFA standard stipulates a minimum of 85% for expenditure and a minimum of 92% for revenue.

In 2021, the execution rates for overall expenditure and operating expenditure were within the standard, at 85.45% and 100.61% respectively. The same applies to the rates of achievement for overall revenue and operating revenue, which were 91.67% and 100% respectively.

Furthermore, in 2022, the rates of achievement for revenue (overall, operating, and investment) were 74.86%, 86.83% and 80.28%, and the expenditure realization rates: overall, operating and investment expenditure, respectively 79.09%; 84.52% and 75.66% were below the standards.

2.2.9.3. Budget Structure Ratios

With regard to budgetary structures, as the law on local taxation is still under review, the only source of funding for the regions remains the Common Decentralization Fund, which makes the South Region a local authority that is totally dependent on financial support from the State. Assets maintenance expenses amounted to 0.60 % . No asset maintenance expenses were incurred in 2022.

2.2.9.4. The major financial balances

In this regard, the South Region generated positive self-financing in the order of CFAF 19,664,275 and CFAF 134,701,208.

2.2.10. The South-West Region

An overall review of the administrative accounts for the 2021 and 2022 financial years for the South-West Region reveals both positive and negative points in the four areas of financial analysis selected. The area concerning the debt situation cannot be assessed, as the regions are in their first financial years and have not yet incurred any debt. Compliance with ratios and actual budget balance.

2.2.10.1. Compliance with ratios and budgetary balance;

In this area, it appears that the 2021 budget of the South-West Region were voted in compliance with the budget balance. Similarly, we note compliance with the standard of less than 30% over the two financial years, with the ratio of personnel expenses to operating expenses standing at 3.19 % in 2021 and 6.71 % in 2022.

Conversely, we note that the standard set by the law on the General Code of Local Authorities, which stipulates a maximum of 40% for operating expenses and a minimum of 60% for investment expenses, has not been met in either financial year. In fact, in 2021, operating expenditure accounts for 48.71 % and investment expenditure for 51.23 %, and in 2022, the execution rates are 49.14 % and 50.86 % respectively.

2.2.10.2. Budget Credibility Ratios

With regard to budget credibility, the PEFA standard stipulates a minimum of 85% for expenditure and a minimum of 92% for revenue.

In 2022, the rates of achievement of operating revenue and operating expenditures at 94.67% and 96.37% respectively, were within the norm.

However, over the two financial years, the rates of execution of total expenditure, operating expenditure, and investment expenditure are below the norm, at 75.47% and 66.86% respectively. Similarly, the rates of achievement for overall revenue and investment revenue are also below the norm, at 81.84% and 78.49% respectively.

2.2.10.3. Budget Structure Ratios

With regard to budgetary structures, as the law on local taxation is still under review, the only source of funding for the regions remains the Common Decentralization Fund, which makes South-West Region a local authority that is totally dependent on financial support from the State. Similarly, in 2021 no expenditure was made on assets maintenance, and in 2022 expenditure amounted to 1.17% of operating expenditure.

2.2.10.4. The major financial balances

As for the areas of major financial balances, the South-West Region generated self-financing of around CFAF 59,418,736 in 2021. However, the South-West Region's self-financing capacity was negative in 2022, amounting to CFAF -44,667,935s.

2.3. KEY POINTS AND RECOMMENDATIONS

2.3.1. Key findings by area

The above overall analysis revealed the following main findings, listed area.

2.3.1.1. Real budget balance ratios

95% of municipal budgets are executed in accordance with the staff expenditure ratio. That is, without exceeding 35% of operating expenses for municipalities and 30% of operating expenses for regions.

82% of RLA budgets are executed in accordance with the investment expenditure ratios (standards) minimum 40% of investment expenditure.

The voting and approval of 52% of budgets over the two financial years are not carried out in accordance with the budgetary balance under Section 377 of the GCRLAs

2.3.1.2. Budget Credibility Ratios

The analysis was based on Public Expenditure and Financial Accountability (PEFA) standards, which are 92% for revenue and 85% for expenditure. Thus,

With regard to revenue, the achievement rate is below the 92% standard for all city councils. For regions, only the North-West Region in 2021 has an achievement rate of 100%, with three other regions in 2021 having achievement rates very close to the standard. These are the Adamawa Region with 91.88%, the Littoral Region with 91.67% and the Centre Region with 91.66%.

In terms of expenditure, no region has reached the standard and two communities have been able to execute their budgets by reaching the standard.

2.3.1.3. Budget Structure Ratios

All councils are dependent on tax revenue, which account for an average of more than 80% of operating revenues.

2.3.1.4. The major financial balances

12 (twelve) out of 14 (fourteen) city councils achieved positive gross and net self-financing over the two financial years. The same is true for 6 (six) out of 10 (ten) regions.

In addition, the following remarks were made:

- The non-recognition as revenue of debts cancelled by partners, in particular the cancellation in August 2020 of part of councils' debts by FEICOM;
- The allocation of the budget surplus instead of the result by all RLAs.

• 2.3.2. Recommendations

In the short to medium term, it would be desirable to move from the production of a simple financial profile of RLAs to the production of a financial analysis of RLAs. It is therefore recommended to:

- Collect management accounts;
- Collect the supporting documents provided for in Section 418 of the GCRLAs, in this case the debt situation. To this end, MINDDEVEL could send letters:
 - To governors and Senior divisional officers, reminding them of this requirement before any approval of budgets and administrative accounts;
 - To FEICOM, making available to each RLA before 30 November of each year, the statement and nature of debts, amounts of the loans, start dates of repayment, debts remaining due on 31 December of the current financial year, amounts of payments for the following financial year, interest rates and interest;
- any other necessary information.

To MINDDEVEL:

budget balance: strengthening the capacity of MINDDEVEL/MINFI officials at the central and local levels to restate council accounts, which is a prerequisite or even a requirement for financial analysis.

To mayors,

- need to focus on mobilizing non-tax revenues, particularly those from the use of estates and services;
- inclusion in revenue of debts cancelled by partners;
- obligation to comply with ratios and budgetary balance; and preparation of budgets in accordance with the principle of budgetary balance.

PART
V

MONITORING, SUPPORT AND
CONTROL OF LOCAL FINANCIAL
MANAGEMENT

This section presents the monitoring and support of local financial management (Chapter 1) and the control of local financial management (Chapter 2).

CHAPTER 1: MONITORING AND SUPPORT FOR LOCAL FINANCIAL MANAGEMENT

Monitoring local financial management consists of a series of operations implemented to ensure that defined objectives are continuously achieved, in compliance with applicable laws and regulations. These operations involve the intervention of various actors whose actions aim to improve local financial management. These include RLAs, sectoral ministries, support organizations and programmes, schools and training institutions, decentralization monitoring bodies, and technical and financial partners (TFPs).

1.1. MONITORING AND SUPPORT BY THE REGIONAL AND LOCAL AUTHORITIES

There are two types of RLAs in Cameroon. Under Law No. 96/6 of 18 January 1996 to amend the Constitution of 2 June 1972: "Regional and local authorities of the Republic and Councils".

1.1.1. The Council

The council's duties cover all the powers transferred to the Council by the State. The latter comprises a deliberative organ (the council board) and an executive organ (the mayor and deputy mayors). The structure of the council's deliberative and executive bodies depends on its population size.

The executive body consists of a head (mayor) and two to six deputies. The Council has committees, with the number of members based on its size.

Section 240 of the GCRLAs specifies that the President of the Republic may, depending on their specific features, raise some urban centres as city councils by decree. It defines a city council as a RLA comprising at least two councils, which are referred to as "subdivisional council".

Like the council, the city council comprises two organs:

the deliberative organ: the council board. Comprises councillors from subdivisional councils, with 11 (eleven) councillors per subdivisional council (i.e., the mayor and ten councillors); The executive organ: is the City Mayor and deputy City Mayors. They are elected by all the

councillors of subdivisional councils that make up the City Council.

The organs of the above-mentioned local authorities participate, through the tasks they perform, in monitoring local finance management. In addition, councils may join together in a union to carry out projects of common interest. Monitoring activities are also carried out in this context.

• 1.1.1.1. Involvement of organs of the council in local finance management

i. The deliberative organ

The deliberative organ gives its opinion whenever required. In the context of monitoring local public finance management, it is responsible for:

- voting on the council budget;
- voting on the revised budget, where applicable;

- adopting the council's investment programs and projects;
- improving the production of accounts (administrative and management accounts)
- adopting the administrative account;
- examining any document that may commit the council (contracts, agreements, etc.).

ii. The executive organ

As part of monitoring local finance management, he is responsible for:

- preparing the council's budget;
- ensuring the implementation of development programs financed by the council or carried out with its participation;
- reporting on the implementation of the budget through the preparation of the administrative account

1.1.1.2. The council union

For its functioning, the council union has 2 organs, namely the Union Board and the Union President. The Union Board comprises mayors of each of the councils that are members of the union, each accompanied by 2 councillors designated by the council board of each council that is a member of the union.

The Union Board deliberate on matters within its competence in the field of local finance, in particular:

- the union's budget;
- the union's administrative and management accounts;
- the acquisition, disposal, and exchange of union property;
- the union's action programs;
- requests for intervention from each council that is a member of the union;
- the membership of new councils; and

The management of a State owned company or inter-council public entity. The president represents the union in civil and legal matters, and as such:

- is accountable to the Union Board;
- implements the deliberations and decisions taken by the union board;
- is the authorizing officer for expenditure and prescribes the execution of the union's revenue;
- proposes the union's organizational chart and action plan;
- he prepares and presents the union's accounts;
- he concludes contracts in accordance with the laws and regulations in force; and
- he subscribes, in the forms established by the regulations, to leases, loans and all acts of acquisition, sale, transaction, exchange, sharing or acceptance of gifts and legacies.

1.1.2. The Region

The Region is a decentralized local authority with legal personality and financial autonomy. It covers the same territorial jurisdiction as the Region as an administrative district and is entrusted with a general mission of economic and social progress. As such, it contributes to the harmonious, balanced, inclusive, and sustainable development of the local area (Section 259). Its functioning is governed by the same principles as those of the council, and its bodies are responsible for monitoring local finance management.

1.1.2.1. Involvement of organs of the region in local finance management

- *The deliberative organ*

The monitoring activities of the regional deliberative organ are the same as those of the councils and consist of:

- voting on the regional budget;
- voting on any revised budget, where applicable;
- adopting the region's investment programs and projects;
- verifying that the administrative account and the management account are consistent;
- adopting the administrative account;
- examining any document that may commit the Region (contracts, agreements, etc.).

- *The executive organ*

The executive organ of the region comprises the President of the Regional Council or the President of the Regional Executive Council, as the case may be (head of the executive), and the members of the bureau. As part of monitoring local public finance management, it is responsible for:

- scheduling the Region's revenue and expenditure;
- preparing and implementing the deliberations of the deliberative body;
- preparing the Region's budget; and
- ensuring the implementation of development programmes financed by the Region or carried out with its participation.

1.1.2.2. Interregionality

Law No. 2019/024 of 24 December 2019 to institute the General Code of Regional and Local Authorities, authorizes regions to create agreements between themselves on matters of common regional interest that fall within their remit. The initiative to create such agreements is taken by the presidents of regional councils/regional executive councils. Where appropriate, these groups may be involved in monitoring local financial management activities. Although their organization does not follow the same structure as council unions, regional groups may validly draw up budgets, define action programmes, make acquisitions, create establishments, or sign agreements.

1.2. MONITORING AND SUPPORT BY MINISTRIES

At both the central and decentralized levels, sectoral ministries play an important role in the implementation of decentralization through monitoring, support, and the provision of various forms of assistance to RLA.

To ensure optimal performance, sectoral ministries and representatives of the State regularly monitor the budgetary, financial, and accounting activities of RLAs. Given their cross-cutting missions, MINDDEVEL, MINFI, MINEPAT, and MINMAP are the main sectoral ministries that monitor and support RLAs. In addition, other sectoral ministries perform the same monitoring and support function within the limits of the powers transferred to them in their areas of intervention.

1.2.1. Ministries responsible for monitoring and supporting the budgetary, financial, and accounting activities of RLAs

1.2.1.1. The MINISTRY OF DECENTRALIZATION AND LOCAL DEVELOPMENT

Decree No. 2018/449 of 1 August 2018 to organize the Ministry of Decentralization and Local Development; is responsible for developing, monitoring, implementing, and evaluating the government's decentralization policy, as well as promoting local development. During the 2021 and 2022 periods, MINDDEVEL's local finance management monitoring activities focused on many areas:

- **In terms of monitoring tax revenue mobilization:**
 - the drafting and signing of decrees on the distribution of ICSPs; drafting and signing orders for the distribution of ICSPs;
 - the drafting and signing of decisions on the distribution of the proceeds of the special excise duty allocated to RLAs for refuse collection;
 - contributing to work on the eligibility criteria for the 3% deferred withholding tax allocated to councils hosting CAC activities whose proceeds are collected outside their territory;
 - contributing to the evaluation of the equalization and inter-council collaboration and proposals for improving the equalization system;
 - monitoring the cross-checking of local authority taxes. and
 - participating in the reform of the law on local taxation.
- **In terms of monitoring tax revenue mobilization and other resources:**
 - drafting of many decrees fixing the distribution of the common decentralization fund;
 - monitoring processing of salary arrears of municipal authorities for the 2013- 2020 term of office;
 - assessing the debt level of RLAs through a data collection mission to determine the structure of the debt in RLAs, causes and the necessary support measures;
 - consolidating the amounts of debts owed by RLAs to entities.
- **In terms of monitoring the modernization of RLAs budgetary and accounting activities:**
 - participating in the drafting of financial implementing instruments for the GCRLAs in conjunction with MINFI;
 - Littoral, and Southwest) about the innovations brought about by the revised legal framework for local finance (Programme Budget);
 - contributing to the preparation of 2021 and 2022 annual Circular Letters,
 - The fourth deals with monitoring and controlling the implementation of RLAs budgets;
 - the support (advisory support) of a sample of forty CDCs (10 Regional Councils and 30 pilot councils) on budgeting techniques in programme budgeting mode, on drafting techniques, voting, implementation and control of the execution of the budget in programme budgeting mode and on the organization and maintenance of the DOB;
 - participation in support-advisory workshops for municipalities with a view to developing of their management accounts;
 - the collection, exploitation and analysis of budgetary and accounting data from RLAs;

- processing and approving financial deliberations;
- developing and maintaining financial statistics for regional and local authorities;
- the operationalization of regional revenue from RLAs following Joint Decree No. 2/MINDDEVEL/MINFI of 21 January 2021, appointing the heads of accounting positions placed at the level of regions, called Regional Treasurers;
- installing council treasurer following Joint Decree No.18/MINDDEVEL/MINFI of 6 July 2022 in the revenue of City councils, Councils, and Subdivisional councils;
- monitoring of CONAFIL Sessions
- **In terms of evaluating the functioning of the budgetary information system**

and accountant of Regional and Local Authorities, it was conducted:

❖ **The evaluation of the existing information system.** What allowed :

- Assess the level of appropriation of Sim_ba by Council Treasurers in relation to budget execution, as well as the automatic publication of the various general accounting statements (balance of accounts (in line with the Budget execution situation), cash position in relation to the issue of revenue vouchers, financial statements and other summary situations to be reconciled with the Administrative Account, etc.);
- evaluate the security levels of the existing software by ensuring that all actors in the budget and accounting chain have a profile and a personal password for accessing the application (audit the user management mode and access controls);
- assess the capacity for use and appropriation of SIM_ba by the services of the authorising officer and the accounting officer, as well as the automatic editing of the various budgetary accounts (budget implementation situation, budgetary result, administrative account...);
- assess the level of use and appropriation of SIM_ba by public accountants in relation to budget execution, as well as the automatic editing of the various statements of general accounting (balance of accounts in accordance with the situation regarding the implementation of the budget, cash and treasury situation in relation to the issue of revenue securities, financial statements and other summary situations to be reconciled to the administrative account...);
- evaluate aspects related to governance, in particular the respect of budgetary authorisations and appropriations via SIM_ba, as well as the articulation between commitments, liquidation, authorisation, accounting underwriting and payments;
- assess the adequacy between the needs of users in the perspective of optimizing SIM_ba or developing a new local financial management information system;
- crosscheck the architecture under which this application was deployed and the people involved;
- Audit the user management and access control methods;
- Ensure the availability of the application;
- Check the qualifications and skills of the users;
- Check the availability of an user manual;
- Check the availability of an online support;
- Audit the frequency of intervention by maintenance teams.

- ❖ **work on optimizing the existing information system, through the participation in the development of the functional specification of SIM_ba.**

- **1.2.1.2. Ministry of Finance**

The Ministry of Finance is responsible for developing and implementing the Government's financial, budgetary, fiscal and monetary policy. MINFI carried out many activities to help RLAs improve the efficiency, security and transparency of local finance management.

- **In terms of monitoring the mobilization of tax revenues of councils, the actions carried out concerned:**

- the monitoring of the proper allocation of revenues to RLA;
- the monitoring of distribution keys established for beneficiary RLAs;
- the follow-up of the municipalities' claims regarding the proceeds of revenues related to the RFA, the patent, the Land Tax, the Tourist Tax;
- support in the recovery of discharge tax, (CIME, CDI);
- support in the development and updating of their taxpayer file;
- support in the context of raids for the recovery of some taxes and fees.

1.1.1.1. Regarding the monitoring and supervision of the budgetary activity of the RLA, the actions carried out concerned:

- co-organizing budgeting conferences for resources transferred to the regions;
- organizing missions for the mid-term monitoring of the Budget execution of RLAs;
- reviewing and monitoring of RLA files and the collection of accounting documents for the production of their budget profile;
- preparing the annual circular letters 2021 and 2022, concerning respectively the preparation and execution of RLA budgets;
- monitoring of the proper allocation of revenues to RLA;
- processing of occasional requests for support requested by RLAs;
- supporting of the 10 regions in developing their budgets in programme budgeting mode (joint MINDDEVEL-MINFI mission);
- organizing national workshops for popularizing the execution deals with monitoring and controlling the implementation of the budgets of RLAs;
- **The following actions were taken to monitor public accounting and cash management:**
 - support of RLAs in the production of management accounts through:
 - crosschecking the production rate of management accounts by council treasurer;
 - crosschecking the conformity of supporting documents with the laws and regulations in force;
 - failure to meet deadlines for submitting management accounts to the Audit Bench of the Supreme Court;
 - evaluating the level of operation of the Sim_ba software in councils.
 - ensuring that RLAs' management accounts are ready for examination.
 - crosschecking the production, within the regulatory deadlines in force, of the management accounts of the main public accountants of the RLA;
 - evaluating the quality of management accounts produced and transmitted to the Supreme Court of the Audit Bench;
 - monitoring developments in the production of management accounts if applicable

- the verification of the conformity of supporting documents with the laws and regulations in force;
- contributing in the drafting of financial implementing instruments for the GCRLAs jointly with the MINDDEVEL;
- the activity of classifying accounting items from RLA;
- the operationalization of regional revenue from RLA, following the joint decree No. 2/MINDDEVEL/MINFI of 21 January 2021, appointing the heads of accounting positions placed at the regions, called Regional Treasurers; This activity was carried out according to the following operations:
 - the identification of availability accounts and the determination of their balances of opening;
 - the establishment of the situation of the portfolio and secure documents of the accounting positions placed with the Regions;
 - the opening and initialling of accounting supports, the inventory of equipment, of furniture and computer equipment of the accounting position placed with regions;
 - verification of the existence of an integrated budgetary and accounting software;
 - the evaluation of the security situation of the position;
 - the verification of the codification of the regional revenue;
 - the technical installation of regional treasurers.
- the organization of a mission to control and verify the transfer of services between outgoing and incoming accountants;
- the installation of council treasurer following Joint Decree No.18/MINDDEVEL/MINFI of 6 July 2022, in the revenue of City councils, Councils, and subdivisional councils;
- **As part of the monitoring of cash management, the following actions have been carried out:**
 - the assessment of the cash position of the DCC, which aimed at the securing its payment arrears by the State and other entities, to allow it to regain sufficient liquidity for the performance of its development missions;
 - the monetization of part of the funds housed in account 421 at the General Treasury of Douala, by the local banks who agreed to support them for the mobilization of an amount of CFAF 10,000,000,000 (ten billion);
 - the issue of Negotiable Debt Securities (TCN) on the money contract of BEAC to finance the major development projects of the City of Douala
 - the solicitations of the CNDP Opinion on issues of RLA debts;
 - the support for the appropriation of the methodology of production, centralization and transmittal of summary reports of RLAs (information on innovations of the RLA service in the process of processing expenditure credits and reporting information).

1.2.1.3. The ministry of economy, planning and regional development (MINEPAT)

The support of the decentralization process by MINEPAT resulted in:

- supporting councils as part of the selection and maturation of projects with a strong socio-economic impact;

- participating in the holding of RLAs budget conferences, through analysis and the allocation of the funding granted to RLAs by sectoral ministries;
- monitoring project execution;
- monitoring project implementation;
- supporting the implementation of projects resulting from the Council Development Plan (PCD);
- developing practical guides related to the monitoring of projects under the State BIP and from other public entities;
- contributing to the annual development of the settlement law (said law contains an annex dedicated exclusively to RLAs);
- projecting monitoring and control;
- holding of maturity and capacity building conferences:
- regular holding of regional maturity meetings (twice a year);
- capacity building;
- developing the overall maturity report;
- holding of sessions of the national committee for monitoring the physico-financial execution of public investment, as well as their relay organs.

At the deconcentrated level, many frameworks for monthly consultation around the Senior Divisional Officer were established since the 2017 budget exercise that take into account the issues of RLA, with the mission of analysing the situation of contracting projects, analysis of the situation of physical and financial execution, identification of projects presenting difficulties and proposals for solutions.

In connection with the mechanism for monitoring the execution of performance programs at the central level, the support activities for RLAs were taken into account through:

- management dialogue at the level of each programme;
- management dialogue at ministerial level;
- monthly consultation frameworks in central services;
- monthly consultation frameworks around the senior divisional officer;
- monthly consultation frameworks around governors;
- monitoring project implementation;

As part of the implementation of the participatory monitoring system for RLAs management, the action of MINEPAT in the implementation of the decentralization process has resulted in the work of the following committees:

- the Council Technical Committee for Monitoring the Physico-financial execution of Public Investment **(at the council level)**;
- the Divisional Committee for Monitoring the Physical and Financial Execution of Public Investment **(at the divisional level)**;
- the Regional Committee for Monitoring the Physical and Financial Execution of Public Investment **(at the regional level)**;
- the National Committee for Monitoring the Physical and Financial Execution of Public Investment **(at the national level)**.

MINEPAT used different technical tools to monitor the execution of public investment projects. These are collection and processing and analysis tools.

- **Work tools**

These include:

- automated collection tools (PROBMIS, PATRIMONY, CS-DRMS);
- non-automated information collection tools (feedback sheets, practical guide, regulatory laws (the said law comprises an annex dedicated exclusively to RLA).

- **Data processing and analysis tools.**

These include:

- tools for checking the consistency and quality of data (Computer programme developed on the basis of previously defined procedures);
- summary tools (definition of the indicator, unit of measurement, calculation methodology, source of data, administrative unit in charge of evaluation, target).

In terms of monitoring the physico-financial execution of resources transferred to RLAs, MINEPAT through its Control Brigade, conducts quarterly missions at departmental and regional level, which are systematically accompanied by a report. Projects funded are examined and validated within the framework of regional project maturation conferences, at the end of which an overall maturation report is drawn up. In addition, MINEPAT has an Audit and Impact Analysis Unit whose mission is to evaluate the impacts of programs and projects carried out, both on beneficiaries and on development. Also, in order to encourage RLAs with a better performance in terms of physical and financial achievement, MINEPAT granted them a bonus based on objective criteria.

1.2.1.4. The Ministry of Public Contracts (MINMAP)

As part of the support provided to RLAs in their procurement and contract execution procedures, MINMAP carried out many actions, namely:

- procurement committees within RLA;
- Assisting project owners in programming contracts and updating contract programming logs; contract programming journals;
- the organization by MINMAP of capacity-building sessions for stakeholders of awarding and execution of public contracts in RLAs
- support for deconcentrated services of MINMAP through practical advice to staff of RLAs both in terms of public procurement and execution;
- the assistance of RLAs in setting up their consultation procedure (Tender Document and Purchase Order) by MINMAP agents;
- various actions and awareness-raising activities;
- many controls in RLAs.

1.2.2. Ministries that transferred their powers

In addition, other sectoral ministries perform the same monitoring and support function within the limits of the powers transferred to them in their areas of intervention. They include:

- **The Ministry of Arts and Culture(MINAC):**

- organizing cultural days and support for cultural associations;
- rehabilitating and promoting museums of local interest;

- establishing and managing regional-interest socio-cultural centres and public libraries;
- participating in the establishment, maintenance and administration of the centres of national languages promotion is concerned:
- **The Ministry of Agriculture and Rural Development(MINADER)**
 - promoting agricultural production and rural development activities;
- **The Ministry of Social Affairs (MINAS)**
 - allocating aid and relief to the indigent and needy;
 - participating in the maintenance and management of social promotion and reintegration centres at social establishments.
- **The Ministry of Trade(MINCOMMERCE)**
 - constructing, equipping, maintaining, and managing periodic contracts
- **The Ministry of Basic Education(MINEDUB)**
 - constructing, equipping, maintaining and upkeep of nursery schools, primary schools and pre-nursery school establishments in the council;
 - participating in the acquisition of school materials and supplies (minimum package);
 - recruiting and supporting supplementary staff;
- **The Ministry of Water and Energy(MINEE)**
 - Supplying food and water;
 - contributing to the electrification of needy areas;
 - protecting ground and surface water resources;
- **The Ministry of Employment and Vocational Training(MINEFOP)**
 - participating in the establishment, maintenance and administration of the centres of professional training;
 - developing and implementing a local provisional plan for training and retraining and a council plan for professional integration or reintegration;
- **The Ministry of the Environment, Protection of Nature and Sustainable Development (MINEPDED)**
 - Fighting against insalubrity, pollution and nuisance;
 - Drawing up of council environmental action plans;
 - monitoring and controlling industrial refuse management;
 - fighting against the water hyacinth;
 - preparing, implementing and monitoring of regional environmental action plans or diagrams;
- **The Ministry of Livestock, Fisheries and Animal Industries(MINEPIA)**
 - promoting pastoral and fish production activities.
- **The Ministry of the Forests and Wildlife(MINFOF)**
 - promoting reforestation activities in urban areas and concession forest reserves.
- **The Ministry of Housing and Urban Development;(MINHDU)**
 - participating in the preparation of urban planning documents and master plans for local authorities; directors;
 - supporting local authorities in town planning and housing.
 - public street lighting;
 - creating and maintaining dirt roads;

- creating and developing urban public spaces;
- carrying out development operations;
- **The Ministry of Small and Medium-Sized Enterprises, Social Economy and Handicrafts(MINPMEESA)**
 - Promoting agricultural, pastoral, craft and fish farming production activities for councils;
 - supporting income- and job-generating micro-projects;
- **The Ministry of Women's Empowerment and the Family (MINPROFF)**
 - Up keeping and managing social reintegration centres
- **The Ministry of Public Health(MINSANTE)**
 - constructing, equipping, maintaining and managing Integrated Health Centres and District Medical Centres;
 - assisting health trainings.
- **The Ministry of Sports and Physical Education(MINSEP)**
 - supporting sports associations
 - promoting and developing cultural activities;
 - creating and managing council stadiums, sports centres and courses, swimming pools, playgrounds, and arenas;
 - inventory and participating in the equipment of sports associations;
 - participating in the organization of competitions.
- **The Ministry of Tourism and Leisure(MINTOUL)**
 - developing and managing council tourist sites;
 - promoting and animating youth activities (organizing holiday works);
 - promoting Tourism and Leisure
 - organizing socio-cultural events for regional recreational purposes.
 - creating and operating regional-interest leisure parks;
- **The Ministry of Youth Affairs and Civic Education(MINJEC)**
 - constructing and equipping Multifunctional Centres for Youth Promotion.
- **The Ministry of Mines, Industry and Technological Development (MINMIDT)**
 - creating industrial activity zones.
- **The Ministry of Transport(MINT)**
 - creating and developing urban public transports;
- **The Ministry of Public Works(MINTP)**
 - Creating and maintaining unclassified rural roads and ferries
 - constructing and managing crossing bins;
 - participating in the creation and management of public transport infrastructures general interest interurban;
 - participating in the promotion and coordination of prevention and safety actions road;
 - developing the regional transport plan;
 - issuance of some documents related to public transport;
 - road tonnage.

1.2.3. The representative of the State

The representative of the State is vested with control power over RLAs and their establishments (Section 73 GCRLAs). At the regional level (RLA), this power is exercised by the

regional governor. At the level of councils, it is the Senior divisional officer who is invested. They are the only ones entitled to speak on behalf of the State before the deliberative organs of RLAs, council unions, and the management organs of RLAs.

➤ **The Governor**

With the operationalization of regions in 2021, Governors effectively exercise their role as trustees of the State over regions. In this capacity, they were responsible for the preservation of national interests, administrative control, compliance with laws and regulations, and maintenance of order in the acts taken by regions. The governor is assisted in carrying out these tasks by regional delegates of the sectoral ministries. More specifically, governors:

- approve the administrative budgets and accounts of RLAs which are submitted to them in accordance with the laws and regulations in force, as well as special expenditure authorizations;
- approve loans and loan guarantees;
- facilitate the sessions of regional local finance committees;
- manage and give their opinion within the framework of committees related to public procurement by regions; and
- accompany RLAs in view of the realization of their missions

➤ **The Senior Divisional Officer**

With regard to councils, some actions were carried out by Senior divisional officers who are accompanied on a daily basis by divisional delegates of MINDDÉVEL, as well as other delegates from sectoral ministries. As part of the supervision they exercise over RLAs, Senior divisional officers carry out the same tasks as those carried out by Governors in councils of their administrative districts.

1.3. MANAGING PROGRAMME-BASED BUDGETING IN SOME COUNCILS PRADEC I LOCAL FINANCE MANAGEMENT

1.3.1. FEICOM (Special Council Support Fund for Mutual Assistance)

1.3.1.1. Its missions

FEICOM was created by Law No. 74/23 of 5 December 1974 on council organization in Cameroon and operationalized by implementing Decree No. 77/85 of 22 March 1977. It was subsequently reorganized by Decree No. 2000/365 of 11 December 2000, which established it as a Public Administrative Establishment (EPA). On 31 October 2018, it became a Public Institution of an Economic and Financial nature under Decree No. 2018/635 which reorganizes it.

- On this basis, the Fund's mission is thus to contribute to the harmonious development of all RLAs based on national solidarity and inter-regional and intercouncil balance, in liaison with the government services concerned. As such, it:
- centralizes and redistributes regional taxes and levies subject to equalization, as well as additional council taxes and other council and regional taxes subject to equalization, in accordance with the laws and regulations in force;
- makes available to the beneficiary regions, city councils, councils, and council unions, the corresponding shares of the Common Decentralization Fund determined by the government; pays the remuneration of the chairmen and members of the bureaus of regional councils, as well as council authorities;

- participates in financial operations aimed at promoting local economic development, in conjunction with the other government services and entities concerned, in particular: the mobilization of national and international resources, as well as financial intermediation in the search for and management of resources from decentralized cooperation, for regional and local authorities.; makes available to the beneficiary regions, city councils, councils, and council unions, the corresponding shares of the Common Decentralization Fund determined by the government;
- pays the remuneration of the chairmen and members of the regional council bureaus, as well as council authorities; participates in financial operations aimed at promoting local economic development, in conjunction with the other government services and entities concerned, in particular: the mobilization of national and international resources as well as financial intermediation in the search for and management of resources from decentralized cooperation, in favour of the regional and local authorities.

1.3.1.2. Accompanying actions

The activities carried out by FEICOM during the 2021 and 2022 financial years included, among other things, supporting councils in their quest for development and improvement of the framework and living conditions of the populations, through technical and financial support concretely translated into:

- solidarity contributions and cash advances;
- the financing of municipal or inter-municipal investment works;
- the coverage of costs related to the training of staff of council and staff of civil status;
- covering the costs of training council and civil status registration staff members; of civil status;
- the centralization and redistribution of additional council taxes (CAC) and other council taxes subject to equalisation (ICSP), in particular, the annual forest fee (RFA), the automobile stamp duty (DTA) and the local development tax (TDL);
- making funds from the Common Decentralization Fund (CDF) available to councils, city councils, and council unions.

The activities carried out by FEICOM in accordance with the tasks assigned to it by its organizational framework are included in four (04) sub-programmes that are integrated into the 'Deepening of the decentralization process' and 'Promotion of local development' programmes., carried by MINDDEVEL

➤ **Council taxes collected and centralized at FEICOM on behalf of RLAs consist of:**

- Additional Council Centimes (CAC);
- Business license fees;
- License fees;
- Real estate transfer taxes (property);
- Property transfer duties (use);
- Property tax on real estate;
- Vehicle stamp duty;
- The local development tax
- The annual forest fee
- Parking tax;

- Advertising stamp duty;

Special excise duty on imports, intended to finance the collection and treatment of refuse for RLAs.

For the period under review, the mobilization of resources on behalf of city councils and councils is as follows

Table 300: Total revenue generated by FEICOM between 2021 and 2022

Financial year	Total amount of revenue raised
2021	205,595,773,453
2022	244,815,473,318
Total	465,375,050,661

Source: FEICOM ANNUAL REPORTS

According to the analysis, revenue are on an upward trend. A significant variation of 19.07% was observed between 2021 and 2022. This upturn is mainly due to the yield on the DAS.

➤ **With regard to the equalization revenue transferred to local governments for the period under review:**

An amount of CFAF 245,099,181,604 was redistributed to all councils in Cameroon in respect of Additional Council Taxes and other council Taxes Subject to Equalization.

• **Distribution of the total amount transferred**

The table below shows the distribution of the total amount of CAC and other ICSP transferred to councils between 2021

Table 301: Amounts of CACs and other ICSPs paid to councils from 2021 to 2022

Year	Amount paid (CFAF)	Proportion (%)
2021	112,808,286,389	46.03
2022	132,290,895,215	53.97
Total	245,099,181,604	100.0

Source: FEICOM annual reports

The table below shows the breakdown of the total amount of CACs and other ICSPs repaid to councils per type of revenue for 2021 and 2022.

Table 302: Total amount of CACs and other ICSPs paid to councils per type of revenue in 2021 and 2022

Year	CAC	DTA	TDL	DT P	RFA	Excise Duty	Total
2021	85,193,286,425	7,218,415,741	2,069,409,737	58,844,827	2,437,875,566	15,830,454,093	112,808,286,389
2022	88,719,085,811	7,000,000,000	2,898,255,418	96,686,726	2,781,732,850	30,795,134,410	132,290,895,215
Total	173,912,372,236	14,218,415,741	4,964,665,155	155,531,553	5,219,608,416	46,625,588,503	245,099,181,604

Source: Local Development Observatory Gilbert Bivole-FEICOM

Analysis of the above table shows that CACs represent the most important resource (71%) followed by special excise duty (19.02%).

- **Deductions from RLAs assets**

The table below shows the deductions made from RLAs assets during the 2021 and 2022 financial years.

In addition to these resources, FEICOM also centralized and paid the basic withholding of CACs on customs VAT of the Douala and Yaounde City Councils, as well as Mfou Council.

Table 303: Amounts of basic deductions tax on CACs/VAT customs collected and paid

Financial year	Amount of basic deductions deferred from CAC/VAT Customs
2021	9,058,574,942
2022	8,944,555,160

Source: Local Development Observatory Gilbert BIWOLE-FEICOM

- i. **State budget allocations, centralized and transferred to RLAs**

In addition to tax revenue, the body also centralized and paid out State budget allocations to RLAs.

For the period under review, the situation of State budget allocations (investment and operating components) centralized and paid to RLAs can be summarized as follows:

Table 304: State budget allocations centralized and transferred to RLAs

CDF	INVESTMENT	OPERATING
2021		4,763,734,616
2022		3,868,146,074
TOT	-	8,631,880,690
AL		

Source: Local Development Observatory Gilbert BIWOLE-FEICOM

- ii. **Inter-council collaboration revenue used to finance Council projects**

Inter-council collaboration revenue mobilized for the period under review is summarized in the table below:

Table 305: Inter-council collaboration revenue used to finance council projects

Financial year	Total amount of inter-council collaboration revenue mobilised
2021	34,166,783,623
2022	40,372,500,545
Total	74,539,284,168

Source: Local Development Observatory Gilbert BIWOLE-FEICOM

Of this amount, some grants were awarded to city councils and councils to carry out projects aimed at improving the living environment and conditions of the local population.

- a. **Breakdown of financing by region**

The table below shows the breakdown of the amount of funding granted to councils in each region for the 2021 and 2022 financial years.

Table 306: Regional breakdown of the amount of funding granted by FEICOM to councils

Region	Financing amount of in 2021	Financing amount in 2022	Total
Adamaoua	3,795,516,173	2,555,244,867	6,350,761,040
Centre	9,293,326,214	5,418,615,412	14,711,941,626
East	2,371,296,606	2,939,319,244	5,310,615,850
Far-North	1,460,095,765	5,519,889,712	6,979,985,477
Littoral	6,178,763,532	3,361,616,378	9,540,379,910
North	1,330,412,253	1,077,273,236	2,407,685,489
North-West	974,675,420	1,939,686,506	2,914,361,926
West	4,666,787,809	3,060,134,176	7,726,921,985
Region	Financing amount of in 2021	Financing amount in 2022	Total
South	3,780,082,283	4,128,274,158	7,908,356,441
South-West	2,336,276,127	671,700,164	3,007,976,291
	36,187,232,182	30,671,753,853	66,858,986,035

Source: Local Development Observatory Gilbert BIWOLE-FEICOM

Analysis of the above table shows that FEICOM granted financial assistance totalling **FCFA 66,858,986,035**. This enabled 465 development projects to be carried out for 312 Councils, giving a coverage rate of **67.10%**.

b. Breakdown of financing per sector

With regard to the breakdown of funding by sector, the table below shows that the "Infrastructure" sector accounts for the largest amount of funding. It received **FCFA 47,597,575,099**, or **65.13%** of the total amount granted over the reference period. The 'Industry and Services' and 'Education' sectors came 2nd and 3rd respectively, with financial assistance totalling **FCFA 12,781,266,427 (17.49%)** and **FCFA 6,270,912,425 (8.58%)**. The 'Culture, sports and leisure' sector is in 4th place, with funding of **CFAP 3,538,038,250**. "Governance" is in 5th place, with funding of **FCFA 1,713,723,654 (2.34%)**. The 'Health', 'Rural' and 'Social development' sectors follow with **0.95%**, **0.5%** and **0.16%** respectively of the total envelope spent over the reference period.

Table 307: Breakdown of financing by sector

Sector	Amount	Percentage
infrastructure	47,597,575,099	65.13%
industry and services	12,781,266,427	17.49%
education	6,270,912,425	8.58%
culture, sports and leisure	3,538,038,250	4.84%
health	696,291,895	0.95%
governance	1,713,723,654	2.34%
social development	114,950,891	0.16%
rural	367,404,868	0.50%
TOTAL	73,080,163,509	100.00%

Source: FEICOM

1.3.2. Training school : NASLA

The *National School of Local Administration* (NASLA) is a public, administrative and professional institution. It was created by Decree of the President of the Republic on 3 March 2020, which also sets out its mission, organization, and functioning.

NASLA's mission is to provide vocational training in the areas of competence and specialization of local government, as well as advisory services and applied research into the management of RLAs. Professional training at NASLA has 3 (three) components:

- initial or diploma training, lasting a maximum of two years, with access to the various A, B and C cycles via entrance examinations opened by the Minister of Decentralization and Local Development. It leads to the award of the Senior Local Administrative Executives Diploma for Cycle A, the Mid Level Local Administrative Staff Diploma for Cycle B and the Specialized Local Administrative Workers Diploma for Cycle C. All these diplomas are issued by the Minister responsible for RLAs;
- in-service training leading to certification, lasting a maximum of 6(six) months. Access is via a call for applications. The training course culminates in a Certificate issued by the Director General of NASLA;
- specific training lasting a maximum of 3 (three) months. This is attested by an "Attestation" issued by the Director General of NASLA.

In addition to the diploma course, which is still exclusively face-to-face, the certification and specific training courses can also be taken online via the e-learning platform deployed by NASLA. It is against this backdrop that NASLA undertook training initiatives in local finance in 2021 and 2022.

1.3.2.1. Local finance training initiatives for 2021

i. Diploma courses

Over the course of 2021, NASLA's work in the field of local finance training has consisted of drawing up the curricula for cycles A, B and C of the dedicated **"Economics and Management of Local Finance" (EGFL)**". This work was carried out with a view to launching the first competitive examinations NASLA's Cycle A, B and C in 2022.

The *curricula* therefore include aspects relating to the general theory of local public finance, as well as the budgetary framework of RLAs themselves. They also include the various forms of accounting for RLAs set out in Title VI of Book Five of the General Code of Local Authorities, in particular budgetary accounting, general accounting and cost accounting. The table below lists the Cycle A courses taught at NASLA in local finance:

Table 308: List of cycle A courses in local finance economics and management broken down by module, hourly credit, semester and type

CYCLE A						
MODULES	COURSES	HOURLY CREDITS (1=15H)				TYPES OF COURSES
		M	D/TP	PE	TOTAL	
	AM1.1 Introduction to sectoral accounting in RLAs					1 SPECIALTY
	AM1.2 Authorizing officer's budget accounting					3 SPECIALTY

	AM1.3 General accounting for RLAs accountant					3	SPECIALTY
MODULE I :Accounting	AM1.4 Material accounting					2	SPECIALTY
	AM1.5 RLAs cost accounting					2	SPECIALTY
	AM1.6 Use of accounting software					3	SPECIALTY
	AM1.7 Litigation						
	AM1.8 Organization and functioning of accounting positions						
MODULE II : Finance and local taxation	AM2.1 Introduction To public finance					1	SPECIALTY
	AM2.2 Local public finance					2	SPECIALTY
	AM2.3 RLAs budgetary practices					1	SPECIALTY
	AM2.4 Introduction to tax law					1	SPECIALTY
	AM2.5 Local taxation					1	SPECIALTY
	AM2.5 Collection techniques and tax litigation					2	SPECIALTY
	AM2.6 Financial and Project Management					3	SPECIALTY
	AM2.7 Financing RLAs					3	SPECIALTY
	AM2.8 Audit and management control					3	SPECIALTY
MODULE III :Economics and	AM3.1 Strategic foresight and planning					1	SPECIALTY
quantitative management techniques	AM3.9 Local Development Economics					2	SPECIALTY
	AM3.18 Microeconomic analysis					2	SPECIALTY
	AM3.18 Demography					3	SPECIALTY
	AM3.5 Territorial marketing					1	SPECIALTY
	AM3.5 Descriptive statistics					1	SPECIALTY
	AM3.5 Inferential statistics					3	SPECIALTY
	AM3.5 Financial mathematics					2	SPECIALTY
MODULE IV: Management and governance principles of local authorities	AM2.1 Administrative Deontology and ethics					1	FUNDAMENTAL
	AM2.2 Preparation, monitoring and evaluation of local public policies					2	FUNDAMENTAL
	AM2.3 Managing and steering the performance of RLAs					3	FUNDAMENTAL
	AM2.6 management (payroll management component)					2	FUNDAMENTAL
	AM2.7 Local democracy and principles of good governance					3	FUNDAMENTAL
	AM2.7 ,Documentation and archive management					3	FUNDAMENTAL

	AMT.4 Administrative drafting					3	FUNDAMENTA L
	AMT.6 Coordinating meetings					2	FUNDAMENTA L
	AM1.11 Protection of public assets					3	FUNDAMENTA L
	AM1.11 Regional and local authorities cooperation, inter- council collaboration and State-RLAs performance contract					1	FUNDAMENTA L
MODULE V : Law	AM1.3 Administrative organization of the State and RLAs					1	FUNDAMENTA L
	AM1.4 General administrative law					1	FUNDAMENTA L
	AM1.5 Decentralization law					1	FUNDAMENTA L
	AM1.6 Public contracts and partnership contracts					3	FUNDAMENTA L
	AM1.11 Land tenure and property rights					1	FUNDAMENTA L
	AMT.1 Official languages					and 2	1 SUPPORT
	AMT.2 Physical education and sport					1, 2 and 3	SUPPORT
	AMT.3 Office automation and information systems						1 SUPPORT
CROSS-	(dashboards,						
DISCIPLINAR	use of software)						
MODULE :							
Support courses	AMT.5 Research methodology preparation and					3	SUPPORT
	management of						
	internships						
	AMT.7 Communication						
	techniques, mediation and conflict					2	SUPPORT
	management						
	AMT.8 Professional					4	
	internship						
TOTAL	44	1	2	0	33		

Source: extract from diploma course curricula

ii. Certifying training

With regard to training leading to qualifications, the year 2021 was marked by the development of *curricula* for continuing education in the field of local finance, and their deployment as part of the first batch of continuing education courses. The training lasts 6(six) months.

The aim was to develop the skills of senior and mid-level staff in RLAs (Cycles A and B), as well as specialized workers in RLAs (Cycle C). Candidates could choose between two main courses: Administration and Management of Social Policies (AGPS) and Economics and Local Finance Management (EGFL).

The EGFL course was subdivided into two specialities: Economic Development (DE) and Local Finance Management (GFL). The table below shows enrolments in the two specialities of the Economics and Local Finance Management (EGFL) course.

Table 309: Breakdown of enrolments in training leading to a qualification in 2021 in the two specialties of the Economics and Local Finance Management course

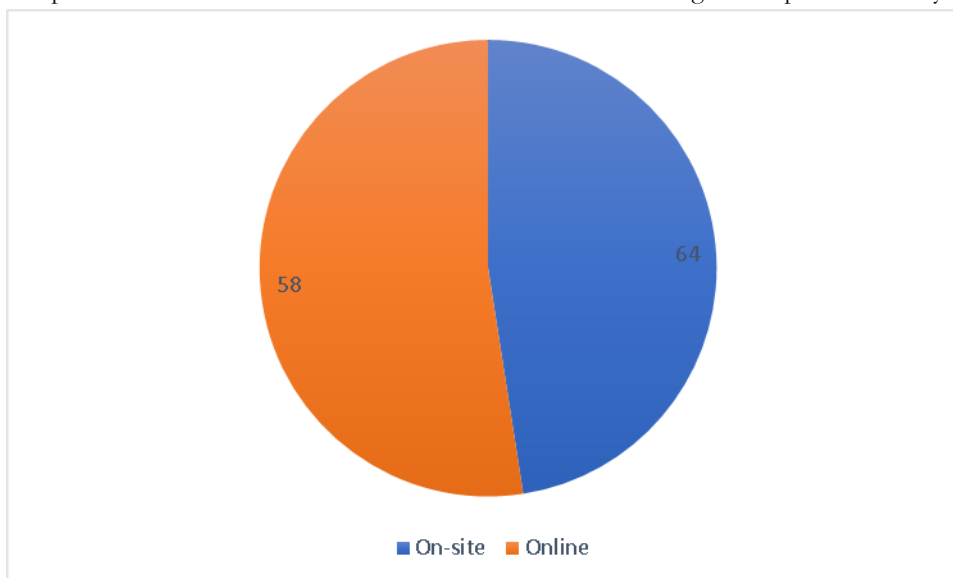
Advanced Training Cycle	Course “Economics and Local Finance Management”		Total
	Specialization “Economic Development”	Specialization “Local Finance Management”	
Cycle A	22	62	84
Cycle B	11	45	56
Cycle C	0	15	15
Total	33	122	155

Source: NASLA

The "Local Finance Management" specialization is particularly prominent, with 78.70% of students in relative terms, or 122 in absolute terms. This specialization remains very popular in NASLA's continuing education offering. This shows the importance and interest that local players attach to local financial governance.

Of the 122 learners who took the training in the three Cycles of the "Local Finance Management" Specialization, the majority preferred the in-class training mode at the NASLA campus in Buea. The cohort of students who completed the online course is made up of 100% heads of departments who cannot leave their job because of professional constraints.

Graph 216:: Breakdown of enrolments in the Local Finance Management specialization by training method



The breakdown of students in the 'Local Finance Management' specialization by profile shows a predominance of RLAs staff. A representative of the supervisory authority took part in the training, as did a local elected official, the Mayor of the Council of Yokadouma. Both took part in the online training course.

1.3.2.2. Local finance training initiatives for 2022

i. Diploma courses

The year 2022 was marked by the launch of the first entrance examinations for Cycles A, B and C of the initial training programme. At the end of these examinations, a total of 500 students were definitively admitted to the two main courses open for each cycle.

Of the 500 students who were finally admitted, 250 chose the 'Economics and Management of Local Finance' (EGFL) course. This represents a relative rate of 50%. The training itself began on 25 April 2023, using the curricula drawn up in 2021 as a reference.

In addition to this aspect of competitive examinations, the year 2022 was essentially marked by the creation and approval of a training master plan up to 2027. This focuses NASLA's diploma training on the local administration professions defined by the 2009 ministerial Decree to legally enforce the standard list of council jobs, on the one hand, and the Decree of the President of the Republic of 28 December 2021 to lay down the standard organization of regional administration, on the other.

Among the priority job families in RLAs is the "Steering, Management and Resource Management" (PMGR) course set up by NASLA. This includes the Finance and Management Control specialization. It reflects the idea of training in the field of local finance, with a priority focus on the preparation, adoption, execution and monitoring of budgets and accounts of RLAs in programme mode, together with the necessary management dialogue that must accompany them.

ii. Certifying training

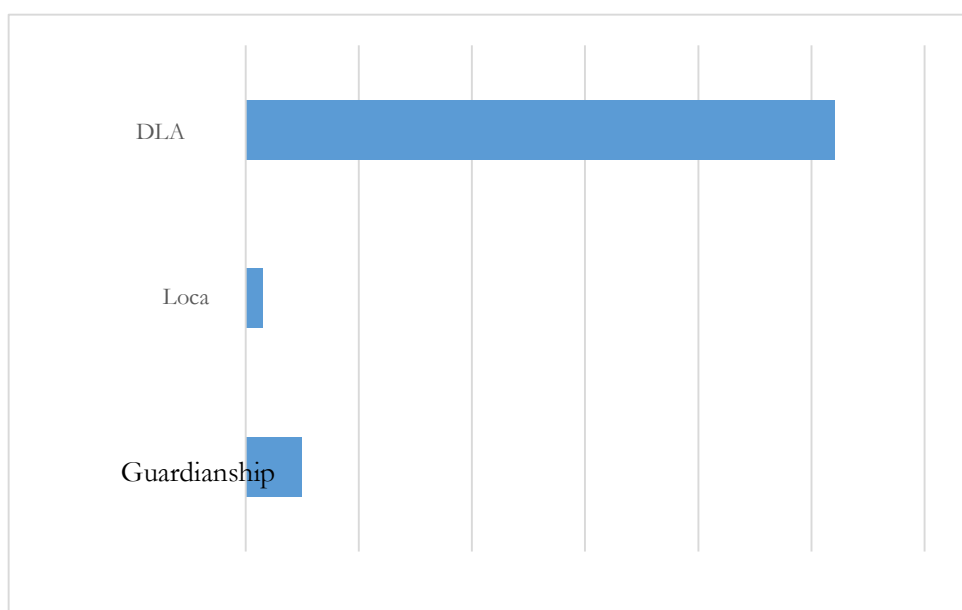
In contrast to 2021, when training leading to certification in the field of local finance followed the approach of a generalist course (EGFL), 2022 was marked by a new paradigm centred on relatively short (4 months) career paths.

NASLA has deployed seven career paths, including two in the field of local finance. These are the *"Budget and Financial Services Manager"* career path and the *"Treasurer and Cash Flow Management"* career path.

In all, 117 people were trained in local finance in two separate career paths. In both cases, less than 40% of learners completed the course online.

The graph below shows the different profiles of the learners. The supervisory staff included 1(one) executive from the MINDDEVEL Divisional Delegation of Ngoketunjia, 1(one) service head at MINADER and 1(one) executive from MINJUSTICE. 3(three) deputy mayors, including 1(one) woman and 2(two) men, were present.

Graph 217: Profiles of trainees in the certification course in 2022.



The attached teaching sheets give full details of the content of the training on the local finance career paths deployed in 2022.

1.4. DECENTRALIZATION MONITORING BODIES

1.4.1. CONAFIL

Established by Law No. 2009/11 of 10 July 2009 on the financial regime for regional and local authorities, repealed by the General Code of Regional and Local Authorities, CONAFIL is governed by Decree No. 2020/6635/PM of 21 December 2020, which lays down its organizational and functional procedures. Placed under the authority of the Minister of Decentralization and Local Development, its remit is to monitor the optimal mobilization of RLAs revenue and the good management of local finance. It is a forum for consultation and proposals on reforms affecting local authorities (accounting, inter-council collaboration, etc.). It also has decision-making and supervisory powers over the distribution of the State's main financial aid (grants and equalization funds).

This committee is represented at the local level (Regional and Divisional Local Finance Committees).

1.4.1.1. Support measures to improve local finance management

As part of the implementation of its missions, the following activities included in CONAFIL's PTAB are grouped into the following 5 (five) components:

- Monitoring optimal mobilization of tax revenue of RLAs, (Component 1);
- Monitoring optimal mobilization of grants and other financial resources of RLAs (Component 2);
- Tracking modernization of local finance management (Component 3);
- Assessing and managing local finance (Component 4); and
- administration and steering (Component 5).

i. Component 1 Monitoring optimal mobilization of tax revenue of RLAs

Activities carried out as part of the monitoring of the optimal mobilization of tax revenue are based on the liaison between government services in charge of local taxation and RLAs, and the strategy for the optimal mobilization of local taxes.

a. Liaison between the government services in charge of local taxation and RLAs: drafting instruments on the distribution of Council Taxes Subject to Equalization (ICSP)

This activity was carried out quarterly as part of the distribution of Additional Council Tax (CACs), other ICSPs, special excise duties, the 28% basic deduction from CACs on Value Added Tax (VAT) deducted at source from public contracts, and IR deducted at source from the salaries of State employees, for the 2021 and 2022 financial years.

With regard to the 2021 financial year, 5(five) sessions of the CONAFIL Technical Secretariat were held, namely 3(three) on the distribution of CAC - ICSP and 2 (two) on the appropriation of the regulatory mechanism of the practical arrangements for the liquidation of ICSP.

With regard to the 2022 financial year, 7(seven) sessions of the CONAFIL Technical Secretariat were held, including 4(four) dedicated to the distribution of ICSPs and 3(three) relating to the distribution of excise duties.

b. Strategy for optimal mobilization of local taxes: Local tax reform

The inter-ministerial committee in charge of local tax reform carried out 2(two) main activities, including:

- finalizing the report of the committee's work;
- the drafting of the preliminary bill on local taxation.

c. Finalizing the work report

The committee made numerous recommendations on both tax policy and local tax administration.

To finalize this important draft law, the Minister of Decentralization and Local Development, Chairman of CONAFIL, held many consultations with the 2(two) umbrella associations of RLAs, namely the Association of Regions of Cameroon (ARC) and the United Councils and Cities of Cameroon (UCCC), to iron out some points of divergence.

The Secretary General of the Prime Minister's Office (PMO) reiterated to the Minister of Finance, by correspondence No. B1025/D/SG/PM of 9 February 2023, the transmission of the said draft instrument for examination, as a prelude to the next parliamentary session.

At the end of the inter-ministerial committee's work, the following reform proposals were adopted:

d. In terms of local tax administration

- pre-issuance of any tax or duty by means of tele-declaration or e-declaration (by mobile phone);

- payment online, by bank transfer, by mobile phone or in cash at bank counters or financial intermediaries, involving automated allocation of the proceeds of collection to the various beneficiaries;
- online delivery of tax documents certifying payment of these taxes and tax compliance.

In addition, the Committee suggested speeding up the implementation of the reform of the Single Treasury Account (CUT), which provides, among other things, **for the allocation to all RLAs treasurers of a bank identity statement (RIB) on the CUT at BEAC**, enabling them to make completely autonomous expenditure.

e. In terms of Tax Policy

- broadening the tax base of CACs from VAT, corporation tax (IS) and personal income tax (IRPP) to include excise duties, the special tax on income (TSR) and registration duties on public contracts. However, to take account of the current inflationary context, the recommended extension of the CACs would be at a reduced rate of 5% instead of 10%, to avoid this reform leading to an excessive increase in the prices of certain products, in particular alcoholic beverages;
- extending the scope of licence fees to companies in the gambling sector, to compensate for the abolition of the gambling and entertainment levy, the yield from which has remained extremely modest to date;
- doubling the rate of the special excise duty for the removal and treatment of waste;

ii. Component 2: Monitoring optimal mobilization of grants and other financial resources of RLAs

As part of the monitoring of the mobilization of other financial resources of RLAs, the activities carried out fall within the remit of CONAFIL relating to liaison between the government services in charge of grants and other financial resources of RLAs, as well as the development of a strategy for the optimal mobilization of the said grants and other financial resources for the periods 2021 and 2022. These include:

- preparing the draft decree to lay down the methods of distributing the Common Decentralization Fund for 2021 and 2022 respectively;
- drawing up the report on the state of the debt situation of RLAs as at 31 December 2020 (data consolidation from all RLAs entered into software designed for this purpose, analysis of the statistical results);
- reviewing the decree to lay down terms and conditions for indexation and payment of the General Operating Allocation to sub-divisional councils by the City council to which they are attached;
- defining an optimal strategy for mobilizing financial resources in RLAs;
- initiating the exploration of financing tools from Technical and Financial Partners (TFPs) to RLAs.

a. Preparation of the draft decree to lay down the distribution of the Common Decentralization Fund

As part of the distribution of the share of the Common Decentralization Fund provided for in the 2021 finance law, a draft decree was proposed, validated at a session of CONAFIL's Technical Secretariat, and sent to the Prime Minister's Office for signature.

The content of the Common Decentralization Fund is being improved in relation to the powers transferred to RLAs. An evaluation of the budget chapters of ministries is underway with

MINEPAT and MINFI to determine the amounts allocated to the exercise of powers transferred.

Pursuant to Law No. 2019/24 of 24 December 2019 to institute the General Code of Regional and Local Authorities; and Decree No. 2009/248 of 5 August 2009 to lay down the conditions governing evaluation and distribution of the Common Decentralization Fund for the 2022 financial year, a draft decree was prepared and validated by all stakeholders.

b. Preparation of the report on the debt situation of RLAs on 31 December 2020

As part of the activity relating to the debt situation of RLAs, the terms of reference for a data collection mission with the Ministry of Finance were drawn up and validated in 2020. This mission took place in 2021 and its report presents:

- debt situation of councils and city councils;
- defining a strategy to support RLAs in controlling their debt situation;
- defining mechanisms to reduce and prevent over-debt situation;
- including statistical data from these missions in the 2015-2020 local finance report.

c. Review of the decree to lay down terms and conditions for indexation and payment of the General Operating Allocation to sub-divisional councils by the City council of attachment

Order No. 11/A/MINDDEVEL of 16 February 2021 was reviewed by all the parties involved. This review led to the drafting of Amending Order No. 130/A/MINDDEVEL of 16 June 2022.

d. Definition of an optimal strategy for mobilizing financial resources in RLAs

Within the framework of optimizing the mobilization of financial resources in RLAs, the State through MINDDEVEL via CONAFIL, in partnership with UNICEF, undertook to define a strategy for the optimal mobilization of resources in councils of Cameroon. To this end, a sample of 12 (twelve) councils was selected for the pilot phase in the Adamaoua and East Regions. The expert recruited led the work on data collection, the organization of the provisional workshop and the feedback workshop chaired by the Minister of Decentralization and Local Development. At the latter workshop, the revenue mobilization strategies were handed over to the 12 (twelve) councils concerned, which are :

- for the **Adamaoua** Region: Meiganga, Djohong, Ngaoui and Banyo Councils.
- for the **East** Region: Garoua-Boulai, Ngoura, Mandjou, Abong-Mbang, Kenzou, Batouri, and Betare-Oya Councils, as well as Bertoua II Council.

iii. Component 3: monitoring and modernizing local finance management

As part of the monitoring and modernizing local finance management, the activities carried out made it possible to implement CONAFIL's missions relating to the drafting of financial instruments applicable to RLAs, computerizing the financial management system of RLAs, producing statistics and local finance annual reports and, finally, linking RLAs to the programme budgeting.

a. Drawing up financial regulations to implement Book 5 of the GCRLAs

As part of the ongoing drafting of financial instruments implementing the General Code of RLAs, the work carried out by the Interministerial Technical Committee for Public Accounting Reform (CTIRCP) and the TS/CONAFIL contributed to significant progress in drafting and finalizing these instruments.

This work was carried out to involve all the government services involved, namely MINDDEVEL, MINFI, MINEPAT, the Audit Bench of the Supreme Court, FEICOM, PNDP; and UCCC.

b. Computerizing the financial management system of RLAs

The audit of the governance and functioning of the SIM_ba application in the context of the programme budget reform and asset accounting reform is an activity included in CONAFIL's AWP. This activity, which was initially aimed solely at incorporating the the programme budget into the budget and accounting application, has been extended to include a diagnostic study of the functionalities of the SIM_ba application and its capacity to incorporate the the programme budget and asset accounting, to carry out the project to centralize local finance data. To this end, a short-term expertise mission was commissioned by the French Development Agency, carried out by the ST DIGITAL firm, led by international technical experts, accompanied by MINDDEVEL and MINFI officials.

c. Producing statistics and local finance annual reports

In the drafting of this 2015-2020 report on local finance, many steps were followed, namely:

- data collection (producing statistics);
- entry and verification of administrative accounts;
- data consolidation;
- financial data analysis;
- drafting of the 2015-2020 local finance report;

d. Data collection

Collection of administrative accounts from 2015 to 2020

The administrative accounts were collected during the following visits at the level of RLAs (city Councils subdivisional councils, and councils) by teams made up of staff from MINDDEVEL's deconcentrated services. Statistical data from this collection are as follows:

Table 310:Rate of collection of AAs

Financial years	010	011	012	013	014	015	016	017	018	019	020	TOTAL ACCOUNTS
TOTAL EXPECTED	74	74	74	74	74	74	74	74	74	74	74	4,114
OVERALL TOTAL	56	01	07	16	25	32	33	43	38	302	5	3,188
TRANSMISSION RATE	68.45%	80.48%	82.09%	84.49%	86.90%	88.77%	89.04%	91.71%	90.37%	80.75%	9.36%	77.49%

Source: Mission report on the collection of AAs

This helped obtain 3188 accounts of the expected 4114, representing 77.49%.

Data collection from some government services and institutions

Other data were collected from the following ministries and institutions: MINFI, MINEPAT, the Audit Bench of the Supreme Court, FEICOM.

❖ **MINFI**

• **Directorate General of Budget**

Collection of statistical data relating to grants, transfers and operating subsidies allocated to RLAs.

• **Directorate General of Treasury, Financial and Monetary Cooperation**

Collection of statistical data relating to payment of CACs and other ICSPs, and payment of proceeds of the Special Excise Duty to RLAs.

• **Directorate General of Taxation**

Collection of statistical data relating to taxes and levies collected for the benefit of RLAs.

• **Directorate General of Customs**

Collection of statistical data relating to Additional Council Tax (VAT) and Special Excise Duties collected for RLAs.

❖ **MINEPAT;**

• **Directorate General of Economy and Public Investment Programming**

Collection of statistical data relating to grants, transfers, and investment subsidies allocated to RLAs for the 2015-2020 financial years.

• **The Audit Bench of the Supreme Court**

Collection of statistical data relating to the accountability of RLAs for the 2015-2020 financial years.

❖ **FEICOM**

Data collection, namely:

- Additional Council Tax and other council taxes subject to equalization, centralized by FEICOM per financial year over the 2015-2020 period;
- Intercouncil collaboration revenue paid to FEICOM, per financial year of the period under review;
- Financial assistance (from all sources) granted to RLAs by FEICOM per financial year of the period under review; and
- Withholdings per financial year and per RLAs, in respect of the payment of loans granted to them.

e. Surveys carried out in RLAs

Surveys were carried out through completion of forms for this purpose during a data collection mission in RLAs.

f. Entry and verification of administrative accounts

This step helped to draft the terms of reference of this activity. In this phase, the objective was to systematically manage and enter all the administrative accounts of RLAs, given their substantial volume (2,121 physical administrative accounts).

The activity was carried out thanks to the technical and financial support from GIZ (PRADEC). The role of each stakeholder are described in the table below.

Table 311: Roles and responsibilities of stakeholders

MINDDEVEL	PRADEC-GIZ
• Make the room available for e data entry operation; • Supervise the quality of data entry for administrative accounts; • Develop and provide the input mask; • Assist with the presentation of results; • Co-organize the work of the data entry and verification agents; • Co-facilitate the training of data entry agents.	• Provide technical and logistical support for this activity; • Ensure the hiring and training of data entry and verification agents following GIZ procedures; • Provide support in the technical monitoring of data entry and verification agents; • Assist with the presentation of results; • Co-organize the work of data entry and verification agents; • Co-facilitate the training of data entry agents.

The following steps were taken:

- ❖ Hiring of data entry and verification agents:

Specifications for data entry and verification agents

The data entry agents recruited used the Excel tool designed for entering the entry of council administrative accounts and were responsible for:

- correctly entering council administrative accounts from 2015 to 2020 (use physical documents and enter all the data in an Excel database, scan them if necessary);
- crosschecking all administrative accounts before they are entered;
- preparing a daily input file and a weekly report;
- presenting to supervisors the challenges faced throughout the data entry and verification process; and draft an activity report.

Profile of entry and verification agents

- Holder of a university degree (Bachelor in Computer science, Accounting, Statistics, Economics or a related field or equivalent certificate;
- Knowledge of the council budget nomenclature and the sector accounting plan of RLAs;
- Overall mastery of IT tools (MS Office); and
- Good experience in data entry and statistical analysis, particularly in Excel or any other computer application;
- ❖ Preparation for verification and data entry;
 - Review of ToR to have a common understanding of the activity, clarification of the working method, discussions on specifications;

- Organization of a two-day training workshop for data entry and verification agents;
 - Review of the database (Excel file) produced by MINDDEVEL in order to have a common understanding and to test it;
 - Drawing up of a work plan;
- The verification and data entry operations were carried out in pairs, with one member of the pair in front of the laptop to verify the data and the other going through the administrative account to read the values;
 - Entry and verification operations are supervised by MINDDEVEL staff and officials, and by GIZ;
 - Quality control of the administrative accounts and classification based on their conformity took place with the data entry agents, before data were entered and verified;
 - Data entry and verification was carried out in the Excel file.

Each pair:

- carried out an initial physical check of the administrative account to ensure that it complied with the council budget nomenclature;
- ensured that data entered in the database complied to the physical document;
- checked the totals;
- avoided modifying the initial Excel file;
- informed supervisors in case of a malfunction in the file, or lack of consistency between the physical document and the Excel file

Daily and weekly reports were produced during this activity, resulting in the production of a final report on the input and verification activity for the 2015-2020 administrative accounts.

o.	Region	Number of accounts entered	Total available for entering	Percentage of entering	Total RLA s
01	ADAMAOUA	1	22	04.54%	22
	CENTRE	42	50	84%	71
	EAST	28	28	100%	34
	Far-NORTH	32	45	71.11%	48
	LITTORAL	18	26	69.23%	37
	NORTH	17	19	89.47%	22
	NORTH-WEST	20	34	58.82%	35
	WEST	20	36	55.55%	41
	SOUTH	18	19	94.73%	31
0	SOUTH-WEST	1	23	4.35%	33
	TOTAL	197	302	65.23%	374

g. Difficulties encountered in entering administrative accounts:

The difficulties encountered in entering administrative accounts are as follows:

- the absence of machines dedicated to data entry;
- the absence of more suitable and more efficient software, the tool currently used being Excel;
- the absence of some account numbers in the current budgetary nomenclature, which require either reallocation to appropriate accounts or exclusion from the data entry process (need for consistency between physical data and numerical data);
- lack of working facilities.

h. Data consolidation

Data were consolidated by first grouping them per division, then per region, and finally per country.

i. Data analysis method

The following tools were used through preliminary analyses:

For preliminary analyses:

- the poster: this involved presenting the situation of each revenue and expenditure item in tables;
- comments: these involved short presentations in which concepts were explained, and tables and graphs interpreted.

j. Statistical analysis tools

The statistical analysis tools used are:

- radar graphs;
- histograms
- pie charts;
- tables.

k. Data analysis

The analysis took the following key steps:

- data preparation;
- producing the analysis plan and summary tables;
- illustration with graphs.

l. Drafting of the 2015-2020 local finance report;

The actual drafting of the report involved the following stages:

- drawing up terms of reference;
- methodological scoping meeting, at which teams were assigned to various tasks;
- actual drafting;

m. Organization of review, examination, and validation sessions

This stage was divided into the following phases:

- the review phase, governed by a service memo signed by the Minister of Decentralization and Local Development on 28 August 2023;
- transmission of the report to the Chairperson of CONAFIL for assessment;
- the examination and validation phase by the National Committee on Local Finance (CONAFIL).

- Transmission of the validated report to Inter-Ministerial Committee on Local Services (CISL) for inclusion in the report on the state of decentralization and the functioning of local services and to the National Decentralization Board (NDB).

n. Advisory support to councils for the preparation of their management accounts for the 2020 financial year, during 2021

From 26 April to 11 May, and from 23 May to 5 June 2021, a joint team comprising MINDDEVEL, MINFI and PNDP officials travelled the length and breadth of the country on a mission to support RLAs in preparing and submitting their management accounts for the 2020 financial year to the Audit Bench of the Supreme Court.

The mission was part of a drive to build the capacity of those involved in the budget implementation chain, particularly the public accountant, thus promoting good governance in public finance management.

 Results achieved

At the end of the work the following results were obtained:

- general account documents examined;
- revenue bundles audited;
- expenditure bundles audited;
- management accounts based on figures examined;
- council treasurers were aware of the bond to accountability;
- classifying, numbering, packaging and bundling the documents produced;
- drawing up reports on services rendered for each council.

 Difficulties encountered and recommendations

- Challenges Encountered

- ❖ The following difficulties were encountered during the workshops:
- ❖ in some councils, SIM_ba software is installed on the personal laptops of council employees;
- ❖ council staff not familiar with SIM_ba software functions;
- ❖ lack of appropriation of the joint MINFI/MINDDEVEL instruction by some participants;
- ❖ failure of council treasurers to swear an oath and provide a security deposit;
- ❖ splitting up of public contracts, which does not comply with the normal procedure for contracts award on the basis of purchase orders;
- ❖ absence of tax-base services in some councils;
- ❖ failure by Mayors to produce supporting documents for expenditure;
- ❖ abusive use of requests by the heads of council executives, which does not encourage the regularization of supporting documents in the production of the management account; and
- ❖ non-inclusion of expenditure relating to the preparation of the management account in some budgets.

- Recommendations

In the light of the above remarks, the following general recommendations were made to council treasurers, MINDDEVEL and MINFI hierarchy:

- **Recommendations made to council treasurers**

- ❖ Respect the legal and regulatory framework for public expenditure;
- ❖ Verification of the balances of their availability accounts;
- ❖ monitoring and proper management of inactive council assets;
- ❖ producing periodic summary statements;
- ❖ respecting the principle of separation of duties between the accounting officer and the authorizing officer;
- ❖ submitting their management accounts to the Audit bench within the statutory deadlines;
- ❖ working closely with the SIM-BA expert in each financial division;
- ❖ installing Sim-ba networks in councils.

- **Suggestions for MINDDEVEL and MINFI**

- ❖ the regular organization of training seminars for council treasurers on the sectoral accounting of RLAs and on the SIM_BA computer tool;
- ❖ training and raising awareness of financial management among authorizing officers;
- ❖ providing council treasurers with the human and financial resources they need to produce their various management accounts on time;
- ❖ the need to appoint public accountants to head council revenue;
- ❖ optimizing the use of the Sim-ba application and its monitoring in RLAs;
- ❖ commissioning audit missions to council revenue departments to assess their functioning.

o. **Advisory support to councils for the preparation of their management accounts for the 2021 financial year, during 2022**

From 17 July to 4 August 2022, a joint team made up of MINDDEVEL, MINFI and PNDP officials assisted councils and city councils nationwide in preparing and submitting their management accounts for the 2021 financial year to the Audit Bench of the Supreme Court.

This support was provided in response to **Joint Order No. 18/MINNDEVEL/MINFI of 6 July 2022 appointing officials in the revenue departments of city councils**, councils and subdivisional councils, and aims to help outgoing council treasurers to submit their management accounts before handing over their duties, in accordance with provisions of Decree No. 20/375 of 7 July 2020 to Lay down the General Rules and Regulations Governing Public Accounting (RGCP). In addition, this activity is part of the capacity building of those involved in the budget implementation chain, particularly the public accountant, thus promoting good governance in public finances management.

Some difficulties encountered during the activity were brought to the attention of CONAFIL:

- ❖ lack of mastery of council accounting by council treasurers;
 - ❖ failure of council treasurers to swear an oath and provide a security deposit;
 - ❖ absence of tax-base services in some councils;
 - ❖ failure by Mayors to produce supporting documents for expenditure;
 - ❖ improper use of request by heads of council authorities, which does not encourage regularization of supporting documents in the production of management accounts;
- and

- ❖ failure to meet deadlines for submitting management accounts to the Audit Bench of the Supreme Court.

In the light of these remarks, the following general recommendations were made to council treasurers, MINDDEVEL, and MINFI:

✓ **Recommendations to council treasurers**

- Compliance with the legal and **regulatory** framework for financial management;
- monitoring and proper management of inactive council assets;
- producing periodic summary statements;
- respecting the principle of separation of duties between the accounting officer and the authorizing officer;
- submitting their management accounts to the Audit bench of the Supreme Court within statutory deadlines.

✓ **Suggestions to MINDDEVEL and MINFI**

- the regular organization of training and capacity building seminars for council treasurers on the General accounting of RLAs, and on the preparation of management accounts;
- training and raising awareness of financial management among authorizing officers;
- the need to appoint people with a good accounting command to head council revenue departments;
- Carrying out audit missions to council revenue departments to assess their performance.

✚ **Supporting RLAs in aligning with the the programme budget**

This action was implemented through the operationalization of regions and support for the 40 pilot councils in their alignment with the programme budget.

✚ **Operationalization of the Regions**

❖ **Supporting Regions in drawing up their budgets for the 2021 financial**

As part of the continuation of the decentralization process initiated by Law No. 96/6 of 18 January 1996, which stipulates in Article 1 (2) that: "The Republic of Cameroon shall be a decentralized unitary State", the President of the Republic, by Decree No. 2020/547 of 7 September 2020, convened the electoral college for the election of Regional Councillors. This led to the election of Regional Councillors by indirect suffrage on 6 December 2020.

In this regard, MINDDEVEL, MINFI, and MINEPAT carried out, after preparatory work in committee, a mission to support regions in drawing up their budgets for the 2021 financial year, from 5 to 10 April 2021.

This support was provided in 2 (two) stages:

Firstly, the awareness-raising phase for regional executives on the need to prepare and draw up their the programme budgets, which focused on topics such as the innovations of Law No. 2019/24 of 24 December 2019 to institute the General Code of RLAs, general information on The programme budget, the approach to the planning process in regions, Budget Programming in regions, and finally, Budget Execution.

Then, at the end of the first 2 (two) days for raising awareness, the mission team devoted itself to drawing up the Region's budget itself, accompanied by the Secretary- General of the Region, the Regional treasurer and members of the Finance Committee.

At the end of this support, the first drafts of the Regions' budgets were available. These were mainly focused on the support programme entitled "administration and steering", which enabled the start-up priorities prescribed by the hierarchy to be included in these budgets.

Subsequently, the first sessions of regional councils were held nationwide, for voting and adopting the said budgets by various members of the council of each region, and their approval by the representative of the State.

❖ **Technical installation of regional treasurers**

Pursuant to Joint Order No. 2/MINDDEVEL/MINFI of 21 January 2021, to appoint officials in accounting positions within Regional and Local Authorities, and by Mission Letter No. 1809/LM/MINFI/SG/DGTFCM/IST of 6 March 2021, a joint MINFI/MINDDEVEL mission team carried out the technical installation of regional treasurers in the 10 (ten) Regions (RLAs), for the period from 20 April to 10 May 2021. The mission team carried out the following tasks:

- identifying cash accounts and determining their opening balances;
- establishing the status of the accounting office's portfolio and secure documents;
- opening and initialling accounting media, inventorying the accounting position's equipment, furniture and IT equipment;
- crosschecking the existence of integrated budgeting and accounting software;
- assessing the security situation of the post;
- crosschecking the codification of the Regional treasury.

The recommendations arising from this mission focused on the urgent needs of the Regions, namely: secure premises for the safekeeping of the Region's funds and valuables, work equipment, the networking of the authorizing officer's and accounting officer's workstations and, lastly, the appointment of staff within the regional treasury.

❖ **Implementation of the SIM_ba budgetary and accounting application**

To support the regions, the SIM_ba budgetary and accounting software package was implemented. This involved loading the regional budget, previously voted and adopted by the regional councillors and then approved by the State representative, into the SIM_ba application so that it could be implemented.

Accompanying 40 (forty) RLAs in the implementation of the programme budget: advisory support for 10(ten) regions and 30 (thirty) pilot councils

From 1 December 2022 to 25 January 2023, joint teams made up of MINDDEVEL and MINFI officials provided support (advisory support) to 30 (thirty) pilot councils on techniques for drawing up the the programme budget, and build capacity of members of the deliberative organs of the 10 (ten) and 30 (thirty) pilot councils on techniques for drafting, examining, voting, and controlling the execution of the budget.

Initially, the aim was to support the 30 (thirty) pilot councils that already benefited from support in 2019 in the appropriation of techniques for drafting the the programme budget, based on the budget framework documents drawn up by the said RLAs. This support was based on an

analysis of their budgets, which led to the conclusion that they had not yet mastered the best practices inherent in the programme budgeting. As a result, to control the risks associated with programme-based budgeting, it was necessary to provide them with support, before extending this support to a wider target group.

The second phase involved providing support to regional and local councillors. This phase focused on two themes: holding the Budget Orientation Debate, and techniques for drafting, examining, voting and monitoring the implementation of the budget. This support was provided during the sessions devoted to voting on the budgets of these RLAs. The conclusions of this activity are contained in the mission report.

iv. Component 4: Evaluation of Public Local Finance of Regional and Local Authorities

This component primarily focuses on CONAFIL's mission to control and enhance expenditure quality in RLAs.

v. Component 5: administration and steering

Administration and steering concern the holding of CONAFIL sessions (i), the entry into operation of COREFIL (ii) and the revitalization of CODEFIL (iii).

a. Holding CONAFIL Sessions

In addition to the CONAFIL session held in February 2022, many sessions of the Technical Secretariat were held. These include:

1. 4 (four) sessions dedicated to the distribution of ICSP;
2. 3(three) sessions dedicated to the distribution of excise duties;
3. 2 (two) sessions dedicated to the pre-validation of the financial instruments implementing the GCRLAs;
4. 2 (two) sessions relating to the preparation of the second session of CONAFIL for the 2022 financial year, which unfortunately did not hold due to the busy schedule of Ministers;
5. 1 (one) session on the validation of standard operating tools for CODEFIL;
6. 3(three) sessions on the preparation and validation of the draft Decree to lay down the CDF for the 2022 financial year;
7. 3(three) sessions on the preparation and validation of the draft Decree to lay down the GOA for the 2022 financial year.

b. The Launch of COREFIL:

COREFIL was given a framework for their first start-up in order to avoid the shortcomings recorded during the operation of CODEFIL after its first start-up in 2013. It is therefore essential that the actors of these bodies, which were making their first appearance in the landscape of decentralization monitoring organs, took ownership of the issues related to local finance and the sound and regular functioning of COREFIL. It is also important to note that the chairmen of these bodies have all taken note of COREFIL.

c. Revitalizing CODEFIL:

CONAFIL suspended the provision of funds to CODEFIL due to the lack of reports on the holding of sessions, income and expenditure accounts and statistics on the mobilization of local finances. The aim of this measure was to clean up the management of funds allocated and put in place effective monitoring tools.

As part of this revitalization, a number of activities were carried out, including:

- d. A workshop was held to discuss and draw up standard operating tools for CODEFIL; validation of these tools within the TS/CONAFIL;
- e. Support of 9 (nine) CODEFIL in the Littoral, North and South-West Regions through to the technical, logistical and financial support of PRADEC/GIZ.
- f. 49(forty-nine) other CODEFIL were also waiting to be sensitized and supported, so that they could eventually produce tools to assess their performance.

d. Operation of COREFIL and CODEFIL:

For the activities of COREFIL and CODEFIL to be relaunched effectively, operating resources must be made available in accordance with the provisions of Article 8 of each of the organic Orders. Operating costs of COREFIL and CODEFIL are set by CONAFIL and the Minister responsible for RLAs orders that they be made available on a quarterly basis, subject to the production of income and expenditure accounts for the previous instalments.

In accordance with provisions of Orders No. 442 and No.443/A/MINDDEVEL of 30 December 2020, Governors and Senior Divisional Officers, Chairmen of the COREFIL and CODEFIL respectively, established the status of some of the bodies under their authority.

The table below shows the status of COREFIL and CODEFIL.

Table 312: COREFIL and CODEFIL recorded per region

°	REGIONS	COREFIL recorded	CODEFIL recorded	Observations
1	ADAMAWA	COREFIL recorded	Djerem Faro-et-Déou Mayo-Banyo Mbere Vina	RAS
2	CENTRE	COREFIL recorded	Lékié Haute-Sanaga Mbam-et-Inoubou Mefou-et-Afamba Mefou-et-Akono Nyong-et-Kellé Nyong-et-Mfoumou	Draft decisions pending in the departments of the Prefects of Mfoundi, Mbam-et-Kim and Nyong-et-So'o
3	EAST	COREFIL recorded	Haut-Nyong Lom-et-Djerem	Draft decision pending with the Prefect of Boumba-et-Ngoko, while the Prefect of Kadey has taken no action on the draft transmitted by DD/MINDDEVEL.
4	FAR-NORTH	COREFIL recorded	Diamaré Logone-et-Chari Mayo-Danay Mayo-Sava Mayo-Tsanaga	Draft decision pending with the Prefect of Mayo-Kani
5	LITTORAL	COREFIL recorded	Nkam Sanaga Maritime Wouri Moungo	RAS
6	NORTH	COREFIL recorded	Faro Mayo-Louti Mayo-Rey	One (01) on standby (Benoue)

	NORT H- WEST	COREFIL recorded	Donga-Mantung Boyo Menchum	4(four) pending (Bui, Mezam, Momo and Ngo-Ketunjia)
	WEST	COREFIL recorded	Haut-Nkam Hauts- Plateaux Koun- Khi Menoua Mifi Bamboutos Noun	Draft Decision pending with the Senior Divisional Officer of Nde
	SOUT H	COREFIL recorded	Mvila Vallee du Ntem Ocean	Draft Decision pending with the Senior Divisional Officer of Dja-et-Lobo
0	SOUT H-WEST	COREFIL recorded	Fako Lebialem Manyu Meme	2(two) pending (Kupe- Muanenguba, and Ndian)
TOTAL		9/10 (90%)	43/58 (74,14%)	15 CODEFIL pending (25.86%)

Source: MINDDEVEL

The unavailability of most of these Decisions is due to the slowness of the administrative authorities. MINDDEVEL delegates were urged to finalize the legal framework governing the operation of these bodies. This shows in advance the difficulties CONAFIL will face in monitoring the effective operation of these relay bodies. Since 2021, the Adamaoua and North-West COREFIL submitted reports on their sessions, held on 3 June 2021 and 15 March 2022 respectively. Concerning CODEFIL, some have started holding sessions and have submitted their reports or minutes, some accompanied by supporting documents and others by the status of local finance in the division concerned.

Table 313: Status of CODEFIL sessions held in 2022 in the 58 Divisions

REGIONS	DIVISI ONS	NUMBER OF SESSIONS HELD	DATE HELD SESSIONS	OBSERVA TIONS
ADAMAOUA	CODEFIL			
	Djerem Division	1st quarter 2022	7 December 2022	unpaid
	Mayo Banyo Division	1st quarter 2022	21 April 2022	unpaid
		2nd quarter 2022	August 2022	unpaid
		3rd quarter 2022	20 October 2022	unpaid
	Faro et Deo Division	1st quarter 2022	23 June 2022	unpaid
	Mbere Division	No sessions held	NTR	Never held

	Vina Division	No sessions held	NTR	Never held
CENTRE	CODEFIL			
	Mbam et Inoubou Division	1st quarter 2022	6 July 2022	unpaid
	Mfoundi Division	No sessions held	NTR	Never held
	Haute Sanaga Division	No sessions held	NTR	Never held
	Lekie Division	No sessions held	NTR	Never held
	Mbam et Kim Division	No sessions held	NTR	Never held
	Mefou et Akono Division	No sessions held	NTR	Never held
	Nyong et Kelle Division	No sessions held	NTR	Never held
	Nyong et Mfoumou Division	No sessions held	NTR	Never held
	Mefou et Afamba Division	No sessions held	NTR	Never held
	Nyong et So'o Division	No sessions held	NTR	Never held
EAST	CODEFIL			
	Lom et Djerem Division	No sessions held	NTR	Never held
	Kadey Division	No sessions held	NTR	Never held
	Boumba et Ngoko Division	No sessions held	NTR	Never held
	Haut-Nyong Division	No sessions held	NTR	Never held
	CODEFIL			
FAR-NORTH	Diamare Division	No sessions held	NTR	Never held
	Mayo-Kani Division	No sessions held	NTR	Never held
	Mayo-Tsanaga Division	No sessions held	NTR	Never held
	Mayo-Sava Division	No sessions held	NTR	Never held

	Mayo- Danay Division	No sessions held	NTR	Never held
	Logone et Chari Division	No sessions held	NTR	Never held
LITTORAL	CODEFIL			
	Wouri Division	No sessions held	NTR	Never held
	Moungo Division	No sessions held	NTR	Never held
	Sanaga Maritime Division	No sessions held	NTR	Never held
	Nkam Division	No sessions held	NTR	Never held
NORTH-WEST	CODEFIL			
	Donga Mantung Division	1st, 2nd, 3rd quarter 2022	10 October 2022	unpaid
	Mezam Division	1st quarter 2022	12 April 2022	unpaid
		2nd quarter 2022	20 July 2022	unpaid
		3rd quarter 2022	30 November 2022	unpaid
	Boyo Division	1st quarter 2022	22 April 2022	unpaid
		2nd quarter 2022	09 September 2022	unpaid
		3rd quarter 2022	26 October 2022	unpaid
	Bui Division	No sessions held	NTR	Never held
	Momo Division	No sessions held	NTR	Never held
	Ngo-ketujia Division	No sessions held	NTR	Never held
	Menchum Division	No sessions held	NTR	Never held
NORTH REGION	CODEFIL			
	Benoue Division	No sessions held	NTR	Never held
	Mayo- Louti Division	1st quarter 2022	To be determined	unpaid

	Mayo- Division	Rey	1st quarter 2022	To be determined	unpaid
	Faro Division		No sessions held	NTR	Never held
WEST	CODEFIL				
	Koung-khi Division		No sessions held	NTR	Never held
	Mifi Division		No sessions held	NTR	Never held
	Haut-Nkam Division		No sessions held	NTR	Never
					held
	Menoua Division		No sessions held	NTR	Never held
	Noun Division		1st quarter 2022	To be determined	Never held
	Bamboutos Division		No sessions held	NTR	Never held
	Nde Division		No sessions held	NTR	Never held
	Hauts- Plateaux Division		No sessions held	NTR	Never held
SOUTH- WEST	CODEFIL				
	Fako Division		No sessions held	NTR	unpaid
	Meme Division		1st , 2nd quarter 2022	To be determined	unpaid
	Manyu Division		nd, 3rd quarter 2022	To be determined	unpaid
	Ndian Division		No sessions held	NTR	Never held
	Lebialem Division		No sessions held	NTR	Never held
	Kupe et Manengouba Division		No sessions held	NTR	Never held
SOUTH	CODEFIL				
	Mvila Division		1st quarter 2022	22 August 2022	unpaid
	Dja et Lobo Division		No sessions held	NTR	Never held
	Ocean Division		No sessions held	NTR	Never held

	Vallee du Ntem Division	No sessions held	NTR	Never held
Total	58 CODEFIL	24/ 58, i.e., 41.38% of sessions held	34 CODEFIL that did not hold any session	-

Source: MINDDEVEL

In view of the above, the CONAFIL Technical Secretariat proposes:

- the effective functioning of COREFIL and CODEFIL through the implementation of awareness-raising seminars on the role of each player, with a view to launching COREFIL and revitalizing CODEFIL. The relevant ToR were already finalized in conjunction with PRADEC-GiZ;
- setting up a mechanism for the regular provision of operating resources to COREFIL and CODEFIL, by mandating transfer orders to them;
- the regularization of sessions actually held since the 2021 financial year, for which the employment accounts have been sent to CONAFIL for management

With regard to the implementation of the activities planned for the 2022 financial year, most of them are still in progress. Their implementation depends, on the one hand, on the involvement of multiple administrations responsible for the management of local public finance, and, on the other hand, on their complexity, given the large number of RLAs that must benefit from them, as well as the expertise required in terms of information systems, local taxation and linking these public entities to budgetary and accounting reform, etc.

The 2023 Annual Budgeted Work Plan aims to continue implementing the activities begun in 2022, taking into account constraints linked firstly to all the reforms brought about by the new legislative and regulatory framework applicable to RLAs, and secondly to the availability of material, human and financial resources of the administrations involved.

1.4.2. Inter-Ministerial Committee on Local Services

During the 2021 and 2022 financial years, the Inter-Ministerial Committee on Local Services held two sessions. The failure to hold one session of the CISL per quarter was due to the occurrence of Covid-19, as well as difficulties encountered in mobilizing the Common Decentralization Fund on which the operation of the said body depends. It should be noted, however, that regular sessions of the Technical Secretariat (ST/CISL) were held, enabling the majority of instruments transferring powers to the Regions to be finalized.

With regard to the examination of draft decrees to lay down the terms and conditions governing the exercise of some powers devolved by the State upon Regions, the ST/CISL has held sessions devoted to examining and validating draft instruments drawn up by MINPMEESA, MINCOMMERCE, MINTOUL, MINEPDED, MINSANTE, MINAS,

MINEDUB, and MINFOF. Of the 20 (twenty) draft decrees expected, 17 (seventeen) were examined by the TS/CISL and forwarded for further procedure. MINADER's draft instrument was returned to the TS/CISL for re-examination, while MINFOF's draft was subject to a preliminary examination by the ST/CISL before being returned to this ministry for enrichment. MINAT remains the only ministry never to have forwarded the expected draft Decree, despite numerous reminders. Of the instruments that have been sent to the government

coordination bodies for further processing, the first were signed by the President of the Republic on 28 December 2021. In particular:

- Decree No. 2021/744 of 28 December 2021 to lay down the terms and conditions governing the exercise of some town planning and housing powers devolved upon regions by the State.
- Decree No. 2021/745 of 28 December 2021 to lay down conditions governing the exercise of some powers devolved by the State upon regions relating to their participation in the organization and management of interurban public transport;
- Decree No. 2021/746 of 28 December 2021 to lay down conditions governing the exercise of some powers devolved by the State upon regions in the area of tourism and leisure;
- Decree No. 2021/747 of 28 December 2021 to lay down conditions governing the exercise of some powers devolved by the State upon regions in the area of environmental protection;

Following the signing of these decrees transferring powers to the Regions, MINDDEVEL referred the matter to the Ministries concerned, with a view to transmitting the relevant draft Decrees. At the end of this process, 4(four) Decrees were signed by the heads of the Ministries concerned, to lay down the terms of reference for the exercise of the powers governed by the 4 (four) aforementioned Decrees. These include:

- Order No. 7/E/2/A/MINH DU/CAB of 2 November 2022;
- Order No. 30/MINT of 2 November 2022;
- Order No. 142/A/ MINTOUL of 2 November 2022;
- Order No. 8/A/ MINEPDED of 2 November 2022;

With regard to the transfer of powers to councils, Law No. 2019/24 of 24 December 2019 to institute the General Code of RLAs extended some powers that were already transferred since 2010. 6 (six) Ministries were identified. These are MINMIDT, MINH DU, MINTOUL, MINSANTE, MINEDUB, and MINAT. The 6(six) ministries concerned were asked to forward draft decrees relating to the said transfers. Only MINMIDT's draft decree on the exploitation of non-concessible mineral substances was already examined by the TS/CISL and forwarded to the Permanent Secretariat of the National Decentralization Board (PS/NDB) for further action.

As part of the monitoring of the exercise of transferred powers and resources, MINPMEESA sent MINDDEVEL a draft circular letter relating to the monitoring and evaluation of the exercise of powers transferred by the State to Councils in terms of support for income- and employment-generating micro-projects, for its opinion. The said draft instrument was forwarded to the TS/CISL for review and consideration. At the end of the session, members of the TS/CISL suggested that the Minister draw up a circular dealing with the issue of information feedback linked to the exercise of powers as a whole and not on a case-by-case basis. Members of the secretariat also suggested that MINPMEESA should set up mechanisms and develop tools for monitoring and evaluating the aforementioned powers.

1.4.3. Technical and Financial Partners

1.4.3.1. European Union

Within the framework of regional and local authorities cooperation, some activities were carried out to accelerate the decentralization process, and also formulate policies that will help RLAs to achieve their objective of ensuring inclusive and sustainable local development. One of

these activities was undertaken with the State's technical and financial partners, notably the EU and FDA to carry out a PEFA evaluation in RLAs. This was done to implement a recommendation from the evaluation and diagnosis of the public finance management system carried out with the support of development partners as part of the State's ambitious public finance management reform programme in 2000.

This reform was marked by the adoption and promulgation in December 2007 of a Law on the fiscal regime of the State.

As part of the necessary changes to underpin this public finance reform, which extends to the local level, the Government of Cameroon has undertaken to internalize the directives of the Economic and Monetary Community (CEMAC) relating to public finance management, in particular through Law No. 2018/11 to lay down the Cameroon Code of Transparency and Good Governance in public finance management, Law No. 2018/12 relating to Fiscal Regime of the State and Other Public Entities (RFEEP), Decree No. 2019/3199/PM of 11 September 2019 to lay down the general framework for presentation of the accounting plan of the State, Decree No. 2019/3187/PM of 9 September 2019 to lay down the general framework of the State's Budgetary Nomenclature, and Decree No. 2020/375 of 7 July 2020 relating to the General Rules and Regulations Governing Public Accounting. Law 2019/24 of 24 December 2019 to institute the General Code of RLAs completes this legal framework. In this vast reform project, local finance are an essential part of the overall public finance management system. In fact, the principle of linking RLAs to performance-based management, in the same way as all government services and bodies, was reaffirmed by Law No. 2009/11 of 10 July 2009 to lay down the financial regime of RLAs, which is taken up by Section 386(1) of Law No. 2019/24 of 24 December 2019 to institute the General Code of RLAs(GCRLAs).

i. Implementation status of the PEFA activity

- 4 (four) meetings were held with the Technical and Financial Partners concerning the PEFA evaluation;
- Experts were recruited by the EU and FDA;
- The focal points for the activity were appointed by Mayors of the selected councils;
- A webinar was organized by the PEFA secretariat to train the focal points selected for the evaluation on 28 June 2021;
- The Information sheet of the experts has been made available to the focal points for the collection of information concerning the evaluation at the council level;
- The final concept note for approval by the PEFA secretariat is being finalized by the EU/FDA;
- A WhatsApp forum was created with the focal points to easily share information about the PEFA evaluation;
- The workshop to launch the activity and train the focal points by the experts on the collection of information required in councils was held;
- The start of data collection by the focal points will effectively begin after the training;
- The experts will visit councils according to an established plan.

ii. PEFA evaluation programme

1. Preparatory phase

- Establishment of the supervisory partnership team

- Training of the partnership team and other partners in the PEFA methodology in the context of decentralization and gender-sensitive evaluation
- First phase of meeting and getting to know the context and the players
- Finalization of the concept note/terms of reference
- Coordination with governments and partners (including scheduling meetings and workshops)
- Initial request for data and documents
- Workshop preparation

2. Field work

- Workshop to launch PEFA study and PEFA methodology
- Interviews and data collection
- Preparation of draft report by evaluation team
- Presentation of the draft report and initial conclusions to the authorities

3. Post-field work

- Review of comments and amendments to the report
- Presentation of the final report to the authorities
- Publication of the final report

iii. Assessment methodology

The service provider will carry out a diagnosis of public finance management according to PEFA 2016 methodology - including the additional guidelines relating to sub-national entities - and write a full report on the performance of local public finance management based on the documentation provided by MINDDEVEL, interviews and workshops involving the various stakeholders.

Throughout the evaluation process, the experts must refer to the PEFA framework for measuring the performance of public finance management and must use the instructions for applying the PEFA framework given on the PEFA website (<http://www.pefa.org/> www.pefa.org). If some specificities need to be taken into account in the measurement of PFM performance, they will have to be justified and, if necessary (addition of specific indicators for example), will have to be validated by the PEFA Secretariat.

Any questions on the interpretation of indicators and documents should be addressed to the PEFA Secretariat. The aim is to review the weaknesses and good practices of the public financial management system of RLAs, as well as the impact of the performance obtained on the fundamental objectives of budgetary discipline, strategic allocation of resources and effectiveness of the services provided to the population.

The experts should ensure that their methodology includes the complementary framework for gender-sensitive PFM evaluation. The framework comprises nine indicators, specified on the <https://www.pefa.org/gender> website, which assess the gender sensitivity of the main PFM systems, processes and institutions throughout the budget cycle.

The main source of information for scoring the indicators will be the official documents, data and supporting evidence provided by the evaluated RLAs and, if necessary, by the central and deconcentrated administration. Before their arrival, the experts will specify the list of information, data and documents required for the missions. Other documents and supporting evidence required for the evaluation will be provided during field missions. In accordance with the PEFA 2016 methodology, in case of insufficient or incomplete availability of data and documents, this will be specified in the report and the indicator will be noted.

All documentation and information provided to the evaluators will, as far as possible, be in French. Appointments and interviews deemed necessary by the missions will be organised at the beginning of the start-up and diagnostic phase. The work programme, specifying the main stages and activities, the corresponding dates and the roles and responsibilities in the transmission and processing of information, will be proposed by the experts.

Activity has also slowed down due to the holiday period, when many development partners are on holiday and have just resumed. However, data collection is underway in pre-selected Councils.

During 2022, the process slowed down due to insufficient collection of the documentation required for the evaluation. To improve the level of data collection, a mission assisted the experts in each of the 12 city councils and councils in the evaluation area. This made it possible to substantially improve the level of documentary collection.

It should be noted that the Yaounde City Council and the Ambam Councils were excluded from the evaluation scope due to insufficient data collection.

1.4.3.2. GIZ

Within the framework of PRADEC, one of the main objectives of which was to help shape cooperation relations in the field of local finance for optimal mobilization of council resources and efficiency in local finance management, GIZ carried out a number of actions.

Technical support was provided by GIZ as part of the process of linking RLAs to the The programme budget. This involved raising awareness among all the councils in the 3(three) GIZ intervention regions. The awareness-raising focused on the innovations of the new local finance framework. The support continued with advice to some councils on programme-based budgeting.

In addition, MINDDEVEL received technical support from this partner in drawing up the 2015-2020 report on local finance. This support took the form of the recruitment of data entry/verification experts, the provision of computer equipment for data entry and verification operations, training for data entry agents, and the logistical organization of workshops to draft and review the report.

In the same vein, this partner supported work to define the format for holding Budget Orientation Debates (DOB) in 2022. The work undertaken by GIZ also made it possible to strengthen the relationship between tax departments of the State (CDI) and councils through meetings and the sharing of experience between the players.

The table below sets out some of the initiatives undertaken by GIZ between 2021 and 2022.

Table 314 : Activities carried out by GIZ between 2021 and 2022

<u>Process</u>	<u>Activities carried out</u>	<u>Partners involved</u>	<u>Key results achieved</u>
Support - advice on collaboration between CDIs - Councils Setting up cooperation mechanisms with the decentralised services of the tax authorities	- Facilitating a concerted approach between CDIs and local authorities to draw up/updating of taxpayer taxpayers; - Reinforcement of the tax assessment services of the communes by the CDIs on remote procedures (2022); - Capacity-building for agents/collectors on the concepts of the taxable event and the procedures for collecting and paying back tax. - tax revenue .	14 Divisional Tax Centres and their local authorities in the North, Littoral and South-West (Fako) regions	- Taxpayer files have been drawn up/updated in a concerted manner; - The skills of local tax assessment departments have been enhanced by the CDIs on remote procedures (2022); - The skills of agents/collectors have been enhanced in terms of the taxable event and the procedures for collecting and paying back tax revenues; - Local finance stakeholders have held regular meetings to monitor the mobilisation and securing of resources; - Joint tools for raising taxpayers' awareness and monitoring joint action plans have been developed and used by local players;
	- Support for regular meetings to monitor the mobilisation of resources around dialogue platforms;	Littoral: council of Baré, Mbanga, Loum, Manjo, Nkongsamba 1st,	
Support for departmental local finance platforms	- Establishment of a concerted strategy between the CDIs and the communes for registering taxpayers and raising awareness;	Nkongsamba 3rd,	- The results of the study on the operation of local finance cooperation platforms and systems have enriched the strategy for revitalising CODEFILs. - ST-CONAFIL's capacity to analyse CAs has been strengthened, enabling it to draw up a report on local finances for the period 2015-2020. - The local finance monitoring

	Collaboration with CONAFIL to revitalise CODEFILs : - Development of tools for monitoring revenue mobilisation at departmental level ; - Capacity-building for ST-CONAFIL on CA analysis techniques.		and analysis tool has been used to present the resource mobilisation situation at CODEFIL sessions, with the emphasis on the communes' own revenues.
	Soutien à la tenue des sessions des CODEFIL dans les régions d'intervention du programme.		
	Support for the development of a local finance monitoring tool (2021-2022) in collaboration with the DFL MINDDEVEL	COD EFIL: 04 departments in the North; 03 in the Littoral (Nkam, Moungo, Sanaga, etc.). Mariti me) and 01 in the South West (Fako)	
Support for the preparation and implementation of the programme budget at municipal level	- Raising awareness in all communes in the 03 intervention regions in 2021 - Establishment and RC of a pool of programme budget trainers; - Training of SDE MINDDEVEL on their role in	Municipalities in the 3 regions of intervention DD & DR MIND DEVEL	Local players in 10 communes have strengthened their capacities and helped to draw up their budgets in programme mode.

	the process.		
	Helping local authorities draw up their budgets in Programme mode	Municipalities in the 3 regions of intervention DD & DR MIND DEVEL 10 municipalities: Douala 3rd, Garoua 2nd, Garoua 1st and Limbe 1st arrondissements Limbe 1er; Edea and Limbe City Council's; communes of Pitoa, Baschéo, Poli, Touroua and Tiko	

Source: Giz

GIZ used the following approaches to carry out these actions:

- Coaching sessions, technical support in the development and use of tools and capacity-building sessions;
- Awareness-raising and training workshops;
- Training and coaching;
- Technical and logistical support.

i. Some of the challenges involved in the implementation of the activities

Technological challenges: Switching to remote tax procedures in rural and even urban areas was not easy because of technical bugs, unavailability of network coverage (internet), application of directives on smartphones for online registration, etc. As a result, despite the goodwill of some taxpayers, it was difficult, if not impossible, for them to comply with the reforms. In addition, the failure to adapt the SIM_ba application to integrate the the programme budgeting system made it difficult for councils to implement their the programme budgets;

The challenge of funding local finance platforms at divisional level: the diagnosis and discussions with stakeholders on the operation of CODEFIL have regularly revealed the difficulty of holding sessions because of the freezing of resources allocated to the operation of this body. This has considerably reduced the enthusiasm of the various members to get involved in the activities of this body. Other platforms, such as the powers transfer monitoring committee

and the CDI-councils informal dialogue frameworks, are also suffering from a lack of resources for their operation.

ii. Some lessons learned

- The involvement of heads of each institution in the process is a guarantee of success: better collaboration between municipal authorities and CDI heads, a guarantee of the effectiveness and sustainability of cooperation between CDI and councils;
- councils have understood the need to commit to tax education and citizenship;
- local finance platforms have enabled stakeholders
- to improve tax yields and optimize tax citizenship;
- the sharing of experience and knowledge between peers is a key element of strengthening the performance of council and fiscal actors at local level.

1.4.3.3. UNICEF

Through MINDDEVEL and the support of UNICEF, Cameroon has undertaken the process of developing a strategy for mobilizing local financial resources in Cameroon. This process, which is in its pilot phase, has made it possible to select 12 councils in the East and Adamaoua Regions, with the aim of unifying and standardizing the framework for drawing up council budgetary tools, based on performance, and where budgets are consistent with development policies and take account of local specificities.

The development of this strategy was prompted by Cameroon's eligibility in 2020 for the United Nations Secretariat's Sustainable Development Goals Acceleration Fund (SDG Funds), with the aim to support the Government in deploying the Integrated National Financing Framework (INFF). This initiative is being implemented by three agencies of the United Nations system: the United Nations Entity for Gender Equality and the Empowerment of Women (ONUFEMME), the United Nations Development Programme (PNDP) and the United Nations Children's Fund (UNICEF), to help the country identify integrated financing solutions to support its National Development Strategy 2020-2030 and the decade of action of SDGs.

The analysis of policies for mobilizing and collecting local financial resources within the Council identified three major problems: the low level of collection of local taxes; the lack of diversification of sources of non-tax revenue associated with the low level of collection of said revenue; and the low level of involvement of civil and community players in the management of local affairs. This analysis was complemented by an analysis of strengths, weaknesses, opportunities and threats.

The immediate and underlying causes of each of these problems were highlighted, along with their direct and indirect consequences. To this end, the direct consequence common to these major problems is the heavy dependence of council revenues on CACs and grants, while at a more distant level, there is the question of the limited capacity of councils to finance local development and reduce inequalities.

In so doing, the strategy has defined three strategic objectives: to improve the collection of local taxes; to diversify the sources of mobilization and increase the collection of non-tax revenues; and to improve participation and transparency in the management of local affairs.

Among the issues and challenges identified in the strategy are broadening the scope of local revenue collection, diversifying sources of local revenue, making the best use of local natural resources and land, and ensuring the predictability of council budget resources. In addition to

these issues of mobilizing local financial resources and local development, there are more than fifteen challenges to overcome.

By bringing together the above elements, it has been possible to define three strategic areas comprising strategic sub-areas structured as follows:

The first strategic area is on optimizing local tax collection mechanisms, with the strategic objective of improving local tax collection through five sub-foci, namely: strengthening the monitoring of council and CAC taxes; strengthening council tax collection systems; diversifying and developing commercial infrastructures; broadening the local tax base; and improving the working environment for collection services and agents.

The second strategic area is to broaden the base for mobilizing and collecting non-tax revenues, with the strategic objective of diversifying the sources of mobilization and increasing the collection of non-tax revenues. It comprises three sub-priorities, namely: the development of the Council's own income-generating activities; acquisition, operation and maintenance of equipment that generates financial resources, and the development of inter-council collaboration, and regional and local authorities cooperation and partnerships.

The third strategic area focuses on strengthening local governance and social accountability, with the strategic objective of improving participation and transparency in the management of local affairs. It comprises four sub-thrusts: the deployment of the local PPBMS chain; strengthening of citizen monitoring and control; strengthening of community resilience within communities; and finally, the development of communication and dialogue platforms.

For each of these three strategic areas, a 5-year action plan was presented, highlighting the actions and their objectives, the indicators with their baselines and targets in 2027, the main activities and related outputs, and the stakeholders. Finally, a 2-year priority action plan sets out the activities for which light resources are required.

The coordination and steering of the strategy for mobilizing local financial resources in Councils is the responsibility of the Council Monitoring and Evaluation Committee (CCSE) of the CDP, chaired by the Mayor or his representative. members of this committee include representatives of some deconcentrated State administrations (MINDDEVEL, MINEPAT) and the Secretary General of the Council. Monitoring and evaluation of the strategy is carried out by the technical committee for monitoring the implementation of the strategy's activities and is chaired by the Secretary General of the Council. It includes the Head of the Financial and Economic Department, the Council treasurer, the Council Financial Staff, the Council Development Staff, a representative of taxpayers and a representative of civil society.

i. Council diagnosis and main problems identified

Analysis of the policies for mobilizing and collecting local resources currently in place in the twelve councils revealed a number of problems, in particular:

- involving some village chiefs in the recovery of local financial resources;
- involving some Municipal councillors in the recovery of local financial resources;
- irregular and late payment of royalties collected by tax entities of the State;
- lack of control over royalties from some local taxes (mining royalties, among others) due to direct intervention by the State; and
- late payment of the Common Decentralization Fund and taxes subject to equalization.

Tax evasion by the local population was also identified as the main threat to the mobilization and collection of local resources. In practice, taxpayers sometimes find themselves collaborating illegally with crooked agents responsible for collection, or developing alternative

mechanisms to those in place. On observation, the central problem inherent in this widespread incivism is a lack of confidence or dissatisfaction on the part of the population with regard to local governance policy. Strengthening the frameworks for transparency and participation would help to increase the level of confidence among taxpayers and thus improve resource recovery rates.

ii. Issues and challenges in mobilizing local financial resources

Over the last ten years, strong demographic growth in councils of Cameroon has contributed to an increase in demand for basic social infrastructure and facilities. This demand for basic social infrastructure and facilities far exceeds the local financing capacity of councils, which are for the most part dependent on Additional Council Tax, even though they are paid out irregularly. Despite this irregularity, analyses have shown that the CACs are the main source of funding for the council. This reality calls on local development players to revive the mechanisms and players involved in local taxation. To do this, in the light of the major problems identified in the situational analysis phase, their causes and consequences, it seems essential to formulate the underlying issues arising from them and the challenges to be overcome.

- In terms of the issues at stake, the mobilization of local financial resources for local development in general and the reduction of vulnerability in all its forms calls on stakeholders in terms of: broadening the scope of revenue collection and diversifying local revenue sources. Under Law 2019/24 to institute the General Code of RLAs, Councils now have the capacity to explore other sources of resources in order to reduce their dependence on State allocations. However, the situational analysis revealed that the budgets of target councils depend very little on the own resources generated. This situation is sometimes the result of a weakly developed local economic fabric, but it is also the result of a lack of ambitious fiscal development policy.
- optimum use of local natural resources and land. The situation and diagnosis of local development and the mobilization of local financial resources revealed that Councils have enormous potential in terms of tourism, rich soil, proximity to neighbouring countries, etc. All or almost all of this potential remains unexploited in all councils. In addition, vast areas of unregistered land remain in the public land of the State. However, the administrative procedures for registering these areas for the benefit of councils remain complex. Yet these areas would benefit council agro-industrial projects, with expected impacts on local demand, the development of the local economic fabric, the reduction of unemployment and the improvement of local tax revenues. The lack of an inventory of the movable and immovable assets of councils reinforces the need to ensure optimal use of local natural resources and land areas to increase the mobilization of local resources.
- the predictability of budgetary resources of Councils. The situational analysis shows that the budgetary principle of "predictability" is still not guaranteed in the councils studied. Council revenues are still heavily dependent on grants and other transfers. However, these grants and other transfers from the higher level of government (central government and/or the City council of attachment) are still not guaranteed within the prescribed deadlines. As a result, councils do not have enough information on the predictability of their budgets, which is a hindrance to

achieving the local development objectives set out in the various council strategic planning tools and frameworks.

- In order to meet the challenges of mobilizing local financial resources and local development, there are a number of challenges to be overcome by all stakeholders. These include:
- setting up a statistical information system on economic and social development on the one hand, and on steering local fiscal policy on the other. Up until now, statistics on economic and social development have been the prerogative of the National Institute of Statistics (INS). The significant statistics produced by the INS relate to the national and regional levels. The only demographic data derived from censuses concern all sub-national levels. Given the structural inadequacy of the financial capacities of Councils, coupled with the methodological limitations of extrapolating INS studies to small areas (Councils), the provision of data on local economic and social development and the steering of local fiscal policy is a challenge for the mobilization of local financial resources, especially in a context marked by the proliferation of informal activities;
- improving the system for calculating and making available council taxes subject to equalization. This concerns both horizontal and vertical equalization. Horizontal equalization aims to reduce the development gap between RLAs by transferring some revenues from the richest RLAs to the poorest, while vertical equalization concerns State allocations to RLAs;
- political commitment at local level, in particular the level of awareness of the importance of strengthening the financial autonomy of Councils through local taxation;
- control of the local taxation chain. The diagnosis showed that third-party actors not recognized by the legal and regulatory framework are interfering in the process of collecting some taxes. These include village chiefs and municipal councillors. Similarly, some taxpayers find themselves collaborating illegally with crooked agents responsible for collection, or developing alternative mechanisms to those in place, thereby orchestrating a loss of revenue. Hence the need to get a grip on the taxation chain, the corollary of which will be to optimize collection costs and increase revenue;
- setting up a local civil service to provide RLAs with sufficient qualified human resources;
- strengthening council project ownership. With the acceleration of decentralization, councils are themselves faced with managing the implementation of major infrastructure works, public facilities and services for the population in general and children in particular;
- strengthening the legal and institutional framework for exploiting local natural and land resources;
- the introduction of programme-based management as defined in the Law to institute the General Code of RLAs, in particular with the setting up and regular management of local internal PPBMS committees;

- the regularity and timely payment of fees collected by tax services of the State, in order to reduce the incongruities experienced by RLAs as a result of delays in the said payments;
- combating the tax incivism faced by all councils, due to a lack of confidence or dissatisfaction on the part of the population with regard to local governance and development policy;
- strengthening the frameworks for transparency and participation in the management of the resources collected, in order to increase the level of confidence among taxpayers and thus improve resource recovery rates;
- enhancing natural and tourist resources, which are not sufficiently exploited and constitute niches for financing and developing projects;
- improving the quality of local infrastructure, which is the foundation of inclusive and sustainable development, and bringing it into line with norms and standards;
- making the local development index operational, through a gradual improvement in the level of local development, in terms of people's access to basic social services;
- improving the match between the use of the resources collected and sectoral policies;
- promoting a culture of equity in the development of human capital and well-being in general, and in the realization of children's rights in particular;
- improving the quality of spending in order to promote transparency and the performance of RLAs.

The table below summarizes the issues and challenges of mobilizing local financial resources and local development in Cameroon.

Table 315: Issues and challenges in mobilizing local financial resources

ISSUES	CHALLENGES
- Broaden the scope of collection and diversify local revenue sources; - Ensure optimal use of natural resources and local land areas; - Ensure the predictability of budgetary resources of Councils.	- Set up a statistical information system on local economic and social development on the one hand, and on steering local tax policy on the other, with in particular the implementation of a local development index and periodic information. - Raise awareness among taxpayers and encourage citizens to preserve public assets; - Master the local tax chain; - Ensure the establishment of a local civil service; - Ensure political commitment at local level, particularly awareness of the importance of strengthening the financial autonomy of communes through local taxation; Improve the legal and institutional framework for exploiting local natural and land resources; - Promote a culture of equity in the development of human capital and well-being in general, and in the achievement of children's rights in particular; - Improve the system for calculating and making available taxes subject to equalisation; - Ensuring communal project management; - Improve the legal and institutional framework for exploiting local natural and land resources; - Ensure that local PPBS internal committees are set up and run on a regular basis; - Improving the quality of spending and local governance.

Source: MINDDEVEL

Area 1: Optimising local tax collection mechanisms

Table 316: Optimization of local tax collection mechanisms

Strategic area	Strategic and specific objectives	Key players
Area 1: Optimization of local tax collection mechanisms	Improve the collection of local taxes	MINDDEVEL MINFI Council
Sub-area 1.1: Strengthening the monitoring of council taxes and CAC	Strengthening the monitoring of council taxes and CAC	Traditional chief's palace Municipal
Sub-area 1.2: Strengthening council tax collection systems	Reduce wastage of financial resources along the council tax collection chain	councillors Religious authorities Taxpayers
Sub-area 1.3: Diversification of infrastructures	Develop and ensure the functioning of commercial infrastructure	CSOs Development partners

Sub-area 1.4: Broaden the local taxation base	Increase the number of taxpayers	
Sub-area 1.5: Improving the working environment collection services and agents	Provide collection services and agents with adequate equipment and resources	

Source: MINDDEVEL

Area 2: Broaden the base for mobilizing and collecting local non-tax revenue

Table 317: Presentation of strategic area No. 2 on non-tax revenue

Strategic area	Strategic and specific objectives	Key players
Area 2: Broaden the base for collecting local non-tax revenue	Broaden the sources for mobilizing and collecting local non-tax revenue	MINDDEV EL • MINFI • MINTP FEICOM
Sub-area 2.1: Development of the Council's own IGAs	Increase the share of non-tax financial resources representing the profits generated by council IGAs	• Council Traditional chief's palace Municipal councillors
Sub-area Generating resources	Increase the capacity in equipment and civil engineering	• Religious authorities Taxpayers
Sub-area 2.3: Development inter-council collaboration, decentralized and partnerships		• CSOs Development partners

Source: MINDDEVEL

Area 3: Strengthening local governance and social accountability

Table 318: Presentation of strategic area 3 on local governance and social accountability

Strategic area	Strategic and specific Objectives	Key players
Area 3: Strengthening local governance and social accountability	Improve citizen participation and transparency in the management of local affairs	MINEPAT MINFI MINEDUB MINAS MINSANTE
Sub-area 3.1: Deployment of the local PPBMS chain	Improve and up and improve the operation of the local PPBMS chain	Council Traditional chiefs palace
Sub-area 3.2: Strengthen citizen monitoring and control	Ensure citizen monitoring and control in the management of local affairs	Municipal councillors Religious authorities Neighbourhood
Sub-area 3.3: Strengthening community resilience	Improve community resilience of populations	Village Committees CSO taxpayers Women's associations
Sub-area 3.4: Development of communication and dialogue platforms	Strengthen populations' civic and citizen knowledge on taxation	Development partners

Source: MINDDEVEL

1.4.3.3. PNDP

During the periods under review, the PNDP carried out an evaluation of local development funding. This produced four main outputs, namely: a diagnosis of local development funding sources; innovative or under-exploited funding sources and mechanisms; an assessment of the current equalization system; and recommendations for drawing up roadmaps and budgeting for priority actions to be implemented.

i. Diagnosis of local development funding sources in Cameroon

In order to implement their development policies, RLAs receive numerous financial flows from domestic, foreign, public and private sources. The local DFA reveals that domestic public sources dominate local development funding in Cameroon. They are followed by foreign public sources. Private sources, although not negligible, are difficult to measure and monitor because they do not necessarily pass through RLAs.

ii. Domestic public sources of funding for local development in Cameroon

Funding from public entities used to finance local development comes from State allocations, local taxes (revenue transferred by the central government and RLAs own taxes),

loans issued by RLAs to the domestic financial system, micro-project funds from members of parliament, public financial institutions (Housing Loan Fund, FEICOM), and the social responsibility of public companies.

- **State grants and subsidies to RLAs**

Section 394 of the Law to institute the General Code of RLAs (GCRLAs) stipulates that "Local Authorities shall receive allocations and subsidies from the State for the discharge of their duties". These include: (i) a minimum of 15% of State revenue transferred to RLAs for the partial financing of decentralization, known as the Common Decentralization Fund (CDF); (ii) resources from the Public Investment Budget (PIB) to support the transfer of powers to RLAs; and (iii) special grants, as was the case for the Special Solidarity Fund for the fight against the coronavirus and its economic and social repercussions. It should be noted that subdivisional councils to receive an operating grant from the city council of attachment to which they are attached ().

After the Additional Council Tax, the CDF constitutes the second largest flow of financial resources received annually by RLAs. In 2020, the CDF amounted to 50 billion FCFA, and represented around 30% of all revenue allocated by the State to RLAs. Since 2019, the CDF has seen a significant increase in both its operating and investment components. The general operating allocation, which was only 5 billion in 2018, has risen to 14 billion in 2019 and 2020, and the general investment allocation, which was 5 billion in 2018, has risen to 36 billion FCFA in 2019 and 2020.

In absolute terms, public investment budget resources managed at the deconcentrated level also increased, rising from 60 billion FCFA in 2018 (9.4% of PIB resources) to 92 billion in 2019 (14.3% of PIB resources) and 102 billion in 2021 (18% of PIB resources). Hopefully this upward trend will continue over the next few years, given the favourable economic growth prospects thanks to the resolution of the health crisis caused by the Covid-19 pandemic.

- **Local taxes**

According to Section 391 of the Law to institute the GCRLAs, tax revenue of RLAs comprise all the deductions made by the tax departments of the State or the relevant departments of the local authority for the latter. All these withholdings are referred to as "local taxes". Local taxes include council taxes, additional council tax on State taxes and duties, council taxes, regional taxes and duties, and any other levy provided for by law.

The proceeds of council taxes are collected by the tax services of the State (tax administration) and allocated to councils via the Special Council Support Fund for Mutual Assistance (FEICOM). The most promising sources of revenue in 2020 are the business licence tax (21%), the motor vehicle stamp duty (DTA, 19%), the annual forestry tax (RFA, 16%), the Immovable property conveyance tax (DMI, 14%), and the local development tax (IDL, 10%). The proportion of other council taxes is less than 10%: leasehold rights (7%), property tax on real estate (6%), licence fees (5%), and the final tax (1%). This breakdown calls on councils and tax authorities to make greater efforts to improve the mobilization and collection of local taxes as a whole. Particular emphasis should be placed on the collection of the final tax, the local development tax and the tax on landed property, the amounts collected from which are well below the visible mobilization potential.

- **Additional Council Tax**

The additional council tax (CAC) are a supplementary tax of 10% levied on the main State taxes and duties, in particular VAT, company tax (IS), personal income tax (IRPP) and tax on income from movable capital (IRCM). CACs have grown very rapidly in recent years. They have risen from around CFAF 39 billion in 2013 to CFAF 122 billion in 2017 and will reach CFAF 130 billion in 2019. The slight fall in 2020 is due to the slowdown in economic activity imposed by the containment measures that have reduced the capacity to mobilize some State taxes from which the CACs are deducted. The public finances of RLAs are heavily dependent on additional council tax, which account for an average of 80% of all RLAs. This predominance of CACs is at the same time a source of fragility because, when the collection of major State taxes declines, local governments find it difficult to implement their development strategies. Local governments must therefore seek to reduce their dependence on CACs by strengthening the collection of other types of revenue.

- **Local Taxes**

The Law on Local Taxation has identified council and regional taxes that come under RLAs own tax system. These taxes can only be introduced by a council after approval by the deliberative organ, i.e., the council board. Council taxes occupy a marginal position in relation to council duties, not only because the majority of taxpayers liable to pay these taxes operate in the informal sector and are smallholders or street vendors, but also because the collection systems still have many shortcomings, with significant manual contact between council agents and taxpayers, which encourages corruption, tax evasion and fraud. Council taxes with a high potential for mobilization, especially for subdivisional councils, include the livestock slaughter tax (TAB), impound fees, market place fees, parking tax, parking occupancy fees, and parking lot occupation fees.

- **Micro-project funds of Parliamentarians**

Since the 1992-1997 legislature has been allocating funds to Parliamentarians to carry out micro-projects in their respective constituencies. Initially, funds for parliamentary microprojects were entered directly into the public investment budget (PIB) and sent to various departments in the form of "boxes" with priority expenditure status. However, parliamentarians subsequently requested and obtained from the Ministry of the Economy that these funds be transferred directly to the budget of the National Assembly. The budget, which was initially CFAF 4 million per parliamentarian, was increased to CFAF 8 million paid directly to parliamentarians by the questors of the National Assembly. The practice was extended to senators after the very first senatorial elections were held in 2013.

With 180 parliamentarians and 100 senators, the annual budget of parliamentary micro-project funds in 2020 amounted to CFAF 2.4 billion, an amount greater than the proceeds of the final tax (CFAF 568 million), that of the property tax (CFAF 2.043 billion) or that of the licence contribution (CFAF 1.9 billion). Micro-project funds should therefore not be neglected, and it is important that their management be rationalized and their allocation to development projects optimized so that they have a greater impact on local economic development. If this rationalization is carried out, and a synergy is established between communal executives and parliamentarians, it may be advisable to increase the envelope of funds for parliamentary micro-projects.

1.4.3.4. Foreign public sources

Many of Cameroon's technical and financial partners (TFPs) who are members of the OECD's Development Assistance Committee (DAC) place great emphasis on decentralization and local development in their respective cooperation frameworks. As the management of local finances has not been sufficiently cleaned up and modernized, RLAs, with the exception of some City Councils (), do not inspire the necessary confidence to ensure that the funds mobilized by partners are made directly available to them (). These funds are therefore managed either directly at central level by sector ministries, or by other government structures such as the Special Council Support Fund for Mutual Assistance (FEICOM) and the National Community-driven Development Programme (PNDP).

Given the poor governance and corruption in the public administration of Cameroon, the existence of all these intermediaries between TFPs and RLAs inevitably reduces the effectiveness and the impact of the funds mobilized on local development. In order to mobilize more resources from TFPs for the implementation of decentralization and development, RLAs would benefit from: continuing efforts to modernize their public finances; scrupulously scrutinizing the agendas of the TFPs to identify their priority intervention sectors; forming groups of councils and giving priority to inter-council development projects.

The main traditional partners of the State of Cameroon with a commitment to decentralization and local development are, in no particular order: the World Bank through credits from the International Development Association (IDA); the African Development Bank (ADB) through the African Development Fund; the European Union through the Emergency Trust Fund (ETF) and the European Development Fund (EDF); German Cooperation through Giz and the KfW Development Bank; the French Development Agency (FDA) as part of the bilateral debt cancellation with France (C2D); the Global Environment Facility (GEF); Japanese Cooperation through the Japan International Cooperation Agency (JICA); the International Fund for Agricultural Development (IFAD).

1.4.3.5. Private domestic sources of funding for local development

Domestic financial flows used to finance local development in Cameroon come from, among other sources: the civic commitment of local political elites and the business world; local NGOs and charities; socially responsible private companies; associations of local residents, etc.

These sources of funding cannot be analyzed objectively because they do not generally pass through RLAs and statistics on the funds mobilized are not centralized. For a more

balanced development, the interventions of private actors must be centralized at the level of the council in order to be integrated into the development plan or to obtain the agreement of the council board. It was therefore recommended that RLAs create local investment funds and local solidarity funds to better channel private sector involvement in local development.

1.4.3.6. Private foreign sources of funding for local development

Foreign private sources include philanthropic funds, charities, foreign direct investment and nationals of the Cameroonian diaspora. Like domestic private sources, foreign private sources are generally beyond the control of governments. The main challenge here is to prevent local development funding from being channelled through illicit funds and used for money laundering.

1.4.3.7. Innovative local development financing in Cameroon

The innovative nature of financing simply refers to its relative novelty or to its under-exploitation in a given context. Despite several definitions, development finance institutions and experts seem to agree that innovative financing falls into two main categories: innovative sources that help to generate new financial flows and innovative mechanisms that help to increase the efficiency of existing resources.

1.4.3.8. Innovative sources of local development finance in Cameroon

Non-traditional international development finance institutions

The main development finance institutions which have not yet been sufficiently explored by Cameroon, but which have a proven commitment to decentralization and local development in developing countries are: the Austrian Development Bank (OeEb); the Islamic Development Bank (IsDB); the Belgian Investment Company for Developing Countries (BIO); the Swiss Investment Fund for Emerging Markets (SIFEM); the Canada Fund for Local Initiatives (CFLI) and the Global Fund for Cities Development (GFCD).

The social responsibility of public and private companies

Increasingly, public, semi-public and private companies are demonstrating their commitment to being responsible, i.e., their desire to achieve their economic and financial objectives while taking account of the current and future concerns of society. These companies set up funds enabling them to carry out activities to protect the environment, train young people, promote culture or support the national sports movement. It is therefore up to RLAs to create synergies with such companies, by pursuing a charm policy to benefit from their deployment in the fulfilment of their social mission. Companies such as SNH, CSPH, SONARA, CNPS, FEICOM and DANGOTE Cement, among others, make significant resources available for cultural, environmental and social initiatives.

Associations of Councils residents

Every Cameroonian originates from a specific locality to which they have a particular attachment because their ascendants or descendants, whether close or distant, are based there. This parental link tends to reinforce the willingness and the availability of citizens who have left their locality of origin to commit themselves to the development of this locality, the aim being to guarantee and ensure better living conditions for their relatives. Through this channel, the local diaspora, i.e. - all the sons and daughters who are natives or nationals of a locality or who have an attachment to the said locality becomes a powerful tool for mobilizing resources and energies to drive sustainable economic development in their village or locality of origin.

Throughout Cameroon, and even abroad, most people from the same village, council or division organize themselves into associations to promote mutual aid and assistance. Unfortunately, these activities in favour of local development are not coordinated and the flow of funds mobilized is entirely beyond the control of council executive. Town councils should therefore: encourage the grouping and federation of organizations and associations of the local diaspora and periodically issue bonds for the nationals of the council.

1.4.3.9. Innovative funding mechanisms for local development in Cameroon

i. Local public-private partnerships (PPPs)

Regional and local authorities, like the State, but on a smaller scale, can use PPPs to build or renovate infrastructure or facilities. The powers transferred to RLAs in the infrastructure sector give them the opportunity to finance many projects using PPP methods. Unfortunately, with the exception of the Douala City Council, which has had to execute a few PPP contracts, most RLAs still prefer to use public contracting. In countries where local authorities are heavily involved in PPPs, the partnership contracts signed by local authorities generally concern network infrastructure (public lighting, drinking water, etc.) and major public works projects (stadiums and other sports facilities, cultural centres, schools, canteens, etc.). In the electricity sector, examples include the construction of mini hydroelectric power stations and solar photovoltaic power stations; in the drinking water sector, PPPs can be used to supply drinking water in urban areas and for human-powered pumps in rural areas.

In partnership with CARPA, the National Capacity-Building Programme for City Management (PNFMV) has initiated a series of training courses for RLAs in the Centre, South-West, North-West, Littoral and the three northern Regions of Cameroon. But it is clear that these training courses are not enough to enable council executives to take on board the mechanisms and requirements of PPP project financing. It is therefore desirable that CARPA, which is the PPP unit in Cameroon, should set up divisional branches to provide better technical assistance to RLAs. CARPA is placed under the technical supervision of MINEPAT, for greater speed in the implementation of local PPPs, CARPA's regional branches may be housed in MINEPAT's Regional and Divisional Delegations.

ii. Issuing negotiable debt securities (TCN)

In Cameroon, the issuance of negotiable debt securities (TCN) is governed by Decree No. 2014/2381/PM of 27 August 2014 to lay down the conditions for the issuance and management of negotiable debt securities. According to Article 2 of this Decree, TCNs are dematerialized financial securities, with a fixed term, issued at the option of the issuer in representation of a debt right, which bear interest. Article 12 of the aforementioned Decree specifies that the agents authorized to issue negotiable debt securities are: (i) credit institutions, insurance companies, investment companies and the Deposits and Consignations Fund; (ii) public sector companies; (iii) CEMAC institutions and international organizations; (iv) securitization bodies; (v) social security bodies; (vi) local authorities and their groupings; (vii) the State.

iii. Issuance of public securities guaranteed by the State on the financial market

The financial market has experienced a certain dynamism in Cameroon in recent years with the issuance of bonds by the State (sovereign bonds). Although this market is also open to RLAs, the latter however remained very much in the background. The only issues that can be identified are by the Douala City Council (CUD). Faced with the constant influx of new inhabitants into the city of Douala, and because of its attractiveness, the Douala Metropolitan Investments Company (SMID), a mixed company, was created on 18 August 2018 to make Douala a modern and more attractive city, reflecting international urbanization standards.

At the time of its launch, SMID had been able to mobilize through a bond issued by the Douala City Council, an amount of CFAF 5.4 billion out of the 10 billion solicited at the time to constitute its share capital (CUD, 2018). The Douala City Council holds 23% of SMID's shares, in addition to the 6% held by the divisional town halls, at a rate of 1% per council.

Unfortunately, most of the CUD's issues have ended in legal trouble, demonstrating the need to build the capacity of players in this field. Decentralized cooperation international cooperation

According to Article 2 of Decree No. 2011/1110/PM of 26 April 2011 to lay down terms and conditions of decentralized cooperation, decentralized cooperation is understood to mean any partnership relationship between two or more Regional and Local Authorities or their groupings, with a view to achieving common objectives. Decentralized cooperation may take place between Local Authorities of Cameroon (national cooperation) or their groupings on the one hand, or between the latter and foreign Local Authorities or their groupings on the other (international cooperation).

One of the major problems with town twinning is that council in developing countries generally see themselves as mere recipients, waiting for the resources of councils in developed countries to be transferred to them. However, when it comes to international cooperation, each party defends its own interests and seeks to obtain some form of gain from the other party. To make this local development funding mechanism more dynamic, towns and cities of Cameroon need to know how to sell their potential in order to position themselves in the logic of "giving and receiving", rather than in the unrealistic and ineffective logic of eternal recipient. It is therefore recommended that councils: (i) analyse their potential well before embarking on a twinning approach; (ii) speed up their digitalization by making more intensive use of ICTs and improving their visibility on the web, to better promote their potential and assets.

1.4.4. Evaluation of the equalization system

The equalization system has both strengths and weaknesses. The main strengths include, among other things: an adequate legal framework provided by legislative and regulatory instruments; the existence of a body responsible for centralizing and redistributing equalization resources (FEICOM); the existence of a ministry of decentralization and local development; the setting of a minimum of 15% of State resources to be transferred to RLAs under the CDF.

; the existence and operation of the National Committee on Local Finance (CONAFIL).

In order to improve this system, some of its main weaknesses need to be tackled which relate in particular to: the failure to update the population file even though the main criterion on which the distribution of equalization resources is based is the demographic criterion; the failure to take into account the surface area of territories in the criteria for the distribution of resources even though the largest territories require greater development efforts ; the low level of achievement of the objective of harmonious and balanced development of all RLAs assigned to equalization; significant territorial disparities in the granting of financial assistance; a relatively high cost of financing development micro- projects; the predominance of non-productive investments in the financing of development projects of Councils; and finally, a tendency towards stagnation of equalization resources paid back to RLAs.

To deal with all these problems the evaluation of local development financing recommends: broadening the basket of local taxes and optimizing their collection; reducing the weight of non-productive investments in FEICOM's financial assistance; strengthening synergy between the PNDP and FEICOM to take advantage of the experiences of each institution in working with RLAs; produce at least annually a local development index for better monitoring of the objective of harmonious and balanced development of all RLAs; integrate the surface area of RLAs into the criteria for distributing equalization resources

; and finally, update the population file used by FEICOM to operate the redistribution of equalization resources.

1.4.5. Main recommendations of the study

At the end of the study, 8 main recommendations were formulated to strengthen the mobilization and improve the use of financial flows for local development in Cameroon. The eight recommendations are as follows:

1.4.5.1. Optimize the exercise of powers and the mobilization of resources provided by Law to RLAs

This recommendation is justified by: the lack of control by key players over the distribution of resources transferred by the State to RLAs; the low level of appropriation by the players of the legislative and regulatory framework of the CDF (the basis of assessment and the methods for levying and calculating the CDF); the persistence of credits managed by deconcentrated services for powers already transferred to RLAs.

1.4.5.2. Improve the current equalization system and the criteria for making resources allocated to FEICOM

This recommendation is based on: the absence of a mechanism for monitoring the objective of harmonious and balanced development of all RLAs assigned to the equalization system; the significant disparities observed in the financial assistance provided by FEICOM to councils (some councils are very often excluded even though they are more vulnerable); the low weight of productive or income-generating investments in the financial assistance granted by FEICOM.

1.4.5.2. Mobilize more external partnerships for local development

This recommendation is justified by: the existence of non-traditional external partners who can make a significant contribution to local development funding; the low level of mobilization of local development funding from traditional partners; the drop in funding granted by traditional partners due to the recent Covid-19 crisis and that imposed by the war in Ukraine.

1.4.5.3. Facilitate the establishment of synergies between RLAs and their associations of nationals

This recommendation is justified by the lack of frameworks for dialogue and consultation between RLAs and their nationals in the rest of the country; the low level of involvement of RLAs nationals in investments within the Council; and the low level of involvement of associations of RLAs nationals in local solidarity.

1.4.5.4. Explore innovative funding sources and mechanisms

The problems targeted by this recommendation are as follows: the cash flow pressures faced by RLAs; the heavy dependence of RLAs on additional council tax and government allocations; the low level of involvement of RLAs in the regional securities market; the low level of involvement of RLAs in the financing of PPP projects; the low level of knowledge of the financing mechanisms available in decentralized cooperation; the low level of exploitation of the opportunities offered by climate finance.

1.4.5.4. Broaden the basket of local taxes

The problems identified to justify this recommendation are as follows: the non-inclusion of RLAs in the sharing of some State revenues (special tax on petroleum products (TSPP), felling

tax, area fees, felling tax on forestry products, etc.); the high cost of RLAs tax burdens linked to allocated taxation;

1.4.5.5. Optimize the collection of taxes and duties of RLAs

The problems targeted here are the existence of numerous exemptions and temporary dispensations from the payment of local taxes; the complexity of the methods for calculating and collecting local taxes; the poor application of the regulations to offenders the law on local taxation; the high prevalence of the informal sector (gap between the number of businesses and establishments counted by the National Institute of Statistics (INS) and the number of taxpayers declared by the DGI); the poor collection of local taxes.

1.4.5.6. Strengthen the synergy between council executives and parliamentarians

The main problems to be resolved by this recommendation are the low impact of parliamentary microprojects on local development and the lack of transparency in the management of parliamentary microproject funds, which are public funds.

CHAPTER 2: LOCAL FINANCE MANAGEMENT CONTROL

As RLA funds are public funds, their management is subject to control by the deliberative organ, administrative control, judicial control and audits. Such control relates to the regularity of management acts and performance in the execution of programmes.

The management of public funds in RLAs has involved a number of players responsible for budget implementation and are accountable for it.

Many audits of the financial management of RLAs revealed shortcomings in the budget implementation. They appeared in reports to the relevant sanctioning organs.

2.1. TYPE OF CONTROLS CARRIED OUT IN RLAS

Many local financial management control activities were carried out during the period under review.

2.1.1. Control by the deliberative organ

In addition to voting on the initial budget, special revenue and expenditure authorizations, administrative accounts and management accounts, the deliberative organ carried out other types of activities. These include:

- monitoring implementation of the budget and related projects;
- setting up ad hoc committees on matters relating to the financial management of the local authority. Such reports were submitted to the deliberative organ for consideration;
- notifying the supervisory authority or any other competent department of any wrongdoing found in the examination of the accounts.

However, during the reference of period, weaknesses were noted in the effective exercise of control by the deliberative organ, and the unavailability of statistical data on the acts that gave rise to this control. To this end, it is recommended, that a mechanism be put in place to monitor the control exercised by the deliberative organ and feedback.

2.1.2. Administrative control

Several State control administrations carried out control missions in RLAs, with a view to ensuring the regularity of budgetary, financial, accounting and heritage operations. These include: CONSUPE, MINFI, MINDDEVEL, MINMAP, MINEPAT, MINFOF, etc.

2.1.2.1. Inspections carried out by the Supreme State Audit Office (CONSUPE)

As part of its remit, the CONSUPE Office in Cameroon carried out some audit and control mission in RLAs.

The control teams carried out their actions in application of:

- ISSAI 400, entitled Fundamental Principles of Compliance Auditing and the CONSUPE new audit policy directive, in order to carry out economical, cost- effective, and efficient audits.

These controls consisted of:

- crosschecking the regularity and effectiveness of governance;
- ensuring proper management of human resources;
- crosschecking the reliability and accuracy of budgetary, financial and accounting information;
- ensuring the regularity, completeness and comprehensiveness of revenues in RLAs ;
- crosschecking the regularity and effectiveness of operating and capital expenditure;
- determining the losses suffered by RLAs;
- ensuring proper management of human resources;
- ensuring the proper execution of projects and compliance with Contract awards;
- assessing the compliance of international cooperation agreements with current standards;
- ensuring that partnership agreements are properly implemented;
- determining the losses suffered by RLAs.

2.1.2.2. Inspections carried out by MINDDEVEL

MINDDEVEL carries out its inspections in RLAs through the National Regional and Local Authorities Control Squad. These controls consisted of ensuring:

- smooth functioning of the executive and deliberative organs;
- proper management of human resources;
- regularity of operating and investment expenditure;
- completeness and securing of revenue;
- proper physical and financial implementation of projects financed by the Common Decentralization Fund.

SUMMARY OF AUDIT AND CONTROL MISSIONS CARRIED OUT DURING THE 2021 AND 2022 FINANCIAL YEARS

AUDITED AND INSPECTED RLAs

2021 financial year:

Table 319: Audit and control missions carried out by MINDDEVEL in 2021

Types of mission	RLAs concerned
Missions to evaluate measures to combat urban disorder	Yaounde I,II,III,IV,V,VI, and VII Subdivisional councils
Special missions to cross-check reported incidents	Bazou, Bokito, Monatele, Batshenga, Elig-Mfomo, Esse, Edzendouan, Nkolofamba, Akoeman, Ngomedzap, Efulan councils

Audit and control missions	Dibombari, Pette, Ngambe, Dimako, Bangangte councils
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Source: MINDDEVEL

2022 financial year:

Table 320: Audit and control missions carried out by MINDDEVEL in 2022

Types of mission	RLAs concerned
Missions to evaluate the functioning of services	Ngaoundere CC Ngaoundere I,II and III subdivisional councils Nkongsamba CC Nkongsamba I,II and III subdivisional councils Yaounde VI and V subdivisional councils Ngoro council
Audit and control mission of administrative, financial, and accounting management	Dimako, Banka, Bana, Banwa, Eseka, Makary, Bakou, Bandja, Bafang councils

Source: MINDDEVEL

SUMMARY TABLE OF IRREGULARITIES OBSERVED

Table 321: Irregularities observed during audit or control missions per type

AREA OF AUDIT OR CONTROL	TYPE OF IRREGULARITY	DETAILS OF IRREGULARITIES
BUDGETARY, FINANCIAL AND ACCOUNTING MANAGEMENT	Non-compliance with the rules governing the holding of sessions devoted to voting on the budget and approval of the accounts	Budgets voted out of time
		Administrative and management accounts voted out of time
		Management accounts voted on after the deadline
	Failure to transmit budgets to the supervisory authority	Budgets approved but forwarded to the SDO after the regulatory period of 7 days following the vote
	Non-compliance with deadlines for approval of budgets and accounts	Budgets approved after the deadline by the supervisory authorities the justified deadline for submission
		Management accounts approved after the deadline by the

		Supervisory authorities in relation to the justified deadline for submission
	Debt situation	High level of debt to suppliers, ENEO, CAMWATER, FEICOM, CNPS, Treasury, Banks, etc.
		Evasion of council revenues (proceeds from the sale of
	Non-exhaustiveness and non-security of RLAs revenues	portfolio values, rentals, forest royalties, proceeds from exploitation of the estate, etc.)
		Cash deficits
		Non-payment to local communities of the share of 10% and 30% of the resources generated by logging (managed forest units and council forests)
	Unorthodox management of RLAs expenditure	Execution of expenditure without sufficient supporting documents
		Irregular payment of Decision based expenditure
		Granting of allowances outside the Law
		Irregular expenditure linked to the illegal staff recruitment
	Unorthodox management of RLAs PIB expenditure	Approximate physical implementation of PIB projects (poor workmanship)
		Foreclosure of cartons of credits transferred by the State
		Commitment of PIB expenditure without counterpart services provided
		Low rate of implementation of the campaign plan and Annual Investment Plan
		Non-compliance with procedures for awarding and executing public contracts
	Poor bookkeeping	Partial operation of the Sim_ba budget application
		Maintenance of accounting media and documents that have not been updated

		(collection orders, cash register, registers for monitoring portfolio values, authorization book for mandates, registers for monitoring revenue and expenditure, register for monitoring movements of funds, register for monitoring partial payments of revenue and expenditure certificates, monthly balances of accounts, statement of implementation of revenue and expenditure, monthly control reports for accounting posts, etc.
		Failure to communicate cash-flow situation
	Poor management of portfolio values and accounting media	Non-compliance with procedures for ordering and managing accounting media and portfolio values

• **FINANCIAL LOSS SUFFERED BY AUDITED AND RLAs**

Table 322: Amounts of financial loss suffered by RLAs and the parties responsible

Financial years	Amount of loss (in CFAF)	Parties responsible
2021	137,275,545	6 authorizing officers (mayors) 6 accountants (council treasurers)
2022	242,203,438	5 authorizing officers (mayors) 4 accountants (council treasurers)
TOTAL	379,478,983	21 local elected officials and accountants implicated

Source: MINDDEVEL

2.1.2.3. Control and inspection missions carried out by MINFI

During the period under review, several control activities were carried out by the relevant MINFI departments, to ensure the regularity of budgetary, financial and accounting operations in RLAs.

- Budgetary operations included:
 - monitoring the execution of Budget of RLAs;
 - ensuring legal control of acts with financial implications;
 - checking the accreditation of credit managers and stores accounting;
 - assessing commitments and the rate at which appropriations are used;
 - monitoring the regularity of contracts and the related statements of account;
 - monitoring the operation and control of revenue registers;
 - monitoring the clearance of accounts and the control of imprest accounts ;

- ensuring legal control of draft recruitment and promotion procedures of RLAs staff;
- auditing and evaluating public investment operations;
- ensuring a posteriori control of the physical and financial implementation of budget transactions; and control of stores management.
- Financial operations included:

Audits covered taxes and levies withheld at source by RLAs and other types of income-generating transactions likely to be subject to tax. They are carried out by the relevant regional tax centres (EPA and RLA departments).

The following prerequisites must be observed before any tax audit is carried out:

- scheduling of audits and crosschecking;
- investigations to search and collect information and intelligence for tax purposes.
- The actual audits are carried out either on the basis of documents or on-site. In other words, they are carried out either based on documents or directly in the field.
- In the case of documentary audits, it examines the local authority's tax file. Generally, the information is collected in the "MESURE" software. In addition, cross-checks are made with banks, general treasuries, etc.
- In a general accounting audit (VGC) or on-site audit: the local authority is informed by a notice of audit and given fifteen (15) days to prepare. However, the on-site audit may take the form of a one-off or unannounced audit. An on-the-spot audit is an audit of accounts relating to one or more taxes for all or part of the non-prescribed period or to a group of transactions or accounting data relating to a given period.
- Concerning accounting management of items and bookkeeping operations:

The ministry of finance, through the DGTFCM, carried out many inspection and crosschecking missions of accounting positions in RLAs, as well as technical handovers of service between incoming and outgoing public accountants.

The work of these missions consisted in:

- crosschecking the regularity of revenue and expenditure transactions on the basis of the most recent inspection carried out by the Treasury Inspectorate or the Public Treasury in the local authorities' accounting position;
- crosschecking accounting entries regularities;
- assessing the accuracy of accounting entries
- clearing and updating accounts where necessary;
- assessing the organization and operation of services of the accounting position. In the event of a handover of service between incoming and outgoing public accountants, the same checks are carried out.

In accordance with the General Rules of Public Accounting, which stipulates that "when public accountants leave office, a handover report is drawn up", following the audits, handover minutes are drawn up in duplicate, mentioning the state of Accounting position situation with regard to:

- the situation of the available accounts (cash, treasury and bank);
- inactive assets (receipts, council stamps, market tickets, etc.);
- other situations of the accounting position (accounting post, management of human resources and discipline, security situation at the post, state of the post's archives, reception of users and fight against corruption, situation of stamps, cheques, etc.); and
- general reservations.

In addition, some ancillary parts were put together. These include:

- mission letters;
- joint order appointing public accountants;
- receipt for filing the management account;
- history of the treasury account;
- state of the accounting position's equipment;
- statement of receipts at the post;
- nominative statement of outstanding debts;
- statement of stamps at the accounting office;
- staff situation;
- statement of supply of inactive values;
- bank reconciliation statement.

Once the handover minutes were drawn up, they were initialled and signed by the incoming and outgoing public accountants, and all the members of the mission team.

2.1.2.4. Inspections carried out by MINEPAT

As proper execution of the public investment budget is an essential condition for improving the living conditions of the populations, MINEPAT, as the guarantor of public investment by the State and public entities, ensures the quality of execution of the public investment budget by deploying inspection teams throughout the country each year.

As regards the controls carried out in the RLAs, they specifically concern the control of the physical and financial implementation of public investment budget projects (projects financed by transferred resources).

The general objective of these missions is to contribute to the performance of public investment so as to improve people's living conditions. This objective is broken down into two main specific objectives:

- checking the physical and financial implementation status of the various projects programmed under the PIB for the financial year in question;
- formulating recommendations aimed at correcting any shortcomings/irregularities observed.

The table below sets out the main findings on the state of implementation of the projects during the audit missions.

Table 323:breakdown of projects audited by status of completion

State of execution	Explanatory information
Work/services carried out in accordance with technical clauses	-Contracts awarded according to schedule; -Ongoing monitoring of work by the territorial engineers of the sectoral administrations; -Contract amounts in line with actual project implementation; -Cooperation between administrations;

Works/services included in the PIB and in progress during the following financial year, within the contractual deadlines and in accordance with the technical contractual clauses	- Postponement of services to be carried out to the following financial year; - Late award of contracts and/or late notification of the service order to start work for various reasons (omission of the necessary funds for the project management, work not completed in the previous phase, etc.).
Work/services in progress that do not comply with the contractual clauses.	- Insufficient financial standing and technical and organizational capacity of the successful bidders; - Late award of contracts; - Slow payment of invoices;
Work/services carried out with irregularities but accepted	- Failure of successful bidders; - Complacency on the part of contract monitoring engineers; - Approximate financial evaluation of work or services to be carried out;
Work/services not carried out 1	Technical and administrative immaturity of PIB projects
Unfinished/abandoned work 2	- Technical and administrative immaturity of PIB projects; - Slow payment of invoices; - Failure of successful bidders;
Work completed beyond deadlines	- Technical and administrative immaturity of PIB projects; - Slow payment of invoices; - Failure of successful bidders;
Work carried out in accordance with contractual clauses but not accepted	Administrative delays
Work carried out in accordance with contractual clauses, accepted but not committed	- Non-compliance with contract award schedule; - Force majeure.
Work carried out in accordance with contractual clauses, but not viable	Technical and administrative immaturity of PIB projects
Projects on hold	- Climatic hazards on the project site;
	Weak mobilization of the successful bidder company on the project.
State of execution	Explanatory information
Projects completed and handed over with various shortcomings	- Failure of successful bidder companies; - Complacency on the part of contracting

	engineers; - Approximate financial evaluation of work or services to be carried out;
Projects completed but not accepted and showing various shortcomings	- Failure of successful bidder companies; - Complacency on the part of contracting engineers; - Approximate financial evaluation of work or services to be carried out;
Projects completed, accepted and paid for, but with various shortcomings	- Failure by successful bidder companies; - Complacency on the part of contracting engineers.
Projects whose credits have been consigned	- Consigned credits
Projects whose credits are fallen into foreclosure	- Failure of successful bidder companies; - Slow payment of invoices;
Projects in progress with various shortcomings	- Postponement of services to be carried out to the following financial year; - Late award of contracts and/or late notification of the service order to start work for various reasons (omission of the necessary funds for the project management, work not completed in the previous phase); - Insufficient financial standing Technical and organizational capacity of the successful bidders; - Slow payment of invoices;
Projects not started due to the failure of the company or the project owner/litigant on site	- Technical and administrative immaturity of projects included in the PIB; - Service order to prescribe the start of work not signed the project owners within the time limits laid down in the Contract Code; - Land dispute on the project site.

Source: MINEPAT

2.1.2.5. Inspections carried out by MINMAP

The control of public contracts was the subject of the greatest attention from all those involved in order to avoid abuses. In the case of RLAs, controls focused on the execution of contracts awarded by the BIP and from RLAs Equity funds, awarded by over-the-counter of public works.

Actions taken in the reference years:

- monitoring the effectiveness of contract work and services;
- monitoring the effectiveness of rehabilitation work on health facilities;
- controlling the construction of classroom blocks;

- inspecting town hall construction work, etc.

These inspections revealed that contracts were abandoned due to the following factors:

- climatic hazards on the project site;
- weak mobilization of the successful bidder company on the project;
- technical and administrative immaturity of projects included in the PIB;
- Failure by successful bidder companies;
- complacency on the part of contracting engineers;
- approximate financial evaluation of work or services to be carried out.

Although several controls are carried out by the aforementioned administrations, there are a number of weaknesses relating to:

- the unavailability of statistical data on the acts materializing the exercise of the said controls;
- the non-execution of recommendations arising from audit missions;
- the lack of pooling and overlapping of controls carried out by the competent departments in RLAs;
- the limited number of RLAs covered during inspections.

The audits carried out by the various ministries mentioned above reveal similar findings and the same recommendations for improving financial governance. It would therefore be advisable to pool resources by:

- harmonizing the schedules of inspection missions;
- mobilizing joint missions;
- ongoing consultation and sharing of mission reports between state stakeholders in charge of local financial management control.

2.1.3. Judicial control

Jurisdictional control is carried out by the Audit Bench of the Supreme Court of Cameroon in accordance with Law No. 2018/12 of 11 July on the fiscal regime of the State and other public entities:

- controlling the financial legality and budgetary conformity of all State expenditure and revenue;
- judging authorizing officers, finance controllers and public accountants and sanctioning mismanagement by State employees;
- assessing the economy, efficiency and effectiveness of the use of public funds.
- Identifying the players who are subject to accountability will make it possible to highlight the sanctions incurred in the event of embezzlement or misconduct.

2.1.3.1. Liability regime of authorizing officers

“Authorizing officers of regional and local authorities shall be bound by the same liability regime as authorizing officers of the State budget”. The liability regime for State authorising officers is set out in Articles 86 and 87 of Law No. 2018/012 on the financial regime of the State and other public entities. The following principles apply:

- The authorizing officer is accountable to the Court of Audit (section 86(3) of Law No. 2018/12), which is responsible for sanctioning irregularities committed by the authorizing

officer during the execution of the budget for which he is responsible and which result in mismanagement.

- In the event of mismanagement, they may be sanctioned by the Audit Office (Section 87 of Law No. 2018/12). Mismanagement is defined in Section 88 of Law No. 2018/012.

2.1.3.2. Liability regime of accountant

This system is defined in Section 90 of Law No. 2018/12 on the RFEAEP and 474 to 477 of the General Code of Regional and Local Authorities from which emerge:

Accounting officers are personally responsible for the management of the funds and assets in their care; for the crosschecking of the collection orders issued; for the actual payments; and for the accuracy of the entries.

They must report to the Audit Bench on the proper keeping of their accounts and the safekeeping of funds and securities. This reporting is done annually on the operations related to its management in accordance with the laws and regulations in force.

However, they cannot be held liable under the following conditions:

- if they have complied with a proper requisition from the authorizing officer;
- if the controls provided for by the laws and regulations could not enable them to discover the irregularity;
- if it can be proven that due diligence was pursued to ensure that the revenue is crosschecked, to secure the Treasury or to avoid the public entity being held liable to third parties as a result of their actions;
- if a receipt was duly written off;
- if a force majeure has prevented them from carrying out an audit or performing an act for which they are responsible.

2.1.3.3. Liability regime of the finance controller

He is subject to the jurisdiction of the Audit Office in accordance with Section 86 (3) of the aforementioned Law No. 2018/12. He may be held liable in the same way as the authorizing officer following a failure in the controls for which he is responsible (Article 87

(2) of the same Law).

All those involved in the management of RLAs are liable to penalties if they are held responsible.

Production of management accounts

Under the terms of Section 26(2) of the aforementioned Law No. 2003/5 of 21 April 2003: *"the accounts of the authorised public accountants, formatted and examined in accordance with the texts in force, are presented for judgment to the Audit Bench within 3(three) months of the end of the financial year"*.

Section 74(5) of Law No. 2018 /12 of 11 July 2018 to lay down the Fiscal Regime of the State and other Public Entities; *"(...) budget committed expenditure and liquidated during the financial year may be paid after the end of the financial year, during a complementary period the duration of which may not exceed thirty days (...)"*.

Section 186 (2) of Decree No. 2020/375 of 7 July 2020 to lay down the General Rules and Regulations Governing Public Accounting states: *"The approved accounts, in this case the administrative account and the management account, are sent to the audit court for judgment by 30 June of the following financial year at the latest. In the event of delay, fines may be imposed on the Accounting Officer of RLAs by the Audit Bench"*. It is clear from the above provisions that the management accounts for

the 2021 financial year were due to be submitted to the Audit Bench by 30 June 2022 at the latest and the 2022 accounts by 30 June 2023.

The table below summarizes the management accounts for the financial and accounting years 2021, 2022.

Table 324:Rate of production of management accounts expected by the Audit Bench of

Public accountants of RLAs (council and regional Treasurers)	2021	2022
Expected accounts	384	384
Produced accounts	338	302
Non-produced accounts	46	82
Production rate	88.02 %	78.64 %

Source: The Audit Bench of the Supreme Court

As far as the accounts of public accountants are concerned, the production rate of management accounts of 88.2% and 78.64% respectively in 2021 and 2022.

Control and assessment of management accounts

The status of the work as at 31 December 2021 shows that Audit Bench has issued the following decisions:

Table 325:Decisions handed down by the Audit Bench of the Supreme Court in 2022

Decisions rendered	Numbers
Investigation reports for provisional judgement	168
Provisional judgements	11
Judgements imposing fines for late production of management accounts	122
Report of fines imposed	76
Total	377

Source: Audit Bench of the Supreme Court

The status of the work as on 31 December 2022 shows that Audit Bench has issued the following decisions:

Table 326:Decisions handed down by the Audit Bench of the Supreme Court in 2022

Decisions rendered	Numbers
Investigation reports for provisional judgement	94
Reports of prescription	122
Provisional judgements	66
Final judgments	3
Judgements imposing fines for late production of management accounts	180
Total	465

Source: Audit Bench of the Supreme Court

On the observatory of RLAs

In 2021, the second section has undertaken to set up an observatory of RLAs which will bring out all the information concerning officials, the financial mass, the management accounts produced, the administrative accounts, the management accounts (assets) and a mapping of the risks linked to the budgetary and accounting operations, to enable the court to filter and prioritize local authorities when scheduling judicial controls, management reviews and by extension to manage the statute of limitations and involve authorizing officers in the process of accountability.

In other words, since the obligation to report is also imposed on the authorizing officer, the information published by the observatory will make it possible to identify all those who fail to meet this obligation and, consequently the observatory will be a means of boosting accountability of local authorities (administrative accounts, stores management accounts and management accounts of the public accountant);

Thus, in collaboration with the PNDP, MINFI and MINDDEVEL, the CDC took part in coaching sessions for RLAs accountants throughout the country. This coaching enabled the CDC to lay the foundations of the observatory by gathering initial information on RLAs budgets, and the names and contacts of authorizing officers and public accountants.

In 2022, the observatory enabled the Second Section to propose the accounts actually produced to the financial jurisdiction for programming in 2023. By 30 October 2022, 302 accounts were filed with the CDC Registry. It has also enabled the Second Section to plan risk mapping based on the accounts filed, by Region, Divisions and Subdivisions.

The general observation is that, following administrative and jurisdictional controls, the irregularities raised are recurrent and call on local authorities to improve budgetary discipline on the one hand, and on administrations and audit bodies to ensure sincerity and transparency in the conduct of control missions on the other.

2.2. PENALTIES INCURRED BY PLAYERS SUBJECT TO ACCOUNTABILITY

Players subject to accountability are liable to be sanctioned in the event of financial malpractice.

The bodies empowered to impose these sanctions are the Financial and Budgetary Disciplinary Board (CDBF) and the Audit Bench of the Supreme Court.

2.2.1. Financial penalties: fines and debits

Any State employee, a local authority, a public or semi-public institution or body acting as a credit administrator, or auditor, censor or government commissioner of a state-owned company, whatever its status, who is guilty of irregularities (management error prejudicial to the interests of the public authorities), is liable to a special fine. He or she may also be made liable to the legal entity concerned for the amount of the commitments not supported by the required evidence.

In accordance with the provisions of the following laws:

- Law No. 74/18 of 5 December 1974 relating to the control of public authorizing officers and managers and administrators of public credits, and State companies;
- Law No. 2003/5 of 21 April 2003 to lay down the duties, organization and functioning of the Audit Bench of the Supreme Court;
- Law No. 2018/12 of 11 July 2018 relating to the Fiscal Regime of the State and other Public Entities;

And under Decree No. 2020/ 375 of 7 July 2020 to lay down the General Regulations governing public accounting, the authorizing officer, the accounting officer and the finance controller are liable for irregularities that are duly recorded and sanctioned by fines and debits.

2.2.1.1. Fines

These are financial penalties imposed:

- by the CDBF, for irregularities/management errors committed by authorizing officers, managers and administrators of public funds and prejudicial to the interests of public authorities. The amount varies from 200,000 to CFAF 2,000,000;
- by the audit judge in case of failure to produce or delay in producing the management account, failure to respond to injunctions issued in respect of the account or unjustified delay in producing such a response. The maximum amount of the fine is equal to half the monthly indemnity of responsibility at the time of the facts and per month of delay in the production of the management account. On the other hand, in the case of responses to injunctions issued, the maximum amount of the fine is equal to the amount of the monthly indemnity for responsibility at the time of the incident per injunction and per month of delay.

A fine can also be imposed for de facto management: *"The de facto accountant may also be fined by the Audit Bench for interfering in the duties of a public accountant. This fine is calculated according to the size and duration of the holding or handling of the funds. Its amount may not exceed the total of the sums wrongly held or handled"* (Section 38 (3) of Decree No. 2020/375 of 07/7/2020 on the RGCP). This situation is also covered by the provisions of article 58 of the aforementioned Law No. 2003/005.

2.2.1.2. Debits

Article 13 of the aforementioned 1974 Law provides for the payment of debts to authorizing officers: *"Where appropriate, the amount of the actual loss suffered by the State or one of the legal entities shall be charged to the official at fault by way of a debit"*.

The judicial debit is set by decision of the audit judge, and is the amount that the defaulting public official is ordered to repay to the State or local authority if irregularities are found in the account produced (Articles 33 to 35 of law 2003/005).

In addition to these jurisdictional sanctions, there is also the possibility of criminal prosecution. This is the meaning of Section 37 of the aforementioned Law No. 2003/5 which states that: *"If the investigation or examination of the accounts reveals facts likely to constitute criminal offences, the Public Prosecutor at the Supreme Court shall inform the Minister of Finance and the Ministers or supervisory authorities concerned. The file is forwarded to the Minister of Justice by the Public Prosecutor at the Supreme Court. This transmission constitutes a complaint on behalf of the State, the decentralised local authority, the public or semi-public company or the public establishment concerned."*

2.2.2. Forfeiture

Any public employee found at fault by the CDBF may, depending on the seriousness of the acts committed be subject to the following disqualifications:

- disqualification from holding the position of Authorizing Officer, Credit Manager or Accountant in a department, public or semi-public body or in State-owned companies for a period of five years;
- disqualification from being responsible in any capacity whatsoever for a period of five to ten years for the administration or management of departments or companies;

Officials disqualified under the above conditions may, by Decree of the President of the Republic, benefit from partial or total remission of the disqualifications imposed. Rehabilitation is automatic upon expiry of the disqualification period.

Similarly, Section 226 of Law No. 2019/24 of 24 December 2019 to institute the General Code of Regional and Local Authorities specifies that in the case of embezzlement or gross misconduct in the discharge of their duties, the mayor and deputy mayors may be dismissed by Decree of the President of the Republic.

Table 327: Summary of penalties

Type of sanction	Legal basis	Author of the sanction
Financial	- Law No. 74/18 of 5 December 1974 relating to the control of public authorizing officers and vote holders, and State companies; - Law No. 2003/5 of 21 April 2003 to lay down the duties, organization and functioning of the Audit Bench of the Supreme Court; - Law No. 2018/12 relating to the Fiscal Regime of the State and other Public Entities;	The Budgetary and Financial Disciplinary Council (CDBF) The Audit Bench of the Supreme Court
Debit	- Law No. 74/18 of 5 December 1974 relating to the control of public authorizing officers and vote holders, and State companies as amended and supplemented by Law No. 76/4 of 8 July 1976; - Law No. 2003/5 of 21 April 2003 to lay down the duties, organization and functioning of the Audit Bench of the Supreme Court; - Law No. 2018/12 relating to the Fiscal Regime of the State and other Public Entities;	The Audit Bench of the Supreme Court
Forfeiture	- Law No. 2019/24 of 24 December 2019 to institute the General Code of Regional and Local Authorities; - Law No. 74/18 of 5 December 1974 relating to the control of public authorizing officers and vote holders, supplemented by - Law No. 76/4 of 8 July 1976;	The President of the Republic

Source: Audit Bench of the Supreme Court

PART
VI

FINDINGS AND
RECOMMENDATIONS

In 2021 and 2022, although efforts have been made, challenges remain in view of the recurrence of some weaknesses. A number of recommendations are made with a view to overcoming these weaknesses.

CHAPTER 1: STRENGTHS AND WEAKNESSES IN THE MANAGEMENT OF LOCAL FINANCE

Generally, the strengths of the management of local finance by the State and RLAs lie in financial stability, transparency and control, as well as support for local investment. However, some difficulties or issues have been observed and have had an impact on the management of local finance during the periods under review.

1.1. STRENGTHS

1.1.1. At State level

Efforts have been made by the State to improve the management of local finance.

These include:

- **Sound legal and budgetary framework:** the State establishes a legal and budgetary framework for local finance (drafting RLAs financial instruments), guaranteeing financial stability and transparency of expenditure and the mobilization of resources.
- **Control and monitoring:** the State exercises control over local finance, in particular (the supervisory authorities, the State representative, the audit bench of the supreme court), to check compliance with budgetary principles and the proper management of public funds.
- **Financial support:** The State provides financial support through taxation transfer, grants and subsidies.
- **Transparency and accountability:** the State encourages transparency in the financial management of RLAs. It requires RLAs to make their budgets public and to involve citizens in the management of local finances.
- **Local Finance Observatory:** the State has set up a Local Finance Observatory. The role of this Observatory is to carry out analyses on the production of accounts, thus encouraging the improvement of management practices.

1.1.2. At the level of RLA(s)

Some detailed highlights:

- **respect for a balanced budget:** in general, budgets are voted in accordance with Section 377 of the GCRLAs;
- **Compliance with the ratio of capital expenditure to total expenditure:** the volume of capital expenditure exceeds the legal ratio in most RLAs
- **positive cash flow:** some councils have positive cash flow, enabling them to repay their debts or finance their investments;
- **voting on budgets on time for some RLAs;**
- **Monthly reconciliation of bank accounts;**
- **improvement of production rate of management accounts.**

1.2. WEAKNESSES OBSERVED

1.2.1. Status

The weaknesses are of a legal, institutional, budgetary, financial and public accountant.

1.2.1.1. From the legal perspective

- Absence of instruments subsequent to Decree No. 2021/3353 of 17 June 2021 on the budget nomenclature of RLAs and Decree No. 2021/3352 to lay down the accounting plan of RLAs. The implementation of book five on the financial regime of RLAs of Law No. 2019/24 of 24 December 2019 to institute the General Code of RLAs required the adoption of subsequent instruments.
- Although efforts have been made to draft the financial instruments of the aforementioned Code, some application instruments have not yet been adopted, in particular: the Decree to define some duties and lay down the benefits of public accounting officers assigned to Regional and Local Authorities, the instruction on the keeping of public asset accounts and the instruction relating to the preparation, drafting, execution and control of RLAs budget;

1.2.1.2. On the institutional and operational framework

- staff shortages in regional treasury;
- the absence of Decrees devolving powers to Regions;
- the absence of Decrees to lay down specifications for the exercise of powers devolved to regions;
- non-compliance with the principle of separation of duties between the Authorizing officer and the public accountant.

❖ On revenue

- Tax revenues and grants underestimated tax potential;
- unrealistic revenue forecasts;
- complexity of the current equalization system, despite its objective of fairness;
- population data not updated;
- list of councils benefiting from the deferred deduction of CACs is not updated annually;
- predominance of the demographic criterion in the allocation of ICSPs;
- the central services of the State do not generally provide information on transfers that will be allocated for a given financial year within the framework of the budgetary process for RLAs. Moreover, these transfers are not subject to multi-year programming;
- delay in disbursements: no disbursement schedule for State transfers to RLAs was agreed upon with the central administration, and disbursements were not made on regular basis.

❖ Regarding debt situation

Despite the provisions set out in the General Code of RLAs regarding borrowing, no strategy was developed either by RLAs themselves or by the central government for the optimal management of the financing method. The regulatory framework established by the General Code of RLAs did not define debt ceilings nor outlines any provisions for procedural exemptions. Neither was there a system at the State level that enables it to monitor the debt of RLAs.

1.2.2. At the level of RLAs

1.2.2.1. From a budgetary stand point

In budgetary terms, the challenges concern the mobilization of resources and the implementation of expenditures.

❖ With regard to revenue, the following problems were identified

- The problems identified include :
 - tax revenue undervalued fwascal potential;

- revenue loss;
- low yield;
- poor cooperation between RLAs and State tax authorities; and
- conflict of powers between RLAs and State tax authorities proceeds from the use of State property and services non-tax resources that were lightly explored;

❖ **Operating allocations**

- delay in the payment of the general operating allocation by the CU to LA;
- resources from decentralized cooperation were not included in the budget;
- weaknesses in the resource transfer process which failed to uphold the principles of equity and exclusivity:
 - lack of transparency regarding the transfer of operating resources;
 - low interest in a performance when allocating resources to councils;
 - lack of control over the management of gifts and legacies received.
- No budgetary control mechanism was established to align expenditure commitments with forecasted cash flows. As soon as the budget was approved, appropriations was committed independently of cash flow forecasts. Regulation occurred rather at the stage of payment by the RLA's accountant. Budget units did not have reliable information on commitment ceilings at least a month in advance;
- The current organization of the RLA accounting system does not allow for accurate and easy identification of payment arrears. In fact, the council revenue officer's general accounting was still cash-based, and accrual accounting was not really implemented. Administrative accounts produced by the Mayor, who was the authorizing officer for the council budget, presented expenditure that were settled but not yet scheduled at the end of each financial year. There was not an accumulation of liquidated expenditure that was not scheduled. However, the council revenue officer's management account presented the cumulative amount of outstanding payments for each financial year, i.e., scheduled but unpaid expenditure. In addition, other types of arrears were identified, such as salary arrears, tax arrears, arrears to NSIF, FEICOM, etc;
- Due to a relatively lengthy process for formally recording trends in staff administrative status, the incorporation of these trends into payroll Statements was delayed. Trends to personnel files were made manually by the Personnel Dep Segment. These modifications were made following trends in the administrative situation of staff members, which may result in particular from acts of integration, promotion, reclassification and promotion, or from specific events such as maternity leave, death, abandonment, retirement. Section 18(2) of Decree No. 78/484 of 9 November 1978 to lay down common provisions applicable to State employees governed by the Labour Code specifies that promotion takes place every two years. As staff reports were annual, the joint promotion committee only meets once a year at the beginning of the year. As meetings of the joint promotions committee were held once a year, personnel files and pay slips were updated progressively according to future effective dates. In a nutshell, personnel files and payment Statements were not updated at least quarterly and required some adjustments;
- A general staff census was not carried out regularly in RLAs. Similarly, payroll audits and investigations were not carried out;

1.2.2.2. Budget reliability

Low budget implementation rates for both revenue and expenditure. Budget implementation reports were not produced yearly as required by law.

The composition of expenditure classified into economic category deviated from the initial budget by less than 15% in at least two of the three last financial years.

Actual revenue differed from those in the initially approved budget of RLAs. There was a significant variance in forecasts.

1.2.2.3. Transparency of public finance

Facts: budget documents that designate the executive's draft budget for the coming financial year and supporting documents, as submitted to the deliberative organ for consideration and approval were sometimes incomplete. The required documents did not exist in RLAs.

There was lack of an archiving or documentation system for documents. RLAs did not produce documents annexed to the budget.

Some income and expenditure were not recorded in the financial Statements of local authorities. Expenditure from council public establishments, FEICOM and other entities were not accounted for. Financial information was not fully available in the administrative accounts of RLAs.

Budgets of RLAs were not presented according to the programme-budgeting approach and remain input-based budgets. As per the budgetary process, no document was drawn up setting out the purposes for which resources were allocated.

Local authorities did not draw up annual performance plans or a performance report, nor have the entities responsible for service delivery defined, in any document, the objectives and expected results of the implementation of the council budget for the financial year.

RLAs did not have entities or a service in charge of performance evaluation. RLAs did not commission an independent evaluation of the effectiveness and efficiency of the services provided by the operational units from an external firm.

The budget and administrative accounts for the financial year were not published.

Public consultations were not organized in RLAs as per of the budget preparation process. In addition, there was no formal mechanism for users to give their opinions on the services provided.

1.2.2.4. Budget strategy and policy-based budgeting

The budget of RLAs was not yet pSec of a multi-annual perspective. RLAs did not base their budget forecasts on the projected evolution of macroeconomic aggregates. Budget forecasts were based on the results of previous financial years. In addition, RLAs did not drawn up a budget strategy document to which they could refer when drawing up their budgets.

RLAs budget documentation did not contain any information on the impact of the new measures suggested in terms of venue and expenditure, or for subsequent financial years. RLAs did not consider estimates of the budgetary impact of most of the proposed trends to revenue and expenditure policy for the financial year.

The procedures for examining draft budgets by the deliberative organ were not formalized in a legislative instrument, or any other document. Furthermore, the procedures to be followed were not duly adopted by the deliberative organ at the start of the session devoted to examining the draft budget.

1.2.2.5. Findings from the management of public contracts

DSS and RLAs did not respect the deadlines for awarding contracts; conflicts between some Tenders Board Chairs and Contracting Authorities

- unavailability of some Tenders Board Chairs.
- Non-compliance with set meeting times;
- Delays in signing documents.
- Proofreading of invitations to tender documents by bodies (proofreading committees) other than the Tenders Board
- Inadequacy of the drafts of the invitations to tender document during their examination by the Tenders Board
- Withholding of receipts for the purchase of invitations to tender documents by some council revenue officers in collusion with the contracting authorities;
- Failure by some Contracting Authorities to take regulatory acts into account, corrective remedial measures for flawed procedures;

The management of public contracts by RLAs was not computerized. However, the Secretariat General keeps files on all contracts awarded. The file includes: the DAO, minutes of the opening, evaluation and judgement of the bids, the signed contract and any amendments, sureties, Statements of account and insurance. In addition, the Secretariat General keeps Excel spreadsheets of the situations serving as a basis for drawing up periodic reports on the performance of RLAs contracts over a given period, these reports give an update on the performance of contracts awarded, indicating the project, references of the call for tenders, successful bidders, amounts and the State of implementation of the contract award process. However, in the absence of audit reports, the accuracy of these data could not be certified. Contracts did not give rise to the creation of databases or files that included, in particular, information on acquisitions, their value and the identity of bidders to whom contracts were awarded;

The legal framework for public contracts was published on the ARMP website. However, RLAs did not set up a system on their websites to direct the public to the ARMP website. The procurement plans of RLAs were not included in the contract journal drawn up by MINMAP in collaboration with all the services concerned and published on its website. The duties of contracts awarded on a competitive basis, which represented 100% of the value of contracts awarded were published by posting, as many RLAs did not have a website. ARMP publishes data on the settlement of complaints, but only for those of which it was informed. RLAs did not compile annual statistics on public contracts awarded.

1.2.2.5. Accounting and financial aspects

- Some income and expenditure were not recorded in the financial Statements of RLAs

Council bookkeeping

- non-compliance with accounting cycles;
- lack of transparency in accounting statements;
- lack of regular reconciliation of accounts;
- limited mastery of the accounting system by some council revenue officers; and
- Poor production of management accounts.

i. Treasury management:

- irregular cash advances;
- deficits;
- de facto management;
- excessive recourse to borrowing;
- absence or lack of mastery of cash management tools
- failure to master cash management tools; and
- more time taken to pay municipal expenditure by the State;
- prioritisation of payments of State expenditure in the disadvantage of those of the local RLAs;
- delays in the availability process of CACs and other ICSPs.

ii. Recurring irregularities identified during the assessment of public accountants' accounts for the 2021 and 2022 financial years

a. Figure-based accounts:

- unfaithfulness in carrying forward balances;
- inconsistency between figures in management account and in administrative account;
- discrepancies between figures in trial balance, administrative account and Statements of revenue and expenditure;
- accumulation of unreconciled deficits in the general account balance; and
- absence of a bank reconciliation Statement and its appendices.

b. In the document-based General accounts documents

These relate to the absence of:

- service minutes;
- minutes on the reabsorption of Inactive portfolio value of the State that became of no use at the end of the financial year;
- reservations expressed by new accountants, even six months after they have taken up their duties;
- budgets and administrative accounts
- specimen signatures from the various species involved in the expenditure channel;
- budget implementation Statements and budget revenue and expenditure development Statements
- minutes on cash audits of 31 December.

c. Supporting documents

These regularly cover:

- infringement of the principle of appropriation speciality; and
- incorrect budget head.
- Missions
- absence of mission orders;
- no settlement or wrong settlement;
- exceeding the number of mission days stipulated by legal instruments (100/year);
- overlapping missions;
- unspecified location of assignment;
- absence of stamps on the outward and return journeys;
- incorrect calculation of the number of days on assignment;
- exceeding the rate of mission expenses provided for in the legal instrument in force ;
- payment of mission expenses instead of tour expenses;
- mission orders signed by a non-competent authority;

- mission orders signed by the beneficiaries themselves;
- Public procurement
- absence of an employment account and supporting documents for funds released by decision;
- absence of minutes of Tenders Boards;
- almost widespread payment of large expenses in cash instead of bank transfers;
- splitting of contracts;
- absence of invoices;
- absence of administrative purchase orders, copies of contracts, or jobbing order;
- failure to certify services rendered;
- absence of a final discharge;
- absence of the acceptance report and delivery note;
- absence of duly registered administrative purchase orders, copies of contracts, or jobbing order;
- unstamped invoices
- Regarding payment of taxes deducted at source
- absence of receipts for the payment of recorded taxes and duties;
- salaries and other benefits paid to staff
- absence of a Statement of attendance or an incorrect Statement of attendance;
- provision of funds;
- undue benefits;
- absence of the beneficiary's recruitment document; and
- absence of proof that the funds have reached the right beneficiary.
- Regarding Subsidies
- absence of the beneficiary's entities document
- absence of the deliberative organ;
- undue subsidies to churches and political species; and
- unjustified support to administrative and traditional authorities.
- Impress accounts and revenue authority
- absence of a deed setting up an impress account;
- absence of a deed appointing the managers of the impress account; and
- creation of impress accounts by a non-competent authority.

1.2.2.6. Audit and control

- financial reports of most RLAs were not audited at least once in the last three financial years. Audits highlight all important issues. The Council board of RLAs does not take the initiative to have an external audit of the annual financial reports submitted to it by the Executive;
- the public has no control over RLAs. RLAs did not provide the public with necessary information for their control;
- there was no structure in the organization chart of RLAs specifically responsible for internal audit, or with the function of internal audit as per of its remit.

CHAPTER 2: RECOMMENDATIONS

Considering the different remarks made in the budgetary, financial, and accounting management of RLAs, many recommendations were made to improve local finance management. These recommendations were aimed both at RLAs and supporting State players.

2.1. RECOMMENDATIONS FOR SUPPORTING STATE PLAYERS

2.1.1. Regarding the legal aspect

- finalize the drafting of the financial instruments implementing the GCRLAs and the instruments transferring powers to regions;
- ensure the implementation of the instrument transferring powers to regions and councils.

2.1.2. Resource mobilization

- ❖ Tax revenue
 - simplify the equalization system;
 - consider tax collection location in certain situations;
 - update population data;
 - produce an annual list of councils benefiting from the deferred deduction of CACs; and
 - objectively broaden the range of criteria for distributing the ICSP.
- ❖ Subsidies and subsidies
 - respect the principles of equity and exclusivity in the process of resource transfer;
 - establish objective criteria for the distribution of resources transferred to RLAs;
 - implement objective criteria for ad hoc support;
 - consider performance criteria when allocating resources to councils;
 - systematise the evaluation of the use of the multi sectoral grant allocated to the councils.
- ❖ Proceeds from the use of State property and services
 - encourage the development of revenue-generating activities initiated by RLAs;
 - encourage the implementation of consultation frameworks between councils and the State on the use of natural resources and land.

2.1.3. In terms of monitoring the quality of expenditure

- improve support for RLAs in the physical and financial implementation of public investment projects;
- raise awareness and disseminate the process of preparation, selection, and execution of projects by RLAs financed by investment resources transferred by the State;
- strengthen collaboration between the State's technical services and RLAs;
- raise awareness on RLAs on the preparation, selection, and execution processes of projects financed by investment resources transferred by the State;
- ensure the smooth running of project development bodies
- public investments laid by decree of the Prime Minister and Head of Government in 2018;
- strengthen the preparation and participation of RLAs in divisional consultation frameworks dedicated to the selection and budgeting of RLAs projects;
- continue training and awareness-raising activities for council executives on project maturation procedures, as defined by Decree No. 2018/4992/PM of 21 June 2018 to lay down the rules governing the maturation process for public investment projects, most

especially by organizing training workshops;

- raise mayors' awareness of the need to comply with contractualisation deadlines contained in procurement plans;
- systematize the monitoring of projects financed by the CDF to improve the system for collecting information on the physical and financial implementation of projects and their completion rate.
- ensure that expenditure forecasts were align with RLAs revenue; and
- ensure that expenditure forecasts were align with the operating and investment sections via RLAs self-financing capacity.

2.1.4. Regarding budget predictability

- Establish a clear budget calendar with specific deadlines

2.1.5. Treasury management

- payment of council expenditure by the State (TPG) within the regulatory prescribed deadlines;
- prioritization of payments for expenditure by council on equal basis as the State's;
- due payment of CACs and other ICSPs;
- revision of the criteria for allocating ICSPs to council;
- reform of the single treasury account, considering specific features of RLAs;
- improve the readability of resources held in account 421;
- manage funds optimally to meet commitments;
- avoid cash imbalances that could compromise the RLAs' ability to function effectively;
- guarantee RLAs' ability to finance its projects and ensure its optimal operation;
- draw up detailed forecasts of income and expenditure in the short, medium and long term;
- identify short-term funding needs and implement appropriate funding mechanisms;
- monitoring cash flows in real time to detect anomalies and anticipate problems.

2.1.6. Monitoring and supervising budgetary and accounting activities

- support RLAs in their efforts to align with the programme budget equip those involved in RLAs budgetary and accounting chain with techniques for drawing up and executing the budget and accountability;
- ensure the quality/sincere nature of the financial and accounting information produced by RLAs
- set up a mechanism for collecting and reporting mechanism budgetary and accounting information;
- encourage ongoing consultation between State players involved in the management and monitoring of public finances at local level;
- strengthen collaboration between the deconcentrated services of the State and RLAs
- support RLAs in better planning
- support RLAs in promoting a culture of accountability and performance evaluation to guarantee the effectiveness and efficiency of public expenditure;
- set up a participatory, open, and transparent system throughout the budgetary process;
- support RLAs in complying with the budget calendar;
- support RLAs in managing their debts;
- assist RLAs with the introduction of asset accounting;
- draw up standard performance documents for RLAs;
- draw up budget control guides;

- support RLAs in setting up a system to monitor arrears; and implement a solid governance of the information system.

2.2. RECOMMENDATIONS FOR RLAS

These relate to:

2.2.1. Revenue forecasting and execution

- Rationalize RLAs resources management to align them with its real capacities;
- mobilize internal resources and identify new resource niches;
- ensure the quality of revenue forecasts when making projections in each domain;
- carry out a prior assessment of outstanding debts from previous years before they were renewed;
- rationalize debt levels;
- ensure better budgeting of transferred resources;
- broaden the tax base;
- securing revenues and their collection channels;
- control the taxpayer file in the light to reduce the number of informal activities;
- systematic consultations between the tax assessment department of RLAs and State tax authorities and the tax assessment department of RLAs and the sectoral departments.
- Subsidies and other resources transferred to RLAs
- systematise the timely payment of the general operating allocation by the CC to LA;
- include resources from decentralized cooperation in the budget.
- Expenditure forecasting and execution
- Operating expenditure
- respect the balances and ratios laid down by law when the budget was drawn up;
- consider actual needs and budget availability when recruiting staff;
- include in budgets the resources needed to cover all mandatory expenditure provided for by the laws and regulations in force; and
- systematize the payment of taxes and withholding levies.

2.2.2. Investment expenditure

- respect the investment expenditure ratio set at 40% of total expenditure for the council;
- include in Annual Investment Plans projects arising from regularly adopted Council Development Plans (CDP), highlighting the cost, nature and location of the investment or equipment, the sources of funding, and the expected impact on the population;
- ensure that the development projects of the city councils were based on the Urban Master Plan(PDU);
- forward Tender Documents (DAO) to the committee in accordance with the deadlines set out in the Contract Programming Journal to ensure that the contract was launched;
- comply with budgetary principles.



APPENDICES

APPENDIX 2: COUNCIL PROFILE

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
COUNCIL	ABONG MBANG	UPPER-NYONG	East	
		2020	2021	2022
Compliance with ratios and balanced budget				
Operating expenditure ratio		47%	47%	50%
Investment expenditure ratio		53%	53%	50%
Staff expenditure ratio		20%	21%	22%
Volume of staff expenditure		60,818,754	5,061,974	64,275,546
National ranking of RLAs in staff expenditure		122	147	188
Ratio of total forecast revenue to total forecast expenditure		0.97	0.99	0.98
Budget credibility				
		2020	2021	2022
Total revenue achievement rate		46%	80%	58%
Total Expenditure implementation rate		38%	71%	70%
Rate of actual operating expenditure		55%	63%	70%
Actual operating revenue		59%	65%	83%
Rate of actual capital investment		30%	82%	70%
Rate of real investment income		37%	118%	26%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in total expenditure		47%	47%	50%
Tax revenue as a percentage of operating revenue		81%	82%	77%
Tax revenue volume		328,694,089	393,771,721	294,916,513
RLAs national ranking in tax revenue mobilization		63	50	116
Weight of CACs+ other ICSPs in actual operating revenue		35%	23%	31%
Share of actual maintenance expenditure for vice heritage in total actual operating expenditure		0%	0%	0%
State financial assistance as a percentage of total revenue		42%	37%	7%
Volume of State financial aid		320,580,882	297,426,000	34,729,150
RLAs national ranking in mobilization of state financial aid		96	166	341
Share of FEICOM funding in total revenue		0%	0%	0%
Main financial balances				
		2020	2021	2022
Gross savings or self-financing capacity		97,001,245	822,938,258	90,748,043
Net savings or net self-financing capacity		97,001,245	822,938,258	90,748,043
Annual volume resources allocated to debt payment		0	0	0
National ranking of RLAs in terms of total resources allocated to debt payment		27	48	50
Gross operating surplus or management savings		97,001,245	822,938,258	90,748,043
Analysis				
		2020	2021	2022
Is the level of investment by the Commune of Abong Mbang sufficient (Sec 417 GCRLAs) to drive development?		Yes	yes	yes
Is the budget of Abong Mbang council balanced in terms of and expenditure (Sec 377 CRLAs)?		No	yes	yes
Is staff productivity satisfactory (Sec 417 CRLAs)?		Yes	yes	yes
Is the budget of Abong Mbang Council realistic according to the PEFA standard?		no, critical	yes	no, critical
Is the governance by Abong Mbang Council satisfactory according to the PEFA standard?		No	no	no
Is Abong Mbang Council maintaining its heritage adequately?		No	no	no
Is Abong Mbang Council heavily dependent on revenue for its functioning?		yes, not Acceptable	yes, but acceptable	yes, but Acceptable
Is Abong Mbang Council heavily dependent on state subsidies?		yes, critical	no	
Is Abong Mbang Council making enough effort to pay its debt and finance some investments using operating		Yes	Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
COUNCIL:	AFANLOUM	MEFOU ET AFAMBA	Centre	
		2020	2021	2022
Compliance with ratios and balanced budget				
Operating expenditure ratio		NA%	15%	%
Investment expenditure ratio		%	85%	%
Staff expenditure ratio		%	42%	%
Volume of staff expenditure		0	20,583,612	0
National ranking of RLAs in staff expenditure		302	355	364
Ratio of total forecast revenue to total forecast expenditure			1.01	
Budget credibility				
Total revenue achievement rate		2020	2021	2022
Total Expenditure implementation rate		%	84%	%
Rate of actual operating expenditure		%	58%	%
Actual operating revenue		%	21%	%
Rate of actual capital investment		%	43%	%
Rate of real investment income		%	83%	%
Rate of real investment income		%	115%	%
Budget structures				
Weight of real operating expenditure in total real expenditure		2020	2021	2022
Tax revenue as a percentage of operating revenue		%	15%	%
Tax revenue volume		%	47%	%
RLAs national ranking in tax revenue mobilization		0	52,182,010	0
Weight of CACs+ other ICSPs in actual operating revenue		510	360	365
Share of actual maintenance expenditure for service heritage total actual operating expenditure		%	42%	%
State financial assistance as a percentage of total revenue		%	1%	%
Volume of State financial aid		%	73%	%
RLAs national ranking in mobilization of State financial aid		0	359,852,723	0
Share of FEICOM funding in total revenue		302	115	357
Main financial balances				
Gross savings or self-financing capacity		2020	2021	2022
Net savings or net self-financing capacity		0	60,762,092	0
Annual volume resources allocated to debt payment		0	60,762,092	0
National ranking of RLAs in terms of total resources allocated to debt payment		0	0	0
Gross operating surplus or management savings		27	48	50
Analysis				
Is the investment by Anjanloum Council sufficient (Sec 377 GCRLAs) to drive development?		2020	2021	2022
Is Anjanloum Council budget balanced in terms of revenue and expenditure (Sec 377 GCRLAs)?			Yes	
Is staff productivity satisfactory (Sec 417 GCRLAs)?			Critical productivity	
Is the budget of Anjanloum Council realistic according to PEFA standard?			Yes	
Is the governance by Anjanloum Council satisfactory according to the PEFA standard?			no	
Is Anjanloum Council maintaining its heritage adequately?			yes, to a small extent	
Is the Anjanloum Council heavily dependent on tax revenue for its functioning?			no	
Is the Anjanloum Council heavily dependent on State subsidies?			yes, but acceptable	
Is the Anjanloum Council making enough effort to finance its investments using its operating revenue			Yes	

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
COUNCIL:	AKO	DONGA MANTUNG	North-West	
		2020	2021	2022
Compliance with ratios and balanced budget				
Operating expenditure ratio		31%	47%	26%
Investment expenditure ratio		69%	53%	74%
Staff expenditure ratio		31%	28%	56%
Volume of staff expenditure		24,464,664	63,802,74	65,244,468
National ranking of RLAs in staff expenditure		270	173	183
Ratio of total forecast revenue to total forecast expenditure		1	1.13	1
Budget credibility				
		2020	2021	2022
Total revenue achievement rate		72%	46%	61%
Total Expenditure implementation rate		48%	57%	63%
Rate of actual operating expenditure		51%	66%	44%
Actual operating revenue		65%	60%	34%
Rate of actual capital investment		46%	51%	74%
Rate of real investment income		74%	40%	86%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in total expenditure		31%	47%	26%
Tax revenue as a percentage of operating revenue		84%	100%	99%
tax revenue volume		84,513,015	165,244,917	181,739,296
RLAs national ranking in tax revenue mobilization		279	211	199
Weight of CACs+ other ICSPs in actual operating revenue		74%	80%	74%
Share of actual maintenance expenditure for vice heritage in total actual operating expenditure		0%	2%	0%
State financial assistance as a percentage of al revenue		73%	23%	15%
Volume of State financial aid		2,795,79,62	100,000,000	100,000,000
RLAs national ranking in mobilization of state financial aid		127	332	331
Share of FEICOM funding in total revenue		2%	0%	5%
Main financial balances				
		2020	2021	2022
Gross savings or self-financing capacity		22,672,860	60,270,033	224,503
Net savings or net self-financing capacity		15,672,860	60,270,033	1,224,503
Annual volume resources allocated to debt payment		1,000,000	0	00,000
National ranking of RLAs in terms of total resources allocated to debt payment		21	48	32
Gross operating surplus or management savings		22,697,860	54,896,979	5,794,897
Analysis				
		2020	2021	2022
Is the investment by Ako Council sufficient (Sec. 417) GCRLAs) to drive development?		Yes	Yes	Yes
Is Ako Council maintaining a balanced budget in terms of revenue and expenditure (Sec. 377 CRLAs)?		Yes	no	Yes
Is staff productivity satisfactory (Sec. 417 CRLAs)?		fairly	Yes	no, but Acceptable
Is the budget of Ako Council realistic according to the PEFA standard?		no, but Acceptable	no, critical	no, but Acceptable
Is the governance by Ako Council satisfactory according to the PEFA standard?		No	no	no
Is Ako Council maintaining its heritage equately?		No	yes, to a small extent	no
Is Ako Council heavily dependent on tax revenue for its functioning?		yes, at Acceptable		
Is Ako Council heavily dependent on State subsidies?		Yes, critical		
Is Ako Council making enough effort to pay debt and finance some investments using its operating revenue?		Yes	no	no

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
COUNCIL	AKOEMAN	NYONG ET SOO	Centre	
Local			2020	2021
				2022
Compliance with ratios and balanced budget				
Operating expenditure ratio			30%	45%
Investment expenditure ratio			70%	55%
Staff expenditure ratio			33%	29%
Volume of staff expenditure			27,998,638	38,653,619
National ranking of RLAs in staff expenditure			250	285
Ratio of total forecast revenue to total forecast expenditure			1.01	1.03
Budget credibility				
Total revenue achievement rate			68%	73%
Total Expenditure implementation rate			70%	74%
Rate of actual operating expenditure			62%	76%
Actual operating revenue			57%	65%
Rate of actual capital investment			73%	72%
Rate of real investment income			77%	84%
Budget structures				
Weight of real operating expenditure in total expenditure			30%	45%
Tax revenue as a percentage of operating revenue			94%	91%
Tax revenue volume			96,281,174	137,178,381
RLAs national ranking in tax revenue mobilization			261	248
Weight of CACs+ Other ICSPs in actual operating revenue			60%	37%
Share of actual maintenance expenditure for vice heritage in total actual operating expenditure			4%	5%
State financial assistance as a percentage of total revenue			65%	55%
Volume of State financial aid			182,415,100	168,570,300
RLAs national ranking in mobilization of state financial aid			208	284
Share of FEICOM funding in total revenue			0%	0%
Main financial balances				
Gross savings or self-financing capacity			17,764,668	15,386,953
Net savings or net self-financing capacity			17,764,668	15,386,953
Annual volume resources allocated to debt payment			0	0
National ranking of RLAs in terms of total resources allocated to debt payment			27	48
Gross operating surplus or management savings			17,874,668	15,409,953
Analysis				
Is the investment by Akoeman Council (Sec. 417 GCRLAs) to drive development?			Yes	Yes
Is Akoeman Council maintaining a balanced budget in terms of revenue and expenditure (Sec. 377 GCRLAs)?			Yes	no
Is staff productivity satisfactory (Sec. 417 GCRLAs)?			fairly	Yes
Is the budget of Akoeman Council realistic according to the PEFA standard?			no, but Acceptable	no, but Acceptable
Is the governance by Akoeman Council satisfactory according to the PEFA standard?			No	no
Is Akoeman Council maintaining its heritage adequately?			yes, to small extent	yes, to a small extent
Is Akoeman Council heavily dependent on tax revenue for its functioning?			yes, critical	yes, critical
Is Akoeman Council heavily dependent on state subsidies?			Yes, critical	no
Is Akoeman Council making enough effort to pay its debt and finance some investments using its operating revenue?			Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
COUNCIL	AKOM II	Ocean	South	
L:		2020	2021	2022
Compliance with ratios and balanced budget				
Operating expenditure ratio		28%	17%	38%
Investment expenditure ratio		72%	83%	62%
Staff expenditure ratio		33%	40%	27%
Volume of staff expenditure		853,52,599,	926,66,708,6	30,919,40,6
National ranking of RLAs in staff expenditure		143	164	297
Ratio of total forecast revenue to total forecast expenditure		0.99	1	1.09
Budget credibility				
Total revenue achievement rate		51%	52%	48%
Total Expenditure implementation rate		56%	36%	29%
Rate of actual operating expenditure		38%	35%	41%
Actual operating revenue		43%	31%	60%
Rate of actual capital investment		69%	37%	25%
Rate of real investment income		67%	59%	46%
Budget structures				
Weight of real operating expenditure in total expenditure		28%	17%	38%
Tax revenue as a percentage of operating revenue		81%	90%	82%
tax revenue volume		6,792,151,96	559,194,387,	138,187,417
RLAs national ranking in tax revenue mobilization		186	176	253
Weight of LCs+ other ICSPs in actual operating revenue		77%	73%	67%
Share of actual maintenance expenditure for vice heritage in total actual operating expenditure		0%	0%	6%
State financial assistance as a percentage of al revenue		13%	13%	35%
Volume of State financial aid		909,1,791,	416,189,986,	251,873,868
RLAs national ranking in mobilization of state financial aid		259	269	244
Share of FEICOM funding in total revenue		14%	5%	42%
Main financial balances				
Gross savings or self-financing capacity		326,30,283,	64,49,237,5	15,725,342
Net savings or net self-financing capacity		49,716,674	64,40,247,5	15,725,342
Annual volume resources allocated to debt payment		80,000,000	8,990,000	0
National ranking of RLAs in terms of total resources allocated to debt payment		6	43	49
Gross operating surplus or management savings		707,52,726,	64,49,237,5	15,725,342
Analysis				
Is the investment by Akom II Council efficient (Sec. 417 GCRLAs) to drive development?		Yes	Yes	Yes
Is Akom II Council maintaining a balanced budget in terms of revenue and expenditure (Sec. 377 CRLAs)?		Yes	Yes	no
Is staff productivity satisfactory (Sec. 417 CRLAs) ?		fairly	Critical productivity	Yes
Is the budget of Akom II Council realistic according to the PEFA standard?		no, critical	no, critical	no, critical
Is the governance by Akom II Council satisfactory according to the PEFA standard?		No	no	
Is Akom II Council maintaining its heritage equately?		No	no	Yes
Is Akom II Council heavily dependent on tax revenue for its functioning?		yes, but Acceptable	yes, critical	yes, but Acceptable
Is Akom II Council heavily dependent on state subsidies?		Yes, critical		no
Is Akom II Council making enough effort to pay its debt and finance some investments using its operating revenue?		No	Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
COUNCIL:	AKONO	MEFOU ET AKONO	Centre	
		2020	2021	2022
Compliance with ratios and balanced budget				
Operating expenditure ratio		26%	23%	35%
Investment expenditure ratio		74%	77%	65%
Staff expenditure ratio		35%	26%	25%
Volume of staff expenditure	715	36,645,715	36,932,968	40,687,552
National ranking of RLAs in staff expenditure		213	298	296
Ratio of total forecast revenue to total forecast expenditure		0.95	0.23	1.03
Budget credibility				
Total revenue achievement rate		78%	59%	48%
Total Expenditure implementation rate		72%	59%	51%
Rate of actual operating expenditure		71%	70%	82%
Actual operating revenue		67%	59%	71%
Rate of actual capital investment		73%	56%	42%
Rate of real investment income		83%	7%	39%
Budget structures				
Weight of real operating expenditure in total expenditure		26%	23%	35%
Tax revenue as a percentage of operating revenue		89%	73%	72%
Tax revenue volume	026	97,085,026	102,862,150	137,737,933
RLAs national ranking in tax revenue mobilization		258	293	254
Weight of CACs+ other LCSPs in actual operating revenue		61%	46%	34%
Share of actual maintenance expenditure for heritage in total actual operating expenditure		2%	11%	1%
State financial assistance as a percentage of total revenue		75%	22%	63%
Volume of State financial aid	0,000	308,250,000	31,206,900	283,016,345
RLAs national ranking in mobilization of state financial aid		105	350	203
Share of FEICOM funding in total revenue		0%	0%	0%
Main financial balances				
Gross savings or self-financing capacity	95	4,854,495	-322,882	31,645,728
Net savings or net self-financing capacity	95	4,854,495	-322,882	31,645,728
Annual volume resources allocated to debt payment		0	0	0
National ranking of RLAs in terms of total resources allocated to debt payment		27	48	49
Gross operating surplus or management savings	95	4,854,495	2,114,960	31,645,728
Analysis				
Is the investment by Akono Council sufficient (Sec. 417 GCRLAs) to drive development?		Yes	Yes	Yes
Is Akono Council maintaining a balanced budget in terms of revenue and expenditure (Sec. 377 GCRLAs)?		No		no
Is staff productivity satisfactory (Sec. 417 GCRLAs)?		no, but Acceptable	Yes	Yes
Is the budget of Akono Council realistic according to the PEF-A standard?		no, but Acceptable	no, critical	no, critical
Is the governance by Akono Council satisfactory according to the PEF-A standard?		No	no	no
Is Akono Council maintaining its heritage adequately?		yes, to small extent	Yes	yes, to a small extent
Is Akono Council heavily dependent on tax revenue for its functioning?		yes, critical	no	no
Is Akono Council heavily dependent on State subsidies?		Yes, critical		yes, but Acceptable
Is Akono Council making enough effort to pay debt and finance some investments from its operating revenue?		Yes	no	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
COUNCIL L:	AKONOLING A	NYONG ET MFOUMOU	Centre	
		2020	2021	2022
Compliance with ratios and balanced budget				
Operating expenditure ratio		36%	36%	52%
Investment expenditure ratio		64%	64%	48%
Staff expenditure ratio		33%	37%	40%
Volume of staff expenditure		91,187,588	114,183,742	120,472,698
National ranking of RLAs in staff expenditure		60	69	69
Ratio of total forecast revenue to total forecast expenditure		0.89	1	1
Budget credibility				
		2020	2021	2022
Total revenue achievement rate		80%	34%	91%
Total Expenditure implementation rate		66%	32%	36%
Rate of actual operating expenditure		78%	68%	67%
Actual operating revenue		81%	67%	80%
Rate of actual capital investment		61%	25%	24%
Rate of real investment income		79%	25%	97%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in total expenditure		36%	36%	52%
Tax revenue as a percentage of operating revenue		80%	77%	79%
Tax revenue volume		284,179,287	289,171,175	343,763,241
RLAs national ranking in tax revenue mobilization		78	93	90
Weight of CACs+ other ICSPs in actual operating revenue		58%	48%	39%
Share of actual maintenance expenditure for vice heritage in total actual operating expenditure		3%	5%	8%
State financial assistance as a percentage of total revenue		41%	63%	36%
Volume of State financial aid		339,567,201	561,832,944	528,728,900
RLAs national ranking in mobilization of state financial aid		84	32	47
Share of FEICOM funding in total revenue		0%	0%	35%
Main financial balances				
		2020	2021	2022
Gross savings or self-financing capacity		83,158,789	70,910,533	133,911,511
Net savings or net self-financing capacity		83,158,789	70,910,533	133,911,511
Annual volume resources allocated to debt payment		0	0	0
National ranking of RLAs in terms of total resources allocated to debt payment		27	48	49
Gross operating surplus or management savings		83,158,789	70,910,533	133,911,511
Analysis				
		2020	2021	2022
Is the investment by Akonolinga Council (Sec. 417 GCRLAs) to drive development?		Yes	Yes	Yes
Is Akonolinga Council budget balanced in terms of and expenditure (Sec. 377 GCRLAs) ?		no	Yes	Yes
Is staff productivity satisfactory (Sec. 417 GCRLAs) ?		fairly	no, but Acceptable	productivity Critical
Is the budget of Akonolinga Council realistic according to the PEFA standard?		Yes	no, critical	Yes
Is the governance by Akonolinga Council satisfactory according to the PEFA standard?		no	no	no
Is Akonolinga Council maintaining its heritage adequately?		yes, to a small extent		Yes
Is Akonolinga Council heavily dependent on < revenue for its functioning?		yes, but Acceptable	yes, but acceptable	yes, but Acceptable
Is Akonolinga Council heavily dependent on < revenue for its State subsidies?		Yes, critical	yes, but acceptable	no
Is Akonolinga Council making enough effort finance some investments using its operating revenue?		Yes	Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
COUNCIL L:	AKWYA	MANYU	South-West	
		2020	2021	2022
Compliance with ratios and balanced budget				
Operating expenditure ratio		48%	53%	56%
Investment expenditure ratio		52%	47%	44%
Staff expenditure ratio		22%	33%	38%
Volume of staff expenditure		42,651,123	136,363,536	105,320,603
National ranking of RLAs in staff expenditure		189	45	93
Ratio of total forecast revenue to total forecast expenditure		0.62	0.61	1
Budget credibility				
Total revenue achievement rate		56%	57%	35%
Total Expenditure implementation rate		65%	83%	33%
Rate of actual operating expenditure		72%	72%	31%
Actual operating revenue		75%	58%	34%
Rate of actual capital investment		60%	98%	37%
Rate of real investment income		0%	0%	37%
Budget structures				
Weight of real operating expenditure in total expenditure		48%	53%	56%
Tax revenue as a percentage of operating revenue		68%	89%	92%
tax revenue volume		148,579,085	289,359,010	278,144,010
RLAs national ranking in tax revenue mobilization		192	92	122
Weight of CACs+ other ICSPs in actual operating revenue		58%	85%	86%
Share of actual maintenance expenditure for vice heritage in total actual operating expenditure		32%	10%	2%
State financial assistance as a percentage of al revenue		25%	10%	47%
Volume of State financial aid		54,229,384	31,742,600	245,461,475
RLAs national ranking in mobilization of state financial aid		263	349	251
Share of FEICOM funding in total revenue		0%	0%	0%
Main financial balances				
Gross savings or self-financing capacity		25,339,264	-85,561,047	24,902,461
Net savings or net self-financing capacity		25,339,264	-85,561,047	24,902,461
Annual volume resources allocated to debt payment		0	0	0
National ranking of RLAs in terms of total resources allocated to debt payment		27	48	49
Gross operating surplus or management savings		25,339,264	-82661047	45195809
Analysis				
Is the investment by Akwaya Council sufficient (Sec 417 GCRLAs) to drive development?		Yes	Yes	Yes
Is Akwaya Council maintaining a balanced budget in terms of revenue and expenditure (Sec 377 CRLAs)?				Yes
Is staff productivity satisfactory (Sec 417 CRLAs)?		Yes	fairly	no, but Acceptable
Is the budget of Akwaya Council realistic according to the PEFA standard?		no, critical	no, critical	no, critical
Is the governance by Akwaya Council satisfactory according to the PEFA standard?		no	no, but Acceptable	no
Is Akwaya Council adequately maintaining its heritage?			Yes	yes, to a small extent
Is Akwaya Council heavily dependent on tax revenue for its operating?		no	yes, critical	yes, critical
Is Akwaya Council heavily dependent on State subsidies?		yes, but Acceptable		no
Is Akwaya Council making enough effort to pay its debt and finance some investments using its operating revenue?		Yes	no	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
COUNCIL L:	ALOU	LEBIALEM	South-West	
		2020	2021	2022
Compliance with ratios and balanced budget				
Operating expenditure ratio		31%	45%	31%
Investment expenditure ratio		63%	55%	69%
Staff expenditure ratio		38%	48%	46%
Volume of staff expenditure		71,081,852	96,622,619	97,114,123
National ranking of RLAs in staff expenditure		94	100	113
Ratio of total forecast revenue to total forecast expenditure		1	0.88	1
Budget credibility				
		2020	2021	2022
Total revenue achievement rate		50%	68%	70%
Total Expenditure implementation rate		55%	63%	74%
Rate of actual operating expenditure		88%	45%	49%
Actual operating revenue		82%	40%	32%
Rate of actual capital investment		46%	92%	96%
Rate of real investment income		40%	106%	103%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in total expenditure		37%	45%	31%
Tax revenue as a percentage of operating revenue		90%	100%	100%
tax revenue volume		165,673,722	143,030,481	136,864,607
RLAs national ranking in tax revenue mobilization		173	240	257
Weight of CACs+ other ICSPs in actual operating revenue		89%	89%	91%
Share of actual maintenance expenditure for vice heritage in total actual operating expenditure		1%	0%	6%
State financial assistance as a percentage of al revenue		64%	67%	78%
Volume of State financial aid		300,334,850	289,500,000	496,767,495
RLAs national ranking in mobilization of state financial aid		109	178	57
Share of FEICOM funding in total revenue		0%	0%	0%
Main financial balances				
		2020	2021	2022
Gross savings or self-financing capacity		-4,458,801	-58,268,192	-73,094,571
Net savings or net self-financing capacity		-4,458,801	-58,268,192	-73,094,571
Annual volume resources allocated to debt payment		0	0	0
National ranking of RLAs in terms of total resources allocated to debt payment		27	48	49
Gross operating surplus or management savings		-3,508,801	-53,514,192	-63,160,272
Analysis				
		2020	2021	2022
Is the investment by Alou Council sufficient (Sec 417 GCRLAs) to drive development?		Yes	Yes	Yes
Is Alou Council maintaining a balanced budget in terms of revenue and expenditure (Sec 377 GCRLAs)?		Yes	no	Yes
Is staff productivity satisfactory (Sec 417 GCRLAs) ?		no, but Acceptable	Critical productivity	productivity Critical
Is the budget of Alou Council realistic according to the PEF-A standard?		no, critical	no, but Acceptable	no, but Acceptable
Is the governance by Alou Council satisfactory according to the PEF-A standard?		no	no	no
Is Alou Council maintaining its heritage adequately?		yes, to a small extent	no	Yes
Is Alou Council heavily dependent on tax revenue for its operating?		yes, critical		
Is Alou Council heavily dependent on State subsidies?		Yes, critical	yes, but acceptable	Yes, critical
Is Alou Council making enough effort to pay debt and finance some investments using its operating revenue?		no	no	no

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
COUNCIL L:	AMBAM	VALE DU NTEM	South	
		2020	2021	2022
Compliance with ratios and balanced budget				
Operating expenditure ratio		50%	58%	58%
Investment expenditure ratio		50%	42%	42%
Staff expenditure ratio		32%	36%	36%
Volume of staff expenditure		147,865,008	186,550,959	186,550,959
National ranking of RLAs in staff expenditure		28	29	35
Ratio of total forecast revenue to total forecast expenditure		1	1	1
Budget credibility				
Total revenue achievement rate		52%	48%	49%
Total Expenditure implementation rate		78%	52%	52%
Rate of actual operating expenditure		72%	57%	57%
Actual operating revenue		36%	43%	44%
Rate of actual capital investment		84%	47%	47%
Rate of real investment income		100%	57%	57%
Budget structures				
Weight of real operating expenditure in total expenditure		50%	58%	58%
Tax revenue as a percentage of operating revenue		81%	84%	85%
tax revenue volume		258,687,531	380,307,852	388,307,852
RLAs national ranking in tax revenue mobilization		99	54	69
Weight of CACs+ other ICSPs in actual operating revenue		39%	46%	45%
Share of actual maintenance expenditure for heritage in total actual operating expenditure		3%	4%	4%
State financial assistance as a percentage of total revenue		19%	27%	32%
Volume of State financial aid		122,053,000	220,839,167	267,565,467
RLAs national ranking in mobilization of state financial aid		240	243	220
Share of FEICOM funding in total revenue		0%	0%	0%
Main financial balances				
Gross savings or self-financing capacity		142,917,682	64,048,456	-56,048,326
Net savings or net self-financing capacity		142,917,682	64,048,456	-56,048,326
Annual volume resources allocated to debt payment		0	0	0
National ranking of RLAs in terms of total resources allocated to debt payment		27	48	49
Gross operating surplus or management savings		142,917,682	62,575,662	-54,575,532
Analysis				
Is the investment by Ambam Council sufficient (Sec 417 GCRLAs) to drive development?		Yes	Yes	Yes
Is Ambam Council maintaining a balanced budget in terms of revenue and expenditure (Sec 377 CRLAs)?		Yes	Yes	Yes
Is staff productivity satisfactory (Sec 417 CRLAs)?		fairly	no, but Acceptable	no, but Acceptable
Is the budget of Ambam Council realistic according to the PEFA standard?		no, critical	no, critical	no, critical
Is the governance by Ambam Council satisfactory according to the PEFA standard?		no	no	no
Is Ambam Council maintaining its heritage equately?		yes, to a small extent	yes, to a small extent	yes, to a small extent
Is Ambam Council heavily dependent on tax revenue for its functioning?		yes, but Acceptable	yes, but acceptable	yes, but Acceptable
Is Ambam Council heavily dependent on State subsidies?		Yes, critical		no
Is Ambam Council making enough effort to pay its debt and finance some investments using its operating revenue?		no	no	no

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
COUNCIL L:	ANDEK	MOMO	North-West	
		2020	2021	2022
Compliance with ratios and balanced budget				
Operating expenditure ratio		100%	48%	21%
Investment expenditure ratio		0%	52%	79%
Staff expenditure ratio		35%	32%	23%
Volume of staff expenditure		33,279,584	39,496,467	28,661,446
National ranking of RLAs in staff expenditure		232	281	338
Ratio of total forecast revenue to total forecast expenditure		0	0.98	0.99
Budget credibility		2020	2021	2022
Total revenue achievement rate		0%	51%	44%
Total Expenditure implementation rate		46%	35%	40%
Rate of actual operating expenditure		46%	56%	18%
Actual operating revenue		0%	59%	17%
Rate of actual capital investment		0%	26%	62%
Rate of real investment income		0%	48%	70%
Budget structures		2020	2021	2022
Weight of real operating expenditure in total real expenditure		100%	48%	21%
Tax revenue as a percentage of operating revenue		%	87%	80%
tax revenue volume		0	111,271,762	96,403,979
RLAs national ranking in tax revenue mobilization		310	285	310
Weight of CACs+ other ICSPs in actual operating revenue		%	57%	73%
Share of actual maintenance expenditure for service heritage in total actual operating expenditure		2%	0%	7%
State financial assistance as a percentage of total revenue		%	29%	19%
Volume of State financial aid		0	108,462,450	121,178,200
RLAs national ranking in mobilization of State financial aid		302	327	321
Share of FEICOM funding in total revenue		%	0%	8%
Main financial balances		2020	2021	2022
Gross savings or self-financing capacity		-94,275,747	3,240,300	-6,476,826
Net savings or net self-financing capacity		-94,275,747	3,240,300	-56,476,826
Annual volume resources allocated to debt payment		0	0	50,000,000
National ranking of RLAs in terms of total resources allocated to debt payment		27	48	22
Gross operating surplus or management savings		-93,228,769	3,788,916	-5,258,149
Analysis		2020	2021	2022
Is the investment by Andek Council sufficient (Sec 417 GCRLAs) to drive development?			Yes	Yes
Is Andek Council maintaining a balanced budget in terms of revenue and expenditure (Sec 377 GCRLAs)?			Yes	Yes
Is staff productivity satisfactory (Sec 417 GCRLAs)?		no, but Acceptable	fairly	Yes
Is the budget of Andek Council realistic according to the PEFA standard?			no, critical	no, critical
Is the governance by Andek Council satisfactory according to the PEFA standard?		no	no	no
Is Andek Council maintaining its heritage adequately?		yes, to a small extent	no	Yes
Is Andek Council heavily dependent on tax revenue for its functioning?			yes, critical	yes, but Acceptable
Is Andek Council heavily dependent on State subsidies?				
Is Andek Council making enough effort to pay its debt and finance some investments using its operating revenue?		no	Yes	no

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
COUNCIL	ANGOSSAS	UPPER-NYONG	East	
		2020	2021	2022
Compliance with ratios and balanced budget				
Operating expenditure ratio		22%	32%	28%
Investment expenditure ratio		78%	68%	72%
Staff expenditure ratio		14%	17%	17%
Volume of staff expenditure		14,257,407	16,689,017	20,965,566
National ranking of RLAs in staff expenditure		292	358	355
Ratio of total forecast revenue to total forecast expenditure		0.99	1	0.99
Budget credibility				
Total revenue achievement rate		82%	85%	62%
Total Expenditure implementation rate		77%	73%	60%
Rate of actual operating expenditure		64%	56%	69%
Actual operating revenue		55%	68%	87%
Rate of actual capital investment		81%	85%	57%
Rate of real investment income		97%	100%	54%
Budget structures				
Weight of real operating expenditure in total expenditure		22%	32%	28%
Tax revenue as a percentage of operating revenue		82%	87%	83%
tax revenue volume		91,870,938	121,838,126	137,403,036
RLAs national ranking in tax revenue mobilization		269	274	256
Weight of CACs+ other ICSPs in actual operating revenue		80%	57%	46%
Share of actual maintenance expenditure for heritage in total actual operating expenditure		5%	0%	2%
State financial assistance as a percentage of total revenue		81%	66%	69%
Volume of State financial aid		385,684,582	231,409,300	310,704,432
RLAs national ranking in mobilization of state financial aid		54	232	187
Share of FEICOM funding in total revenue		0%	0%	0%
Main financial balances				
Gross savings or self-financing capacity		12,191,217	42,595,395	42,536,049
Net savings or net self-financing capacity		12,191,217	42,595,395	42,536,049
Annual volume resources allocated to debt payment		0	0	0
National ranking of RLAs in terms of total resources allocated to debt payment		27	48	48
Gross operating surplus or management savings		12,191,217	42,595,395	42,536,049
Analysis				
Is the investment by Angossas Council (Sec 417 GCRLAs) to drive development?		Yes	Yes	Yes
Is Angossas Council maintaining a balanced budget in terms of revenue and expenditure (Sec 377 CRLAs)?		Yes	Yes	Yes
Is staff productivity satisfactory (Sec 417 CRLAs)?			Yes	Yes
Is the budget Angossas Council realistic according to the PEPFA standard?		Yes	Yes	no, but Acceptable
Is the governance by Angossas Council satisfactory according to the PEPFA standard?		no	no	no
Is Angossas Council maintaining its heritage equately?			no	yes, to a small extent
Is Angossas Council heavily dependent on tax revenue for its functioning?		yes, but Acceptable	yes, critical	yes, but Acceptable
Is Angossas Council heavily dependent on state subsidies?		Yes, critical	yes, but acceptable	yes, but Acceptable
Is Angossas Council making enough effort to pay its debt and finance some investments using its operating revenue?		Yes	Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
COUNCIL L:	ATOK	UPPER-NYONG	East	
		2020	2021	2022
Compliance with ratios and balanced budget				
Operating expenditure ratio		44%	29%	22%
Investment expenditure ratio		56%	71%	78%
Staff expenditure ratio		14%	31%	28%
Volume of staff expenditure		20,560,362	39,961,675	26,481,682
National ranking of RLAs in staff expenditure		284	279	343
Ratio of total forecast revenue to total forecast expenditure		1	1	1
Budget credibility				
		2020	2021	2022
Total revenue achievement rate		55%	52%	93%
Total Expenditure implementation rate		29%	52%	61%
Rate of actual operating expenditure		62%	59%	60%
Actual operating revenue		43%	49%	54%
Rate of actual capital investment		21%	50%	61%
Rate of real investment income		58%	53%	108%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in total expenditure		44%	29%	22%
Tax revenue as a percentage of operating revenue		76%	74%	80%
tax revenue volume		78,643,768	81939693	85,339,010
RLAs national ranking in tax revenue mobilization		285	332	326
Weight of CACs+ Other ICSPs in actual operating revenue		72%	60%	49%
Share of actual maintenance expenditure for vice heritage in total actual operating expenditure		0%	0%	0%
State financial assistance as a percentage of al revenue		52%	69%	52%
Volume of State financial aid		319548300	297870600	343016250
RLAs national ranking in mobilization of State financial aid		98	163	156
Share of FEICOM funding in total revenue		33%	5%	7%
Main financial balances				
		2020	2021	2022
Gross savings or self-financing capacity		-38,054,226	-15,949,047	10,539,933
Net savings or net self-financing capacity		-241,321,948	-37,185,626	-34,745,036
Annual volume resources allocated to debt payment		203,267,722	21,236,579	45,284,969
National ranking of RLAs in terms of total resources allocated to debt payment		3	35	27
Gross operating surplus or management savings		-38,054,226	-15,949,047	10,539,933
Analysis				
		2020	2021	2022
Is the investment by Atok Council sufficient (Sec 417 GCRLAs) to drive development?		Yes	Yes	Yes
Is Atok Council maintaining a balanced budget in terms of revenue and expenditure (Sec 377 GCRLAs)?		Yes	Yes	Yes
Is staff productivity satisfactory (Sec 417 GCRLAs)?			fairly	Yes
Is the budget Atok Council realistic according to PEFA standard?		no, critical	no, critical	Yes
Is the governance by Atok Council satisfactory according to the PEFA standard?			no	no
Is Atok Council maintaining its heritage adequately?		no	no	no
Is Atok Council heavily dependent on tax revenue for its functioning?		yes, but Acceptable	no	yes, but Acceptable
Is Atok Council heavily dependent on State subsidies?		Yes, critical	yes, but acceptable	no
Is Atok Council making enough effort to pay debt and and finance some investments using its operating revenue?		no	no	no

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
COUNCIL:	AWAE	MEFOU ET AFAMBA	Centre	
		2020	2021	2022
Compliance with ratios and balanced budget				
Operating expenditure ratio		NA%	29%	27%
Investment expenditure ratio		%	71%	73%
Staff expenditure ratio		%	40%	31%
Volume of staff expenditure		0	61,769,269	60,969,324
National ranking of RLAs in staff expenditure		302	185	200
Ratio of total forecast revenue to total forecast expenditure			1	0.71
Budget credibility		2020	2021	2022
Total revenue achievement rate		%	70%	81%
Total Expenditure implementation rate		%	57%	73%
Rate of actual operating expenditure		%	70%	71%
Actual operating revenue		%	66%	74%
Rate of actual capital investment		%	53%	74%
Rate of real investment income		%	71%	86%
Budget structures		2020	2021	2022
Weight of real operating expenditure in total expenditure		%	29%	27%
Tax revenue as a percentage of operating revenue		%	87%	86%
Tax revenue volume		0	129,400,430	180,461,892
RLAs national ranking in tax revenue mobilization		310	262	200
Weight of CACs+ Other ICSPs in actual operating revenue		%	59%	6%
Share of actual maintenance expenditure for heritage in total actual operating expenditure		%	1%	1%
State financial assistance as a percentage of total revenue		%	43%	39%
Volume of State financial aid		0	275,256,850	228,378,175
RLAs national ranking in mobilization of state financial aid		302	191	270
Share of FEICOM funding in total revenue		%	6%	12%
Main financial balances		2020	2021	2022
Gross savings or self-financing capacity		0	-3,975,308	9,618,373
Net savings or net self-financing capacity		0	-39,075,308	-31,481,627
Annual volume resources allocated to debt payment		0	35,100,000	41,100,000
National ranking of RLAs in terms of total resources allocated to debt payment		27	27	27
Gross operating surplus or management savings		0	-1,604,041	9,865,798
Analysis		2020	2021	2022
Is the investment by Awae Council sufficient (Sec 417 GCRLAs) to drive development?			Yes	Yes
Is Awae Council maintaining a balanced budget in terms of revenue and expenditure (Sec 377 GCRLAs)?			Yes	
Is staff productivity satisfactory (Sec 417 GCRLAs)?			Critical productivity	fairly
Is the budget of Awae Council realistic according to the PEFA standard?			no, but Acceptable	Yes
Is the governance by Awae Council satisfactory according to the PEFA standard?			no	no
Is Awae Council maintaining its heritage adequately?			yes, to a small extent	yes, to a small extent
Is Awae Council heavily dependent on tax revenue for its functioning?			yes, critical	yes, critical
Is Awae Council heavily dependent on State subsidies?			no	no
Is Awae Council making enough effort to pay debt and finance some investments from its operating revenue?			no	no

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
COUNCIL L:	AYOS	NYONG ET MFOUMOU	Centre	
		2020	2021	2022
Compliance with ratios and balanced budget				
Operating expenditure ratio		30%	21%	20%
Investment expenditure ratio		70%	79%	80%
Staff expenditure ratio		26%	26%	26%
Volume of staff expenditure		44,081,312	37,578,935	39,094,105
National ranking of RLAs in staff expenditure		181	295	300
Ratio of total forecast revenue to total forecast expenditure		1.01	0.84	1
Budget credibility		2020	2021	2022
Total revenue achievement rate		57%	73%	85%
Total Expenditure implementation rate		62%	81%	50%
Rate of actual operating expenditure		67%	58%	54%
Actual operating revenue		65%	58%	50%
Rate of actual capital investment		60%	90%	50%
Rate of real investment income		53%	94%	100%
Budget structures		2020	2021	2022
Weight of real operating expenditure in total expenditure		30%	21%	20%
Tax revenue as a percentage of operating revenue		74%	75%	81%
Tax revenue volume		154,196,790	183,483,679	185,413,494
RLAs national ranking in tax revenue mobilization		183	189	197
Weight of CACs+ Other ICSPs in actual operating revenue		62%	47%	45%
Share of actual maintenance expenditure for vice heritage in total actual operating expenditure		1%	5%	3%
State financial assistance as a percentage of total revenue		63%	57%	82%
Volume of State financial aid		325,360,221	299,087,350	1,038,547,125
RLAs national ranking in mobilization of state financial aid		90	161	11
Share of FEICOM funding in total revenue		0%	0%	0%
Main financial balances		2020	2021	2022
Gross savings or self-financing capacity		40,721,751	98,485,708	79,398,576
Net savings or net self-financing capacity		40,721,751	98,485,708	79,398,576
Annual volume resources allocated to debt payment		0	0	0
National ranking of RLAs in terms of total resources allocated to debt payment		27	48	46
Gross operating surplus or management savings		40,721,751	98,485,708	79,398,576
Analysis		2020	2021	2022
Is the investment, by Ayos Council sufficient (Sec 417 GCRLAs) to drive development?		Yes	Yes	Yes
Is Ayos Council maintaining a balanced budget in terms of revenue and expenditure (Sec 377 GCRLAs)?		Yes		Yes
Is staff productivity satisfactory (Sec 417 GCRLAs)?		Yes	Yes	Yes
Is the budget of Ayos Council realistic according to the PEFA standard?		no, critical	no, but Acceptable	Yes
Is the governance by Ayos Council satisfactory according to the PEFA standard?		no	no, but Acceptable	no
Is Ayos Council maintaining its heritage adequately?		yes, to a small extent		yes, to a small extent
Is Ayos Council heavily dependent on tax revenue for its functioning?		no	yes, but acceptable	yes, but Acceptable
Is Ayos Council heavily dependent on State subsidies?		yes, but Acceptable	no	Yes, critical
Is Ayos Council making enough effort to pay debt and finance some investments from its operating revenue?		Yes	Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
COUNCIL	BABADJOU	BAMBOUTO	West	
L:		S		
		2020	2021	2022
Compliance with ratios and balanced budget				
Operating expenditure ratio		45%	33%	35%
Investment expenditure ratio		55%	67%	65%
Staff expenditure ratio		37%	30%	51%
Volume of staff expenditure		207,806,581	64859075	69,659,432
National ranking of RLAs in staff expenditure		20	169	175
Ratio of total forecast revenue to total forecast expenditure		0.5	0.82	1.58
Budget credibility				
Total revenue achievement rate		2020 72%	2021 82%	2022 75%
Total Expenditure implementation rate		74%	70%	72%
Rate of actual operating expenditure		74%	63%	64%
Actual operating revenue		82%	69%	78%
Rate of actual capital investment		75%	74%	77%
Rate of real investment income		67%	93%	74%
Budget structures				
Weight of real operating expenditure in total expenditure		2020 45%	2021 33%	2022 35%
Tax revenue as a percentage of operating revenue		87%	87%	84%
tax revenue volume		214,468,463	207,397,121	176,299,641
RLAs national ranking in tax revenue mobilization		132	161	204
Weight of CACs+ Other ICSPs in actual operating revenue		71%	55%	67%
Share of actual maintenance expenditure for vice heritage in total actual operating expenditure		10%	2%	0%
State financial assistance as a percentage of al revenue		61%	64%	69%
Volume of State financial aid		371,509,657	411,426,647	442,743,332
RLAs, national ranking in mobilization of state financial aid		63	87	84
Share of PEICOM funding in total revenue		0%	0%	0%
Main financial balances				
Gross savings or self-financing capacity		2020 314,603,500	2021 23,774,237	2022 74,187,490
Net savings or net self-financing capacity		314,603,500	23,774,237	74,187,490
Annual volume resources allocated to debt payment		0	0	0
National ranking of RLAs in terms of total resources allocated to debt payment		27	48	46
Gross operating surplus or management savings		314,603,500	23,774,237	74,187,490
Analysis				
Is the investment by Babadjou Council efficient (Sec 417 GCRLAs) to drive development?		2020 Yes	2021 Yes	2022 Yes
Is Babadjou Council maintaining a balanced budget in terms of revenue and expenditure (Sec 377 CRLAs)?				
Is staff productivity satisfactory (Sec 417 CRLAs)?		no, but Acceptable	fairly	productivity Critical
Is the budget of Babadjou Council realistic according to the PEFA standard?		no, but Acceptable	Yes	no, but Acceptable
Is the governance Babadjou Council satisfactory according to the PEFA standard?		no	no	no
Is Babadjou Council maintaining its heritage adequately?		Yes	yes, to a small extent	no
Is Babadjou Council heavily dependent on tax revenue for its functioning?		yes, critical	yes, critical	yes, but Acceptable
Is Babadjou Council heavily dependent on state subsidies?		Yes, critical	yes, but acceptable	yes, but Acceptable
Is Babadjou Council making enough effort to pay its debt and finance some investments using its operating revenue?		no	Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
COUNCIL L:	BABESSI	NGO KETUNJA	North-West	
		2020	2021	2022
Compliance with ratios and balanced budget				
Operating expenditure ratio		53%	44%	32%
Investment expenditure ratio		47%	56%	68%
Staff expenditure ratio		16%	36%	35%
Volume of staff expenditure		35,822,992	63,109,970	51,121,681
National ranking of RLAs in staff expenditure		218	178	243
Ratio of total forecast revenue to total forecast expenditure		1	1.02	1.23
Budget credibility				
		2020	2021	2022
Total revenue achievement rate		78%	40%	47%
Total Expenditure implementation rate		43%	41%	51%
Rate of actual operating expenditure		47%	35%	34%
Actual operating revenue		96%	54%	51%
Rate of actual capital investment		39%	47%	67%
Rate of real investment income		66%	31%	45%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in total expenditure		53%	44%	32%
Tax revenue as a percentage of operating revenue		69%	81%	89%
Tax revenue volume		259,002,283	181,815,547	176,677,879
RLAs national ranking in tax revenue mobilization		96	191	202
Weight of CACS+ Other ICSPs in actual operating revenue		24%	69%	86%
Share of actual maintenance expenditure for heritage in total actual operating expenditure		9%	0%	0%
State financial assistance as a percentage of total revenue		47%	53%	61%
Volume of State financial aid		353,425,000	215,433,700	309,331,500
RLAs national ranking in mobilization of state financial aid		73	245	188
Share of FEICOM funding in total revenue		0%	0%	4%
Main financial balances				
		2020	2021	2022
Gross savings or self-financing capacity		156,608,494	48,720,736	53,324,269
Net savings or net self-financing capacity		156,608,494	48,720,736	35,324,269
Annual volume resources allocated to debt payment		0	0	18,000,000
National ranking of RLAs in terms of total resources allocated to debt payment		27	48	36
Gross operating surplus or management savings		156,246,509	51,943,058	54,623,696
Analysis				
		2020	2021	2022
Is the investment by Babessi Council sufficient (Sec 417 GCRLAs) to drive development?		Yes	Yes	Yes
Is Babessi Council maintaining a balanced budget in terms of revenue and expenditure (Sec 377 GCRLAs)?		Yes	no	
Is staff productivity satisfactory (Sec 417 GCRLAs)?		Yes	no, but Acceptable	no, but Acceptable
Is the budget of Babessi Council realistic according to the PEFPA standard?		no, but Acceptable	no, critical	no, critical
Is the governance Babessi Council satisfactory according to the PEFPA standard?		no	no	no
Is Babessi Council maintaining its heritage adequately?		Yes	no	no
Is Babessi Council heavily dependent on tax revenue for its functioning?		no	yes, but acceptable	yes, critical
Is Babessi Council heavily dependent on State subsidies?		yes, but Acceptable	no	yes, but Acceptable
Is Babessi Council making enough effort to pay debt and and finance some investments using its operating revenue?		Yes	Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
COUNCIL L:	BAFANG	UPPER-NKAM	West	
		2020	2021	2022
Compliance with ratios and balanced budget				
Operating expenditure ratio		22%	14%	%
Investment expenditure ratio		78%	86%	%
Staff expenditure ratio		14%	16%	%
Volume of staff expenditure		14,257,407	27,816,937	0
National ranking of RLAs in staff expenditure		292	340	364
Ratio of total forecast revenue to total forecast expenditure		1	1	
Budget credibility				
		2020	2021	2022
Total revenue achievement rate		82%	18%	%
Total Expenditure implementation rate		78%	17%	%
Rate of actual operating expenditure		64%	16%	%
Actual operating revenue		55%	29%	%
Rate of actual capital investment		83%	17%	%
Rate of real investment income		97%	16%	%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in total expenditure		22%	14%	%
Tax revenue as a percentage of operating revenue		82%	53%	%
Tax revenue volume		91,870,938	191,238,478	0
RLAs national ranking in tax revenue		269	181	365
Weight of CACs+ Other ICSPs in actual operating revenue		80%	44%	%
Share of actual maintenance expenditure for vice heritage in total actual operating expenditure		5%	23%	%
State financial assistance as a percentage of total revenue		81%	11%	%
Volume of State financial aid		385,684,582	154,191,427	0
RLAs national ranking in mobilization of state financial aid		54	288	357
Share of FEICOM funding in total revenue		0%	74%	%
Main financial balances				
		2020	2021	2022
Gross savings or self-financing capacity		12,191,217	182,821,925	0
Net savings or net self-financing capacity		12,191,217	182,821,925	0
Annual volume resources allocated to debt payment		0	0	0
National ranking of RLAs in terms of total resources allocated to debt payment		27	48	45
Gross operating surplus or management savings		12,191,217	182,321,925	0
Analysis				
		2020	2021	2022
Is the investment by Bafang Council sufficient (Sec 417 GCRLAs) to drive development?		Yes	Yes	
Is Bafang Council maintaining a balanced budget in terms of revenue and expenditure (Sec 377 GCRLAs)?		Yes	Yes	
Is staff productivity satisfactory (Sec 417 GCRLAs)?			Yes	
Is the budget of Bafang Council realistic according to the PEFPA standard?		Yes		
Is the governance by Bafang Council satisfactory according to the PEFPA standard?		no		
Is Bafang Council maintaining its heritage equately?				
Is Bafang Council heavily dependent on tax revenue for its functioning?		yes, but Acceptable	no	
Is Bafang Council heavily dependent on State subsidies?		Yes, critical		
Is Bafang Council making enough effort to pay debt and finance some investments using its operating revenue?		Yes	Yes	

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
COUNCIL L:	BAFIA	MBAM-INOUBOU	Centre	
		2020	2021	2022
Compliance with ratios and balanced budget				
Operating expenditure ratio		47%	29%	41%
Investment expenditure ratio		53%	71%	59%
Staff expenditure ratio		38%	43%	41%
Volume of staff expenditure		149,371,361	161,066,049	159,637,202
National ranking of RLAs in staff expenditure		26	36	51
Ratio of total forecast revenue to total forecast expenditure		1	0.85	1.02
Budget credibility				
Total revenue achievement rate		62%	86%	57%
Total Expenditure implementation rate		62%	73%	58%
Rate of actual operating expenditure		69%	70%	64%
Actual operating revenue		62%	72%	39%
Rate of actual capital investment		58%	74%	54%
Rate of real investment income		61%	95%	98%
Budget structures				
Weight of real operating expenditure in total expenditure		47%	29%	41%
Tax revenue as a percentage of operating revenue		84%	84%	83%
tax revenue volume		383,309,201	361,227,316	328133813
RLAs national ranking in tax revenue mobilization		46	61	101
Weight of CACs+ Other ICSPs in actual operating revenue		52%	47%	46%
Share of actual maintenance expenditure for vice heritage in total actual operating expenditure		0%	2%	0%
State financial assistance as a percentage of al revenue		46%	25%	29%
Volume of State financial aid		378,144,870	321,016,235	238,499,749
RLAs, national ranking in mobilization of state financial aid		61	145	261
Share of FEICOM funding in total revenue		0%	42%	0%
Main financial balances				
Gross savings or self-financing capacity		63,771,516	55,605,272	58,713,828
Net savings or net self-financing capacity		63,771,516	-195,091,051	58,713,828
Annual volume resources allocated to debt payment		0	250,696,323	0
National ranking of RLAs in terms of total resources allocated to debt payment		27	6	45
Gross operating surplus or management savings		67,647,142	55,605,272	58,713,828
Analysis				
Is the investment by Bafia Council sufficient (Sec 417 GCRLAs) to drive development?		2020 Yes	2021 Yes	2022 Yes
Is Bafia Council maintaining a balanced budget in terms of revenue and expenditure (Sec 377 GCRLAs)?		Yes	no	no
Is staff productivity satisfactory (Sec 417 GCRLAs)?		no, but Acceptable	Critical productivity	productivity y Critical
Is the budget of Bafia Council realistic according to the PEF/A standard?		no, but Acceptable	Yes	no, critical
Is the governance by Bafia Council satisfactory according to the PEF/A standard?		no	no	no
Is Bafia Council maintaining its heritage adequately?		no	yes, to a small extent	no
Is Bafia Council heavily dependent on tax revenue for its functioning?		yes, but Acceptable	yes, but acceptable	yes, but Acceptable
Is Bafia Council heavily dependent on State subsidies?		Yes, critical		
Is Bafia Council making enough effort to pay debt and and finance some investments using its operating revenue?		Yes	no	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
COUNCIL L:	BAFOUSSAM I	MIFI	West	
		2020	2021	2022
Compliance with ratios and balanced budget				
Operating expenditure ratio		48%	50%	64%
Investment expenditure ratio		52%	50%	36%
Staff expenditure ratio		38%	32%	31%
Volume of staff expenditure		166,193,290	169,390,884	171,115,874
National ranking of RLAs in staff expenditure		25	33	37
Ratio of total forecast revenue to total forecast expenditure		1	0.93	0.99
Budget credibility				
		2020	2021	2022
Total revenue achievement rate		56%	50%	49%
Total Expenditure implementation rate		55%	62%	46%
Rate of actual operating expenditure		63%	71%	67%
Actual operating revenue		43%	46%	71%
Rate of actual capital investment		49%	56%	29%
Rate of real investment income		73%	57%	31%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in total expenditure		48%	50%	64%
Tax revenue as a percentage of operating revenue		82%	83%	80%
Tax revenue volume		324,121,777	375,717,714	475,960,791
RLAs national ranking in tax revenue mobilization		64	56	53
Weight of CACs+ Other ICSPs in actual operating revenue		42%	36%	55%
Share of actual maintenance expenditure for vice heritage in total actual operating expenditure		5%	8%	5%
State financial assistance as a percentage of total revenue		37%	50%	30%
Volume of State financial aid		344,576,425	395,645,918	281,111,519
RLAs national ranking in mobilization of state financial aid		79	95	206
Share of FEICOM funding in total revenue		0%	0%	0%
Main financial balances				
		2020	2021	2022
Gross savings or self-financing capacity		-39,033,156	-73,436,967	32,855,091
Net savings or net self-financing capacity		-39,033,156	-73,436,967	32,855,091
Annual volume resources allocated to debt payment		0	0	0
National ranking of RLAs in terms of total resources allocated to debt payment		27	48	45
Gross operating surplus or management savings		-39,033,156	-73,436,967	34,528,691
Analysis				
		2020	2021	2022
Is the level of investment by the BAFOUSSAM Council sufficient (Sec 417 GCRLAs) to drive development?		Yes	Yes	Acceptable
Is budget of Bafoussam Council balanced in terms of revenue and expenditure (Sec 377 GCRLAs)?		Yes	no	Yes
Is staff productivity satisfactory (Sec 417 GCRLAs)?		no, but acceptable	fairly	fairly
Is the budget of Bafoussam Council realistic according to the PEFA standard?		no, critical	no, critical	no, critical
Is the level of governance by Bafoussam Council satisfactory according to the PEFA standard?		no	no	no
Is Bafoussam Council maintaining its heritage adequately?			Yes	
Is Bafoussam Council heavily dependent on tax revenue for its functioning?		yes, but acceptable	yes, but acceptable	yes, but acceptable
Is Bafoussam Council heavily dependent on state subsidies?		Yes, critical	no	no
Is Bafoussam Council making enough effort to pay its debt and finance some investments using operating revenue		no	no	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
COUNCIL I:	BAFOUSSAM II	MIFI	West	
		2020	2021	2022
Compliance with ratios and balanced budget				
Operating expenditure ratio		60%	51%	40%
Investment expenditure ratio		40%	69%	60%
Staff expenditure ratio		16%	25%	24%
Volume of staff expenditure		154,588,9	208,144,7	25,660,89,2
National ranking of RLAs in staff expenditure		85	129	123
Ratio of total forecast revenue to total forecast expenditure		1	1	1
Budget credibility		2020	2021	2022
Total revenue achievement rate		70%	82%	74%
Total Expenditure implementation rate		59%	79%	58%
Rate of actual operating expenditure		93%	75%	55%
Actual operating revenue		102%	88%	109%
Rate of actual capital investment		38%	80%	60%
Rate of real investment income		46%	77%	46%
Budget structures		2020	2021	2022
Weight of real operating expenditure in total expenditure		60%	51%	40%
Tax revenue as a percentage of operating revenue		58%	68%	72%
Tax revenue volume		8,715,316,21	757,110,110,079	565,506,506,506
RLAs national ranking in tax revenue mobilization		68	59	45
Weight of CACs+ Other ICSPs in actual operating revenue		35%	36%	48%
Share of actual maintenance expenditure for vice heritage in total actual operating expenditure		6%	8%	13%
State financial assistance as a percentage of total revenue		45%	54%	42%
Volume of State financial aid		9,181,400,56	751,595,850,877,246	506,506,506
RLAs national ranking in mobilization of State financial aid		45	24	53
Share of FEICOM funding in total revenue		0%	0%	0%
Main financial balances		2020	2021	2022
Gross savings or self-financing capacity		249,92,749,	243,218,513,	408,722,820
Net savings or net self-financing capacity		249,92,749,	243,218,513,	408,722,820
Annual volume resources allocated to debt payment		0	0	0
National ranking of RLAs in terms of total resources allocated to debt payment		27	48	45
Gross operating surplus or management savings		249,92,749,	243,218,513,	408,722,820
Analysis		2020	2021	2022
Is the level of investment by Bafoussam II Council sufficient (Sec 417 GCRLAs) to drive development?		Yes	Yes	Yes
Is the budget of Bafoussam II Council balanced in terms of revenue and expenditure (Sec 377 CRLAs)?		Yes	Yes	Yes
Is staff productivity satisfactory (Sec 417 CRLAs)?		Yes	Yes	Yes
Is the budget of Bafoussam II Council realistic according to the PEF-A standard?		no, but acceptable	Yes	no, acceptable
Is the level of governance by Bafoussam II Council satisfactory according to the PEF-A standard?		no	no	no
Is Bafoussam II Council maintaining its heritage adequately?		Yes	Yes	Yes
Is Bafoussam II Council heavily dependent on tax revenue for its functioning?		no	no	no
Is Bafoussam II Council heavily dependent on State subsidies?		no	no	no
Is Bafoussam II Council making enough effort to pay its debt and finance some investments using operating revenue?		Yes	Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
COUNCIL L:	BAFOUSSAM III	MIFI	West	
		2020	2021	2022
Compliance with ratios and balanced budget				
Operating expenditure ratio		40%	44%	31%
Investment expenditure ratio		60%	56%	69%
Staff expenditure ratio		33%	35%	36%
Volume of staff expenditure		82,478,069	114,061,043	118,817,252
National ranking of RLAs in staff expenditure		71	70	72
Ratio of total forecast revenue to total forecast expenditure		0.91	0.97	1
Budget credibility				
Total revenue achievement rate		53%	42%	62%
Total Expenditure implementation rate		48%	43%	57%
Rate of actual operating expenditure		68%	41%	67%
Actual operating revenue		63%	42%	77%
Rate of actual capital investment		40%	44%	54%
Rate of real investment income		46%	42%	55%
Budget structures				
Weight of real operating expenditure in total expenditure		40%	44%	31%
Tax revenue as a percentage of operating revenue		78%	77%	81%
tax revenue volume		241,064,859	231,075,003	410,976,899
RLAs national ranking in tax revenue mobilization		114	137	63
Weight of CACs+ Other ICSPs in actual operating revenue		47%	47%	55%
Share of actual maintenance expenditure for heritage in total actual operating expenditure		7%	6%	9%
State financial assistance as a percentage of total revenue		13%	8%	3%
Volume of State financial aid		83,113,363	52,865,096	30,529,105
RLAs national ranking in mobilization of state financial aid		256	342	345
Share of FEICOM funding in total revenue		0%	4%	0%
Main financial balances				
Gross savings or self-financing capacity		552,7,095,	-25,350,705	174,137,164
Net savings or net self-financing capacity		552,7,095,	-54,307,834	174,137,164
Annual volume resources allocated to debt payment		0	28,957,129	0
National ranking of RLAs in terms of total resources allocated to debt payment		27	31	45
Gross operating surplus or management savings		552,7,095,	-25,350,705	174,137,164
Analysis				
Is the level of investment by Bafoussam III Council sufficient (Sec 417 GCRLAs) to drive development?		Yes	Yes	Yes
Is the budget of Bafoussam III Council balanced in terms of revenue and expenditure (Sec 377 GCRLAs) ?		no	no	Yes
Is staff productivity satisfactory (Sec 417 GCRLAs)?		fairly	no, but Acceptable	no, but Acceptable
Is the budget of Bafoussam III Council realistic according to the PEFA standard?		no, critical	no, critical	no, but Acceptable
Is the level of governance by Bafoussam III Council satisfactory according to the PEFA standard?		no	no	no
Is Bafoussam III Council maintaining its heritage adequately?		Yes	Yes	Yes
Is Bafoussam III Council heavily dependent on external revenue for its functioning?		yes, not Acceptable	yes, but acceptable	yes, but Acceptable
Is Bafoussam III Council heavily dependent on state subsidies?		Yes, critical		
Is Bafoussam III Council making enough effort to pay its debt and pay its debt and finance some investments using its operating revenue?		Yes	no	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
COUNCIL L:	BAFOU T	MEZAM	North-West	
		2020	2021	2022
Compliance with ratios and balanced budget				
Operating expenditure ratio		53%	52%	31%
Investment expenditure ratio		47%	48%	69%
Staff expenditure ratio		28%	26%	36%
Volume of staff expenditure		485,74,914,	18,61,723,6	96,550,61,6
National ranking of RLAs in staff expenditure		82	186	197
Ratio of total forecast revenue to total forecast expenditure		1	1.01	1.05
Budget credibility		2020	2021	2022
Total revenue achievement rate		51%	55%	51%
Total Expenditure implementation rate		64%	57%	53%
Rate of actual operating expenditure		70%	53%	35%
Actual operating revenue		65%	43%	28%
Rate of actual capital investment		58%	62%	69%
Rate of real investment income		48%	89%	92%
Budget structures		2020	2021	2022
Weight of real operating expenditure in total expenditure		53%	52%	31%
Tax revenue as a percentage of operating revenue		92%	78%	75%
tax revenue volume		240,940,303	201,401,082	748,950,147,
RLAs national ranking in tax revenue mobilization		115	170	241
Weight of CACs+ Other ICSPs in actual operating revenue		84%	74%	74%
Share of actual maintenance expenditure for vice heritage in total actual operating expenditure		0%	0%	6%
State financial assistance as a percentage of total revenue		4%	9%	8%
Volume of State financial aid		15,828,800	39,999,900	45,376,400
RLAs national ranking in mobilization of state financial aid		290	345	338
Share of FEICOM funding in total revenue		0%	0%	9%
Main financial balances		2020	2021	2022
Gross savings or self-financing capacity		3,107,871	18,978,195	99,321,27,4
Net savings or net self-financing capacity		3,107,871	18,978,195	9,975,623
Annual volume resources allocated to debt payment		0	0	74,944,47,4
National ranking of RLAs in terms of total resources allocated to debt payment		27	48	25
Gross operating surplus or management savings		37,5,639,0	29,713,305	10,532,31,2
Analysis		2020	2021	2022
Is the investment by Bafut Council sufficient (Sec 417 GCRLAs) to drive development?		Yes	Yes	Yes
Is Bafut Council maintaining a balanced budget in terms of revenue and expenditure (Sec 377 CRLAs)?		Yes	Yes	no
Is staff productivity satisfactory (Sec 417 CRLAs)?		Yes	Yes	no, but Acceptable
Is the budget of Bafut Council realistic according to the PEF A standard?		no, critical	no, critical	no, critical
Is the governance by Bafut Council satisfactory according to the PEF A standard?		no	no	no
Is Bafut Council maintaining its heritage adequately?		no	no	Yes
Is Bafut Council heavily dependent on tax revenue for its functioning?		yes, critical	yes, but acceptable	no
Is Bafut Council heavily dependent on State subsidies?		Yes, critical		
Is Bafut Council making enough effort to pay debt and finance some investments using its operating revenue?		no	Yes	no

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
COUNCIL:	BAHAM	UPPER-PLATEAUX	West	
		2020	2021	2022
Compliance with ratios and balanced budget				
Operating expenditure ratio		48%	52%	41%
Investment expenditure ratio		52%	48%	59%
Staff expenditure ratio		22%	26%	18%
Volume of staff expenditure	123	42,651,	60,57,901,8	18,221,39,7
National ranking of RLAs in staff expenditure		189	291	299
Ratio of total forecast revenue to total forecast expenditure		0.62	1.19	1
Budget credibility				
Total revenue achievement rate		56%	55%	53%
Total Expenditure implementation rate		65%	56%	53%
Rate of actual operating expenditure		72%	59%	53%
Actual operating revenue		75%	69%	51%
Rate of actual capital investment		60%	54%	53%
Rate of real investment income		0%	46%	54%
Budget structures				
Weight of real operating expenditure in total expenditure		48%	52%	41%
Tax revenue as a percentage of operating revenue		68%	75%	64%
tax revenue volume	9,085	148,57	129,120,	140,907,772
RLAs national ranking in tax revenue mobilization		192	263	247
Weight of LACs+ Other ICSPs in actual operating revenue		58%	57%	36%
Share of actual maintenance expenditure for vice heritage in total actual operating expenditure		32%	12%	20%
State financial assistance as a percentage of total revenue		25%	57%	71%
Volume of State financial aid	384	54,229,	186,748,	995,923,385,
RLAs national ranking in mobilization of state financial aid		263	275	124
Share of FEICOM funding in total revenue		0%	0%	0%
Main financial balances				
Gross savings or self-financing capacity	264	25,339,	84,26,967,8	5,157,704
Net savings or net self-financing capacity	264	25,339,	84,26,967,8	5,157,704
Annual volume resources allocated to debt payment		0	0	0
National ranking of RLAs in terms of total resources allocated to debt payment		27	48	44
Gross operating surplus or management savings	264	25,339,	84,26,967,8	5,157,704
Analysis				
Is the investment by Baham Council sufficient GCRLAs) to drive development?		Yes	Yes	Yes
Is Baham Council maintaining a balanced budget in terms of revenue and expenditure (Sec 377 CRLAs)?				Yes
Is staff productivity satisfactory (Sec 417 CRLAs)?		Yes	Yes	Yes
Is the budget of Baham Council realistic according to the PEFA standard?		no, critical	no, critical	no, critical
Is the governance by Baham Council satisfactory according to the PEFA standard?		no	no	no
Is Baham Council maintaining its heritage equately?			Yes	
Is Baham Council heavily dependent on tax revenue for its functioning?		no	yes, but acceptable	no
Is Baham Council heavily dependent on State subsidies?		yes, but Acceptable	no	yes, but Acceptable
Is Baham Council making enough effort to pay debt and finance some investments from its operating revenue?		Yes	Yes	no

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
COUNCIL	BAKOU	UPPER-NKAM	West	
		2020	2021	2022
Compliance with ratios and balanced budget				
Operating expenditure ratio		61%	24%	%
Investment expenditure ratio		39%	76%	%
Staff expenditure ratio		49%	33%	%
Volume of staff expenditure		102,653,151	26,084,618	0
National ranking of RLAs in staff expenditure		47	345	364
Ratio of total forecast revenue to total forecast expenditure		1	1.02	
Budget credibility				
		2020	2021	2022
Total revenue achievement rate		44%	35%	%
Total Expenditure implementation rate		30%	39%	%
Rate of actual operating expenditure		46%	51%	%
Actual operating revenue		58%	49%	%
Rate of actual capital investment		19%	37%	%
Rate of real investment income		38%	32%	%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in total expenditure		61%	24%	%
Tax revenue as a percentage of operating revenue		87%	83%	%
tax revenue volume		172,053,079	62,471,942	0
RLAs national ranking in tax revenue mobilization		165	352	365
Weight of CACs+ Other ICSPs in actual operating revenue		50%	75%	%
Share of actual maintenance expenditure for vice heritage in total actual operating expenditure		3%	1%	%
State financial assistance as a percentage of total revenue		60%	64%	%
Volume of State financial aid		297,866,666	191,526,500	0
RLAs national ranking in mobilization of state financial aid		111	266	357
Share of FEICOM funding in total revenue		0%	9%	%
Main financial balances				
		2020	2021	2022
Gross savings or self-financing capacity		-9,597,946	-3,680,886	0
Net savings or net self-financing capacity		-9,597,946	-31,680,886	0
Annual volume resources allocated to debt payment		0	28,000,000	0
National ranking of RLAs in terms of total resources allocated to debt payment		27	32	44
Gross operating surplus or management savings		-22,238,479	-3,680,886	0
Analysis				
		2020	2021	2022
Is the investment by Bakou Council sufficient (Sec 417 GCRLAs) to drive development?		Yes	Yes	
Is Bakou Council maintaining a balanced budget in terms of revenue and expenditure (Sec 377 GCRLAs)?		Yes	no	
Is staff productivity satisfactory (Sec 417 GCRLAs)?	productivity Critical		fairly	
Is the budget of the Bakou Council realistic according to the PEFA standard?		no, critical	no, critical	
Is the governance by Bakou Council satisfactory according to the PEFA standard?		no	no	
Is Bakou Council maintaining its heritage adequately?		yes, to a small extent	yes, to a small extent	
Is Bakou Council heavily dependent on tax revenue for its functioning?		yes, critical	yes, but acceptable	
Is Bakou Council heavily dependent on State subsidies?		Yes, critical	yes, but acceptable	
Is Bakou Council making enough effort to pay debt and and finance some investments using its operating revenue?		no	no	

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
COUNCIL	BALI	MEZAM	North-West	
		2020	2021	2022
Compliance with ratios and balanced budget				
Operating expenditure ratio		53%	27%	36%
Investment expenditure ratio		47%	73%	64%
Staff expenditure ratio		28%	40%	33%
Volume of staff expenditure		74,914,485	54,748,394	47,574,679
National ranking of RLAs in staff expenditure		82	208	261
Ratio of total forecast revenue to total forecast expenditure		1	1	1
Budget credibility				
Total revenue achievement rate		57%	43%	42%
Total Expenditure implementation rate		64%	41%	44%
Rate of actual operating expenditure		70%	50%	53%
Actual operating revenue		65%	41%	40%
Rate of actual capital investment		58%	38%	40%
Rate of real investment income		48%	44%	43%
Budget structures				
Weight of real operating expenditure in total expenditure		53%	27%	36%
Tax revenue as a percentage of operating revenue		92%	98%	93%
tax revenue volume		240,940,303	130,462,200	127,499,986
RLAs national ranking in tax revenue mobilization		115	260	269
Weight of CACs+ Other ICSPs in actual operating revenue		84%	93%	82%
Share of actual maintenance expenditure for price heritage in total actual operating expenditure		0%	2%	0%
State financial assistance as a percentage of al revenue		4%	0%	28%
Volume of State financial aid		15,828,800	2,055,500	109,397,450
RLAs national ranking in mobilization of state financial aid		290	363	329
Share of FEICOM funding in total revenue		0%	14%	23%
Main financial balances				
Gross savings or self-financing capacity		3,107,871	5,975,275	6,662,144
Net savings or net self-financing capacity		3,107,871	77,975,275	94,162,144
Annual volume resources allocated to debt payment		0	2,000,000	87,500,000
National ranking of RLAs in terms of total resources allocated to debt payment		27	19	18
Gross operating surplus or management savings		3,639,437	3,468,404	4,603,799
Analysis				
Is the investment by Bali Council sufficient (Sec 417 GCRLAs) to drive development?		Yes	Yes	Yes
Is Bali Council maintaining a balanced budget in terms of revenue and expenditure (Sec 377 CRLAs)?		Yes	Yes	Yes
Is staff productivity satisfactory (Sec 417 CRLAs)?		Yes	Critical productivity	fairly
Is the budget of by Bali Council realistic according to the PEFA standard?		no, critical	no, critical	no, critical
Is the governance by Bali Council satisfactory according to the PEFA standard?		no	no	no
Is Bali Council maintaining its heritage adequately?		no	yes, to a small extent	no
Is Bali Council heavily dependent on tax revenue for its Tax revenue function?		yes, critical		yes, critical
Is Bali Council heavily dependent on State subsidies?		Yes, critical		
Is Bali Council making enough effort to pay its debt and and finance some investments using its operating revenue?		no	no	no

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
COUNCIL	BALIKUMBAT	NGO KETUNJA	North-West	
L:		2020	2021	2022
Compliance with ratios and balanced budget				
Operating expenditure ratio		31%	36%	35%
Investment expenditure ratio		69%	64%	65%
Staff expenditure ratio		36%	40%	36%
Volume of staff expenditure		49,264,851	82,265,371	87,060,811
National ranking of RLAs in staff expenditure		156	126	128
Ratio of total forecast revenue to total forecast expenditure		0.4	0.73	0.99
Budget credibility				
Total revenue achievement rate		51%	63%	62%
Total Expenditure implementation rate		80%	52%	65%
Rate of actual operating expenditure		59%	57%	58%
Actual operating revenue		51%	113%	73%
Rate of actual capital investment		95%	49%	70%
Rate of real investment income		%	50%	56%
Budget structures				
Weight of real operating expenditure in total expenditure		31%	36%	35%
Tax revenue as a percentage of operating revenue		97%	90%	94%
tax revenue volume		110,323,261	177,919,400	280,467,125
RLAs national ranking in tax revenue mobilization		236	193	120
Weight of CACs+ Other ICSPs in actual operating revenue		70%	76%	92%
Share of actual maintenance expenditure for price heritage in total actual operating expenditure		0%	2%	2%
State financial assistance as a percentage of al revenue		0%	23%	18%
Volume of State financial aid		0	119,191,500	117,220,050
RLAs national ranking in mobilization of state financial aid		302	317	323
Share of FEICOM funding in total revenue		0%	0%	0%
Main financial balances				
Gross savings or self-financing capacity		23,735,424	9,731,354	65,286,550
Net savings or net self-financing capacity		23,735,424	9,731,354	65,286,550
Annual volume resources allocated to debt payment		0	0	0
National ranking of RLAs in terms of total resources allocated to debt payment		27	48	43
Gross operating surplus or management savings		23,735,424	6,890,425	12,064,586
Analysis				
Is the investment by Balikumbat Council (Sec 417 GCRLAs) to drive development?		Yes	Yes	Yes
Is Balikumbat Council budget balanced in terms of revenue and expenditure (Sec 377 GCRLAs) ?				Yes
Is staff productivity satisfactory (Sec 417 GCRLAs) ?		no, but acceptable	Critical productivity	no, but acceptable
Is the budget of Balikumbat Council realistic according to the PEFPA standard?		no, but critical	no, but acceptable	no, but acceptable
Is the governance by Balikumbat Council satisfactory according to the PEFPA standard?		no, but acceptable	no	no
Is Balikumbat Council maintaining its heritage adequately?		no	yes, to a small extent	yes, a small extent
Is Balikumbat Council heavily dependent on revenue for its functioning?			yes, critical	yes, critical
Is Balikumbat Council heavily dependent on revenue for its State subsidies?				
Is Balikumbat Council making enough effort to pay its debt and finance some investments using operating revenue?		no	no	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
COUNCIL	BAMENDA I	MEZAM	North-West	
L:		2020	2021	2022
Compliance with ratios and balanced budget				
Operating expenditure ratio		42%	35%	34%
Investment expenditure ratio		58%	65%	66%
Staff expenditure ratio		31%	29%	46%
Volume of staff expenditure		49,184,201	47,184,372	81,936,531
National ranking of RLAs in staff expenditure		158	260	139
Ratio of total forecast revenue to total forecast expenditure		0.53	0.73	0.78
Budget credibility				
Total revenue achievement rate		101%	59%	56%
Total Expenditure implementation rate		52%	43%	43%
Rate of actual operating expenditure		52%	36%	29%
Actual operating revenue		51%	29%	35%
Rate of actual capital investment		52%	48%	59%
Rate of real investment income		24/1%	158%	83%
Budget structures				
Weight of real operating expenditure in total expenditure		42%	35%	34%
Tax revenue as a percentage of operating revenue		54%	69%	82%
tax revenue volume		101,239,389	123,130,305	150,733,090
RLAs national ranking in tax revenue mobilization		255	270	234
Weight of CACs+ Other ICSPs in actual operating revenue		40%	51%	56%
Share of actual maintenance expenditure for heritage in total actual operating expenditure		2%	0%	0%
State financial assistance as a percentage of al revenue		60%	12%	3%
Volume of State financial aid		228,503,957	56,539,596	16,642,500
RLAs national ranking in mobilization of state financial aid		171	341	352
Share of FEICOM funding in total revenue		0%	0%	0%
Main financial balances				
Gross savings or self-financing capacity		29,242,364	14,478,267	4,527,299
Net savings or net self-financing capacity		29,242,364	14,478,267	4,527,299
Annual volume resources allocated to debt payment		0	0	0
National ranking of RLAs in terms of total resources allocated to debt payment		27	48	43
Gross operating surplus or management savings		29,242,364	14,478,267	18,159,699
Analysis				
Is the level of investment by Bamenda I Council sufficient (Sec 417 GCRLAs) to drive development?		Yes	Yes	Yes
Is the budget of Bamenda I Council balanced in terms of Revenue and expenditure (Sec 377 CRLAs)?				
Is staff productivity satisfactory (Sec 417 CRLAs)?		fairly	Yes	productivity critical
Is the budget of Bamenda I Council realistic according to the PEFA standard?		Yes	no, critical	no, critical
Is the governance by Bamenda I Council satisfactory according to the PEFA standard?		no	no	no
Is Bamenda I Council maintaining its heritage adequately?		yes, to small extent	no	no
Is Bamenda I Council heavily dependent on revenue for its functioning?		no	no	yes, acceptable
Is Bamenda I Council heavily dependent on state subsidies?		no		
Is Bamenda I Council making enough effort to pay its debt and finance some investments using operating revenue?		Yes	Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
COUNCIL	BAMENDA II	MEZAM	North-West	
L:		2020	2021	2022
Compliance with ratios and balanced budget				
Operating expenditure ratio		57%	66%	61%
Investment expenditure ratio		43%	34%	39%
Staff expenditure ratio		25%	31%	23%
Volume of staff expenditure		110,74	128,274	194,3
National ranking of RLAs in staff expenditure		40	52	34
Ratio of total forecast revenue to total forecast expenditure		1	0.84	0.11
Budget credibility				
Total revenue achievement rate		63%	43%	10%
Total Expenditure implementation rate		53%	40%	69%
Rate of actual operating expenditure		55%	43%	78%
Actual operating revenue		51%	48%	10%
Rate of actual capital investment		50%	34%	59%
Rate of real investment income		90%	43%	%
Budget structures				
Weight of real operating expenditure in total expenditure		57%	66%	61%
Tax revenue as a percentage of operating revenue		86%	92%	% 100
tax revenue volume		446,70	309,562	23,9
RLAs national ranking in tax revenue mobilization		8,847	040	47,567
Weight of CACs+ Other ICSPs in actual operating revenue		58%	86%	94%
Share of actual maintenance expenditure for price heritage in total actual operating expenditure		8%	2%	6%
State financial assistance as a percentage of al revenue		1%	47%	0%
Volume of State financial aid		13,616,616	289,824,100	0
RLAs national ranking in mobilization of state financial aid		294	177	357
Share of FEICOM funding in total revenue		0%	0%	0%
Main financial balances				
Gross savings or self-financing capacity		59971,616,	82,833,497	37,761,330
Net savings or net self-financing capacity		59971,616,	82,833,497	37,761,330
Annual volume resources allocated to debt payment		0	0	0
National ranking of RLAs in terms of total resources allocated to debt payment		27	48	43
Gross operating surplus or management savings		59971,616,	82,833,497	37,676,330
Analysis				
Is the investment by Bamenda II Council (Sec 417 GCRLAs) to drive development?		Yes	no	Acceptable
Is the budget of Bamenda II Council balanced in terms of revenue and expenditure (Sec 377 GCRLAs) ?		Yes		
Is staff productivity satisfactory (Sec 417 GCRLAs) ?		Yes	fairly	Yes
Is the budget of Bamenda II Council realistic according to the PEFA standard?		no, but acceptable	no, critical	
Is the governance by Bamenda II Council satisfactory according to the PEFA standard?		no	no	no
Is Bamenda II Council maintaining its heritage Adequately ?		Yes	yes, to a small extent	Yes
Is Bamenda II Council heavily dependent on revenue for its functioning?		yes, critical	yes, critical	
Is Bamenda II Council heavily dependent on state subsidies?		Yes, critical	no	
Is Bamenda II Council making enough effort to pay its debt and pay its debt and finance some investments using operating revenue?		Yes	no	no

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
COUNCIL	BAMENDA III	MEZAM	North-West	
L:		2020	2021	2022
Compliance with ratios and balanced budget				
Operating expenditure ratio		57%	44%	35%
Investment expenditure ratio		43%	56%	65%
Staff expenditure ratio		25%	34%	35%
Volume of staff expenditure		110,74	100,182	103,618
National ranking of RLAs in staff expenditure		40	90	98
Ratio of total forecast revenue to total forecast expenditure		1	1.01	1
Budget credibility				
Total revenue achievement rate		63%	45%	77%
Total Expenditure implementation rate		53%	65%	72%
Rate of actual operating expenditure		55%	67%	72%
Actual operating revenue		51%	58%	91%
Rate of actual capital investment		50%	64%	72%
Rate of real investment income		90%	33%	67%
Budget structures				
Weight of real operating expenditure in total expenditure		57%	44%	35%
Tax revenue as a percentage of operating revenue		86%	71%	90%
tax revenue volume		446,70	214,960	400,224
RLAs national ranking in tax revenue mobilization		32	155	66
Weight of CACs+ Other ICSPs in actual operating revenue		58%	60%	80%
Share of actual maintenance expenditure for price heritage in total actual operating expenditure		8%	1%	0%
State financial assistance as a percentage of al revenue		1%	10%	23%
Volume of State financial aid		13,616,616	49,662,600	211,428,000
RLAs national ranking in mobilization of state financial aid		294	344	278
Share of FEICOM funding in total revenue		0%	0%	0%
Main financial balances				
Gross savings or self-financing capacity		599,1,616,599	5,6,232,665	150,531,245
Net savings or net self-financing capacity		599,1,616,599	5,6,232,665	150,531,245
Annual volume resources allocated to debt payment		0	0	0
National ranking of RLAs in terms of total resources allocated to debt payment		27	48	43
Gross operating surplus or management savings		599,1,616,599	5,6,232,665	150,531,245
Analysis				
Is the investment by Bamenda III Council (Sec 417 GCRLAs) to drive development?		Yes	Yes	Yes
Is the budget of Bamenda III Council balanced in terms of revenue and expenditure (Sec 377 GCRLAs) ?		Yes	Yes	Yes
Is staff productivity satisfactory (Sec 417 GCRLAs) ?		Yes	fairly	no, acceptable
Is the budget of Bamenda III Council realistic according to the PEF standard?		no, but acceptable	no, critical	no, acceptable
Is the governance by Bamenda III Council satisfactory according to the PEF standard?		no	no	no
Is Bamenda III Council maintaining its heritage adequately?		Yes	yes, to a small extent	no
Is Bamenda III Council heavily dependent on revenue for its functioning?		yes, critical	no	yes, critical
Is Bamenda III Council heavily dependent on state subsidies?		Yes, critical		
Is Bamenda III Council making enough effort to pay its debt and pay its debt and finance some investments using operating revenue?		Yes	Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
COUNCIL:	BAMENDJOU	UPPER-PLATEAUX	West	
		2020	2021	2022
Compliance with ratios and balanced budget				
Operating expenditure ratio		39%	28%	34%
Investment expenditure ratio		61%	72%	66%
Staff expenditure ratio		32%	27%	29%
Volume of staff expenditure		722,52,854,	17,52,900,6	30,721,58,9
National ranking of RLAs in staff expenditure		142	219	207
Ratio of total forecast revenue to total forecast expenditure		1	1	1
Budget credibility				
Total revenue achievement rate		74%	80%	74%
Total Expenditure implementation rate		75%	86%	78%
Rate of actual operating expenditure		60%	71%	63%
Actual operating revenue		72%	66%	64%
Rate of actual capital investment		88%	94%	89%
Rate of real investment income		77%	88%	81%
Budget structures				
Weight of real operating expenditure in total expenditure		39%	28%	34%
Tax revenue as a percentage of operating revenue		89%	84%	84%
Tax revenue volume		5,445,175,13	120,151,728,	173,674,399
RLAs national ranking in tax revenue mobilization		162	229	208
Weight of CACs+ Other ICSPs in actual operating revenue		81%	66%	65%
Share of actual maintenance expenditure for heritage in total actual operating expenditure		5%	4%	4%
State financial assistance as a percentage of total revenue		58%	75%	68%
Volume of State financial aid		6,393,245,21	160,482,012,	380,008,413
RLAs national ranking in mobilization of state financial aid		149	57	128
Share of FEICOM funding in total revenue		0%	0%	0%
Main financial balances				
Gross savings or self-financing capacity		594,32,147,	16,589,291	8,585,3,64
Net savings or net self-financing capacity		594,32,147,	16,589,291	8,585,3,64
Annual volume resources allocated to debt payment		0	0	0
National ranking of RLAs in terms of total resources allocated to debt payment		27	48	43
Gross operating surplus or management savings		263,32,801,	16,016,463	5,875,4,24
Analysis				
Is the investment by Bamendjou Council (Sec 417 GCRLAs) to drive development?		Yes	Yes	Yes
Is Bamendjou Council budget balanced in terms of revenue and expenditure (Sec 377 GCRLAs) ?		Yes	Yes	Yes
Is staff productivity satisfactory (Sec 417 GCRLAs) ?		fairly	Yes	Yes
Is the budget of Bamendjou Council realistic according to the PEF standard?		no, but Acceptable	Yes	no, but Acceptable
Is the governance by Bamendjou Council satisfactory according to the PEF standard?		no	no, but Acceptable	no
Is Bamendjou Council maintaining its heritage adequately ?			yes, to a small extent	yes, to a small extent
Is Bamendjou Council heavily dependent on external revenue for its functions?		yes, critical	yes, but acceptable	yes, but Acceptable
Is Bamendjou Council heavily dependent on state subsidies?		Yes, critical	Yes, critical	yes, but Acceptable
Is Bamendjou Council making enough effort to finance some investments using its operating		Yes	no	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
COUNCIL L:	BAMUSO	NDIAN	South- West	
		2020	2021	2022
Compliance with ratios and balanced budget				
Operating expenditure ratio		41%	25%	18%
Investment expenditure ratio		59%	75%	82%
Staff expenditure ratio		40%	44%	38%
Volume of staff expenditure		54,590,545	50,340,735	57,442,698
National ranking of RLAs in staff expenditure		135	236	215
Ratio of total forecast revenue to total forecast expenditure		1.01	1.01	1.08
Budget credibility				
Total revenue achievement rate		67%	54%	78%
Total Expenditure implementation rate		67%	55%	83%
Rate of actual operating expenditure		49%	34%	48%
Actual operating revenue		67%	65%	70%
Rate of actual capital investment		88%	68%	99%
Rate of real investment income		68%	51%	80%
Budget structures				
Weight of real operating expenditure in total expenditure		41%	25%	18%
Tax revenue as a percentage of operating revenue		81%	76%	90%
tax revenue volume		119,269,866	91,680,093	147,532,985
RLAs national ranking in tax revenue mobilization		224	314	242
Weight of CACs+ Other ICSPs in actual operating revenue		70%	55%	61%
Share of actual maintenance expenditure for vice heritage in total actual operating expenditure		0%	0%	0%
State financial assistance as a percentage of total revenue		59%	77%	44%
Volume of State financial aid		197,973,000	357,539,307	365,017,361
RLAs national ranking in mobilization of state financial aid		197	118	139
Share of FEICOM funding in total revenue		0%	0%	38%
Main financial balances				
Gross savings or self-financing capacity		10,212,326	5,072,246	13,799,749
Net savings or net self-financing capacity		10,212,326	5,072,246	13,799,749
Annual volume resources allocated to debt payment		0	0	0
National ranking of RLAs in terms of total resources allocated to debt payment		27	48	43
Gross operating surplus or management savings		762,326	5,092,246	13,799,749
Analysis				
Is the investment by Bamuso Council sufficient (Sec 417 GCRLAs) to drive development?		Yes	Yes	Yes
Is Bamuso Council maintaining a balanced budget in terms of revenue and expenditure (Sec 377 CRLAs)?		Yes	Yes	no
Is staff productivity satisfactory (Sec 417 CRLAs)?		productivity Critical	Critical productivity	no, but Acceptable
Is the budget of Bamuso Council realistic according to the PEF/A standard?		no, but Acceptable	no, critical	no, but Acceptable
Is the governance by Bamuso Council satisfactory according to the PEF/A standard?		no	no	no, but Acceptable
Is Bamuso Council maintaining its heritage equately?		no	no	no
Is Bamuso Council heavily dependent on tax revenue for its functioning?		yes, but Acceptable	yes, but acceptable	yes, critical
Is Bamuso Council heavily dependent on State subsidies?		Yes, critical	Yes, critical	no
Is Bamuso Council making enough effort to pay its debt and finance some investments using its operating revenue?		Yes	Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
COUNCIL L:	BANA	UPPER-NKAM	West	
		2020	2021	2022
Compliance with ratios and balanced budget				
Operating expenditure ratio		27%	26%	26%
Investment expenditure ratio		73%	74%	74%
Staff expenditure ratio		23%	22%	32%
Volume of staff expenditure		26,910,391	35,313,05 /	30,040,249
National ranking of RLAs in staff expenditure		257	309	332
Ratio of total forecast revenue to total forecast expenditure		1	0.91	1
Budget credibility				
		2020	2021	2022
Total revenue achievement rate		46%	72%	77%
Total Expenditure implementation rate		47%	85%	74%
Rate of actual operating expenditure		48%	79%	50%
Actual operating revenue		47%	60%	50%
Rate of actual capital investment		47%	87%	90%
Rate of real investment income		45%	78%	97%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in total expenditure		27%	26%	26%
Tax revenue as a percentage of operating revenue		84%	68%	82%
Tax revenue volume		96,457,886	88,784,598	84,589,568
RLAs national ranking in tax revenue mobilization		260	319	327
Weight of CACs+ Other ICSPs in actual operating revenue		69%	55%	65%
Share of actual maintenance expenditure for vice heritage in total actual operating expenditure		1%	0%	0%
State financial assistance as a percentage of total revenue		4%	17%	30%
Volume of State financial aid		18,522,848	82,114,105	113,495,950
RLAs national ranking in mobilization of State financial aid		287	339	327
Share of FEICOM funding in total revenue		0%	0%	0%
Main financial balances				
		2020	2021	2022
Gross savings or self-financing capacity		-1,430,271	-30,517,400	9,993,338
Net savings or net self-financing capacity		-1,430,271	-30,517,400	9,993,338
Annual volume resources allocated to debt payment		0	0	0
National ranking of RLAs in terms of total resources allocated to debt payment		27	48	43
Gross operating surplus or management savings		-1,430,271	-30,517,400	9,993,338
Analysis				
		2020	2021	2022
Is the investment by Bana Council sufficient (Sec 417 GCRLAs) to drive development?		Yes	Yes	Yes
Is Bana Council maintaining a balanced budget in terms of revenue and expenditure (Sec 377 GCRLAs)?		Yes	no	Yes
Is staff productivity satisfactory (Sec 417 GCRLAs)?		Yes	Yes	fairly
Is the budget of Bana Council realistic according to the PEFAs standard?		no, critical	no, but Acceptable	no, but Acceptable
Is the governance by Bana Council satisfactory according to the PEFAs standard?		no	no, but Acceptable	no
Is Bana Council maintaining its heritage adequately?		yes, to a small extent	no	no
Is Bana Council heavily dependent on tax revenue for its functioning?		yes, but Acceptable	no	yes, but Acceptable
Is Bana Council heavily dependent on State subsidies?		Yes, critical		no
Is Bana Council making enough effort to pay debt and and finance some investments using its operating revenue?		no	no	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
COUNCIL L:	BANDJA	UPPER-NKAM	West	
		2020	2021	2022
Compliance with ratios and balanced budget				
Operating expenditure ratio		35%	31%	35%
Investment expenditure ratio		65%	69%	65%
Staff expenditure ratio		23%	19%	19%
Volume of staff expenditure		31,845,184	30,682,878	30,013,226
National ranking of RLAs in staff expenditure		235	326	333
Ratio of total forecast revenue to total forecast expenditure		1	1	1.04
Budget credibility				
		2020	2021	2022
Total revenue achievement rate		58%	65%	51%
Total Expenditure implementation rate		53%	61%	48%
Rate of actual operating expenditure		55%	49%	44%
Actual operating revenue		64%	78%	70%
Rate of actual capital investment		52%	68%	50%
Rate of real investment income		54%	59%	43%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in total operating expenditure		35%	31%	35%
Tax revenue as a percentage of operating revenue		87%	83%	80%
tax revenue volume		169,022,816	163,931,762	163,550,432
RLAs national ranking in tax revenue mobilization		170	213	219
Weight of CACs+ Other ICSPs in actual operating revenue		77%	65%	61%
Share of actual maintenance expenditure for heritage in total actual operating expenditure		6%	9%	6%
State financial assistance as a percentage of total revenue		55%	65%	52%
Volume of State financial aid		236,945,172	355,705,033	259,586,101
RLAs national ranking in mobilization of state financial aid		161	120	232
Share of FEICOM funding in total revenue		0%	0%	11%
Main financial balances				
		2020	2021	2022
Gross savings or self-financing capacity		56,416,412	40,117,971	45,553,224
Net savings or net self-financing capacity		56,416,412	40,117,971	45,553,224
Annual volume resources allocated to debt payment		0	0	0
National ranking of RLAs in terms of total resources allocated to debt payment		27	48	43
Gross operating surplus or management savings		56,416,412	40,117,971	45,553,224
Analysis				
		2020	2021	2022
Is the investment by Bandja Council sufficient (Sec 417 GCRLAs) to drive development?		Yes	Yes	Yes
Is Bandja Council maintaining a balanced budget in terms of revenue and expenditure (Sec 377 GCRLAs)?		Yes	Yes	no
Is staff productivity satisfactory (Sec 417 GCRLAs)?		Yes	Yes	Yes
Is the budget of Bandja Council realistic according to the PEFA standard?		no, critical	no, but Acceptable	no, critical
Is the governance by Bandja Council satisfactory according to the PEFA standard?		no	no	no
Is Bandja Council maintaining its heritage adequately?		Yes	Yes	Yes
Is Bandja Council Council heavily dependent on tax revenue for its functioning?		yes, critical	yes, but acceptable	yes, but Acceptable
Is Bandja Council heavily dependent on State subsidies?		Yes, critical	yes, but acceptable	no
Is Bandja Council making enough effort to pay debt and finance some investments using its operating revenue?		Yes	Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
COUNCIL L:	BANGANGTE	NDE	West	
		2020	2021	2022
Compliance with ratios and balanced budget				
Operating expenditure ratio		32%	40%	34%
Investment expenditure ratio		68%	60%	66%
Staff expenditure ratio		34%	32%	30%
Volume of staff expenditure		115,393,522	105,813,518	99,713,288
National ranking of RLAs in staff expenditure		37	81	106
Ratio of total forecast revenue to total forecast expenditure		1	1	1.13
Budget credibility		2020	2021	2022
Total revenue achievement rate		79%	61%	72%
Total Expenditure implementation rate		75%	58%	69%
Rate of actual operating expenditure		58%	62%	60%
Actual operating revenue		75%	58%	49%
Rate of actual capital investment		88%	56%	75%
Rate of real investment income		82%	64%	99%
Budget structures		2020	2021	2022
Weight of real operating expenditure in total expenditure		32%	40%	34%
Tax revenue as a percentage of operating revenue		79%	78%	78%
tax revenue volume		354,227,248	313,120,659	324,771,293
RLAs national ranking in tax revenue mobilization		57	77	103
Weight of CACs+ Other ICSPs in actual operating revenue		61%	57%	51%
Share of actual maintenance expenditure for vice heritage in total actual operating expenditure		3%	4%	3%
State financial assistance as a percentage of al revenue		13%	61%	69%
Volume of State financial aid		146,636,653	331,248,393	798,988,800
RLAs national ranking in mobilization of state financial aid		226	42	19
Share of FEICOM funding in total revenue		0%	0%	0%
Main financial balances		2020	2021	2022
Gross savings or self-financing capacity		110,767,065	68,040,251	86,155,351
Net savings or net self-financing capacity		110,767,065	68,040,251	86,155,351
Annual volume resources allocated to debt payment		0	0	0
National ranking of RLAs in terms of total resources allocated to debt payment		27	48	43
Gross operating surplus or management savings		110,767,065	68,040,251	86,155,351
Analysis		2020	2021	2022
Is the investment by Bangangte Council efficient (Sec 417 GCRLAs) to drive development?		Yes	Yes	Yes
Is Bangangte Council budget balanced in terms and expenditure (Sec 377 GCRLAs) ?		Yes	Yes	no
Is staff productivity satisfactory (Sec 417 GCRLAs)?		fairly	fairly	fairly
Is the budget of Bangangte Council realistic according to the PEFA standard?		no, but Acceptable	no, but Acceptable	no, but Acceptable
Is the governance by Bangangte Council satisfactory according to the PEFA standard?		no	no	no
Is the BANGANGTE Council maintaining heritage adequately?		yes, to a small extent	yes, to a small extent	yes, to a small extent
Is Bangangte Council heavily dependent on tax revenue for its functioning?		yes, but Acceptable	yes, but acceptable	yes, but Acceptable
Is Bangangte Council heavily dependent on tax revenue for its State subsidies?		Yes, critical	yes, but acceptable	yes, but Acceptable
Is Bangangte Council making enough effort to pay its debt and finance some investments using operating revenue?		Yes	Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
COUNCIL:	-BANGEM-	KOUPÉ MANENGOUBA	South- West	
		2020	2021	2022
Compliance with ratios and balanced budget				
Operating expenditure ratio		54%	38%	33%
Investment expenditure ratio		46%	62%	67%
Staff expenditure ratio		26%	20%	51%
Volume of staff expenditure		69,073,002	47,833,358	121,229,443
National ranking of RLAs in staff expenditure		101	249	67
Ratio of total forecast revenue to total forecast expenditure		0.99	1	1.03
Budget credibility				
		2020	2021	2022
Total revenue achievement rate		72%	73%	73%
Total Expenditure implementation rate		83%	76%	87%
Rate of actual operating expenditure		85%	56%	71%
Actual operating revenue		54%	62%	36%
Rate of actual capital investment		81%	98%	98%
Rate of real investment income		92%	88%	124%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in total expenditure		54%	38%	33%
Tax revenue as a percentage of operating revenue		70%	39%	66%
Tax revenue volume		115,229,865	118,172,099	116,133,183
RLAs national ranking in tax revenue mobilization		234	278	285
Weight of CACs+ Other ICSPs in actual operating revenue		64%	32%	56%
Share of actual maintenance expenditure for heritage in total actual operating expenditure		10%	25%	1%
State financial assistance as a percentage of total revenue		70%	75%	78%
Volume of State financial aid		299,270,900	449,665,500	487,689,575
RLAs national ranking in mobilization of State financial aid		110	65	60
Share of FEICOM funding in total revenue		0%	5%	0%
Main financial balances				
		2020	2021	2022
Gross savings or self-financing capacity		-105,358,895	63,118,291	-61,087,615
Net savings or net self-financing capacity		-105,358,895	63,118,291	-61,087,615
Annual volume resources allocated to debt payment		0	0	0
National ranking of RLAs in terms of total resources allocated to debt payment		27	48	43
Gross operating surplus or management savings		-105,784,758	63,118,291	-61,087,615
Analysis				
		2020	2021	2022
Is the investment by Bangem Council sufficient (Sec 417 GCRLAs) to drive development?		Yes	Yes	Yes
Is Bangem Council maintaining a balanced budget in terms of revenue and expenditure (Sec 377 GCRLAs)?		Yes	Yes	no
Is staff productivity satisfactory (Sec 417 GCRLAs)?		Yes	Yes	productivity Critical
Is the budget of Bangem Council realistic according to the PEF/A standard?		no, but Acceptable	no, but Acceptable	no, but Acceptable
Is the governance by Bangem Council satisfactory according to the PEF/A standard?		no, but Acceptable	no	no, but Acceptable
Is Bangem Council maintaining its heritage adequately?		Yes		yes, to a small extent
Is Bangem Council heavily dependent on tax revenue for its functioning?		no	no	no
Is Bangem Council heavily dependent on State subsidies?		yes, but Acceptable	Yes, critical	Yes, critical
Is Bangem Council making enough effort to pay its debt and finance some investments from its operating revenue?		no	Yes	no

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
COUNCIL L:	BANGOU	UPPER- PLATEAUX	West	
		2020	2021	2022
Compliance with ratios and balanced budget				
Operating expenditure ratio		48%	29%	46%
Investment expenditure ratio		52%	71%	54%
Staff expenditure ratio		20%	35%	20%
Volume of staff expenditure		39,997,873	51,357,684	45,439,937
National ranking of RLAs in staff expenditure		198	230	270
Ratio of total forecast revenue to total forecast expenditure		2.38	1	1
Budget credibility		2020	2021	2022
Total revenue achievement rate		41%	85%	74%
Total Expenditure implementation rate		93%	85%	75%
Rate of actual operating expenditure		108%	65%	60%
Actual operating revenue		19%	54%	62%
Rate of actual capital investment		82%	97%	94%
Rate of real investment income		102%	106%	90%
Budget structures		2020	2021	2022
Weight of real operating expenditure in total expenditure		48%	29%	46%
Tax revenue as a percentage of operating revenue		96%	81%	49%
Tax revenue volume		139,510,492	101,578,154	115,785,202
RLAs national ranking in tax revenue mobilization		204	296	286
Weight of CACs+ Other ICSPs in actual operating revenue		51%	66%	37%
Share of actual maintenance expenditure for heritage in total actual operating expenditure		29%	7%	26%
State financial assistance as a percentage of total revenue		66%	80%	76%
Volume of State financial aid		281,341,700	400,663,900	385,732,379
RLAs national ranking in mobilization of state financial aid		123	93	125
Share of FEICOM funding in total revenue		0%	0%	0%
Main financial balances		2020	2021	2022
Gross savings or self-financing capacity		51,015,113	-23,454,198	3,405,461
Net savings or net self-financing capacity		51,015,113	-23,454,198	3,405,461
Annual volume resources allocated to debt payment		0	0	0
National ranking of RLAs in terms of total resources allocated to debt payment		27	48	43
Gross operating surplus or management savings		51,015,113	-23,454,198	3,405,461
Analysis		2020	2021	2022
Is the investment by Bangou Council sufficient (Sec 417 GCRLAs) to drive development?		Yes	Yes	Yes
Is Bangou Council maintaining a balanced budget in terms of revenue and expenditure (Sec 377 GCRLAs)?			Yes	Yes
Is staff productivity satisfactory (Sec 417 GCRLAs)?		Yes	no, but Acceptable	Yes
Is the budget of Bangou Council realistic according to the PEF/A standard?		no, critical	Yes	no, but Acceptable
Is the governance by Bangou Council satisfactory according to the PEF/A standard?		Yes	no, but Acceptable	no
Is Bangou Council maintaining its heritage adequately?			Yes	
Is Bangou Council heavily dependent on tax revenue for its functioning?			yes, but acceptable	no
Is Bangou Council heavily dependent on State subsidies?			Yes, critical	Yes, critical
Is Bangou Council making enough effort to pay debt and finance some investments from its operating revenue?		no	no	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
COUNCIL	BANGOURAIN	NOUN	West	
		2020	2021	2022
Compliance with ratios and balanced budget				
Operating expenditure ratio		45%	45%	33%
Investment expenditure ratio		55%	55%	67%
Staff expenditure ratio		24%	26%	42%
Volume of staff expenditure		27,931,152	36,617,762	59,629,253
National ranking of RLAs in staff expenditure		253	301	205
Ratio of total forecast revenue to total forecast expenditure		0.8	1	1
Budget credibility				
		2020	2021	2022
Total revenue achievement rate		44%	62%	74%
Total Expenditure implementation rate		33%	55%	63%
Rate of actual operating expenditure		29%	48%	46%
Actual operating revenue		37%	59%	68%
Rate of actual capital investment		38%	62%	78%
Rate of real investment income		53%	65%	79%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in total expenditure		45%	45%	33%
Tax revenue as a percentage of operating revenue		83%	83%	85%
tax revenue volume		117,976,268	150,816,220	175,266,127
RLAs national ranking in tax revenue mobilization		226	232	205
Weight of CACs+ Other ICSPs in actual operating revenue		71%	70%	80%
Share of actual maintenance expenditure for vice heritage in total actual operating expenditure		12%	4%	0%
State financial assistance as a percentage of al revenue		44%	57%	56%
Volume of State financial aid		122,477,300	202,214,700	280,062,716
RLAs national ranking in mobilization of state financial aid		236	257	208
Share of FEICOM funding in total revenue		13%	0%	8%
Main financial balances				
		2020	2021	2022
Gross savings or self-financing capacity		23,384,119	39,419,666	63,015,897
Net savings or net self-financing capacity		23,384,119	39,419,666	63,015,897
Annual volume resources allocated to debt payment		0	0	0
National ranking of RLAs in terms of total resources allocated to debt payment		27	48	43
Gross operating surplus or management savings		23,384,119	39,419,666	63,015,897
Analysis				
		2020	2021	2022
Is the investment by Bangourain Council (Sec 417 GCRLAs) to drive development?	efficient	Yes	Yes	Yes
Is Bangourain Council budget balanced in terms of revenue and expenditure (Sec 377 GCRLAs) ?			Yes	Yes
Is staff productivity satisfactory (Sec 417 GCRLAs)?		Yes	Yes	productivity Critical
Is the budget of Bangourain Council realistic according to the PEPFA standard?		no, critical	no, but Acceptable	no, but Acceptable
Is the governance by Bangourain Council satisfactory according to the PEPFA standard?		no	no	no
Is Bangourain Council maintaining its heritage adequately?		Yes	yes, to a small extent	no
Is Bangourain Council heavily dependent on revenue for its functioning?		yes, but Acceptable	yes, but acceptable	yes, critical
Is Bangourain Council heavily dependent on revenue for its State subsidies?		Yes, critical	no	no
Is Bangourain Council making enough effort to pay its debt and finance some investments using its operating revenue?		Yes	Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
COUNCIL L:	BANKA	UPPER-NKAM	West	
		2020	2021	2022
Compliance with ratios and balanced budget				
Operating expenditure ratio		22%	25%	23%
Investment expenditure ratio		78%	75%	77%
Staff expenditure ratio		14%	45%	28%
Volume of staff expenditure		14,257,407	103,900,837	55,213,441
National ranking of RLAs in staff expenditure		292	85	224
Ratio of total forecast revenue to total forecast expenditure		0.99	1	1.04
Budget credibility				
		2020	2021	2022
Total revenue achievement rate		81%	80%	63%
Total Expenditure implementation rate		77%	90%	75%
Rate of actual operating expenditure		64%	79%	64%
Actual operating revenue		53%	53%	31%
Rate of actual capital investment		81%	94%	78%
Rate of real investment income		97%	93%	75%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in total expenditure		22%	25%	23%
Tax revenue as a percentage of operating revenue		82%	84%	73%
tax revenue volume		91,870,938	143,510,857	78,453,814
RLAs national ranking in tax revenue mobilization		269	239	334
Weight of CACs+ Other ICSPs in actual operating revenue		80%	68%	50%
Share of actual maintenance expenditure for heritage in total actual operating expenditure		5%	5%	9%
State financial assistance as a percentage of total revenue		81%	54%	89%
Volume of State financial aid		385,684,582	442,721,983	668,798,807
RLAs national ranking in mobilization of state financial aid		54	69	26
Share of FEICOM funding in total revenue		0%	0%	0%
Main financial balances				
		2020	2021	2022
Gross savings or self-financing capacity		12,191,217	-61,705,438	-89,827,572
Net savings or net self-financing capacity		12,191,217	-61,705,438	-89,827,572
Annual volume resources allocated to debt payment		0	0	0
National ranking of RLAs in terms of total resources allocated to debt payment		27	48	43
Gross operating surplus or management savings		12,191,217	-61,705,438	-89,827,572
Analysis				
		2020	2021	2022
Is the investment by Banka Council efficient (Sec 417 GCRLAs) to drive development?	Yes	Yes	Yes	Yes
Is Banka Council maintaining a balanced budget in terms of revenue and expenditure (Sec 377 GCRLAs)?	Yes	Yes	Yes	no
Is staff productivity satisfactory (Sec 417 GCRLAs)?			Critical productivity	Yes
Is the budget of Banka Council realistic according to the PEF standard?	Yes	Yes	Yes	no, but Acceptable
Is the governance by Banka Council satisfactory according to the PEF standard?	no	Yes	Yes	no
Is Banka Council maintaining its heritage equitably?				Yes
Is Banka Council heavily dependent on tax revenue for its functioning?	yes, but Acceptable	yes, but acceptable	yes, but acceptable	no
Is Banka Council heavily dependent on State subsidies?	Yes, critical	no	no	Yes, critical
Is Banka Council making enough effort to pay debt and finance some investments using its operating revenue?	Yes	no	no	no

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
COUNCIL	BANKIM	MAYO-BANYO	Adamawa	
L:				
		2020	2021	2022
Compliance with ratios and balanced budget				
Operating expenditure ratio		37%	36%	48%
Investment expenditure ratio		63%	64%	52%
Staff expenditure ratio		29%	35%	37%
Volume of staff expenditure		11,532,607	109,369,744	119,732,622
National ranking of RLAs in staff expenditure		78	76	71
Ratio of total forecast revenue to total forecast expenditure		1	0.34	0.99
Budget credibility				
		2020	2021	2022
Total revenue achievement rate		71%	64%	59%
Total Expenditure implementation rate		69%	22%	57%
Rate of actual operating expenditure		67%	10%	72%
Actual operating revenue		63%	54%	55%
Rate of actual capital investment		70%	63%	48%
Rate of real investment income		82%	77%	65%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in total expenditure		37%	36%	48%
Tax revenue as a percentage of operating revenue		88%	87%	86%
tax revenue volume		356,575,028	354,760,909	330,635,001
RLAs national ranking in tax revenue mobilization		55	64	98
Weight of CACs+ Other ICSPs in actual operating revenue		70%	59%	61%
Share of actual maintenance expenditure for heritage in total actual operating expenditure		4%	4%	6%
State financial assistance as a percentage of total revenue		49%	58%	48%
Volume of State financial aid		356,275,003	504,996,600	321,213,673
RLAs national ranking in mobilization of State financial aid		70	50	175
Share of FEICOM funding in total revenue		0%	0%	1%
Main financial balances				
		2020	2021	2022
Gross savings or self-financing capacity		135,531,181	97,888,819	65,234,168
Net savings or net self-financing capacity		135,531,181	97,888,819	60,234,168
Annual volume resources allocated to debt payment		0	0	5,000,000
National ranking of RLAs in terms of total resources allocated to debt payment		27	48	37
Gross operating surplus or management savings		135,531,181	97,888,819	65,234,168
Analysis				
		2020	2021	2022
Is the investment by Bankim Council sufficient (Sec 417 GCRLAs) to drive development?		Yes	Yes	Yes
Is Bankim Council maintaining a balanced budget in terms of revenue and expenditure (Sec 377 GCRLAs)?		Yes		Yes
Is staff productivity satisfactory (Sec 417 GCRLAs)?		Yes	no, but Acceptable	no, but Acceptable
Is the budget of Bankim Council realistic according to the PEFA standard?		no, but Acceptable	no, but Acceptable	no, critical
Is the governance by Bankim Council satisfactory according to the PEFA standard?		no		no
Is Bankim Council maintaining its heritage adequately?		yes, to a small extent	yes, to a small extent	Yes
Is Bankim Council heavily dependent on tax revenue for its functioning?		yes, critical	yes, critical	yes, critical
Is Bankim Council heavily dependent on State subsidies?		Yes, critical	no	no
Is Bankim Council making enough effort to pay its debt and finance some investments using its operating revenue?		Yes	Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
COUNCIL L:	BANWA	UPPER-NKAM	West	
		2020	2021	2022
Compliance with ratios and balanced budget				
Operating expenditure ratio		35%	32%	26%
Investment expenditure ratio		65%	68%	74%
Staff expenditure ratio		22%	40%	35%
Volume of staff expenditure		31,020,921	31,156,062	33,457,262
National ranking of RLAs in staff expenditure		238	324	324
Ratio of total forecast revenue to total forecast expenditure		1	1	1
Budget credibility				
		2020	2021	2022
Total revenue achievement rate		61%	75%	77%
Total Expenditure implementation rate		70%	71%	79%
Rate of actual operating expenditure		97%	51%	57%
Actual operating revenue		75%	51%	44%
Rate of actual capital investment		61%	88%	90%
Rate of real investment income		55%	100%	100%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in total expenditure		35%	32%	26%
Tax revenue as a percentage of operating revenue		92%	89%	91%
Tax revenue volume		106,470,239	79,704,119	77,958,627
RLAs national ranking in tax revenue mobilization		242	335	335
Weight of CACs+ Other ICSPs in actual operating revenue		69%	83%	86%
Share of actual maintenance expenditure for vice heritage in total actual operating expenditure		3%	0%	0%
State financial assistance as a percentage of total revenue		61%	69%	79%
Volume of State financial aid		210,382,516	175,980,600	286,587,550
RLAs national ranking in mobilization of state financial aid		182	281	202
Share of FEICOM funding in total revenue		9%	0%	0%
Main financial balances				
		2020	2021	2022
Gross savings or self-financing capacity		-22,941,662	10,832,817	-10,519,350
Net savings or net self-financing capacity		-22,941,662	10,832,817	-10,519,350
Annual volume resources allocated to debt payment		0	0	0
National ranking of RLAs in terms of total resources allocated to debt payment		27	48	42
Gross operating surplus or management savings		-22,941,662	10,832,817	-10,519,350
Analysis				
		2020	2021	2022
Is the investment by Banwa Council sufficient (Sec 417 GCRLAs) to drive development?		Yes	Yes	Yes
Is Banwa Council maintaining a balanced budget in terms of revenue and expenditure (Sec 377 GCRLAs)?		Yes	Yes	Yes
Is staff productivity satisfactory (Sec 417 GCRLAs)?		Yes	Critical productivity	no, but acceptable
Is the budget of Banwa Council realistic according to the PEFPA standard?		no, but acceptable	no, but acceptable	no, but acceptable
Is the governance by Banwa Council satisfactory according to the PEFPA standard?		no	No	no
Is Banwa Council maintaining its heritage adequately?		yes, to a small extent	No	no
Is Banwa Council heavily dependent on tax revenue for its functioning?		yes, critical	yes, critical	yes, critical
Is Banwa Council heavily dependent on State subsidies?		Yes, critical	yes, but acceptable	Yes, critical
Is Banwa Council making enough effort to pay debt and and finance some investments using its operating revenue?		no	Yes	no

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
COUNCIL	BANYO	MAYO-BANYO	Adamawa	
		2020	2021	2022
Compliance with ratios and balanced budget				
Operating expenditure ratio		51%	39%	38%
Investment expenditure ratio		49%	61%	62%
Staff expenditure ratio		22%	19%	24%
Volume of staff expenditure		93,414,964	93,121,185	108,023,466
National ranking of RLAs in staff expenditure		57	108	87
Ratio of total forecast revenue to total forecast expenditure		1.05	0.82	1
Budget credibility				
		2020	2021	2022
Total revenue achievement rate		82%	66%	52%
Total Expenditure implementation rate		73%	62%	56%
Rate of actual operating expenditure		82%	73%	74%
Actual operating revenue		71%	49%	64%
Rate of actual capital investment		65%	56%	48%
Rate of real investment income		97%	91%	44%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in total expenditure		51%	39%	38%
Tax revenue as a percentage of operating revenue		83%	75%	89%
tax revenue volume		413,820,225	350,230,925	461,754,062
RLAs national ranking in tax revenue mobilization		40	66	55
Weight of CACs+ Other ICSPs in actual operating revenue		67%	49%	69%
Share of actual maintenance expenditure for public heritage in total actual operating expenditure		4%	5%	6%
State financial assistance as a percentage of actual revenue		49%	64%	56%
Volume of State financial aid		489,781,728	706,682,900	615,487,895
RLAs national ranking in mobilization of state financial aid		22	12	31
Share of FEICOM funding in total revenue		0%	0%	0%
Main financial balances				
		2020	2021	2022
Gross savings or self-financing capacity		66,481,604	-27,768,375	72,051,545
Net savings or net self-financing capacity		66,481,604	-27,768,375	72,051,545
Annual volume resources allocated to debt payment		0	0	0
National ranking of RLAs in terms of total resources allocated to debt payment		27	48	42
Gross operating surplus or management savings		66,481,604	-27,768,375	72,051,545
Analysis				
		2020	2021	2022
Is the investment by Banyo Council sufficient (Sec 417 GCRLAs) to drive development?		Yes	Yes	Yes
Was Banyo Council maintaining a balanced budget in terms of revenue and expenditure (Sec 377 GCRLAs)?		no		Yes
Is staff productivity satisfactory (Sec 417 GCRLAs)?		Yes	Yes	Yes
Is the budget of Banyo Council realistic according to the PEF standard?		Yes	no, but Acceptable	no, critical
Is the governance by Banyo Council satisfactory according to the PEF standard?		no	no	no
Is Banyo Council maintaining its heritage equitably?		yes, to a small extent		Yes
Is Banyo Council heavily dependent on tax revenue for its functioning?		yes, but Acceptable	yes, but acceptable	yes, critical
Is Council sufficient heavily dependent on State subsidies?		Yes, critical	yes, but acceptable	no
Is Council sufficient making enough effort to pay its debt and finance some investments using its operating revenue?		Yes	no	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
COUNCIL L:	BWERE	MOUNGO	Littoral	
		2020	2021	2022
Compliance with ratios and balanced budget				
Operating expenditure ratio		62%	35%	47%
Investment expenditure ratio		38%	65%	53%
Staff expenditure ratio		29%	40%	43%
Volume of staff expenditure		68,145,889	46,379,323	47,118,366
National ranking of RLAs in staff expenditure		102	262	264
Ratio of total forecast revenue to total forecast expenditure		1	0.99	1.51
Budget credibility				
		2020	2021	2022
Total revenue achievement rate		87%	37%	78%
Total Expenditure implementation rate		62%	55%	63%
Rate of actual operating expenditure		68%	50%	58%
Actual operating revenue		70%	62%	60%
Rate of actual capital investment		53%	59%	68%
Rate of real investment income		123%	27%	86%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in total revenue		62%	35%	47%
Tax revenue as a percentage of operating revenue		91%	93%	90%
tax revenue volume		262,698,590	99,504,360	102,072,450
RLAs national ranking in tax revenue mobilization		94	299	303
Weight of CACS+ Other ICSPs in actual operating revenue		77%	82%	76%
Share of actual maintenance expenditure for vice heritage in total actual operating expenditure		2%	0%	0%
State financial assistance as a percentage of total revenue		39%	54%	74%
Volume of State financial aid		207,636,491	117,947,800	320,289,621
RLAs national ranking in mobilization of state financial aid		189	319	177
Share of FEICOM funding in total revenue		0%	0%	0%
Main financial balances				
		2020	2021	2022
Gross savings or self-financing capacity		57,338,689	-9,086,777	3,902,286
Net savings or net self-financing capacity		57,338,689	-9,086,777	3,902,286
Annual volume resources allocated to debt payment		0	0	0
National ranking of RLAs in terms of total resources allocated to debt payment		27	48	42
Gross operating surplus or management savings		56,680,534	-9,086,777	-4,898,864
Analysis				
		2020	2021	2022
Is the investment by Bwere Council sufficient (Sec 417 GCRLAs) to drive development?		Yes	Yes	Yes
Is Bwere Council maintaining a balanced budget in terms of revenue and expenditure (Sec 377 GCRLAs)?		Yes	Yes	
Is staff productivity satisfactory (Sec 417 GCRLAs)?		Yes	Critical productivity	productivity Critical
Is the budget of Bwere Council realistic according to the PEF/A standard?		Yes	no, critical	no, but Acceptable
Is the governance by Bwere Council satisfactory according to the PEF/A standard?		no	no	No
Is Bwere Council maintaining its heritage equately?		yes, to a small extent	no	No
Is Bwere Council heavily dependent on tax revenue for its operating?		yes, critical	yes, critical	yes, critical
Is Bwere Council heavily dependent on State subsidies?		Yes, critical	no	yes, but Acceptable
Is Bwere Council making enough effort to pay debt and and finance some investments using its operating revenue?		Yes	no	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
COUNCIL L:	BARNDAKE	BENOUE	North	
		2020	2021	2022
Compliance with ratios and balanced budget				
Operating expenditure ratio		18%	37%	21%
Investment expenditure ratio		82%	63%	79%
Staff expenditure ratio		25%	27%	24%
Volume of staff expenditure		28,329,481	33,582,428	32,889,004
National ranking of RLAs in staff expenditure		249	318	329
Ratio of total forecast revenue to total forecast expenditure		0.98	0.98	1
Budget credibility				
Total revenue achievement rate		77%	79%	76%
Total Expenditure implementation rate		66%	49%	75%
Rate of actual operating expenditure		66%	57%	58%
Actual operating revenue		60%	51%	63%
Rate of actual capital investment		66%	45%	81%
Rate of real investment income		84%	94%	80%
Budget structures				
Weight of real operating expenditure in total expenditure		18%	37%	21%
Tax revenue as a percentage of operating revenue		86%	99%	90%
tax revenue volume		131,841,595	127,766,88	140,265,217
RLAs national ranking in tax revenue mobilization		212	266	250
Weight of CACS+ Other ICSPs in actual operating revenue		69%	78%	63%
Share of actual maintenance expenditure for heritage in total actual operating expenditure		0%	0%	1%
State financial assistance as a percentage of total revenue		81%	41%	77%
Volume of State financial aid		577,557,398	227,600,000	513,569,109
RLAs national ranking in mobilization of state financial aid		9	235	50
Share of FEICOM funding in total revenue		0%	0%	0%
Main financial balances				
Gross savings or self-financing capacity		40,804,848	2,634,691	19,641,677
Net savings or net self-financing capacity		40,804,848	2,634,691	19,641,677
Annual volume resources allocated to debt payment		0	0	0
National ranking of RLAs in terms of total resources allocated to debt payment		27	48	42
Gross operating surplus or management savings		40,804,848	2,634,691	19,641,677
Analysis				
Is the investment by Barndake Council (Sec 417 GCRLAs) to drive development?		Yes	Yes	Yes
Is Barndake Council budget balanced in terms revenue and expenditure (Sec 377 GCRLAs)?		Yes	Yes	Yes
Is staff productivity satisfactory (Sec 417 GCRLAs)?		Yes	Yes	Yes
Is the budget of Barndake Council realistic according to the PEF/A standard?		no, but Acceptable	no, but Acceptable	no, but Acceptable
Is the governance by Barndake Council satisfactory according to the PEF/A standard?		no	no	No
Is Barndake Council maintaining its heritage adequately ?		no	no	yes, to a small extent
Is Barndake Council heavily dependent on tax revenue for its functioning?		yes, critical		yes, critical
Is Barndake Council heavily dependent on state subsidies?		Yes, critical	no	Yes, critical
Is Barndake Council making enough effort to pay its debt and finance some investments using its operating revenue?		Yes	Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
COUNCIL L:	BASHEO	BENOUE	North	
		2020	2021	2022
Compliance with ratios and balanced budget				
Operating expenditure ratio		10%	16%	15%
Investment expenditure ratio		90%	84%	85%
Staff expenditure ratio		17%	16%	21%
Volume of staff expenditure		20,529,007	28,002,017	27,306,345
National ranking of RLAs in staff expenditure		285	339	342
Ratio of total forecast revenue to total forecast expenditure		1.06	1	1
Budget credibility				
		2020	2021	2022
Total revenue achievement rate		92%	84%	95%
Total Expenditure implementation rate		99%	77%	67%
Rate of actual operating expenditure		73%	65%	62%
Actual operating revenue		69%	86%	88%
Rate of actual capital investment		103%	80%	68%
Rate of real investment income		99%	82%	100%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in total expenditure		10%	16%	15%
Tax revenue as a percentage of operating revenue		72%	33%	34%
tax revenue volume		166,149,598	171,512,258	156,745,829
RLAs national ranking in tax revenue mobilization		172	205	232
Weight of CACs+ Other ICSPs in actual operating revenue		56%	22%	25%
Share of actual maintenance expenditure for heritage in total actual operating expenditure		16%	1%	4%
State financial assistance as a percentage of total revenue		36%	24%	14%
Volume of State financial aid		447,705,656	279,154,800	166,621,618
RLAs national ranking in mobilization of State financial aid		30	185	298
Share of FEICOM funding in total revenue		17%	4%	36%
Main financial balances				
		2020	2021	2022
Gross savings or self-financing capacity		109,780,524	342,814,143	327,951,127
Net savings or net self-financing capacity		109,780,524	342,814,143	327,951,127
Annual volume resources allocated to debt payment		0	0	0
National ranking of RLAs in terms of total resources allocated to debt payment		27	48	42
Gross operating surplus or management savings		109,780,524	342,814,143	327,951,127
Analysis				
		2020	2021	2022
Is the investment by Basheo Council sufficient (Sec 417 GCRLAs) to drive development?		Yes	Yes	Yes
Is Basheo Council maintaining a balanced budget in terms of revenue and expenditure (Sec 377 CRLAs)?		no	Yes	Yes
Is staff productivity satisfactory (Sec 417 CRLAs)?		Yes	Yes	Yes
Is the budget of Basheo Council realistic according to the PEF-A standard?		Yes	Yes	Yes
Is the governance by Basheo Council satisfactory according to the PEF-A standard?		Yes	no	no
Is Basheo Council maintaining its heritage adequately?			yes, to a small extent	yes, to a small extent
Is Basheo Council heavily dependent on tax revenue for its functioning?		no	no	no
Is Basheo Council heavily dependent on State subsidies?		yes, but Acceptable		
Is Basheo Council making enough effort to pay debt and finance some investments using its operating revenue?		Yes	Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
COUNCIL	BASSAMBA	NDE	West	
		2020	2021	2022
Compliance with ratios and balanced budget				
Operating expenditure ratio		48%	31%	21%
Investment expenditure ratio		52%	69%	73%
Staff expenditure ratio		33%	34%	38%
Volume of staff expenditure		17,639,805	28,785,844	26,387,707
National ranking of RLAs in staff expenditure		290	332	344
Ratio of total forecast revenue to total forecast expenditure		1.01	1	113.95
Budget credibility				
		2020	2021	2022
Total revenue achievement rate		18%	75%	1%
Total Expenditure implementation rate		30%	67%	51%
Rate of actual operating expenditure		36%	43%	45%
Actual operating revenue		43%	68%	41%
Rate of actual capital investment		26%	89%	53%
Rate of real investment income		0%	80%	0%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in total expenditure		48%	31%	21%
Tax revenue as a percentage of operating revenue		87%	50%	83%
tax revenue volume		56,386,287	53,706,810	58,431,338
RLAs national ranking in tax revenue mobilization		302	357	353
Weight of CACs+ Other ICSPs in actual operating revenue		80%	46%	65%
Share of actual maintenance expenditure for heritage in total actual operating expenditure		0%	32%	0%
State financial assistance as a percentage of total revenue		11%	80%	81%
Volume of State financial aid		6,963,700	246,980,000	247,287,650
RLAs national ranking in mobilization of state financial aid		300	216	248
Share of FEICOM funding in total revenue		0%	0%	0%
Main financial balances				
		2020	2021	2022
Gross savings or self-financing capacity		12,270,891	23,550,573	875,595
Net savings or net self-financing capacity		12,270,891	23,550,573	875,595
Annual volume resources allocated to debt payment		0	0	0
National ranking of RLAs in terms of total resources allocated to debt payment		27	48	42
Gross operating surplus or management savings		12,270,891	23,550,573	875,595
Analysis				
		2020	2021	2022
Is the investment by Bassamba Council efficient (Sec 417 GCRLAs) to drive development?		Yes	Yes	Yes
Is Bassamba Council budget balanced in terms of revenue and expenditure (Sec 377 GCRLAs)?		Yes	Yes	
Is staff productivity satisfactory (Sec 417 GCRLAs)?		fairly	fairly	no, but acceptable
Is the budget of Bassamba Council realistic according to the PEF-A standard?			no, but acceptable	
Is the governance by Bassamba Council satisfactory according to the PEF-A standard?		no	no	no
Is Bassamba Council maintaining its heritage equately?		no		no
Is Bassamba Council heavily dependent on tax revenue for its operating?		yes, critical	no	yes, but acceptable
Is Bassamba Council heavily dependent on state subsidies?		Yes, critical	Yes, critical	Yes, critical
Is Bassamba Council making enough effort to pay its debt and finance some investments using operating revenue?		Yes	Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
COUNCIL	BATCHAM	BAMBOUTOS	West	
L:		2020	2021	2022
Compliance with ratios and balanced budget				
Operating expenditure ratio		50%	51%	56%
Investment expenditure ratio		50%	49%	44%
Staff expenditure ratio		25%	38%	27%
Volume of staff expenditure		83,912,129	98,248,219	97,711,198
National ranking of RLAs in staff expenditure		70	95	110
Ratio of total forecast revenue to total forecast expenditure		1	1	1
Budget credibility				
		2020	2021	2022
Total revenue achievement rate		92%	65%	75%
Total Expenditure implementation rate		66%	42%	58%
Rate of actual operating expenditure		78%	44%	66%
Actual operating revenue		82%	49%	56%
Rate of actual capital investment		57%	40%	51%
Rate of real investment income		101%	84%	101%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in total expenditure		50%	51%	56%
Tax revenue as a percentage of operating revenue		92%	84%	99%
tax revenue volume		376,241,492	271,446,210	351,799,732
RLAs national ranking in tax revenue mobilization		49	104	86
Weight of C.A.C.s+ Other ICSPs in actual operating revenue		81%	66%	92%
Share of actual maintenance expenditure for heritage in total actual operating expenditure		3%	3%	10%
State financial assistance as a percentage of al revenue		35%	34%	30%
Volume of State financial aid		342,168,527	265,868,333	248,730,138
RLAs national ranking in mobilization of state financial aid		81	200	246
Share of FEICOM funding in total revenue		0%	0%	0%
Main financial balances				
		2020	2021	2022
Gross savings or self-financing capacity		68,550,081	62,611,888	-11,479,358
Net savings or net self-financing capacity		68,550,081	62,611,888	-11,479,358
Annual volume resources allocated to debt payment		0	0	0
National ranking of RLAs in terms of total resources allocated to debt payment		27	48	42
Gross operating surplus or management savings		68,550,081	62,611,888	-11,479,358
Analysis				
		2020	2021	2022
Is the investment by Batcham Council sufficient (Sec 417 GCRLAs) to drive development?		Yes	Yes	Yes
Is Batcham Council maintaining a balanced budget in terms of revenue and expenditure (Sec 377 GCRLAs)?		Yes	Yes	Yes
Is staff productivity satisfactory (Sec 417 GCRLAs)?		Yes	no, but Acceptable	Yes
Is the budget of Batcham Council realistic according to the PEF-A standard?		Yes	no, but Acceptable	no, but Acceptable
Is the governance by Batcham Council satisfactory according to the PEF-A standard?		no	no	no
Is Batcham Council maintaining its heritage adequately?		yes, to a small extent	yes, to a small extent	Yes
Is Batcham Council heavily dependent on tax revenue for its functioning?		yes, critical	yes, but acceptable	
Is Batcham Council heavily dependent on State subsidies?		Yes, critical	no	no
Is Batcham Council making enough effort to pay its debt and pay its debt and finance some investments using its operating revenue?		Yes	Yes	no

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
COUNCIL L:	BATCHENGA	LEKIE	Centre	
		2020	2021	2022
Compliance with ratios and balanced budget				
Operating expenditure ratio		18%	30%	27%
Investment expenditure ratio		82%	70%	73%
Staff expenditure ratio		30%	42%	40%
Volume of staff expenditure		25,045,146	40,241,671	43,223,701
National ranking of RLAs in staff expenditure		268	277	284
Ratio of total forecast revenue to total forecast expenditure		1.99	0.99	1.02
Budget credibility				
		2020	2021	2022
Total revenue achievement rate		80%	56%	16%
Total Expenditure implementation rate		151%	56%	64%
Rate of actual operating expenditure		51%	46%	56%
Actual operating revenue		47%	53%	46%
Rate of actual capital investment		265%	61%	67%
Rate of real investment income		98%	58%	0%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in total operating expenditure		18%	30%	27%
Tax revenue as a percentage of operating revenue		90%	85%	89%
Tax revenue volume		94,180,418	92,660,887	88,283,091
RLAs national ranking in tax revenue mobilization		265	310	324
Weight of CACs+ Other ICSPs in actual operating revenue		71%	55%	67%
Share of actual maintenance expenditure for price heritage in total actual operating expenditure		0%	0%	0%
State financial assistance as a percentage of total revenue		55%	70%	3%
Volume of State financial aid		268,954,191	223,531,600	3,039,600
RLAs national ranking in mobilization of state financial aid		132	242	355
Share of FEICOM funding in total revenue		0%	0%	0%
Main financial balances				
		2020	2021	2022
Gross savings or self-financing capacity		21,454,939	14,123,371	-9,134,211
Net savings or net self-financing capacity		21,454,939	14,123,371	-9,134,211
Annual volume resources allocated to debt payment		0	0	0
National ranking of RLAs in terms of total resources allocated to debt payment		27	48	42
Gross operating surplus or management savings		23,089,521	14,904,518	-7,340,676
Analysis				
		2020	2021	2022
Is the investment by Batchenga Council efficient (Sec 417 GCRLAs) to drive development?		Yes	Yes	Yes
Is Batchenga Council budget balanced in terms of income and expenditure (Sec 377 GCRLAs) ?			Yes	no
Is staff productivity satisfactory (Sec 417 GCRLAs)?		fairly	Critical productivity	critical productivity
Is the budget of Batchenga Council realistic according to the PEFA standard?		Yes	no, critical	
Is the governance by Batchenga Council satisfactory according to the PEFA standard?			no	no
Is Batchenga Council maintaining its heritage adequately?		no	no	no
Is Batchenga Council heavily dependent on tax revenue for its functioning?		yes, critical	yes, but acceptable	yes, critical
Is Batchenga Council heavily dependent on state subsidies?		Yes, critical	yes, but acceptable	
Is Batchenga Council making enough effort to pay its debt and pay its debt and finance some investments using its operating revenue?		Yes	Yes	no

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
COUNCIL:	BATIBO	MOMO	North-West	
		2020	2021	2022
Compliance with ratios and balanced budget				
Operating expenditure ratio		78%	49%	44%
Investment expenditure ratio		22%	51%	56%
Staff expenditure ratio		35%	35%	39%
Volume of staff expenditure		6,987,646 /	72,523,840	77,640,302
National ranking of RLAs in staff expenditure		95	149	149
Ratio of total forecast revenue to total forecast expenditure		1	1	1
Budget credibility				
		2020	2021	2022
Total revenue achievement rate		64%	55%	56%
Total Expenditure implementation rate		42%	54%	48%
Rate of actual operating expenditure		66%	62%	49%
Actual operating revenue		103%	73%	55%
Rate of actual capital investment		18%	47%	47%
Rate of real investment income		42%	44%	57%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in total expenditure		78%	49%	44%
Tax revenue as a percentage of operating revenue		88%	77%	74%
tax revenue volume		197,827,390	167,337,944	169,126,899
RLAs national ranking in tax revenue mobilization		145	210	212
Weight of CACs+ Other ICSPs in actual operating revenue		87%	75%	70%
Share of actual maintenance expenditure for public heritage in total actual operating expenditure		2%	1%	0%
State financial assistance as a percentage of total revenue		32%	34%	29%
Volume of State financial aid		125,219,700	149,992,000	157,196,700
RLAs national ranking in mobilization of state financial aid		235	292	302
Share of FEICOM funding in total revenue		0%	0%	0%
Main financial balances				
		2020	2021	2022
Gross savings or self-financing capacity		25,072,400	10,207,820	26,676,891
Net savings or net self-financing capacity		25,072,400	10,207,820	26,676,891
Annual volume resources allocated to debt payment		0	0	0
National ranking of RLAs in terms of total resources allocated to debt payment		27	48	42
Gross operating surplus or management savings		25,072,400	10,207,442	26,676,891
Analysis				
		2020	2021	2022
Is the investment by Batibo Council efficient (Sec 417 GCRLAs) to drive development?		Yes	Yes	Yes
Is Batibo Council maintaining a balanced budget in terms of revenue and expenditure (Sec 377 GCRLAs)?		Yes	Yes	Yes
Is staff productivity satisfactory (Sec 417 GCRLAs)?		no, but Acceptable	no, but Acceptable	no, but Acceptable
Is the budget of Batibo Council realistic according to the PEFA standard?		no, but Acceptable	no, critical	no, critical
Is the governance by Batibo Council satisfactory according to the PEFA standard?		no	no	no
Is Batibo Council maintaining its heritage adequately?		yes, to a small extent	yes, to a small extent	no
Is Batibo Council heavily dependent on tax revenue for its functioning?		yes, critical	yes, but acceptable	no
Is Batibo Council heavily dependent on State subsidies?		Yes, critical	no	
Is Batibo Council making enough effort to pay debt and finance some investments using its operating revenue?		Yes	Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
COUNCIL L:	BATIE	UPPER- PLATEAUX	West	
		2020	2021	2022
Compliance with ratios and balanced budget				
Operating expenditure ratio		41%	47%	28%
Investment expenditure ratio		59%	53%	72%
Staff expenditure ratio		27%	21%	21%
Volume of staff expenditure		26,464,243	28,078,607	30,052,350
National ranking of RLAs in staff expenditure		261	337	331
Ratio of total forecast revenue to total forecast expenditure		1.3	1	1
Budget credibility				
		2020	2021	2022
Total revenue achievement rate		80%	71%	80%
Total Expenditure implementation rate		83%	83%	80%
Rate of actual operating expenditure		70%	80%	63%
Actual operating revenue		58%	50%	46%
Rate of actual capital investment		94%	85%	90%
Rate of real investment income		100%	100%	101%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in total revenue		41%	47%	28%
Tax revenue as a percentage of operating revenue		88%	87%	85%
Tax revenue volume		90,105,215	86,889,899	96,335,653
RLAs national ranking in tax revenue mobilization		272	321	311
Weight of CACS+ Other ICSPs in actual operating revenue		78%	71%	63%
Share of actual maintenance expenditure for vice heritage in total actual operating expenditure		0%	5%	9%
State financial assistance as a percentage of total revenue		4%	64%	82%
Volume of State financial aid		11,919,300	158,166,400	430,554,350
RLAs national ranking in mobilization of state financial aid		297	286	88
Share of FEICOM funding in total revenue		5%	0%	0%
Main financial balances				
		2020	2021	2022
Gross savings or self-financing capacity		5,351,621	-33,320,737	-31,375,754
Net savings or net self-financing capacity		-196,389,379	-33,320,737	-31,375,754
Annual volume resources allocated to debt payment		201,741,000	0	0
National ranking of RLAs in terms of total resources allocated to debt payment		4	48	42
Gross operating surplus or management savings		6,134,108	-33,320,737	-31,049,429
Analysis				
		2020	2021	2022
Is the investment by Batie Council efficient (Sec 417 GCRLAs) to drive development?		Yes	Yes	Yes
Is Batie Council maintaining a balanced budget in terms of revenue and expenditure (Sec 377 GCRLAs)?			Yes	Yes
Is staff productivity satisfactory (Sec 417 GCRLAs)?		Yes	Yes	Yes
Is the budget of Batie Council realistic according to the PEFPA standard?		Yes	no, but Acceptable	Yes
Is the governance by Batie Council satisfactory according to the PEFPA standard?		no, but Acceptable	no, but Acceptable	no, but Acceptable
Is Batie Council maintaining its heritage adequately?		no		Yes
Is Batie Council heavily dependent on tax revenue for its functioning?		yes, critical	yes, critical	yes, but Acceptable
Is Batie Council dependent on State subsidies?		Yes, critical	yes, but acceptable	Yes, critical
Is Batie Council making enough effort to pay debt and finance some investments from its operating revenue?		no	no	no

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
COUNCIL L:	BATOURI	KADEY	East	
		2020	2021	2022
Compliance with ratios and balanced budget				
Operating expenditure ratio		34%	35%	32%
Investment expenditure ratio		66%	65%	68%
Staff expenditure ratio		34%	30%	35%
Volume of staff expenditure		105,577,190	129,233,991	149,062,730
National ranking of RLAs in staff expenditure		44	51	46
Ratio of total forecast revenue to total forecast expenditure		0.99	1.02	1.01
Budget credibility				
		2020	2021	2022
Total revenue achievement rate		63%	90%	71%
Total Expenditure implementation rate		82%	80%	84%
Rate of actual operating expenditure		66%	81%	79%
Actual operating revenue		62%	105%	112%
Rate of actual capital investment		94%	79%	87%
Rate of real investment income		63%	84%	47%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in total expenditure		34%	35%	32%
Tax revenue as a percentage of operating revenue		92%	85%	84%
Tax revenue volume		281,059,895	381,182,687	551,949,936
RLAs national ranking in tax revenue mobilization		82	53	44
Weight of CACS+ Other ICSPs in actual operating revenue		78%	72%	44%
Share of actual maintenance expenditure for heritage in total actual operating expenditure		1%	2%	1%
State financial assistance as a percentage of total revenue		57%	54%	33%
Volume of State financial aid		388,797,479	766,261,957	373,918,363
RLAs national ranking in mobilization of State financial aid		53	6	132
Share of FEICOM funding in total revenue		0%	4%	0%
Main financial balances				
		2020	2021	2022
Gross savings or self-financing capacity		-4,461,662	17,561,854	231,655,004
Net savings or net self-financing capacity		-4,461,662	17,561,854	231,655,004
Annual volume resources allocated to debt payment		0	0	0
National ranking of RLAs in terms of total resources allocated to debt payment		27	48	42
Gross operating surplus or management savings		-3,912,889	17,561,854	232,564,058
Analysis				
		2020	2021	2022
Is the investment by Batouri Council sufficient (Sec 417 GCRLAs) to drive development?		Yes	Yes	Yes
Is Batouri Council maintaining a balanced budget in terms of revenue and expenditure (Sec 377 GCRLAs)?		Yes	no	Yes
Is staff productivity satisfactory (Sec 417 GCRLAs)?		fairly	fairly	no, but Acceptable
Is the budget of Batouri Council realistic according to the PEF-A standard?		no, but Acceptable	Yes	no, but Acceptable
Is the governance by Batouri Council satisfactory according to the PEF-A standard?		no, but Acceptable	no, but Acceptable	no, but Acceptable
Is Batouri Council maintaining its heritage adequately?		yes, to a small extent	yes, to a small extent	yes, to a small extent
Is Batouri Council heavily dependent on tax revenue for its functioning?		yes, critical	yes, critical	yes, but Acceptable
Is Batouri Council heavily dependent on State subsidies?		Yes, critical	no	no
Is Batouri Council making enough effort to pay its debt and finance some investments using its operating revenue?		no	Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
COUNCIL L:	BAYANGAM	KOUNG-KHI	West	
		2020	2021	2022
Compliance with ratios and balanced budget				
Operating expenditure ratio		24%	28%	34%
Investment expenditure ratio		76%	72%	66%
Staff expenditure ratio		23%	22%	32%
Volume of staff expenditure		30,307,890	34,426,177	35,688,743
National ranking of RLAs in staff expenditure		247	315	314
Ratio of total forecast revenue to total forecast expenditure		1	1	0.2
Budget credibility		2020	2021	2022
Total revenue achievement rate		61%	53%	47%
Total Expenditure implementation rate		62%	56%	9%
Rate of actual operating expenditure		59%	58%	53%
Actual operating revenue		66%	54%	49%
Rate of actual capital investment		63%	55%	6%
Rate of real investment income		59%	53%	46%
Budget structures		2020	2021	2022
Weight of real operating expenditure in total expenditure		24%	28%	34%
Tax revenue as a percentage of operating revenue		89%	66%	83%
tax revenue volume		118,064,400	101,107,883	93,719,662
RLAs national ranking in tax revenue mobilization		225	297	316
Weight of CACs+ Other ICSPs in actual operating revenue		67%	51%	65%
Share of actual maintenance expenditure for price heritage in total actual operating expenditure		4%	2%	0%
State financial assistance as a percentage of al revenue		76%	77%	71%
Volume of State financial aid		410,199,400	401,341,200	242,146,500
RLAs national ranking in mobilization of state financial aid		43	92	257
Share of FEICOM funding in total revenue		0%	0%	0%
Main financial balances		2020	2021	2022
Gross savings or self-financing capacity		2,817,193	-2,005,872	308,890
Net savings or net self-financing capacity		2,817,193	-2,005,872	308,890
Annual volume resources allocated to debt payment		0	0	0
National ranking of RLAs in terms of total resources allocated to debt payment		27	48	42
Gross operating surplus or management savings		2,817,193	-2,005,872	308,890
Analysis		2020	2021	2022
Is the investment by Bayangam Council (Sec 417 GCRLAs) to drive development?		Yes	Yes	Yes
Is Bayangam Council budget balanced in terms revenue and expenditure (Sec 377 GCRLAs)?		Yes	Yes	
Is staff productivity satisfactory (Sec 417 CRLAs)?		Yes	Yes	fairly
Is the budget of Bayangam Council realistic according to the PEFA standard?		no, but Acceptable	no, critical	no, critical
Is the governance by Bayangam Council satisfactory according to the PEFA standard?		no	no	
Is Bayangam Council maintaining its heritage adequately ?		yes, to a small extent	yes, to a small extent	no
Is Bayangam Council heavily dependent on tax revenue for its functioning?		yes, critical	no	yes, but Acceptable
Is Bayangam Council heavily dependent on state subsidies?		Yes, critical	Yes, critical	yes, but Acceptable
Is Bayangam Council making enough effort to pay its debt and pay its debt and finance some investments using its operating revenue?		Yes	no	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
COUNCIL L:	BAZOU	NDE	West	
		2020	2021	2022
Compliance with ratios and balanced budget				
Operating expenditure ratio		35%	34%	51%
Investment expenditure ratio		65%	66%	49%
Staff expenditure ratio		22%	40%	43%
Volume of staff expenditure		31,020,921	76,383,490	70,389,696
National ranking of RLAs in staff expenditure		238	142	171
Ratio of total forecast revenue to total forecast expenditure		1	1.07	1
Budget credibility				
		2020	2021	2022
Total revenue achievement rate		61%	83%	64%
Total Expenditure implementation rate		70%	69%	47%
Rate of actual operating expenditure		97%	61%	61%
Actual operating revenue		75%	59%	38%
Rate of actual capital investment		61%	74%	39%
Rate of real investment income		55%	103%	94%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in total expenditure		35%	34%	51%
Tax revenue as a percentage of operating revenue		92%	41%	69%
tax revenue volume		106,470,239	99,459,733	93,045,541
RLAs national ranking in tax revenue mobilization		242	300	320
Weight of CACS+ Other ICSPs in actual operating revenue		69%	35%	60%
Share of actual maintenance expenditure for vice heritage in total actual operating expenditure		3%	1%	0%
State financial assistance as a percentage of al revenue		61%	75%	74%
Volume of State financial aid		210,382,516	538,147,300	321,361,000
RLAs national ranking in mobilization of State financial aid		182	39	174
Share of FEICOM funding in total revenue		9%	0%	0%
Main financial balances				
		2020	2021	2022
Gross savings or self-financing capacity		-22,941,662	47,219,948	-27,213,524
Net savings or net self-financing capacity		-22,941,662	47,219,948	-27,213,524
Annual volume resources allocated to debt payment		0	0	0
National ranking of RLAs in terms of total resources allocated to debt payment		27	48	42
Gross operating surplus or management savings		-22,941,662	7,645,958	-26,713,524
Analysis				
		2020	2021	2022
Is the investment by Bazou Council sufficient (Sec 417 GCRLAs) to drive development?		Yes	Yes	Yes
Is Bazou Council maintaining a balanced budget in terms of revenue and expenditure (Sec 377 GCRLAs)?		Yes	no	Yes
Is staff productivity satisfactory (Sec 417 GCRLAs)?		Yes	Critical productivity	Critical productivity
Is the budget of Bazou Council realistic according to the PEFA standard?		no, but Acceptable	Yes	no, but Acceptable
Is the governance by Bazou Council satisfactory according to the PEFA standard?		no	no	no
Is Bazou Council maintaining its heritage adequately?		yes, to a small extent	yes, to a small extent	no
Is Bazou Council heavily dependent on tax revenue for its functioning?		yes, critical	no	no
Is Bazou Council heavily dependent on State subsidies?		Yes, critical	Yes, critical	yes, but Acceptable
Is Bazou Council enough effort to pay its debt and finance some investments using its operating revenue?		no	Yes	no

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
COUNCIL L:	BEKA	FARO	North	
		2020	2021	2022
Compliance with ratios and balanced budget				
Operating expenditure ratio		26%	34%	25%
Investment expenditure ratio		74%	66%	75%
Staff expenditure ratio		14%	21%	26%
Volume of staff expenditure		24,887,633	38,464,482	43,941,134
National ranking of RLAs in staff expenditure		269	287	279
Ratio of total forecast revenue to total forecast expenditure		1.07	0.95	0.81
Budget credibility				
		2020	2021	2022
Total revenue achievement rate		75%	93%	95%
Total Expenditure implementation rate		77%	87%	88%
Rate of actual operating expenditure		111%	74%	72%
Actual operating revenue		106%	83%	79%
Rate of actual capital investment		70%	96%	95%
Rate of real investment income		67%	100%	99%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in total expenditure		26%	34%	25%
Tax revenue as a percentage of operating revenue		84%	68%	59%
tax revenue volume		169,221,688	150,939,826	52,685,566
RLAs national ranking in tax revenue mobilization		169	231	357
Weight of CACs+ Other ICSPs in actual operating revenue		72%	59%	18%
Share of actual maintenance expenditure for heritage in total actual operating expenditure		11%	5%	7%
State financial assistance as a percentage of total revenue		74%	72%	77%
Volume of State financial aid		504,356,142	392,266,900	453,417,250
RLAs national ranking in mobilization of state financial aid		18	97	76
Share of FEICOM funding in total revenue		0%	0%	9%
Main financial balances				
		2020	2021	2022
Gross savings or self-financing capacity		28,086,507	36,160,818	-81,167,789
Net savings or net self-financing capacity		28,086,507	36,160,818	-81,167,789
Annual volume resources allocated to debt payment		0	0	0
National ranking of RLAs in terms of total resources allocated to debt payment		27	48	42
Gross operating surplus or management savings		28,086,507	36,160,818	-81,167,789
Analysis				
		2020	2021	2022
Is the investment by Beka Council sufficient (Sec 417 GCRLAs) to drive development?		Yes	Yes	Yes
Is Beka Council maintaining a balanced budget in terms of revenue and expenditure (Sec 377 CRLAs)?		no	no	
Is staff productivity satisfactory (Sec 417 CRLAs)?			Yes	Yes
Is the budget of Beka Council realistic according to the PEF A standard?		no, but Acceptable	Yes	Yes
Is the governance by Beka Council satisfactory according to the PEF A standard?		no	no, but Acceptable	no, but Acceptable
Is Beka Council maintaining its heritage adequately?		Yes		Yes
Is Beka Council heavily dependent on tax revenue for its functioning?		yes, but Acceptable	no	no
Is Beka Council heavily dependent on State subsidies?		Yes, critical	yes, but acceptable	Yes, critical
Is Beka Council making enough effort to pay debt and finance some investments using its operating revenue?		Yes	Yes	no

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
COUNCIL L:	BELABO	LOM ET DJEREM	East	
		2020	2021	2022
Compliance with ratios and balanced budget				
Operating expenditure ratio		46%	64%	49%
Investment expenditure ratio		54%	36%	51%
Staff expenditure ratio		25%	29%	35%
Volume of staff expenditure		73,016,189	94,002,813	114,322,294
National ranking of RLAs in staff expenditure		88	105	81
Ratio of total forecast revenue to total forecast expenditure		1	0.96	0.99
Budget credibility				
		2020	2021	2022
Total revenue achievement rate		74%	56%	63%
Total Expenditure implementation rate		70%	58%	70%
Rate of actual operating expenditure		69%	66%	68%
Actual operating revenue		70%	60%	53%
Rate of actual capital investment		70%	48%	73%
Rate of real investment income		80%	41%	87%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in total expenditure		46%	64%	49%
Tax revenue as a percentage of operating revenue		89%	91%	90%
tax revenue volume		328,821,013	356,863,063	322,832,426
RLAs national ranking in tax revenue mobilization		62	63	105
Weight of CACs+ Other ICSPs in actual operating revenue		73%	82%	75%
Share of actual maintenance expenditure for public heritage in total actual operating expenditure		7%	3%	2%
State financial assistance as a percentage of total revenue		48%	23%	42%
Volume of State financial aid		320,271,444	110,816,510	242,946,620
RLAs national ranking in mobilization of state financial aid		97	326	256
Share of FEICOM funding in total revenue		0%	0%	0%
Main financial balances				
		2020	2021	2022
Gross savings or self-financing capacity		82,230,388	68,158,071	36,800,829
Net savings or net self-financing capacity		82,230,388	68,158,071	36,800,829
Annual volume resources allocated to debt payment		0	0	0
National ranking of RLAs in terms of total resources allocated to debt payment		27	48	42
Gross operating surplus or management savings		82,230,388	68,158,071	36,800,829
Analysis				
		2020	2021	2022
Is the investment by Belabo Council sufficient (Sec 417 GCRLAs) to drive development?		Yes	Acceptable	Yes
Is Belabo Council maintaining a balanced budget in terms of revenue and expenditure (Sec 377 GCRLAs)?		Yes	no	Yes
Is staff productivity satisfactory (Sec 417 GCRLAs)?		Yes	Yes	no, but Acceptable
Is the budget of Belabo Council realistic according to the PEFA standard?		no, but Acceptable	no, critical	no, but Acceptable
Is the governance by Belabo Council satisfactory according to the PEFA standard?		no	no	no
Is Belabo Council maintaining its heritage equately?		Yes	yes, to a small extent	yes, to a small extent
Is Belabo Council heavily dependent on tax revenue for its functioning?		yes, critical	yes, critical	yes, critical
Is Belabo Council heavily dependent on State subsidies?		Yes, critical		no
Is Belabo Council making enough effort to pay debt and and finance some investments using its operating revenue?		Yes	Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
COUNCIL E:	BELEL	VINA	Adamawa	
		2020	2021	2022
Compliance with ratios and balanced budget				
Operating expenditure ratio		31%	26%	36%
Investment expenditure ratio		69%	74%	64%
Staff expenditure ratio		28%	23%	21%
Volume of staff expenditure		49,031,86 /	47,573,222	49,067,21 /
National ranking of RLAs in staff expenditure		159	255	254
Ratio of total forecast revenue to total forecast expenditure		1.01	1	1.02
Budget credibility				
		2020	2021	2022
Total revenue achievement rate		42%	71%	56%
Total Expenditure implementation rate		42%	70%	60%
Rate of actual operating expenditure		57%	69%	62%
Actual operating revenue		70%	64%	62%
Rate of actual capital investment		38%	70%	59%
Rate of real investment income		34%	74%	51%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in total revenue		31%	26%	36%
Tax revenue as a percentage of operating revenue		85%	79%	79%
tax revenue volume		179,923,461	173,473,599	225,131,834
RLAs national ranking in tax revenue mobilization		159	200	164
Weight of CACs+ Other ICSPs in actual operating revenue		81%	73%	57%
Share of actual maintenance expenditure for heritage in total actual operating expenditure		0%	3%	3%
State financial assistance as a percentage of total revenue		62%	54%	53%
Volume of State financial aid		352,994,945	429,202,100	323,750,529
RLAs national ranking in mobilization of state financial aid		76	76	172
Share of FEICOM funding in total revenue		0%	20%	0%
Main financial balances				
		2020	2021	2022
Gross savings or self-financing capacity		37,004,459	13,165,405	55,197,256
Net savings or net self-financing capacity		37,004,459	13,165,405	55,197,256
Annual volume resources allocated to debt payment		0	0	0
National ranking of RLAs in terms of total resources allocated to debt payment		27	48	42
Gross operating surplus or management savings		37,004,459	13,165,405	67,767,281
Analysis				
		2020	2021	2022
Is the investment by Belel Council sufficient (Sec 417 GCRLAs) to drive development?		Yes	Yes	Yes
Is Belel Council maintaining a balanced budget in terms of revenue and expenditure (Sec 377 CRLAs)?		Yes	Yes	no
Is staff productivity satisfactory (Sec 417 CRLAs)?		Yes	Yes	Yes
Is the budget of Belel Council realistic according to the PEF standard?		no, critical	no, but Acceptable	no, critical
Is the governance by Belel Council satisfactory according to the PEF standard?		no	no	no
Is Belel Council maintaining its heritage adequately?		no	yes, to a small extent	yes, to a small extent
Is Belel Council heavily dependent on tax revenue for its functioning?		yes, critical	yes, but acceptable	yes, but Acceptable
Is Belel Council heavily dependent on State subsidies?		Yes, critical	no	no
Is Belel Council making enough effort to pay debt and and finance some investments using its operating revenue?		Yes	Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
COUNCIL L:	BELO	BOYO	North-West	
		2020	2021	2022
Compliance with ratios and balanced budget				
Operating expenditure ratio		63%	37%	36%
Investment expenditure ratio		37%	63%	64%
Staff expenditure ratio		28%	38%	31%
Volume of staff expenditure		59,022,887	83,673,904	62,330,378
National ranking of RLAs in staff expenditure		126	125	196
Ratio of total forecast revenue to total forecast expenditure		1.03	1	1
Budget credibility		2020	2021	2022
Total revenue achievement rate		62%	65%	74%
Total Expenditure implementation rate		55%	82%	76%
Rate of actual operating expenditure		78%	66%	56%
Actual operating revenue		63%	111%	125%
Rate of actual capital investment		37%	96%	95%
Rate of real investment income		61%	26%	26%
Budget structures		2020	2021	2022
Weight of real operating expenditure in total expenditure		63%	37%	36%
Tax revenue as a percentage of operating revenue		84%	52%	42%
tax revenue volume		190,990,100	191,871,857	186,198,660
RLAs national ranking in tax revenue mobilization		150	179	196
Weight of CACs+ Other ICSPs in actual operating revenue		80%	51%	41%
Share of actual maintenance expenditure for heritage in total actual operating expenditure		2%	0%	0%
State financial assistance as a percentage of total revenue		34%	27%	62%
Volume of State financial aid		130,980,750	124,947,500	340,549,400
RLAs national ranking in mobilization of state financial aid		233	312	160
Share of FEICOM funding in total revenue		0%	0%	0%
Main financial balances		2020	2021	2022
Gross savings or self-financing capacity		16,361,119	148,585,236	245,494,144
Net savings or net self-financing capacity		16,361,119	148,585,236	245,494,144
Annual volume resources allocated to debt payment		0	0	0
National ranking of RLAs in terms of total resources allocated to debt payment		27	48	42
Gross operating surplus or management savings		16,361,119	151,160,015	246,491,223
Analysis		2020	2021	2022
Is the investment by Belo Council sufficient (Sec 417 GCRLAs) to drive development?		Yes	Yes	Yes
Is Belo Council maintaining a balanced budget in terms of revenue and expenditure (Sec 377 CRLAs)?		no	Yes	Yes
Is staff productivity satisfactory (Sec 417 CRLAs)?		Yes	no, but Acceptable	fairly
Is the budget of Belo Council realistic according to the PEFA standard?		no, but Acceptable	no, but Acceptable	no, but Acceptable
Is the governance by Belo Council satisfactory according to the PEFA standard?		no	no, but Acceptable	no
Is Belo Council maintaining its heritage adequately?		yes, to a small extent	no	no
Is Belo Council heavily dependent on tax revenue for its operating?		yes, but Acceptable	no	no
Is Belo Council heavily dependent on State subsidies?		Yes, critical		yes, but Acceptable
Is Belo Council making enough effort to pay its debt and and finance some investments using its operating revenue?		Yes	Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
COUNCIL L:	BENAKUMA	MENCHUM	North-West	
		2020	2021	2022
Budget	Compliance with ratios and balanced			
	Operating expenditure ratio	55%	39%	39%
	Investment expenditure ratio	45%	61%	61%
	Staff expenditure ratio	26%	28%	32%
	Volume of staff expenditure	63,225,408	62,259,917	63,373,232
	National ranking of RLAs in staff expenditure	116	181	192
	Ratio of total forecast revenue to total forecast expenditure	1	1.11	1
	Budget credibility	2020	2021	2022
	Total revenue achievement rate	69%	66%	68%
	Total Expenditure implementation rate	46%	62%	63%
	Rate of actual operating expenditure	66%	55%	52%
	Actual operating revenue	41%	47%	51%
	Rate of actual capital investment	34%	67%	73%
	Rate of real investment income	116%	82%	90%
	Budget structures	2020	2021	2022
	Weight of real operating expenditure in total expenditure	55%	39%	39%
	Tax revenue as a percentage of operating revenue	85%	89%	88%
	Tax revenue volume	214,100,081	18,856,068	206,908,458
	RLAs national ranking in tax revenue	134	184	177
	Weight of CACs+ Other ICSPs in actual operating revenue	85%	84%	86%
	Share of actual maintenance expenditure for vice heritage in total actual operating expenditure	0%	0%	1%
	State financial assistance as a percentage of total revenue	34%	18%	23%
	Volume of State financial aid	224,500,464	123,757,514	126,735,970
	RLAs national ranking in mobilization of state financial aid	177	313	319
	Share of FEICOM funding in total revenue	9%	15%	18%
	Main financial balances	2020	2021	2022
	Gross savings or self-financing capacity	9,541,873	-8,366,081	34,255,486
	Net savings or net self-financing capacity	-50,458,127	108,366,081	-65,744,514
	Annual volume resources allocated to debt payment	60,000,000	100,000,000	100,000,000
	National ranking of RLAs in terms of total resources allocated to debt payment	8	14	15
	Gross operating surplus or management savings	11,262,602	-5,510,706	36,494,057
	Analysis	2020	2021	2022
	Is the investment by Benakuma Council (Sec 417 GCRLAs) to drive development?	Yes	Yes	Yes
	Is Benakuma Council budget balanced in terms revenue and expenditure (Sec 377 GCRLAs)?	Yes	no	Yes
	Is staff productivity satisfactory (Sec 417 GCRLAs)?	Yes	Yes	fairly
	Is the budget of Benakuma Council realistic according to the PEFA standard?	no, but Acceptable	no, but Acceptable	no, but Acceptable
	Is the governance by Benakuma Council satisfactory according to the PEFA standard?	no	no	no
	Is Benakuma Council maintaining its heritage adequately?	no	no	yes, to a small extent
	Is Benakuma Council heavily dependent on tax revenue for its functioning?	yes, critical	yes, critical	yes, critical
	Is Benakuma Council heavily dependent on State subsidies?	Yes, critical		
	Is Benakuma Council making enough effort to pay its debt and finance some investments using its operating revenue?	no	no	no

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
COUNCIL L:	BENGBIS	DJA ET LOBO	South	
		2020	2021	2022
Compliance with ratios and balanced budget				
Operating expenditure ratio		15%	23%	40%
Investment expenditure ratio		85%	77%	60%
Staff expenditure ratio		54%	65%	59%
Volume of staff expenditure		57,225,738	68,204,684	97,648,211
National ranking of RLAs in staff expenditure		211	161	111
Ratio of total forecast revenue to total forecast expenditure		0.99	0.98	0.99
Budget credibility				
Total revenue achievement rate		76%	53%	47%
Total Expenditure implementation rate		47%	47%	45%
Rate of actual operating expenditure		36%	38%	59%
Actual operating revenue		54%	75%	40%
Rate of actual capital investment		49%	50%	39%
Rate of real investment income		81%	45%	50%
Budget structures				
Weight of real operating expenditure in total expenditure		15%	23%	40%
Tax revenue as a percentage of operating revenue		97%	60%	65%
Tax revenue volume		93,269,366	116,688,197	69,689,742
RLAs national ranking in tax revenue mobilization		267	280	344
Weight of CACs+ Other ICSPs in actual operating revenue		84%	50%	64%
Share of actual maintenance expenditure for vice heritage in total actual operating expenditure		0%	0%	0%
State financial assistance as a percentage of total revenue		13%	75%	59%
Volume of State financial aid		100,000,000	387,310,951	254,971,383
RLAs national ranking in mobilization of state financial aid		250	101	240
Share of FEICOM funding in total revenue		0%	0%	0%
Main financial balances				
Gross savings or self-financing capacity		27,603,211	88,393,284	-58,931,261
Net savings or net self-financing capacity		27,603,211	88,393,284	-58,931,261
Annual volume resources allocated to debt payment		0	0	0
National ranking of RLAs in terms of total resources allocated to debt payment		27	48	41
Gross operating surplus or management savings		28,139,519	88,393,284	-58,931,261
Analysis				
Is the investment by Bengbwas Council efficient (Sec 417 GCRLAs) to drive development?		Yes	Yes	Yes
Is Bengbwas Council maintaining a balanced budget in terms of revenue and expenditure (Sec 377 CRLAs)?		Yes	Yes	Yes
Is staff productivity satisfactory (Sec 417 CRLAs)?		productivity Critical	Critical productivity	productivity Critical
Is the budget of Bengbwas Council realistic according to the PEFA standard?		no, but Acceptable	no, critical	no, critical
Is the governance by Bengbwas Council satisfactory according to the PEFA standard?		no	no	no
Is Bengbwas Council maintaining its heritage equately?		no	no	no
Is Bengbwas Council heavily dependent on tax revenue for its functioning?			no	no
Is Bengbwas Council heavily dependent on state subsidies?			Yes, critical	no
Is Bengbwas Council making enough effort to pay its debt and finance some investments using its operating revenue?		Yes	Yes	no

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
COUNCIL L:	BERTOUA I	LOME ET DJEREM	East	
		2020	2021	2022
Compliance with ratios and balanced budget				
Operating expenditure ratio		32%	39%	46%
Investment expenditure ratio		68%	61%	54%
Staff expenditure ratio		18%	26%	25%
Volume of staff expenditure		45,226,403	90,407,196	80,451,428
National ranking of RLAs in staff expenditure		173	116	142
Ratio of total forecast revenue to total forecast expenditure		1.02	1	1
Budget credibility				
		2020	2021	2022
Total revenue achievement rate		61%	60%	49%
Total Expenditure implementation rate		62%	67%	47%
Rate of actual operating expenditure		57%	75%	59%
Actual operating revenue		43%	57%	80%
Rate of actual capital investment		64%	63%	40%
Rate of real investment income		71%	62%	33%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in total revenue		32%	39%	46%
Tax revenue as a percentage of operating revenue		72%	85%	83%
Tax revenue volume		145,741,170	265,472,670	336,851,530
RLAs national ranking in tax revenue mobilization		197	109	95
Weight of CACs+ Other ICSPs in actual operating revenue		39%	44%	35%
Share of actual maintenance expenditure for heritage in total actual operating expenditure		2%	6%	7%
State financial assistance as a percentage of total revenue		80%	66%	51%
Volume of State financial aid		653,087,001	532,460,000	373,160,500
RLAs national ranking in mobilization of state financial aid		5	41	134
Share of FEICOM funding in total revenue		0%	0%	0%
Main financial balances				
		2020	2021	2022
Gross savings or self-financing capacity		-52,947,995	-35,541,361	84,344,435
Net savings or net self-financing capacity		-52,947,995	-35,541,361	84,344,435
Annual volume resources allocated to debt payment		0	0	0
National ranking of RLAs in terms of total resources allocated to debt payment		27	48	41
Gross operating surplus or management savings		-52,947,995	-35,541,361	84,778,786
Analysis				
		2020	2021	2022
Is the level of investment by Bertoua I Council efficient (Sec 417 GCRLAs) to drive development?		Yes	Yes	Yes
Is the budget of Bertoua I Council balanced in terms of revenue and expenditure (Sec 377 GCRLAs)?		no	Yes	Yes
Is staff productivity satisfactory (Sec 417 GCRLAs)?		Yes	Yes	Yes
Is the budget of Bertoua I Council realistic according to the PEFA standard?		no, but Acceptable	no, but Acceptable	no, critical
Is the governance by Bertoua I Council satisfactory according to the PEFA standard?		no	no	no
Is Bertoua I Council maintaining its heritage adequately?		yes, to a small extent	yes	yes
Is Bertoua I Council heavily dependent on tax revenue for its functioning?		no	yes, but acceptable	yes, but Acceptable
Is Bertoua I Council heavily dependent on state subsidies?		yes, but Acceptable	yes, but acceptable	no
Is Bertoua I Council making enough effort to pay its debt and pay its debt and finance some investments using its operating revenue?		no	no	yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	BERTOUA II	LOME ET DJEREM	East	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		45%	44%	54%
Capital expenditure ratio		55%	56%	46%
Staff expenditure ratio		32%	32%	37%
Volume of staff costs		62435621	94911662	138778642
National ranking of RLAs in staff costs		119	103	52
Ratio of total planned revenue to total planned expenditure		1.01	0.97	1.01
Budget credibility				
Total revenue realization rate		57%	68%	91%
Implementation rate of total expenditure		58%	77%	90%
Implementation rate of actual operating expenditure		64%	67%	86%
Implementation rate of actual operating revenue		44%	38%	86%
Rate of actual investment expenditure		54%	87%	96%
Implementation rate of real investment revenue		75%	132%	99%
Budget structures				
Weight of real operating expenditure in total expenditure		45%	44%	54%
Weight of tax revenue in operating revenue		80%	95%	94%
Volume of tax revenue		153074895	207853959	405077768
National ranking in tax revenue mobilization		185	160	64
Weight of CAC + Other ICSP in real operating revenue		48%	54%	31%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		5%	6%	0%
Weight of State financial aid in total revenue		61%	63%	39%
Volume of State financial aid		264066466	360644300	271500000
National ranking of RLAs in mobilization of State financial aid		136	114	215
Share of FEICOM funding in total revenue		0%	0%	0%
Major financial balances				
Gross savings or gross self-financing capacity		-4378032	-73864978	59589982
Net savings or net self-financing capacity		-4378032	-73864978	59589982
Annual volume of resources for debt payment		0	0	0
RLA national ranking in resources devoted to debt payment		27	48	41
Gross operating surplus or operating savings		-3733250	-72725019	61195791
Analysis				
Is the level of investment by Bertoua 2 Subdivisional Council sufficient to boost development? (sect 417 GCRLAs)		yes	Yes	Yes
Is the level of investment by Bertoua 2 Subdivisional Council sufficient to boost development? (sect 417 GCRLAs)		Yes	no	Yes
Has Bertoua 2 Subdivisional Council maintained a balance budget in revenue and expenditure? (sect 377 GCRLAs)		fair	Fair	no, but acceptable
Is the level of staff productivity satisfactory? (sect 417 GCRLAs)		no, critical	no, but acceptable	Yes
According to the PEFA Standard, is the budget of Bertoua 2 Subdivisional Council realistic?		no	no	Yes
According to the PEFA Standard, is the level of governance of Bertoua 2 Subdivisional Council satisfactory?			Yes	no
Does Bertoua 2 Subdivisional Council maintain its assets in good condition for the benefit of its community?		yes, but acceptable	yes, critical	yes, critical
Is Bertoua 2 Subdivisional Council greatly dependent on its own resources and tax revenue for its operations?		yes, critical	yes, but acceptable	no
Is Bertoua 2 Subdivisional Council greatly dependent on State grants for its budget?		no	no	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	BETARE OYA	LOMET DIJEREM	East	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		13%	31%	20%
Capital expenditure ratio		87%	69%	80%
Staff expenditure ratio		23%	27%	28%
Volume of staff costs		54649834	61890973	81006489
National ranking of RLAs in staff costs		133	183	140
Ratio of total planned revenue to total planned expenditure		0.54	1	1
Budget credibility				
Total revenue realization rate		25%	61%	62%
Implementation rate of total expenditure		44%	39%	65%
Implementation rate of actual operating expenditure		75%	60%	71%
Implementation rate of actual operating revenue		47%	46%	79%
Rate of actual investment expenditure		41%	34%	63%
Implementation rate of real investment revenue		11%	68%	57%
Budget structures				
Weight of real operating expenditure in total expenditure		13%	31%	20%
Weight of tax revenue in operating revenue		36%	81%	87%
Volume of tax revenue		147733800	216071378	367220987
National ranking in tax revenue mobilization of RLAs		195	150	77
Weight of CAC + Other ICSP in real operating revenue		19%	69%	36%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		5%	8%	0%
Weight of State financial aid in total revenue		62%	37%	63%
Volume of State financial aid		344249900	434761600	883006294
National ranking in mobilization of State financial aid of RLAs		80	72	15
Share of FEICOM funding in total revenue		8%	43%	10%
Major financial balances				
Gross savings or gross self-financing capacity		11654830	35008850	136028176
Net savings or net self-financing capacity		11654830	-424936026	63085335
Annual volume of resources for debt payment		0	459944876	72942841
National ranking of RLAs in resources voted to debt payment		27	3	18
Gross operating surplus or operating savings		11654830	35008850	136028176
Analysis				
Is the level of investment by Betare Oya Council sufficient to boost development? (Sect 417 GCRLAs)		Yes	Yes	Yes
Is the level of investment by Betare Oya Council sufficient to boost development? (Sect 417 GCRLAs)			Yes	Yes
Has Betare Oya Council maintained a balance budget in revenue and expenditure? (Sect 377 GCRLAs)		Yes	Yes	Yes
Is the level of staff productivity satisfactory? (Sect 417 GCRLAs)		No, critical	No, but acceptable	No, but acceptable
According to the PEFA Standard, is the budget of Betare Oya Council realistic?		No	No	No
According to the PEFA Standard, is the level of governance of Betare Oya Council satisfactory?			Yes	no
Does Betare Oya Council maintain its assets in good condition for the benefit of its community?		No	Yes, but acceptable	Yes, critical
Is Betare Oya Council greatly dependent on its own resources and tax revenue for its operations?		No	No	Yes, but acceptable
Is Betare Oya Council greatly dependent on state grants for its budget?		Yes	No	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	BIBEMI	BENOUE	North	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		NA	54%	35%
Capital expenditure ratio		%	46%	65%
Staff expenditure ratio		%	20%	25%
Volume of staff costs		0	130598859	120060614
National ranking of RLAs in staff costs		302	50	70
Ratio of total planned revenue to total planned expenditure			0.89	1
Budget credibility				
	2020	2021	2022	
Total revenue realization rate	%	65%	68%	
Implementation rate of total expenditure	%	84%	73%	
Implementation rate of actual operating expenditure	%	91%	73%	
Implementation rate of actual operating revenue	%	48%	94%	
Rate of actual investment expenditure	%	77%	72%	
Implementation rate of real investment revenue	%	141%	48%	
Budget structures				
	2020	2021	2022	
Weight of real operating expenditure in total expenditure	%	54%	35%	
Weight of tax revenue in operating revenue	%	80%	89%	
Volume of tax revenue	0	395057769	668690223	
National ranking in tax revenue mobilization RLAs	310	49	36	
Weight of CAC + Other ICSP in real operating revenue	%	63%	64%	
Weight of real expenditure on maintenance of vice assets in real actual operating expenditure	%	10%	14%	
Weight of State financial aid in total revenue	%	51%	46%	
Volume of State financial aid	0	419221500	580312228	
National ranking of RLAs in mobilization of State financial aid	302	84	36	
Share of FEICOM funding in total revenue	%	0%	0%	
Major financial balances				
	2020	2021	2022	
Gross savings or gross self-financing capacity	0	-154499012	284052364	
Net savings or net self-financing capacity	0	-154499012	284052364	
Annual volume of resources for debt payment	0	0	0	
National ranking of RLAs in resources voted to debt payment	27	48	40	
Gross operating surplus or operating savings	0	-154499012	284052364	
Analysis				
	2020	2021	2022	
Is the level of investment by Bibem Council efficient to boost development? (Sect 417 GCRLAs)		Yes	Yes	
Is the level of investment by Bibem Council efficient to boost development? (Sect 417 GCRLAs)		no	Yes	
Has Bibem Council maintained a balance budget in revenue and expenditure? (Sect 377 GCRLAs)		Yes	Yes	
Is the level of staff productivity satisfactory? (Sect 417 GCRLAs)		no, but acceptable	no, but acceptable	
According to the PEFA Standard, is the budget of Bibem Council realistic?		no, but acceptable	no	
According to the PEFA Standard, is the level of governance of Bibem Council satisfactory?		Yes	Yes	
Does Bibem Council maintain its assets in good condition for the benefit of its community?		yes, but acceptable	yes, critical	
Is Bibem Council greatly dependent on its own resources and tax revenue for its operations?		no	no	
Is Bourrha Council greatly dependent on State grants for its budget? Bibem		no	Yes	

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	BIBEY	HAUTE-SANAGA	Centre	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		32%	16%	12%
Capital expenditure ratio		68%	84%	88%
Staff expenditure ratio		47%	54%	29%
Volume of staff costs		57630973	53964590	20541495
National ranking of RLAs in staff costs		128	215	356
Ratio of total planned revenue to total planned expenditure		0.97	1	1
Budget credibility				
Total revenue realization rate		50%	80%	75%
Implementation rate of total expenditure		57%	73%	61%
Implementation rate of actual operating expenditure		89%	66%	51%
Implementation rate of actual operating revenue		60%	61%	65%
Rate of actual investment expenditure		49%	75%	62%
Implementation rate of real investment revenue		48%	84%	77%
Budget structures				
Weight of real operating expenditure in total expenditure		32%	16%	12%
Weight of tax revenue in operating revenue		87%	87%	92%
Volume of tax revenue		66027868	80468071	97644308
National ranking in tax revenue mobilization RLAs		296	334	309
Weight of CAC + Other ICSP in real operating revenue		72%	60%	52%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		0%	0%	3%
Weight of State financial aid in total revenue		78%	87%	80%
Volume of State financial aid		261731850	599949876	605058472
National ranking in mobilization of State financial aid of RLAs		141	23	32
Share of FEICOM funding in total revenue		0%	0%	0%
Major financial balances				
Gross savings or gross self-financing capacity		-48245050	-7175806	34573270
Net savings or net self-financing capacity		-48245050	-7175806	34573270
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	40
Gross operating surplus or operating savings		-48245050	-7175806	34573270
Analysis				
Is the level of investment by Bibey Council sufficient to boost development? (Sect 417-GCRLAs)		Yes	Yes	Yes
Is the level of investment by Bibey Council sufficient to boost development? (Sect 417-GCRLAs)		No	Yes	Yes
Has Bibey Council maintained a balance budget in revenue and expenditure? (Sect 377 GCRLAs)		Critical productivity	Productivity critical	Yes
Is the level of staff productivity satisfactory? (Sect 417 GCRLAs)		No, critical	Yes	No, but acceptable
According to the PEFA Standard, is the budget of Bibey Council realistic?		No	No	No
According to the PEFA Standard, is the level of governance of Bibey Council satisfactory?		No	No	Yes, to an extent
Does Bibey Council maintain its assets in good condition for the benefit of its community?		Yes, critical	Yes, critical	Yes, critical
Is Bibey Council greatly dependent on its own resources and tax revenue for its operations?		Yes, critical	Yes, critical	Yes, critical
Is Bourrha Council greatly dependent on State funds for its budget? Bibey		No	No	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	BIKOK	MEFOU ET AKONO	Centre	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		30%	16%	31%
Capital expenditure ratio		70%	84%	69%
Staff expenditure ratio		27%	28%	25%
Volume of staff costs		43739613	51764357	51403463
National ranking of RLAs in staff costs		183	229	242
Ratio of total planned revenue to total planned expenditure		0.88	0.99	0.99
Budget credibility				
Total revenue realization rate		87%	82%	67%
Implementation rate of total expenditure		78%	84%	68%
Implementation rate of actual operating expenditure		68%	64%	82%
Implementation rate of actual operating revenue		56%	46%	62%
Rate of actual investment expenditure		83%	90%	64%
Implementation rate of real investment revenue		112%	94%	69%
Budget structures				
Weight of real operating expenditure in total expenditure		30%	16%	31%
Weight of tax revenue in operating revenue		82%	71%	89%
Volume of tax revenue		123009772	107118254	165216242
National ranking in tax revenue mobilization		222	291	215
Weight of CAC + Other ICSP in real operating revenue		65%	55%	46%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		1%	1%	3%
Weight of State financial aid in total revenue		26%	26%	29%
Volume of State financial aid		136425334	287883200	183643603
National ranking in mobilization of State financial aid of RLAs		230	180	290
Share of FEICOM funding in total revenue		0%	36%	0%
Major financial balances				
Gross savings or gross self-financing capacity		-11258775	-32221133	-18356642
Net savings or net self-financing capacity		-11258775	-92520199	-18356642
Annual volume of resources for debt payment		0	60299066	0
National ranking of RLAs in resources voted to debt payment		27	22	40
Gross operating surplus or operating savings		-9959989	-27700799	-17757060
Analysis				
Is the level of investment by Bikok Council sufficient to boost development? (Sect 417 GCRLAs)		Yes	Yes	Yes
Is the level of investment by Bikok Council sufficient to boost development? (Sect 417 GCRLAs)		No	Yes	Yes
Has Bikok Council maintained a balance budget in revenue and expenditure? (Sect 377 GCRLAs)		Yes	Yes	Yes
Is the level of staff productivity satisfactory? (Sect 417 GCRLAs)		Yes	Yes	No, but acceptable
According to the PEFA Standard, is the budget of Bikok Council realistic?		No	No, but acceptable	no
According to the PEFA Standard, is the level of governance of Bikok Council satisfactory?		Yes, to an extent	yes, to an extent	Yes, to an extent
Does Bikok Council maintain its assets in good condition for the benefit of its community?		yes, but acceptable	No	Yes, critical
Is Bikok Council greatly dependent on its own resources and tax revenue for its operations?		yes, critical		
Is Bikok Council greatly dependent on State grants for its budget? Bibem		No	No	No

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	BIPINDI	OCEAN	South	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		51%	46%	29%
Capital expenditure ratio		49%	54%	71%
Staff expenditure ratio		31%	36%	35%
Volume of staff costs		63425669	91628319	71460509
National ranking of RLAs in staff costs		115	113	167
Ratio of total planned revenue to total planned expenditure		1	1	1
Budget credibility				
		2020	2021	2022
Total revenue realization rate		38%	62%	68%
Implementation rate of total expenditure		43%	65%	68%
Implementation rate of actual operating expenditure		73%	68%	63%
Implementation rate of actual operating revenue		79%	68%	56%
Rate of actual investment expenditure		31%	62%	71%
Implementation rate of real investment revenue		19%	55%	77%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in total expenditure		51%	46%	29%
Weight of tax revenue in operating revenue		90%	86%	83%
Volume of tax revenue		204670634	257739198	193923171
National ranking in tax revenue mobilization RLAs		141	115	189
Weight of CAC + Other ICSP in real operating revenue		70%	49%	42%
Weight of real expenditure on maintenance of vice assets in real actual operating expenditure		1%	2%	0%
Weight of State financial aid in total revenue		5%	17%	19%
Volume of State financial aid		18184500	91063097	132486756
National ranking in mobilization of State financial aid of RLAs		288	336	314
Share of FEICOM funding in total revenue		17%	0%	30%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		24336/12	42282214	31532814
Net savings or net self-financing capacity		24336/12	42282214	31532814
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	40
Gross operating surplus or operating savings		24336/12	42282214	31532814
Analysis				
		2020	2021	2022
Is the level of investment by Bipindi Council efficient to boost development? (Sect 417 GCRLAs)		Yes	Yes	Yes
Is the level of investment by Bipindi Council efficient to boost development? (Sect 417 GCRLAs)		Yes	Yes	Yes
Has Bipindi Council maintained a balance budget in revenue and expenditure? (Sect 377 GCRLAs)		Fair	No, but acceptable	No, but acceptable
Is the level of staff productivity satisfactory? (Sect 417 GCRLAs)		No, critical	No, but acceptable	No, but acceptable
According to the PEFA Standard, is the budget of Bipindi Council realistic?		No	No	No
According to the PEFA Standard, is the level of governance of Bipindi Council satisfactory?		Yes, to an extent	Yes, to an extent	No
Does Bipindi Council maintain its assets in good condition for the benefit of its community?		Yes, critical	Yes, critical	Yes, but acceptable
Is Bipindi Council greatly dependent on its own resources and tax revenue for its operations?		Yes, critical		
Is Bipindi Council greatly dependent on State grants for its budget?		Yes	Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	BIWONG BANE	MVILA	South	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		45%	41%	47%
Capital expenditure ratio		55%	59%	53%
Staff expenditure ratio		24%	16%	25%
Volume of staff costs		2/931152	2/554009	33600/58
National ranking of RLAs in staff costs		253	341	321
Ratio of total planned revenue to total planned expenditure		0.8	1.01	1
Budget credibility				
Total revenue realization rate		44%	54%	64%
Implementation rate of total expenditure		33%	57%	61%
Implementation rate of actual operating expenditure		29%	69%	71%
Implementation rate of actual operating revenue		37%	52%	48%
Rate of actual investment expenditure		38%	51%	54%
Implementation rate of real investment revenue		53%	55%	80%
Budget structures				
Weight of real operating expenditure in total expenditure		45%	41%	47%
Weight of tax revenue in operating revenue		83%	79%	71%
Volume of tax revenue		117976268	82830853	80367420
National ranking in tax revenue mobilization RLAs		226	330	331
Weight of CAC + Other ICSP in real operating revenue		71%	73%	68%
Weight of real expenditure on maintenance of vice assets in real actual operating expenditure		12%	3%	6%
Weight of State financial aid in total revenue		44%	77%	71%
Volume of State financial aid		122477300	297508272	217105922
National ranking in mobilization financial aid of State of RLAs		236	165	276
Share of FEICOM funding in total revenue		13%	0%	0%
Major financial balances				
Gross savings or gross self-financing capacity		23384119	-63459769	-23886968
Net savings or net self-financing capacity		23384119	-63459769	-23886968
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	40
Gross operating surplus or operating savings		23384119	-63459769	-23886968
Analysis				
Is the level of investment by Bivong Bane Council sufficient to boost development? (Sect 417 GCRLAs)		Yes	Yes	Yes
Is the level of investment by Bivong Bane Council sufficient to boost development in 2009? (Sect 7 GCRLAs)		Yes	Yes	Yes
Has Bivong Bane Council maintained a balance budget in revenue and expenditure? (Sect 377 GCRLAs)		Yes	Yes	Yes
Is the level of staff productivity satisfactory? (Sect 417 GCRLAs)		No, critical	No, critical	No, but acceptable
According to the PEFA Standard, is the level of Bivong Bane Council realistic?		No	No	No
According to the PEFA Standard, is the level of governance of Bivong Bane Council satisfactory?		Yes	yes, to an extent	Yes
Does Bivong Bane Council maintain its assets in good condition for the benefit of its community?		Yes, but acceptable	Yes, but acceptable	No
Is Bivong Bane Council greatly dependent on own resources and tax revenue for its operations?		Yes, critical	Yes, critical	Yes, but acceptable
Is Bivong Bane Council greatly dependent on state grants for its budget?		Yes	No	No

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	BIWONG BULU	MVILA	South	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		NA	42%	33%
Capital expenditure ratio		%	58%	67%
Staff expenditure ratio		%	28%	26%
Volume of staff costs		0	55637/61	472529/6
National ranking of RLAs in staff costs		302	203	262
Ratio of total planned revenue to total planned expenditure			1	1
Budget credibility				
Total revenue realization rate		2020	2021	2022
Implementation rate of total expenditure		%	63%	81%
Implementation rate of actual operating expenditure		%	61%	64%
Implementation rate of actual operating revenue		%	64%	53%
Rate of actual investment expenditure		%	59%	52%
Implementation rate of real investment revenue		%	60%	72%
Implementation rate of real investment revenue		%	66%	100%
Budget structures				
Weight of real operating expenditure in total expenditure		2020	2021	2022
Weight of tax revenue in operating revenue		%	42%	33%
Volume of tax revenue		%	67%	60%
National ranking in tax revenue mobilization		0	133226842	106994064
Weight of CAC + Other ICSP in real operating revenue		310	257	298
Weight of real expenditure on maintenance of vice assets in real actual operating expenditure		%	55%	59%
Weight of State financial aid in total revenue		%	0%	2%
Volume of State financial aid		%	65%	53%
National ranking of RLAs in mobilization of State financial aid		0	317760000	362604750
Share of FEICOM funding in total revenue		302	146	142
Major financial balances		%	0%	26%
Gross savings or gross self-financing capacity		2020	2021	2022
Net savings or net self-financing capacity		0	-380875	-2161425
Annual volume of resources for debt payment		0	-380875	-2161425
National ranking of RLAs in resources voted to debt payment		0	0	0
Gross operating surplus or operating savings		27	48	40
Analysis		0	-380875	-2161425
Is the level of investment by Bivong Bulu Council sufficient to boost development? (Sect 417 GCRLAs)		2020	2021	2022
Is the level of investment by Bivong Bulu Council sufficient to boost development 2009? (Sect 417 GCRLAs)			Yes	Yes
Has Bivong Bulu Council maintained a balanced budget in revenue and expenditure? (Sect 377 GCRLAs)			Yes	Yes
Is the level of staff productivity satisfactory? (Sect 417 GCRLAs)			No, but acceptable	Yes
According to the PEFA Standard, is the level of Bivong Bulu Council realistic?			No	No
According to the PEFA Standard, is the level of governance of Bivong Bulu Council satisfactory?			No	Yes, to an extent
Does Bivong Bulu Council maintain its assets in good condition for the benefit of its community?			No	No
Is Bivong Bulu Council greatly dependent on own resources and tax revenue for its operations?			Yes, but acceptable	No
Is Bivong Bulu Council greatly dependent on State grants for its budget?			No	No

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	BIYOUHA	NYONG ET KELLE	Centre	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		45%	14%	17%
Capital expenditure ratio		55%	86%	83%
Staff expenditure ratio		24%	17%	28%
Volume of staff costs		27931152	12266400	15855471
National ranking of RLAs in staff costs		253	362	361
Ratio of total planned revenue to total planned expenditure		0.8	0.68	0.98
Budget credibility				
Total revenue realization rate		44%	47%	57%
Implementation rate of total expenditure		33%	37%	36%
Implementation rate of actual operating expenditure		29%	36%	42%
Implementation rate of actual operating revenue		37%	80%	55%
Rate of actual investment expenditure		38%	37%	35%
Implementation rate of real investment revenue		53%	44%	58%
Budget structures				
Weight of real operating expenditure in total expenditure		45%	14%	17%
Weight of tax revenue in operating revenue		83%	90%	91%
Volume of tax revenue		117976268	60896003	60356358
National ranking of RLAs in tax revenue		226	353	352
Weight of CAC + Other ICSP in real operating revenue		71%	69%	77%
Weight of real expenditure on maintenance of vice assets in real actual operating expenditure		12%	2%	1%
Weight of State financial aid in total revenue		44%	34%	56%
Volume of State financial aid		122477300	150874600	298502268
National ranking of RLAs in mobilization of State financial aid		236	291	195
Share of FEICOM funding in total revenue		13%	51%	31%
Major financial balances				
Gross savings or gross self-financing capacity		23384119	-4995215	9178867
Net savings or net self-financing capacity		23384119	-4995215	9178867
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	40
Gross operating surplus or operating savings		23384119	-4995215	9188287
Analysis				
Is the level of investment by Biyouha Council sufficient to boost development? (Sect 417 GCRLAs)		Yes	Yes	Yes
Is the level of investment by Biyouha Council sufficient to boost development? (Sect 417 GCRLAs)				Yes
Has Biyouha Council maintained a balanced budget in revenue and expenditure? (Sect 377 GCRLAs)		Yes	Yes	Yes
Is the level of staff productivity satisfactory? (Sect 417 GCRLAs)		No, critical	No, critical	no, critical
According to the PEFA Standard, is the budget of Biyouha Council realistic?		No	No	No
According to the PEFA Standard, is the level of governance of Biyouha Council satisfactory?		Yes	Yes, to an extent	Yes, to an extent
Does Biyouha Council maintain its assets in good condition for the benefit of its community?		Yes, but acceptable	Yes, critical	Yes, critical
Is Biyouha Council greatly dependent on its own resources and tax revenue for its operations?		Yes, critical	No	No
Is Biyouha Council greatly dependent on State transfers for its budget?		Yes	No	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	BLANGOUA	LOGONE ET CHARI	Far-North	
		2020	2021	2022
Compliance with ratios and a balanced budget				
	Operating expenditure ratio	51%	51%	%
	Capital expenditure ratio	49%	49%	%
	Staff expenditure ratio	23%	25%	%
	Volume of staff costs	467/4032	7/8/6/51	0
	National ranking of RLAs in staff costs	166	137	364
	Ratio of total planned revenue to total planned expenditure	0.9	0.97	
Budget credibility				
	Total revenue realization rate	88%	42%	50%
	Implementation rate of total expenditure	74%	50%	%
	Implementation rate of actual operating expenditure	65%	98%	%
	Implementation rate of actual operating revenue	76%	67%	50%
	Rate of actual investment expenditure	86%	33%	%
	Implementation rate of real investment revenue	113%	31%	%
Budget structures				
	Weight of real operating expenditure in total expenditure	51%	51%	%
	Weight of tax revenue in operating revenue	89%	91%	100%
	Volume of tax revenue	2195/5042	216/298/6	1/6584606
	National ranking of RLAs in tax revenue	130	148	203
	Weight of CAC + Other ICSP in real operating revenue	87%	76%	99%
	Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure	2%	0%	%
	Weight of State financial aid in total revenue	48%	56%	0%
	Volume of State financial aid	205410250	2/841/400	0
	National ranking of RLAs in mobilization of State financial aid	191	187	357
	Share of FEICOM funding in total revenue	0%	0%	0%
Major financial balances				
	Gross savings or gross self-financing capacity	43666552	-/342161/	1/6584606
	Net savings or net self-financing capacity	43666552	-/342161/	1/6584606
	Annual volume of resources for debt payment	0	0	0
	National ranking of RLAs in resources voted to debt payment	27	48	40
	Gross operating surplus or operating savings	43666552	-/342161/	1/6584606
Analysis				
	Is the level of investment by Blangoua Council efficient to boost development? (Sect 417 GCRLAs)	Yes	Yes	
	Is the level of investment by Blangoua Council efficient to boost development? (Sect 417 GCRLAs)	No	No	
	Has Blangoua Council maintained a balance budget in revenue and expenditure? (Sect 377 GCRLAs)	Yes	Yes	
	Is the level of staff productivity satisfactory? (Sect 417 GCRLAs)	Yes	No, critical	No, critical
	According to the PEFA Standard, is the budget of Blangoua Council realistic?	No	No	
	According to the PEFA Standard, is the level of governance of Blangoua Council satisfactory?	Yes, to an extent	No	
	Does Blangoua Council maintain its assets in good condition for the benefit of its community?	Yes, critical	Yes, critical	
	Is Blangoua Council greatly dependent on its own resources and tax revenue for its operations?	Yes, critical	No	
	Is Blangoua Council greatly dependent on external grants for its budget?	Yes	No	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	BOGO	DIAMARE	Far-North	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		53%	36%	35%
Capital expenditure ratio		47%	64%	65%
Staff expenditure ratio		12%	13%	14%
Volume of staff costs		20835945	35208664	33595566
National ranking of RLAs in staff costs		283	311	322
Ratio of total planned revenue to total planned expenditure		0.94	1	1
Budget credibility				
Total revenue realization rate		79%	42%	54%
Implementation rate of total expenditure		44%	48%	48%
Implementation rate of actual operating expenditure		61%	59%	45%
Implementation rate of actual operating revenue		77%	42%	60%
Rate of actual investment expenditure		34%	43%	50%
Implementation rate of real investment revenue		110%	43%	48%
Budget structures				
Weight of real operating expenditure in total expenditure		53%	36%	35%
Weight of tax revenue in operating revenue		80%	92%	75%
Volume of tax revenue		413348988	334940724	314905025
National ranking of RLAs in tax revenue		41	69	109
Weight of CAC + Other ICSP in real operating revenue		71%	83%	70%
Weight of real expenditure on maintenance of vice assets in real actual operating expenditure		3%	5%	4%
Weight of State financial aid in total revenue		18%	49%	59%
Volume of State financial aid		103390500	328058650	464911730
National ranking of RLAs in mobilization of State financial aid		249	136	72
Share of FEICOM funding in total revenue		0%	0%	0%
Major financial balances				
Gross savings or gross self-financing capacity		343180117	89778002	173321206
Net savings or net self-financing capacity		343180117	89778002	173321206
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources devoted to debt payment		27	48	40
Gross operating surplus or operating savings		343180117	89778002	173321206
Analysis				
Is the level of investment by Bogo Council sufficient to boost development? (Sect. 417 GCRLAs)		Yes	Yes	Yes
Has Bogo Council maintained a balance sheet in revenue and expenditure? (Sect 377 GCRLAs)?		No	Yes	Yes
Is the level of staff productivity satisfactory (Sect 417 GCRLAs)?				
Is the budget of Bogo Council realistic according to the PEFA Standard?		No, but acceptable	No, critical	No, critical
According to the PEFA standard, is the level of governance of Bogo Council satisfactory at the end of the year?		No	No	No
Does Bogo Council maintain its assets in good condition?		Yes, to an extent		Yes, to an extent
Is Bogo Council greatly dependent on its own resources and tax revenue for its operations?		Yes, but acceptable	Yes, critical	Yes, but acceptable
Is Bogo Council greatly dependent on State subsidies?		Yes, critical	No	No
Is Bogo Council making sufficient effort to pay debt and finance some investments from its operating revenue?		Yes	Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	BOKITO	MBAM-ET INOUBOU	Centre	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		50%	40%	37%
Capital expenditure ratio		50%	60%	63%
Staff expenditure ratio		12%	25%	28%
Volume of staff costs		6/584803	7/2335361	7/1445680
National ranking of RLAs in staff costs		106	150	169
Ratio of total planned revenue to total planned expenditure		1.02	1.01	1.01
Budget credibility				
Total revenue realization rate		51%	45%	37%
Implementation rate of total expenditure		78%	41%	39%
Implementation rate of actual operating expenditure		135%	51%	40%
Implementation rate of actual operating revenue		43%	47%	40%
Rate of actual investment expenditure		54%	36%	39%
Implementation rate of real investment revenue		57%	43%	36%
Budget structures				
Weight of real operating expenditure in total expenditure		50%	40%	37%
Weight of tax revenue in operating revenue		91%	88%	74%
Volume of tax revenue		24464/321	285860295	199978/25
National ranking of RLAs in tax revenue		101	95	180
Weight of CAC + Other ICSP in real operating revenue		67%	57%	52%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		1%	4%	4%
Weight of State financial aid in total revenue		30%	26%	64%
Volume of State financial aid		232643600	210834100	420501504
National ranking of RLAs in mobilization of State financial aid		167	248	98
Share of FEICOM funding in total revenue		31%	39%	0%
Major financial balances				
Gross savings or gross self-financing capacity		-30182/882	289/0602	182037/0
Net savings or net self-financing capacity		-30182/882	289/0602	182037/0
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources for debt payment		27	48	40
Gross operating surplus or operating savings		-30182/882	30182482	23403931
Analysis				
Is the level of investment by Bokito Council sufficient to boost development? (Sect. 417 GCRLAs)		Yes	Yes	Yes
Has Bokito Council maintained a balance budget in revenue and expenditure? (Sect 377 GCRLAs)		No	Yes	Yes
Is the level of staff productivity satisfactory? (Sect 417 GCRLAs)			Yes	Yes
According to the PEFA Standard, is the budget of Bokito Council realistic?		No, critical	No, critical	No, critical
According to PEFA standard, is the level of governance of Bokito Council satisfactory at the end of the year?		No	No	No
Does Bokito Council maintain its assets in good condition for the future?		Yes, to an extent	Yes, to an extent	Yes, to an extent
Is Bokito Council greatly dependent on its own resources and tax revenue for its operations?		Yes, critical	Yes, critical	No
Is Bokito Council greatly dependent on State funds for its budget?		Yes, critical		Yes, but acceptable
Is Bokito Council making enough to pay its debt and finance some investments from its operating revenue?		No	Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	BONALEA	MOUNGO	Littoral	
	2020	2021	2022	
Compliance with ratios and a balanced budget				
Operating expenditure ratio	NA	41%	39%	
Capital expenditure ratio	%	59%	61%	
Staff expenditure ratio	%	28%	21%	
Volume of staff costs	0	994640/0	95829052	
National ranking of RLAs in staff costs	302	92	117	
Ratio of total planned revenue to total planned expenditure		1	1	
Budget credibility	2020	2021	2022	
Total revenue realization rate	%	50%	74%	
Implementation rate of total expenditure	%	68%	83%	
Implementation rate of actual operating expenditure	%	73%	80%	
Implementation rate of actual operating revenue	%	54%	65%	
Rate of actual investment expenditure	%	65%	85%	
Implementation rate of real investment revenue	%	42%	103%	
Budget structures	2020	2021	2022	
Weight of real operating expenditure in total expenditure	%	41%	39%	
Weight of tax revenue in operating revenue	%	93%	90%	
Volume of tax revenue	0	444614895	634407079	
National ranking of RLAs in tax revenue mobilization	310	41	39	
Weight of CAC + Other ICSP in real operating revenue	%	36%	46%	
Weight of real expenditure on maintenance of vice assets in real actual operating expenditure	%	0%	0%	
Weight of State financial aid in total revenue	%	28%	30%	
Volume of State financial aid	0	183842054	318611750	
National ranking of RLAs in mobilization of State financial aid	302	277	180	
Share of FEICOM funding in total revenue	%	0%	0%	
Major financial balances	2020	2021	2022	
Gross savings or gross self-financing capacity	0	119153241	246781192	
Net savings or net self-financing capacity	0	119153241	246781192	
Annual volume of resources for debt payment	0	0	0	
National ranking of RLAs in resources for debt payment	27	48	40	
Gross operating surplus or operating savings	0	112713213	242750560	
Analysis	2020	2021	2022	
Is the level of investment by Bonalea Council efficient to boost development? (Sect 417 GCRLAs)		Yes	Yes	
Has Bonalea Council maintained a balance sheet in revenue and expenditure? (Sect 377 GCRLAs)		Yes	Yes	
Is the level of staff productivity satisfactory? (Sect 417 GCRLAs)		Yes	Yes	
According to the PEFA Standard, is the level of budget of Bonalea Council realistic?		No, critical	No, but acceptable	
According to the PEFA Standard, is the level of governance of Bonalea Council satisfactory?		No	No, but acceptable	
Does Bonalea Council maintain in good condition its assets for the benefit of the community?		No	No	
Is Bonalea Council greatly dependent on its own resources and tax revenue for its operations?		Yes, critical	Yes, critical	
Is Bonalea Council greatly dependent on State funding for its budget?			No	
Does Bonalea Council make enough effort to pay its debt and finance some investments from its operating revenue?		Yes	Yes	

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	BONDJOCK	NYONG ET KELLE	Centre	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		NA	17%	18%
Capital expenditure ratio		%	83%	82%
Staff expenditure ratio		%	24%	29%
Volume of staff costs		0	40489/09	4880135/
National ranking of RLAs in staff costs		302	275	255
Ratio of total planned revenue to total planned expenditure			0.99	1
Budget credibility				
Total revenue realization rate		2020	2021	2022
Implementation rate of total expenditure		%	56%	70%
Implementation rate of actual operating expenditure		%	51%	59%
Implementation rate of actual operating revenue		%	26%	28%
Rate of actual investment expenditure		%	58%	148%
Implementation rate of real investment revenue		%	63%	80%
		%	55%	20%
Budget structures				
Weight of real operating expenditure in total expenditure		2020	2021	2022
Weight of tax revenue in operating revenue		%	17%	18%
Volume of tax revenue		%	98%	99%
National ranking of RLAs in tax revenue		0	538206506	888860742
Weight of CAC + Other ICSP in real operating revenue		310	38	28
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		%	12%	7%
Weight of State financial aid in total revenue		%	0%	0%
Volume of State financial aid		%	47%	14%
National ranking of RLAs in mobilization of State financial aid		0	514878941	149910829
Share of FEICOM funding in total revenue		302	48	307
Major financial balances				
Gross savings or gross self-financing capacity		2020	2021	2022
Net savings or net self-financing capacity		0	385/05503	731999199
Annual volume of resources for debt payment		0	385/05503	731999199
National ranking of RLAs in resources voted to debt payment		0	0	0
Gross operating surplus or operating savings		27	48	40
Analysis				
Is the level of investment by Bondjock Council sufficient to boost development? (Sect 417 GCRLAs)		2020	2021	2022
Has Bondjock Council maintained a balance budget in revenue and expenditure? (Sect 377 GCRLAs)			Yes	Yes
Is the level of staff productivity satisfactory? (Sect 417 GCRLAs)			Yes	Yes
According to the PEFA Standard, is the budget of Bondjock Council realistic?			No, critical	No, but acceptable
According to the PEFA Standard, is the level of governance of Bondjock Council satisfactory?			No	No
Does Bondjock Council maintain its assets in good condition for the benefit of its community?			No	No
Is Bondjock Council greatly dependent on its own resources and tax revenue for its operations?				
Is Bondjock Council greatly dependent on State subsidies for its budget?			No	
Does Bondjock Council make enough effort to pay its debt and finance some investments from its operating revenue?			Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	BOT MAKAK	NYONG ET KELLE	Centre	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		45%	32%	12%
Capital expenditure ratio		55%	68%	88%
Staff expenditure ratio		24%	41%	40%
Volume of staff costs		2/931152	521/8534	43361825
National ranking of RLAs in staff costs		253	226	283
Ratio of total planned revenue to total planned expenditure		0.8	1.13	1.01
Budget credibility				
Total revenue realization rate		44%	51%	36%
Implementation rate of total expenditure		33%	52%	37%
Implementation rate of actual operating expenditure		29%	66%	56%
Implementation rate of actual operating revenue		37%	54%	67%
Rate of actual investment expenditure		37%	47%	36%
Implementation rate of real investment revenue		53%	50%	31%
Budget structures				
Weight of real operating expenditure in total expenditure		45%	32%	12%
Weight of tax revenue in operating revenue		83%	80%	92%
Volume of tax revenue		1179/6268	92835243	19971/253
National ranking of RLAs in tax revenue		226	309	181
Weight of CAC + Other ICSP in real operating revenue		71%	77%	40%
Weight of real expenditure on maintenance of vice assets in real actual operating expenditure		12%	0%	0%
Weight of State financial aid in total revenue		44%	59%	45%
Volume of State financial aid		122477300	265343827	41333770
National ranking of RLAs in mobilization of state financial aid		236	201	102
Share of FEICOM funding in total revenue		13%	20%	33%
Major financial balances				
Gross savings or gross self-financing capacity		23384119	-12396868	108370937
Net savings or net self-financing capacity		23384119	-12396868	108370937
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	40
Gross operating surplus or operating savings		23384119	-9085755	108370937
Analysis				
Is the level of investment by Bot Makak Council sufficient to boost development? (Sect. 417 GCRLAs)		Yes	Yes	Yes
Has Bot Makak Council maintained a balance budget in revenue and expenditure? (Sect 377 GCRLAs)?			No	Yes
Is the level of staff productivity satisfactory? (Sect 417 GCRLAs)		Yes	Critical productivity	productivity critical
Is the budget of Bot Makak Council realistic according to the PEFA Standard?		no, critical	No, critical	No, critical
According to the PEFA standard, is the level of governance of Bot Makak Council satisfactory at the end of the year?		No	No	No
Does Bot Makak Council maintain its assets in good condition?		Yes	No	No
Is Bot Makak Council greatly dependent on its own resources and tax revenue for its operations?		Yes, but acceptable	Yes, but acceptable	Yes, critical
Is Bot Makak Council greatly dependent on state subsidies?		Yes, critical	No	No
Is Bot Makak Council making sufficient effort to pay its debt and finance some investments from its operating revenue?		Yes	No	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	BOURRHA	MAYO ET TSANAGA	Far-North	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		NA	34%	33%
Capital expenditure ratio		%	66%	67%
Staff expenditure ratio		%	25%	25%
Volume of staff costs		0	5469/869	64601134
National ranking of RLAs in staff costs		302	209	186
Ratio of total planned revenue to total planned expenditure			1	1
Budget credibility				
Total revenue realization rate		2020	2021	2022
Implementation rate of total expenditure		%	56%	82%
Implementation rate of actual operating expenditure		%	59%	72%
Implementation rate of actual operating revenue		%	53%	61%
Rate of actual investment expenditure		%	48%	76%
Implementation rate of real investment revenue		%	63%	79%
Implementation rate of real investment revenue		%	69%	89%
Budget structures				
Weight of real operating expenditure in total expenditure		2020	2021	2022
Weight of tax revenue in operating revenue		%	34%	33%
Volume of tax revenue		%	85%	90%
National ranking of RLAs in tax revenue		0	264388/04	43015101/7
Weight of CAC + Other ICSP in real operating revenue		310	110	60
Weight of real expenditure on maintenance of vice assets in real actual operating expenditure		%	70%	72%
Weight of State financial aid in total revenue		%	3%	1%
Volume of State financial aid		%	55%	52%
National ranking of RLAs in mobilization of State financial aid		0	326807/10	475334/11
Share of FEICOM funding in total revenue		302	138	67
Major financial balances				
Gross savings or gross self-financing capacity		2020	2021	2022
Net savings or net self-financing capacity		0	97916532	215015864
Annual volume of resources for debt payment		0	97916532	215015864
National ranking of RLAs in resources voted to debt payment		0	0	0
Gross operating surplus or operating savings		27	48	40
Analysis				
Is the level of investment by Bourrha Council sufficient to boost development? (Sect 417 GCRLAs)		2020	2021	2022
Is the level of investment by Bourrha Council sufficient to boost development? (Sect 417 GCRLAs)			Yes	Yes
Has Bourrha Council maintained a balance budget in revenue and expenditure? (Sect 377 GCRLAs)			Yes	Yes
Is the level of staff productivity satisfactory? (Sect 417 GCRLAs)			No, critical	Yes
According to the PEFA Standard, is the budget of Bourrha Council realistic?			No	No
According to the PEFA Standard, is the level of governance of Bourrha Council satisfactory?			Yes, to an extent	Yes, to an extent
Does Bourrha Council maintain its assets in good condition for the benefit of its community?			Yes, but acceptable	Yes, critical
Is Bourrha Council greatly dependent on its own resources and tax revenue for its operations?			No	No
Is Bourrha Council greatly dependent on State grants for its budget?			Yes	Yes
Does Bourrha Council make enough effort to pay its debt and finance some investments from its operating revenue?				

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	BUEA	FAKO	South- West	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		61%	62%	100%
Capital expenditure ratio		39%	38%	0%
Staff expenditure ratio		45%	38%	52%
Volume of staff costs		3910/3855	351852305	50662/215
National ranking of RLAs in staff costs		10	17	8
Ratio of total planned revenue to total planned expenditure		0.94	1	2.25
Budget credibility				
Total revenue realization rate		78%	61%	88%
Implementation rate of total expenditure		58%	54%	79%
Implementation rate of actual operating expenditure		58%	55%	79%
Implementation rate of actual operating revenue		77%	49%	80%
Rate of actual investment expenditure		56%	51%	0%
Implementation rate of real investment revenue		82%	127%	129%
Budget structures				
Weight of real operating expenditure in total expenditure		61%	62%	100%
Weight of tax revenue in operating revenue		59%	92%	66%
Volume of tax revenue		879617667	107080274	123361916
National ranking of RLAs in tax revenue		12	16	20
Weight of CAC + Other ICSP in real operating revenue		28%	28%	19%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		6%	16%	23%
Weight of State financial aid in total revenue		47%	27%	42%
Volume of State financial aid		867359801	449256173	104121725
National ranking of RLAs in mobilization of State financial aid		2	67	10
Share of FEICOM funding in total revenue		0%	0%	0%
Major financial balances				
Gross savings or gross self-financing capacity		618133213	238274247	889060754
Net savings or net self-financing capacity		618133213	238274247	889060754
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	40
Gross operating surplus or operating savings		687425722	274527055	943473819
Analysis				
Is the level of investment by Buea Council sufficient to boost development? (Sect 417 GCRLAs)		Yes	acceptable	
Has Buea Council maintained a balance budget in revenue and expenditure? (Sect 377 GCRLAs)		No	Yes	
Is the level of staff productivity satisfactory? (Sect 417 GCRLAs)		Productivity critical	No, but acceptable	productivity critical
According to the PEFA Standard, is the budget of Buea Council realistic?		No, but acceptable	No, but acceptable	Yes
According to the PEFA Standard, is the level of governance of Buea Council satisfactory?		No	No	No
Does Buea Council maintain its assets in good condition for the benefit of its community?		Yes		
Is Buea Council greatly dependent on its own resources and tax revenue for its operations?		No	Yes, critical	No
Is Buea Council greatly dependent on State grants for its budget?		No		No
Does Buea Council make enough effort to pay debt and finance some investments from its operating revenue?		Yes	Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	CAMPO	OCEAN	South	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		39%	100%	50%
Capital expenditure ratio		61%	0%	50%
Staff expenditure ratio		41%	0%	29%
Volume of staff costs		69798432	0	61526643
National ranking of RLAs in staff costs		96	364	199
Ratio of total planned revenue to total planned expenditure		0.99	0.97	1
Budget credibility				
Total revenue realization rate		74%	65%	38%
Implementation rate of total expenditure		69%	0%	45%
Implementation rate of actual operating expenditure		67%	0%	55%
Implementation rate of actual operating revenue		42%	49%	40%
Rate of actual investment expenditure		71%	0%	37%
Implementation rate of real investment revenue		119%	77%	36%
Budget structures				
Weight of real operating expenditure in total expenditure		39%	100%	50%
Weight of tax revenue in operating revenue		90%	92%	88%
Volume of tax revenue		142004686	175612099	136090763
National ranking of RLAs in tax revenue		200	196	258
Weight of CAC + Other ICSP in real operating revenue		39%	32%	39%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		0%	0%	0%
Weight of State financial aid in total revenue		3%	19%	5%
Volume of State financial aid		14791000	112172800	18508000
National ranking of RLAs in mobilization of State financial aid		292	323	351
Share of FEICOM funding in total revenue		0%	6%	14%
Major financial balances				
Gross savings or gross self-financing capacity		-13530629	191626271	-59629685
Net savings or net self-financing capacity		-13530629	160626271	-111055509
Annual volume of resources for debt payment		0	31000000	51425824
National ranking of RLAs in resources devoted to debt payment		27	29	18
Gross operating surplus or operating savings		-13530629	191623899	-59629685
Analysis				
Is the level of investment by Campo Council sufficient to boost development? (Sect 417 GCRLAs)		Yes		Yes
Has Campo Council maintained a balance sheet in revenue and expenditure? (Sect 377 GCRLAs)		Yes	no	Yes
Is the level of staff productivity satisfactory? (Sect 417 GCRLAs)		productivity critical		Yes
According to the PEFA Standard, is the budget of Campo Council realistic?		no, but acceptable	no, but acceptable	no, critical
According to the PEFA Standard, is the level of governance of Campo Council satisfactory?		no		no
Does Campo Council maintain its assets in good condition for the benefit of its community?		no	no	no
Is Campo Council greatly dependent on its own resources and tax revenue for its operations?		yes, critical	yes, critical	yes, critical
Is Campo Council greatly dependent on State grants for its budget?		yes, critical		
Does Campo Council make enough effort to pay its debt and finance some investments from its operating revenue?		no	Yes	no

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	BAFOUSSAM CC	MIFI	West	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		73%	62%	70%
Capital expenditure ratio		27%	38%	30%
Staff expenditure ratio		26%	34%	24%
Volume of staff costs		418851582	453779520	453226076
National ranking of RLAs in staff costs		8	9	12
Ratio of total planned revenue to total planned expenditure		1	1	1
Budget credibility				
		2020	2021	2022
Total revenue realization rate		68%	60%	65%
Implementation rate of total expenditure		70%	71%	71%
Implementation rate of actual operating expenditure		79%	78%	86%
Implementation rate of actual operating revenue		69%	60%	71%
Rate of actual investment expenditure		53%	61%	51%
Implementation rate of real investment revenue		22%	100%	1%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in total expenditure		73%	62%	70%
Weight of tax revenue in operating revenue		84%	90%	96%
Volume of tax revenue		1811507472	1678304280	2416453333
National ranking of RLAs in tax revenue mobilization		4	7	7
Weight of CAC + Other ICSP in real operating revenue		61%	43%	54%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		31%	25%	27%
Weight of State financial aid in total revenue		2%	0%	0%
Volume of State financial aid		49103573	0	0
National ranking of RLAs in mobilization of State financial aid		267	364	357
Share of FEICOM funding in total revenue		0%	0%	0%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		534648344	519781457	584649913
Net savings or net self-financing capacity		534648344	519781457	584649913
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	39
Gross operating surplus or operating savings		534648344	520480048	586437623
Analysis				
		2020	2021	2022
Is the level of investment of Bafoussam City Council sufficient to boost development? (Sect 417 GCRLAs)?	Yes	acceptable	no	
Has Bafoussam City Council maintained a balance budget in income and expenditure in 2019? (Sect 377 GCRLAs)?	Yes	Yes	Yes	
Is the level of staff productivity satisfactory? (Sect 417 GCRLAs)	Yes	Fair	Yes	
According to PEFA standard, is the budget of Bafoussam City Council realistic?	No, but acceptable	No, but acceptable	No, but acceptable	
According to the PEFA standard, is the level of governance of Bafoussam City Council realistic?	No	No	No	
Does Bafoussam City Council maintain its assets in good condition in accordance with the law?				
Is Bafoussam City Council greatly dependent on its own resources and tax revenue for its operations?	Yes, but acceptable	Yes, critical		
Is Bafoussam City Council greatly dependent on State grants?	yes, critical			
Does Bafoussam City Council make enough effort to pay its debt and finance some investments from operating revenue?	Yes	Yes	Yes	

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	BAMENDA CC	MEZAM	North-west	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		63%	73%	62%
Capital expenditure ratio		37%	27%	38%
Staff expenditure ratio		19%	23%	25%
Volume of staff costs		28/5/5619	360/91324	411/93499
National ranking of RLAs in staff costs		16	16	17
Ratio of total planned revenue to total planned expenditure		1.01	1	1
Budget credibility				
Total revenue realization rate		57%	41%	48%
Implementation rate of total expenditure		66%	44%	61%
Implementation rate of actual operating expenditure		89%	63%	69%
Implementation rate of actual operating revenue		57%	36%	48%
Rate of actual investment expenditure		47%	24%	51%
Implementation rate of real investment revenue		0%	0%	0%
Budget structures				
Weight of real operating expenditure in total expenditure		63%	73%	62%
Weight of tax revenue in operating revenue		65%	73%	84%
Volume of tax revenue		1340210137	1303570437	174409787
National ranking of RLAs in tax revenue mobilization		6	12	14
Weight of CAC + Other ICSP in real operating revenue		38%	41%	57%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		1%	5%	10%
Weight of State financial aid in total revenue		1%	5%	0%
Volume of State financial aid		11384800	100000000	0
National ranking of RLAs in mobilization of State financial aid		298	332	357
Share of FEICOM funding in total revenue		0%	0%	0%
Major financial balances				
Gross savings or gross self-financing capacity		580503189	200841233	457992709
Net savings or net self-financing capacity		580503189	200841233	449992709
Annual volume of resources for debt payment		0	0	8000000
National ranking of RLAs in resources voted to debt payment		27	48	33
Gross operating surplus or operating savings		580503189	203341233	461897709
Analysis				
Is the level of investment of Bamenda City Council sufficient to boost development? (Sect 417 GCRLAs)?		Yes	No	Acceptable
Has Bamenda City Council maintained a balanced budget in income and expenditure? (Sect 377 GCRLAs)?		Yes	Yes	Yes
Is the level of staff productivity satisfactory? (Sect 417 GCRLAs)?		Yes	Yes	Yes
According to PEFA standard, is the budget of Bamenda City Council realistic?		No, critical	No, critical	No, critical
According to the PEFA standard, is the level of governance of Bamenda City Council realistic?		No	No	No
Does Bamenda City Council maintain its assets in good condition in accordance with the law?		Yes, to an extent		Yes
Is Bamenda City Council greatly dependent on own resources and tax revenue for its operations?		No	No	Yes, but acceptable
Is Bamenda City Council greatly dependent on State grants?		Yes, but acceptable		
Does Bamenda City Council make enough effort to pay its debt and finance some investments from operating revenue?		Yes	Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	BERTOUA CC	LOM ET DJEREM	East	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		90%	83%	34%
Capital expenditure ratio		10%	17%	66%
Staff expenditure ratio		21%	25%	28%
Volume of staff costs		273084013	325490513	452156955
National ranking of RLAs in staff costs		17	20	14
Ratio of total planned revenue to total planned expenditure		0.96	0.97	1
Budget credibility				
		2020	2021	2022
Total revenue realization rate		65%	38%	59%
Implementation rate of total expenditure		53%	39%	62%
Implementation rate of actual operating expenditure		72%	58%	57%
Implementation rate of actual operating revenue		68%	49%	67%
Rate of actual investment expenditure		16%	14%	64%
Implementation rate of real investment revenue		0%	7%	54%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in total expenditure		90%	83%	34%
Weight of tax revenue in operating revenue		57%	46%	64%
Volume of tax revenue		961121308	677713271	1231180725
National ranking of RLAs in tax revenue mobilization		9	26	21
Weight of CAC + Other ICSP in real operating revenue		36%	13%	38%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		54%	54%	41%
Weight of State financial aid in total revenue		35%	43%	22%
Volume of State financial aid		579200000	657043286	993139000
National ranking of RLAs in mobilization of State financial aid		8	18	13
Share of FEICOM funding in total revenue		0%	0%	0%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		388914818	137214559	336546928
Net savings or net self-financing capacity		388914818	137214559	336546928
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	38
Gross operating surplus or operating savings		388914818	137214559	336546928
Analysis				
		2020	2021	2022
Is the level of investment of Bertoua City Council sufficient to boost development? (Sect 417 GCRLAs)?		Yes	No	Yes
Has Bertoua City Council maintained a balance budget in income and expenditure? (Sect 377 GCRLAs)?		No	No	Yes
Is the level of staff productivity satisfactory? (Sect 417 GCRLAs)		Yes	Yes	Yes
According to PEFA standard, is the budget of Bertoua City Council realistic?	No, but acceptable		No, critical	No, critical
According to the PEFA standard, is the level of governance of Bertoua City Council realistic?	No		No	No
Does Bertoua City Council maintain its assets in good condition in accordance with the law?				
Is Bertoua City Council greatly dependent on own resources and tax revenue for its operations?	No		No	No
Is Bertoua City Council greatly dependent on State grants?	No		No	
Does Bertoua City Council make enough effort to pay its debt and finance some investments from its operating revenue?	Yes		Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	DOUALA CC	WOURI	Littoral	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		71%	63%	55%
Capital expenditure ratio		29%	37%	45%
Staff expenditure ratio		38%	29%	35%
Volume of staff costs		8080654366	829669766	100092398
National ranking of RLAs in staff costs		1	1	1
Ratio of total planned revenue to total planned expenditure		0.96	0.93	1
Budget credibility				
Total revenue realization rate		99%	85%	87%
Implementation rate of total expenditure		64%	73%	76%
Implementation rate of actual operating expenditure		76%	78%	81%
Implementation rate of actual operating revenue		107%	91%	93%
Rate of actual investment expenditure		47%	65%	70%
Implementation rate of real investment revenue		0%	45%	60%
Budget structures				
Weight of real operating expenditure in total expenditure		71%	63%	55%
Weight of tax revenue in operating revenue		98%	98%	98%
Volume of tax revenue		4332550706	455324366	522091703
National ranking of RLAs in tax revenue		1	1	1
Weight of CAC + Other ICSP in real operating revenue		80%	78%	78%
Weight of real expenditure on maintenance of vice assets in real actual operating expenditure		24%	19%	9%
Weight of State financial aid in total revenue		0%	0%	0%
Volume of State financial aid		0	0	0
National ranking of RLAs in mobilization of state financial aid		302	364	357
Share of FEICOM funding in total revenue		0%	6%	12%
Major financial balances				
Gross savings or gross self-financing capacity		2298205407	176427937	246197545
Net savings or net self-financing capacity		2298205407	144427937	176197545
Annual volume of resources for debt payment		0	320000000	700000000
National ranking of RLAs in resources voted to debt payment		27	1	1
Gross operating surplus or operating savings		2298205407	177667858	248155597
Analysis				
Is the level of investment of Douala City Council sufficient to boost development? (Sect 417 GCRLAs)?		Yes	acceptable	Yes
Has Douala City Council maintained a balance budget in income and expenditure? (Sect 377 GCRLAs)?		no	no	Yes
Is the level of staff productivity satisfactory? (Sect 417 GCRLAs)		no, but acceptable	Yes	no, but acceptable
According to PEFA standard, is the budget of Douala City Council realistic?		Yes	Yes	Yes
According to the PEFA standard, is the level of governance of Douala City Council realistic?		no	no	no
Does Douala City Council maintain its assets in good condition in accordance with the law?				Yes
Is Douala City Council greatly dependent on own resources and tax revenue for its operations?				
Is Douala City Council greatly dependent on state grants?				
Does Douala City Council make enough effort to pay its debt and finance some investments from its operating revenue?		Yes	Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	EBOLOWA CC	MVILA	South	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		41%	83%	47%
Capital expenditure ratio		59%	17%	53%
Staff expenditure ratio		41%	25%	36%
Volume of staff costs		23/558/88	325490513	32/6242/6
National ranking of RLAs in staff costs		18	20	20
Ratio of total planned revenue to total planned expenditure		0.28	0.97	1
Budget credibility				
Total revenue realization rate		71%	38%	61%
Implementation rate of total expenditure		35%	39%	49%
Implementation rate of actual operating expenditure		53%	58%	60%
Implementation rate of actual operating revenue		71%	49%	91%
Rate of actual investment expenditure		29%	14%	43%
Implementation rate of real investment revenue		0%	7%	45%
Budget structures				
Weight of real operating expenditure in total expenditure		41%	83%	47%
Weight of tax revenue in operating revenue		92%	46%	92%
Volume of tax revenue		738152443	677713271	1148289895
National ranking of RLAs in tax revenue		19	26	23
Weight of CAC + Other ICSP in real operating revenue		42%	13%	46%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		9%	54%	12%
Weight of State financial aid in total revenue		0%	43%	26%
Volume of State financial aid		0	65/043286	622998615
National ranking of RLAs in mobilization of State financial aid		302	18	29
Share of FEICOM funding in total revenue		0%	0%	22%
Major financial balances				
Gross savings or gross self-financing capacity		229075932	137214559	331714900
Net savings or net self-financing capacity		229075932	137214559	201935487
Annual volume of resources for debt payment		0	0	533650387
National ranking of RLAs in resources voted to debt payment		27	48	1
Gross operating surplus or operating savings		229075932	137214559	331714900
Analysis				
	2020	2021	2022	
Is the level of investment of Ebolowa City Council sufficient to boost development? (Sect 417 GCRLAs)?	Yes	No	Yes	
Has Ebolowa City Council maintained a balanced budget in income and expenditure? (Sect 377 GCRLAs)?		No	Yes	
Is the level of staff productivity satisfactory? (Sect 417 GCRLAs)	Productivity critical	Yes	No, but acceptable	
According to PEFA standard, is the budget of Ebolowa City Council realistic?	No, but acceptable	No, critical	No, but acceptable	
According to the PEFA standard, is the level of governance of Ebolowa City Council realistic?	No	No	No	
Does Ebolowa City Council maintain its assets in good condition in accordance with the law?	Yes		Yes	
Is Ebolowa City Council greatly dependent on own resources and tax revenue for its operations?	Yes, critical	No	Yes, critical	
Is Ebolowa City Council greatly dependent on state grants?	Yes, critical	No		
Does Ebolowa City Council make enough effort to pay its debt and finance some investments from operating revenue?	Yes	Yes	no	

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	EDEA CC	SANAGA-MARITIME	Littoral	
		2020	2021	2022
Compliance with ratios and a balanced budget				
	Operating expenditure ratio	88%	61%	50%
	Capital expenditure ratio	12%	39%	50%
	Staff expenditure ratio	36%	59%	23%
	Volume of staff costs	326394420	341373143	274551824
	National ranking of RLAs in staff costs	14	18	24
	Ratio of total planned revenue to total planned expenditure	1.01	1	1
Budget credibility		2020	2021	2022
	Total revenue realization rate	78%	70%	83%
	Implementation rate of total expenditure	32%	28%	41%
	Implementation rate of actual operating expenditure	73%	43%	73%
	Implementation rate of actual operating revenue	63%	54%	84%
	Rate of actual investment expenditure	6%	19%	29%
	Implementation rate of real investment revenue	95%	93%	83%
Budget structures		2020	2021	2022
	Weight of real operating expenditure in total expenditure	88%	61%	50%
	Weight of tax revenue in operating revenue	64%	67%	63%
	Volume of tax revenue	729130157	728607521	1074649093
	National ranking of RLAs in tax revenue	20	22	24
	Weight of CAC + Other ICSP in real operating revenue	29%	27%	34%
	Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure	1%	4%	0%
	Weight of State financial aid in total revenue	15%	12%	29%
	Volume of State financial aid	394234309	292720000	1372314919
	National ranking of RLAs in mobilization of State financial aid	48	171	5
	Share of FEICOM funding in total revenue	43%	0%	21%
Major financial balances		2020	2021	2022
	Gross savings or gross self-financing capacity	226325580	500896518	534283399
	Net savings or net self-financing capacity	226325580	500896518	534283399
	Annual volume of resources for debt payment	0	0	0
	National ranking of RLAs in resources voted to debt payment	27	48	36
	Gross operating surplus or operating savings	226325580	500896518	534283399
Analysis		2020	2021	2022
	Is the level of investment of Edea City Council sufficient to boost development? (Sect 417 GCRLAs)?	Yes	Acceptable	Yes
	Has Edea City Council maintained a balance budget in income and expenditure? (Sect 377 GCRLAs)?	Yes	Yes	Yes
	Is the level of staff productivity satisfactory? (Sect 417 GCRLAs)	No, but acceptable	Critical productivity	Yes
	According to PEFA standard, is the budget of Edea City Council realistic?	No, but acceptable	No, but acceptable	Yes
	According to the PEFA standard, is the level of governance of Edea City Council realistic?	No		No
	Does Edea City Council maintain its assets in good condition in accordance with the law?	Yes, to an extent	Yes, to an extent	No
	Is Edea City Council greatly dependent on its resources and tax revenue for its operations?	No	No	No
	Is Edea City Council greatly dependent on State grants?	Yes, but acceptable		
	Does Edea City Council make enough effort to pay its debt and finance some investments from its operating revenue?	Yes	Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	GAROUA CC	BENOUE	North	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		NA	46%	48%
Capital expenditure ratio		%	54%	52%
Staff expenditure ratio		%	25%	20%
Volume of staff costs		0	330079518	332210422
National ranking of RLAs in staff costs		302	19	18
Ratio of total planned revenue to total planned expenditure			1	1.02
Budget credibility				
		2020	2021	2022
Total revenue realization rate		%	63%	67%
Implementation rate of total expenditure		%	66%	75%
Implementation rate of actual operating expenditure		%	74%	90%
Implementation rate of actual operating revenue		%	64%	70%
Rate of actual investment expenditure		%	61%	65%
Implementation rate of real investment revenue		%	61%	52%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in total expenditure		%	46%	48%
Weight of tax revenue in operating revenue		%	75%	67%
Volume of tax revenue		0	1539832220	1810420246
National ranking of RLAs in tax revenue mobilization		310	9	11
Weight of CAC + Other ICSP in real operating revenue		%	23%	36%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		%	22%	24%
Weight of State financial aid in total revenue		%	11%	21%
Volume of State financial aid		0	290898058	682914459
National ranking of RLAs in mobilization of State financial aid		302	176	24
Share of FEICOM funding in total revenue		%	0%	0%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		0	716923485	1033564158
Net savings or net self-financing capacity		0	716923485	1033564158
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	36
Gross operating surplus or operating savings		0	716923485	1033564158
Analysis				
		2020	2021	2022
Is the level of investment of Garoua City Council sufficient to boost development? (Sect 417 GCRLAs)?			Yes	Yes
Has Garoua City Council maintained a balanced budget in income and expenditure? (Sect 377 GCRLAs)?			Yes	no
Is the level of staff productivity satisfactory? (Sect 417 GCRLAs)			Yes	Yes
According to PEFA standard, is the budget of Garoua City Council realistic?			No, but acceptable	No, but acceptable
According to the PEFA standard, is the level of governance of Garoua City Council realistic?			No	No
Does Garoua City Council maintain its assets in good condition in accordance with the law?				
Is Garoua City Council greatly dependent on its own resources and tax revenue for its operations?			Yes, but acceptable	No
Is Garoua City Council greatly dependent on external grants?				
Does Garoua City Council make enough effort to pay its debt and finance some investments from its operating revenue?			Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	KRIBI CC	OCEAN	South	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		NA	81%	80%
Capital expenditure ratio		%	19%	20%
Staff expenditure ratio		%	18%	11%
Volume of staff costs		0	425200353	445033362
National ranking of RLAs in staff costs		302	10	15
Ratio of total planned revenue to total planned expenditure			1	1.02
Budget credibility				
		2020	2021	2022
Total revenue realization rate		%	58%	54%
Implementation rate of total expenditure		%	59%	59%
Implementation rate of actual operating expenditure		%	79%	80%
Implementation rate of actual operating revenue		%	85%	67%
Rate of actual investment expenditure		%	28%	28%
Implementation rate of real investment revenue		%	0%	0%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in total expenditure		%	81%	80%
Weight of tax revenue in operating revenue		%	97%	98%
Volume of tax revenue		0	2834454995	4751804875
National ranking of RLAs in tax revenue mobilization		310	3	3
Weight of CAC + Other ICSP in real operating revenue		%	45%	44%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		%	23%	33%
Weight of State financial aid in total revenue		%	0%	0%
Volume of State financial aid		0	0	0
National ranking of RLAs in mobilization of State financial aid		302	364	357
Share of FEICOM funding in total revenue		%	0%	0%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		0	494063262	678328360
Net savings or net self-financing capacity		0	494063262	678328360
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	36
Gross operating surplus or operating savings		0	494796509	679476821
Analysis				
		2020	2021	2022
Is the level of investment of Kribi City Council sufficient to boost development? (Sect 417 GCRLAs)?			no	no
Has Kribi City Council maintained a balance budget in income and expenditure? (Sect 377 GCRLAs)?			Yes	no
Is the level of staff productivity satisfactory? (Sect 417 GCRLAs)?			Yes	
According to PEFA standard, is the budget of Kribi City Council realistic?			no, critical	no, critical
According to the PEFA standard, is the level of governance of Kribi City Council realistic?			no	no
Does Kribi City Council maintain its assets in good condition in accordance with the law?				
Is Kribi City Council greatly dependent on its own resources and tax revenue for its operations?				
Is Kribi City Council greatly dependent on State grants?				
Does Kribi City Council make enough effort to pay its debt and finance some investments from its operating revenue?			Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	KUMBA CC	MEME	South- West	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		61%	79%	67%
Capital expenditure ratio		39%	21%	33%
Staff expenditure ratio		45%	38%	32%
Volume of staff costs		3910/3855	223599/22	298039/195
National ranking of RLAs in staff costs		10	25	22
Ratio of total planned revenue to total planned expenditure		0.94	0.96	1
Budget credibility				
Total revenue realization rate		79%	19%	25%
Implementation rate of total expenditure		58%	13%	19%
Implementation rate of actual operating expenditure		60%	32%	77%
Implementation rate of actual operating revenue		77%	84%	92%
Rate of actual investment expenditure		56%	4%	8%
Implementation rate of real investment revenue		90%	6%	9%
Budget structures				
Weight of real operating expenditure in total expenditure		61%	79%	67%
Weight of tax revenue in operating revenue		59%	82%	92%
Volume of tax revenue		879617667	675273054	118559447
National ranking of RLAs in tax revenue mobilization		12	28	22
Weight of CAC + Other ICSP in real operating revenue		28%	34%	40%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		6%	1%	13%
Weight of State financial aid in total revenue		47%	25%	28%
Volume of State financial aid		867359801	280768642	494945361
National ranking of RLAs in mobilization of state financial aid		2	183	58
Share of FEICOM funding in total revenue		0%	0%	0%
Major financial balances				
Gross savings or gross self-financing capacity		618133213	227618693	355937648
Net savings or net self-financing capacity		618133213	227618693	355937648
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	36
Gross operating surplus or operating savings		687425722	239284349	359540428
Analysis				
Is the level of investment of Kumba City Council sufficient to boost development? (Sect 417 GCRLAs)?		Yes	no	no
Has Kumba City Council maintained a balance budget in income and expenditure? (Sect 377 GCRLAs)?		no	no	Yes
Is the level of staff productivity satisfactory? (Sect 417 GCRLAs)		productivity critical	no, but acceptable	Fair
According to PEFA standard, is the budget of Kumba City Council realistic?		no, but acceptable		no, critical
According to the PEFA standard, is the level of governance of Kumba City Council realistic?		no		
Does Kumba City Council maintain its assets in good condition in accordance with the law?		Yes	yes, to an extent	Yes
Is Kumba City Council greatly dependent on its own resources and tax revenue for its operations?		no	yes, but acceptable	yes, critical
Is Kumba City Council greatly dependent on state grants?		no		
Does Kumba City Council make enough effort to pay its debt and finance some investments from its operating revenue?		Yes	Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	LIMBE CC	FAKO	South- West	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		62%	85%	81%
Capital expenditure ratio		38%	15%	19%
Staff expenditure ratio		27%	27%	28%
Volume of staff costs		691769525	537682727	723765323
National ranking of RLAs in staff costs		5	5	4
Ratio of total planned revenue to total planned expenditure		1	1.01	1
Budget credibility				
Total revenue realization rate		36%	16%	35%
Implementation rate of total expenditure		55%	28%	39%
Implementation rate of actual operating expenditure		63%	46%	63%
Implementation rate of actual operating revenue		45%	23%	46%
Rate of actual investment expenditure		46%	8%	15%
Implementation rate of real investment revenue		0%	0%	11%
Budget structures				
Weight of real operating expenditure in total expenditure		62%	85%	81%
Weight of tax revenue in operating revenue		98%	96%	97%
Volume of tax revenue		2671340522	1272877468	2443485421
National ranking of RLAs in tax revenue mobilization		3	13	6
Weight of CAC + Other ICSP in real operating revenue		50%	30%	35%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		12%	7%	6%
Weight of State financial aid in total revenue		0%	0%	0%
Volume of State financial aid		0	0	0
National ranking of RLAs in mobilization of state financial aid		302	364	357
Share of FEICOM funding in total revenue		0%	0%	7%
Major financial balances				
Gross savings or gross self-financing capacity		133878926	674776506	-19608158
Net savings or net self-financing capacity		133878926	674776506	-19608158
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources devoted to debt payment		27	48	36
Gross operating surplus or operating savings		133878926	397068970	369112549
Analysis				
Is the level of investment of Limbe City Council sufficient to boost development? (Sect 417 GCRLAs)?		Yes	No	No
Has Limbe City Council maintained a balance budget in income and expenditure? (Sect 377 GCRLAs)?		Yes	Yes	Yes
Is the level of staff productivity satisfactory? (Sect 417 GCRLAs)		Yes	Yes	Yes
According to PEFA standard, is the budget of Limbe City Council realistic?		No, critical		No, critical
According to the PEFA standard, is the level of governance of Limbe City Council realistic?		No		No
Does Limbe City Council maintain its assets in good condition in accordance with the law?		Yes	Yes	Yes
Is Limbe City Council greatly dependent on its own resources and tax revenue for its operations?				
Is Limbe City Council greatly dependent on external grants?				
Does Limbe City Council make enough effort to pay its debt and finance some investments from its operating revenue?		Yes	No	No

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	MAROUA CC	DIAMARE	Far-North	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		NA	40%	41%
Capital expenditure ratio		%	60%	59%
Staff expenditure ratio		%	20%	26%
Volume of staff costs		0	165383942	185232944
National ranking of RLAs in staff costs		302	34	36
Ratio of total planned revenue to total planned expenditure		125.69	1	1
Budget credibility				
Total revenue realization rate		0%	62%	90%
Implementation rate of total expenditure		0%	60%	59%
Implementation rate of actual operating expenditure		0%	65%	73%
Implementation rate of actual operating revenue		0%	51%	90%
Rate of actual investment expenditure		%	57%	52%
Implementation rate of real investment revenue		0%	100%	100%
Budget structures				
Weight of real operating expenditure in total expenditure		%	40%	41%
Weight of tax revenue in operating revenue		%	92%	69%
Volume of tax revenue		0	119370351	175357214
National ranking of RLAs in tax revenue		310	14	13
Weight of CAC + Other ICSP in real operating revenue		%	69%	32%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		%	15%	11%
Weight of State financial aid in total revenue		%	5%	30%
Volume of State financial aid		0	100000000	798674000
National ranking of RLAs in mobilization of State financial aid		302	332	20
Share of FEICOM funding in total revenue		%	0%	0%
Major financial balances				
Gross savings or gross self-financing capacity		0	491630172	184498207
Net savings or net self-financing capacity		0	491630172	184498207
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	36
Gross operating surplus or operating savings		0	491630172	184498207
Analysis				
Is the level of investment of Maroua City Council sufficient to boost development? (Sect 417 GCRLAs)?			Yes	Yes
Has Maroua City Council maintained a balanced budget in income and expenditure? (Sect 377 GCRLAs)?			Yes	Yes
Is the level of staff productivity satisfactory? (Sect 417 GCRLAs)			Yes	Yes
According to PEFA standard, is the budget of Maroua City Council realistic?			No, but acceptable	Yes
According to the PEFA standard, is the level of governance of Maroua City Council realistic?			No	No
Does Maroua City Council maintain its assets in good condition in accordance with the law?				Yes
Is Maroua City Council greatly dependent on own resources and tax revenue for its operations?			Yes, critical	No
Is Maroua City Council greatly dependent on State grants?				No
Does Maroua City Council make enough effort to pay its debt and finance some investments from operating revenue?			Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	NGAOUNDERE CC	VINA	Adamawa	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		53%	64%	54%
Capital expenditure ratio		47%	36%	46%
Staff expenditure ratio		24%	16%	30%
Volume of staff costs		1/546/880	186416555	210534648
National ranking of RLAs in staff costs		24	30	29
Ratio of total planned revenue to total planned expenditure		0.57	1	1
Budget credibility				
Total revenue realization rate		80%	40%	64%
Implementation rate of total expenditure		51%	67%	43%
Implementation rate of actual operating expenditure		62%	67%	46%
Implementation rate of actual operating revenue		88%	35%	74%
Rate of actual investment expenditure		43%	68%	41%
Implementation rate of real investment revenue		0%	93%	44%
Budget structures				
Weight of real operating expenditure in total expenditure		53%	64%	54%
Weight of tax revenue in operating revenue		93%	74%	91%
Volume of tax revenue		111/516535	629242242	13/982260
National ranking of RLAs in tax revenue mobilization		8	30	18
Weight of CAC + Other ICSP in real operating revenue		69%	42%	58%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		21%	38%	22%
Weight of State financial aid in total revenue		2%	8%	22%
Volume of State financial aid		24000000	87/000000	425617000
National ranking of RLAs in mobilization of State financial aid		282	337	94
Share of FEICOM funding in total revenue		0%	19%	0%
Major financial balances				
Gross savings or gross self-financing capacity		481168995	282813718	817072653
Net savings or net self-financing capacity		481168995	482813718	817072653
Annual volume of resources for debt payment		0	200000000	0
National ranking of RLAs in resources devoted to debt payment		27	7	36
Gross operating surplus or operating savings		481168995	282813718	817072653
Analysis				
Is the level of investment of Ngaoundere City Council sufficient to boost development? (Sect 417 GCRLAs)?		Yes	acceptable	Yes
Has Ngaoundere City Council maintained a balanced budget in income and expenditure? (Sect 377 GCRLAs)?			Yes	Yes
Is the level of staff productivity satisfactory? (Sect 417 GCRLAs)?		Yes	Yes	Fair
According to PEFA standard, is the budget of Ngaoundere City Council realistic?		Yes	no, critical	no, but acceptable
According to the PEFA standard, is the level of governance of Ngaoundere City Council realistic?		no	no	no
Does Ngaoundere City Council maintain its assets in good condition in accordance with the law?				
Is Ngaoundere City Council greatly dependent on its own resources and tax revenue for its operations?		yes, critical	no	yes, critical
Is Ngaoundere City Council greatly dependent on State grants?		yes, critical		
Does Ngaoundere City Council make enough effort to pay its debt and finance some investments from operating revenue?		Yes	no	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	NKONGSAMB A CC	MOUNGO	Littoral	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		82%	81%	64%
Capital expenditure ratio		18%	19%	36%
Staff expenditure ratio		40%	39%	37%
Volume of staff costs		11770303	132414882	147276615
National ranking of RLAs in staff costs		36	48	47
Ratio of total planned revenue to total planned expenditure		1.01	0.99	1
Budget credibility				
		2020	2021	2022
Total revenue realization rate		36%	42%	61%
Implementation rate of total expenditure		35%	56%	59%
Implementation rate of actual operating expenditure		54%	65%	67%
Implementation rate of actual operating revenue		50%	43%	68%
Rate of actual investment expenditure		13%	35%	48%
Implementation rate of real investment revenue		0%	35%	47%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in total expenditure		82%	81%	64%
Weight of tax revenue in operating revenue		96%	95%	97%
Volume of tax revenue		346736635	292096172	482370388
National ranking of RLAs in tax revenue		59	90	51
Weight of CAC + Other ICSP in real operating revenue		75%	72%	77%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		6%	8%	3%
Weight of State financial aid in total revenue		0%	0%	14%
Volume of State financial aid		0	0	88259404
National ranking of RLAs in mobilization of State financial aid		302	364	333
Share of FEICOM funding in total revenue		0%	0%	0%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		71386160	-28797274	97077588
Net savings or net self-financing capacity		71386160	-28797274	97077588
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	36
Gross operating surplus or operating savings		71386160	-28597117	97317616
Analysis				
		2020	2021	2022
Is the level of investment of Nkongsamba City Council sufficient to boost development? (Sect 417 GCRLAs)?		Yes	no	acceptable
Has Nkongsamba City Council maintained a balance budget in income and expenditure? (Sect 377 GCRLAs)?		Yes	Yes	Yes
Is the level of staff productivity satisfactory? (Sect 417 GCRLAs)		Productivity critical	No, but acceptable	No, but acceptable
According to PEFA standard, is the budget of Nkongsamba City Council realistic?		No, critical	No, critical	No, but acceptable
According to the PEFA standard, is the level of governance of Nkongsamba City Council realistic?		No	No	No
Does Nkongsamba City Council maintain its assets in good condition in accordance with the law?		Yes	Yes	Yes, to an extent
Is Nkongsamba City Council greatly dependent on its own resources and tax revenue for its operations?				
Is Nkongsamba City Council greatly dependent on State grants?				
Does Nkongsamba City Council make enough effort to pay its debt and finance some investments in its operating revenue?		Yes	No	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	YAOUNDE CC	MFOUNDI	Centre	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		65%	61%	62%
Capital expenditure ratio		35%	39%	38%
Staff expenditure ratio		14%	13%	13%
Volume of staff costs		1987619799	2192006213	2162745306
National ranking of RLAs in staff costs		2	2	2
Ratio of total planned revenue to total planned expenditure		1.02	1.01	0.96
Budget credibility				
Total revenue realization rate		59%	62%	66%
Implementation rate of total expenditure		65%	70%	67%
Implementation rate of actual operating expenditure		72%	82%	74%
Implementation rate of actual operating revenue		71%	56%	65%
Rate of actual investment expenditure		55%	57%	59%
Implementation rate of real investment revenue		24%	100%	87%
Budget structures				
Weight of real operating expenditure in total expenditure		65%	61%	62%
Weight of tax revenue in operating revenue		95%	94%	95%
Volume of tax revenue		17635360901	18899695700	22004645789
National ranking of RLAs in tax revenue		2	2	2
Weight of CAC + Other ICSP in real operating revenue		65%	59%	73%
Weight of real expenditure on maintenance of vice assets in real actual operating expenditure		22%	23%	27%
Weight of State financial aid in total revenue		2%	4%	3%
Volume of State financial aid		345187447	923538017	646680557
National ranking of RLAs in mobilization of state financial aid		78	3	27
Share of FEICOM funding in total revenue		0%	0%	0%
Major financial balances				
Gross savings or gross self-financing capacity		3997310906	2699554340	6751821743
Net savings or net self-financing capacity		3997310906	2699554340	6751821743
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	36
Gross operating surplus or operating savings		3997310906	2700073421	6751821743
Analysis				
		2020	2021	2022
Is the level of investment of Yaounde City Council sufficient to boost development? (Sect 417 GCRLAs)?		Yes	acceptable	acceptable
Has Yaounde City Council maintained a balance budget in income and expenditure? (Sect 377 GCRLAs)?		No	Yes	no
Is the level of staff productivity satisfactory? (Sect 417 GCRLAs)				
According to PEFA standard, is the budget of Yaounde City Council realistic?		No, critical	No, but acceptable	No, but acceptable
According to the PEFA standard, is the level of governance of Yaounde City Council realistic?		No	No	No
Does Yaounde City Council maintain its assets in good condition in accordance with the law?				
Is Yaounde City Council greatly dependent on own resources and tax revenue for its operations?			yes, critical	
Is Yaounde City Council greatly dependent on state grants?				
Does Yaounde City Council make enough effort to pay its debt and finance some investments from operating revenue?		Yes	Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	DARAK	LOGONE AND CHARI	Far-North	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		39%	40%	26%
Capital expenditure ratio		61%	60%	74%
Staff expenditure ratio		13%	23%	16%
Volume of staff costs		119/1949	29491351	19225814
National ranking of RLAs in staff costs		289	329	359
Ratio of total planned revenue to total planned expenditure		0.91	1	1.04
Budget credibility		2020	2021	2022
Total revenue realization rate		66%	57%	63%
Implementation rate of total expenditure		59%	53%	63%
Implementation rate of actual operating expenditure		47%	48%	49%
Implementation rate of actual operating revenue		47%	46%	54%
Rate of actual investment expenditure		71%	56%	70%
Implementation rate of real investment revenue		91%	70%	67%
Budget structures		2020	2021	2022
Weight of real operating expenditure in total expenditure		39%	40%	26%
Weight of tax revenue in operating revenue		95%	90%	92%
Volume of tax revenue		145149303	137281989	137508302
National ranking of RLAs in tax revenue		198	247	255
Weight of CAC + Other ICSP in real operating revenue		78%	71%	70%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		0%	0%	0%
Weight of State financial aid in total revenue		54%	47%	71%
Volume of State financial aid		202749900	160222400	339552200
National ranking of RLAs in mobilization of State financial aid		194	285	161
Share of FEICOM funding in total revenue		0%	0%	0%
Major financial balances		2020	2021	2022
Gross savings or gross self-financing capacity		11635840	26234966	29649658
Net savings or net self-financing capacity		11635840	26234966	29649658
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	36
Gross operating surplus or operating savings		11635840	26234966	29649658
Analysis		2020	2021	2022
Is the level of investment by Darak Council sufficient to boost development? (Sect 417 GCRLAs)		Yes	Yes	Yes
Is the level of investment by Darak Council sufficient to boost development? (Sect 417 GCRLAs)		no	Yes	no
Has Darak Council maintained a balance budget in revenue and expenditure? (Sect 377 GCRLAs)			Yes	Yes
Is the level of staff productivity satisfactory? (Sect 417 GCRLAs)		No, but acceptable	No, critical	No, but acceptable
According to the PEFA Standard, is the budget of Darak Council realistic?		No	No	No
According to the PEFA Standard, is the level of governance of Darak Council satisfactory?		No	No	No
Does Darak Council maintain its assets in good condition for the benefit of its community?			Yes, critical	Yes, critical
Is Darak Council greatly dependent on its own resources and tax revenue for its operations?			No	Yes, but acceptable
Is Darak Council greatly dependent on State grants for its budget?		Yes	Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	DARGALA	DIAMARE	Far-North	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		26%	22%	35%
Capital expenditure ratio		74%	78%	65%
Staff expenditure ratio		0%	22%	24%
Volume of staff costs		0	31461507	32985516
National ranking of RLAs in staff costs		302	323	328
Ratio of total planned revenue to total planned expenditure		1	1	1.08
Budget credibility				
Total revenue realization rate		42%	71%	54%
Implementation rate of total expenditure		63%	82%	57%
Implementation rate of actual operating expenditure		51%	64%	58%
Implementation rate of actual operating revenue		63%	51%	58%
Rate of actual investment expenditure		69%	89%	56%
Implementation rate of real investment revenue		27%	85%	52%
Budget structures				
Weight of real operating expenditure in total expenditure		26%	22%	35%
Weight of tax revenue in operating revenue		87%	84%	90%
Volume of tax revenue		165539632	137318307	149653907
National ranking of RLAs in tax revenue		174	246	237
Weight of CAC + Other ICSP in real operating revenue		82%	82%	78%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		0%	0%	0%
Weight of State financial aid in total revenue		38%	54%	64%
Volume of State financial aid		114653338	294817256	265979378
National ranking of RLAs in mobilization of State financial aid		246	168	223
Share of FEICOM funding in total revenue		0%	0%	0%
Major financial balances				
Gross savings or gross self-financing capacity		73922440	20807591	26855400
Net savings or net self-financing capacity		73922440	20807591	26855400
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	36
Gross operating surplus or operating savings		73922440	20807591	26855400
Analysis				
Is the level of investment by Dargala Council sufficient to boost development? (Sect 417 GCRLAs)		Yes	Yes	Yes
Is the level of investment by Dargala Council sufficient to boost development? (Sect 417 GCRLAs)		Yes	Yes	no
Has Dargala Council maintained a balance budget in revenue and expenditure? (Sect 377 GCRLAs)			Yes	Yes
Is the level of staff productivity satisfactory? (Sect 417 GCRLAs)		No, critical	No, but acceptable	No, critical
According to the PEFA Standard, is the budget of Dargala Council realistic?		No	No, but acceptable	No
According to the PEFA Standard, is the level of governance of Dargala Council satisfactory?		No	No	No
Does Dargala Council maintain its assets in good condition for the benefit of its community?		Yes, critical	Yes, but acceptable	Yes, critical
Is Dargala Council greatly dependent on its resources and tax revenue for its operations?		Yes, critical	No	Yes, but acceptable
Is Dargala Council greatly dependent on State grants for its budget?		Yes	Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	DATCHEKA	MAYO-DANAY	Far-North	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		32%	35%	30%
Capital expenditure ratio		68%	65%	70%
Staff expenditure ratio		20%	22%	23%
Volume of staff costs		33013242	34158439	34397602
National ranking of RLAs in staff costs		233	317	318
Ratio of total planned revenue to total planned expenditure		1	0.97	0.82
Budget credibility				
Total revenue realization rate		73%	69%	69%
Implementation rate of total expenditure		66%	83%	69%
Implementation rate of actual operating expenditure		72%	74%	75%
Implementation rate of actual operating revenue		71%	71%	68%
Rate of actual investment expenditure		64%	89%	67%
Implementation rate of real investment revenue		72%	68%	69%
Budget structures				
Weight of real operating expenditure in total expenditure		32%	35%	30%
Weight of tax revenue in operating revenue		88%	84%	84%
Volume of tax revenue		158575807	134676849	131020666
National ranking of RLAs in tax revenue		177	253	265
Weight of CAC + Other ICSP in real operating revenue		83%	80%	80%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		4%	15%	5%
Weight of State financial aid in total revenue		72%	63%	51%
Volume of State financial aid		413489830	230244850	210048520
National ranking of RLAs in mobilization of State financial aid		41	233	279
Share of FEICOM funding in total revenue		0%	0%	15%
Major financial balances				
Gross savings or gross self-financing capacity		14535881	2106173	4197237
Net savings or net self-financing capacity		14535881	2106173	-27802763
Annual volume of resources for debt payment		0	0	32000000
National ranking of RLAs in resources voted to debt payment		27	48	21
Gross operating surplus or operating savings		14535881	2106173	4197237
Analysis				
Is the level of investment by Datcheka Council sufficient to boost development? (Sect 417 GCRLAs)		Yes	Yes	Yes
Is the level of investment by Datcheka Council sufficient to boost development? (Sect 417 GCRLAs)		Yes	no	
Has Datcheka Council maintained a balance budget in revenue and expenditure? (Sect 377 GCRLAs)		Yes	Yes	Yes
Is the level of staff productivity satisfactory? (Sect 417 GCRLAs)		no, but acceptable	no, but acceptable	no, but acceptable
According to the PEFA Standard, is the budget of Datcheka Council realistic?		no	no, but acceptable	no
According to the PEFA Standard, is the level of governance of Datcheka Council satisfactory?		yes, to an extent		
Does Datcheka Council maintain its assets in good condition for the benefit of its community?		yes, critical	yes, but acceptable	yes, but acceptable
Is Datcheka Council greatly dependent on its resources and tax revenue for its operations?		yes, critical	yes, but acceptable	no
Is Datcheka Council greatly dependent on state grants for its budget?		Yes	Yes	no

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	DEMBO	BENOUE	North	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		NA	16%	16%
Capital expenditure ratio		%	84%	84%
Staff expenditure ratio		%	25%	26%
Volume of staff costs		0	249776/1	24013520
National ranking of RLAs in staff costs		302	348	351
Ratio of total planned revenue to total planned expenditure			1	1.03
Budget credibility				
	2020	2021	2022	
Total revenue realization rate	%	71%		52%
Implementation rate of total expenditure	%	72%		55%
Implementation rate of actual operating expenditure	%	57%		55%
Implementation rate of actual operating revenue	%	35%		41%
Rate of actual investment expenditure	%	76%		55%
Implementation rate of real investment revenue	%	82%		56%
Budget structures				
	2020	2021	2022	
Weight of real operating expenditure in total expenditure	%	16%		16%
Weight of tax revenue in operating revenue	%	77%		88%
Volume of tax revenue	0	55307592		93638665
National ranking of RLAs in tax revenue	310	355		317
Weight of CAC + Other ICSP in real operating revenue	%	36%		48%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure	%	0%		0%
Weight of State financial aid in total revenue	%	91%		84%
Volume of State financial aid	0	551570100		484559600
National ranking of RLAs in mobilization of State financial aid	302	36		61
Share of FEICOM funding in total revenue	%	0%		0%
Major financial balances				
	2020	2021	2022	
Gross savings or gross self-financing capacity	0	-29652433		14339541
Net savings or net self-financing capacity	0	-29652433		14339541
Annual volume of resources for debt payment	0	0		0
National ranking of RLAs in resources voted to debt payment	27	48		35
Gross operating surplus or operating savings	0	-29652433		14339541
Analysis				
	2020	2021	2022	
Is the level of investment by Dembo Council sufficient to boost development? (Sect 417 GCRLAs)		Yes		Yes
Is the level of investment by Dembo Council sufficient to boost development? (Sect 417 GCRLAs)		Yes		no
Has Dembo Council maintained a balance budget in revenue and expenditure? (Sect 377 GCRLAs)		Yes		Yes
Is the level of staff productivity satisfactory? (Sect 417 GCRLAs)		No, but acceptable		No, critical
According to the PEFA Standard, is the budget of Dembo Council realistic?		No		No
According to the PEFA Standard, is the level of governance of Dembo Council satisfactory?		No		No
Does Dembo Council maintain its assets in good condition for the benefit of its community?		Yes, but acceptable		Yes, critical
Is Dembo Council greatly dependent on its own resources and tax revenue for its operations?		Yes, critical		Yes, critical
Is Dembo Council greatly dependent on State funds for its budget?		No		Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	DEMDENG	KOUNG-KHI	West	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		37%	33%	34%
Capital expenditure ratio		63%	67%	66%
Staff expenditure ratio		51%	40%	35%
Volume of staff costs		57837701	54888346	58632419
National ranking of RLAs in staff costs		127	207	210
Ratio of total planned revenue to total planned expenditure		0.99	0.98	1.13
Budget credibility				
Total revenue realization rate		40%	50%	20%
Implementation rate of total expenditure		42%	61%	83%
Implementation rate of actual operating expenditure		66%	64%	82%
Implementation rate of actual operating revenue		75%	58%	68%
Rate of actual investment expenditure		34%	59%	83%
Implementation rate of real investment revenue		31%	47%	3%
Budget structures				
Weight of real operating expenditure in total expenditure		37%	33%	34%
Weight of tax revenue in operating revenue		79%	86%	91%
Volume of tax revenue		88575713	81912351	105224203
National ranking of RLAs in tax revenue		274	333	300
Weight of CAC + Other ICSP in real operating revenue		71%	76%	62%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		0%	1%	1%
Weight of State financial aid in total revenue		66%	70%	16%
Volume of State financial aid		194736400	238711363	214935556
National ranking of RLAs in mobilization of State financial aid		198	224	347
Share of FEICOM funding in total revenue		0%	3%	4%
Major financial balances				
Gross savings or gross self-financing capacity		-726729	-42436324	-51572075
Net savings or net self-financing capacity		-726729	-52436324	-56572075
Annual volume of resources for debt payment		0	10000000	5000000
National ranking of RLAs in resources voted to debt payment		27	42	30
Gross operating surplus or operating savings		-726729	-42436324	-51560150
Analysis				
Is the level of investment by Demdeng Council sufficient to boost development? (Sect 417 GCRLAs)		Yes	Yes	Yes
Is the level of investment by Demdeng Council sufficient to boost development? (Sect 417 GCRLAs)		Yes	Yes	no
Has Demdeng Council maintained a balance budget in revenue and expenditure? (Sect 377 GCRLAs)		productivity critical	critical productivity	no, but acceptable
Is the level of staff productivity satisfactory? (Sect 417 GCRLAs)		no, critical	no, critical	no, critical
According to the PEFA Standard, is the budget of Demdeng Council realistic?		no	no	no, but acceptable
According to the PEFA Standard, is the level of governance of Demdeng Council satisfactory?		no	yes, to an extent	yes, to an extent
Does Demdeng Council maintain its assets in good condition for the benefit of its community?		yes, but acceptable	yes, critical	yes, critical
Is Demdeng Council greatly dependent on its own resources and tax revenue for its operations?		yes, critical	yes, but acceptable	
Is Demdeng Council greatly dependent on State grants for its budget?		no	no	no

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	DEUK	MBAM-INOUBOU	Centre	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		33%	45%	45%
Capital expenditure ratio		67%	55%	55%
Staff expenditure ratio		30%	35%	33%
Volume of staff costs		54206877	122812683	100203886
National ranking of RLAs in staff costs		137	57	104
Ratio of total planned revenue to total planned expenditure		1	1.6	1.02
Budget credibility				
Total revenue realization rate		2020	2021	2022
Implementation rate of total expenditure		69%	44%	63%
Implementation rate of actual operating expenditure		67%	80%	70%
Implementation rate of actual operating revenue		55%	60%	68%
Rate of actual investment expenditure		55%	31%	88%
Implementation rate of real investment revenue		76%	109%	71%
Implementation rate of real investment revenue		78%	59%	40%
Budget structures				
Weight of real operating expenditure in total expenditure		2020	2021	2022
Weight of tax revenue in operating revenue		33%	45%	45%
Volume of tax revenue		89%	93%	87%
National ranking of RLAs in tax revenue		162280878	243595128	355608616
Weight of CAC + Other ICSP in real operating revenue		175	127	81
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		45%	25%	18%
Weight of State financial aid in total revenue		0%	1%	6%
Volume of State financial aid		38%	43%	36%
National ranking of RLAs in mobilization of State financial aid		208161195	300550000	221145488
Share of FEICOM funding in total revenue		186	159	273
Major financial balances				
Gross savings or gross self-financing capacity		2020	2021	2022
Net savings or net self-financing capacity		1714710	-89097765	104371696
Annual volume of resources for debt payment		-42673506	-89097765	104371696
National ranking of RLAs in resources voted to debt payment		44388216	0	0
Gross operating surplus or operating savings		11	48	34
		1630158	107148265	105273475
Analysis				
Is the level of investment by Deuk Council sufficient to boost development? (Sect 417 GCRLAs)		2020	2021	2022
Is the level of investment by Deuk Council sufficient to boost development? (Sect 417 GCRLAs)		Yes	Yes	Yes
Has Deuk Council maintained a balance budget in revenue and expenditure? (Sect 377 GCRLAs)		Yes		no
Is the level of staff productivity satisfactory? (Sect 417 GCRLAs)		Fair	no, but acceptable	Fair
According to the PEFA Standard, is the budget of Deuk Council realistic?		no, but acceptable	no, critical	no, but acceptable
According to the PEFA Standard, is the level of governance of Deuk Council satisfactory?		no	no, but acceptable	no
Does Deuk Council maintain its assets in good condition for the benefit of its community?		no	yes, to an extent	Yes
Is Deuk Council greatly dependent on its own resources and tax revenue for its operations?		yes, critical	yes, critical	yes, critical
Is Deuk Council greatly dependent on State funds for its budget?		yes, critical	no	no
		no	no	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	DIANG	LOM ET DJEREM	East	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		34%	43%	19%
Capital expenditure ratio		66%	57%	81%
Staff expenditure ratio		28%	33%	23%
Volume of staff costs		35610529	63195496	54658144
National ranking of RLAs in staff costs		221	177	228
Ratio of total planned revenue to total planned expenditure		1.57	1.37	1.02
Budget credibility				
Total revenue realization rate		26%	45%	77%
Implementation rate of total expenditure		43%	46%	78%
Implementation rate of actual operating expenditure		41%	78%	72%
Implementation rate of actual operating revenue		52%	84%	59%
Rate of actual investment expenditure		43%	35%	80%
Implementation rate of real investment revenue		20%	34%	84%
Budget structures				
Weight of real operating expenditure in total expenditure		34%	43%	19%
Weight of tax revenue in operating revenue		79%	95%	94%
Volume of tax revenue		101159684	235354772	271686729
National ranking of RLAs in tax revenue		254	134	126
Weight of CAC + Other ICSP in real operating revenue		76%	33%	30%
Weight of real expenditure on maintenance of vice assets in real actual operating expenditure		0%	0%	1%
Weight of State financial aid in total revenue		71%	34%	21%
Volume of State financial aid		254558900	206762500	268523450
National ranking of RLAs in mobilization of State financial aid		145	253	219
Share of FEICOM funding in total revenue		0%	26%	15%
Major financial balances				
Gross savings or gross self-financing capacity		-449996	54629531	46144259
Net savings or net self-financing capacity		-449996	102150671	150920024
Annual volume of resources for debt payment		0	156780202	197064283
National ranking of RLAs in resources voted to debt payment		27	12	6
Gross operating surplus or operating savings		-449996	54794355	46144259
Analysis				
Is the level of investment by Diang Council sufficient to boost development? (Sect 417 GCRLAs)		Yes	Yes	Yes
Is the level of investment by Diang Council sufficient to boost development? (Sect 417 GCRLAs)				no
Has Diang Council maintained a balance budget in revenue and expenditure? (Sect 377 GCRLAs)		Yes	Fair	Yes
Is the level of staff productivity satisfactory? (Sect 417 GCRLAs)		no, critical	no, critical	no, but acceptable
According to the PEFA Standard, is the budget of Diang Council realistic?		no	no	no
According to the PEFA Standard, is the level of governance of Diang Council satisfactory?		no	no	yes, to an extent
Does Diang Council maintain its assets in good condition for the benefit of its community?		yes, but acceptable	yes, critical	yes, critical
Is Diang Council greatly dependent on its own resources and tax revenue for its operations?		yes, critical	no	
Is Diang Council greatly dependent on State grants for its budget?		no	no	no

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	DIBAMBA	SANAGA-MARITIME	Littoral	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		53%	39%	34%
Capital expenditure ratio		47%	61%	66%
Staff expenditure ratio		16%	39%	38%
Volume of staff costs		35822992	81292004	87287162
National ranking of RLAs in staff costs		218	128	127
Ratio of total planned revenue to total planned expenditure		1	1.04	1
Budget credibility				
Total revenue realization rate		78%	64%	83%
Implementation rate of total expenditure		43%	63%	85%
Implementation rate of actual operating expenditure		47%	65%	78%
Implementation rate of actual operating revenue		96%	66%	85%
Rate of actual investment expenditure		39%	61%	88%
Implementation rate of real investment revenue		66%	63%	81%
Budget structures				
Weight of real operating expenditure in total expenditure		53%	39%	34%
Weight of tax revenue in operating revenue		69%	98%	97%
Volume of tax revenue		259002283	205386105	275975009
National ranking of RLAs in tax revenue		96	164	124
Weight of CAC + Other ICSP in real operating revenue		24%	27%	20%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		9%	5%	4%
Weight of State financial aid in total revenue		47%	60%	51%
Volume of State financial aid		353425000	343827400	335541950
National ranking of RLAs in mobilization of State financial aid		73	126	164
Share of FEICOM funding in total revenue		0%	5%	7%
Major financial balances				
Gross savings or gross self-financing capacity		156608494	1371952	53571217
Net savings or net self-financing capacity		156608494	1371952	4144812
Annual volume of resources for debt payment		0	0	49426405
National ranking of RLAs in resources voted to debt payment		27	48	17
Gross operating surplus or operating savings		156246509	1371952	53571217
Analysis				
Is the level of investment by Dibamba Council sufficient to boost development? (Sect 417 GCRLAs)		Yes	Yes	Yes
Is the level of investment by Dibamba Council sufficient to boost development? (Sect 417 GCRLAs)		Yes	No	Yes
Has Dibamba Council maintained a balance budget in revenue and expenditure? (Sect 377 GCRLAs)		Yes	No, but acceptable	No, but acceptable
Is the level of staff productivity satisfactory? (Sect 417 GCRLAs)		No, but acceptable	No, but acceptable	Yes
According to the PEFA Standard, is the budget of Dibamba Council realistic?		No	No	No, but acceptable
According to the PEFA Standard, is the level of governance of Dibamba Council satisfactory?		Yes		Yes, to an extent
Does Dibamba Council maintain its assets in good condition for the benefit of its community?		No		
Is Dibamba Council greatly dependent on its own resources and tax revenue for its operations?		Yes, but acceptable	Yes, but acceptable	No
Is Dibamba Council greatly dependent on State grants for its budget?		Yes	Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	DIBANG	NYONG AND KELLE	Centre	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		49%	40%	57%
Capital expenditure ratio		51%	60%	43%
Staff expenditure ratio		20%	17%	15%
Volume of staff costs		22088350	35403492	45096354
National ranking of RLAs in staff costs		278	308	274
Ratio of total planned revenue to total planned expenditure		1.21	1	1.01
Budget credibility		2020	2021	2022
Total revenue realization rate		50%	55%	34%
Implementation rate of total expenditure		55%	56%	34%
Implementation rate of actual operating expenditure		89%	53%	60%
Implementation rate of actual operating revenue		77%	55%	55%
Rate of actual investment expenditure		40%	58%	21%
Implementation rate of real investment revenue		30%	55%	24%
Budget structures		2020	2021	2022
Weight of real operating expenditure in total expenditure		49%	40%	57%
Weight of tax revenue in operating revenue		70%	92%	95%
Volume of tax revenue		115794102	207061554	246406258
National ranking of RLAs in tax revenue		231	163	143
Weight of CAC + Other ICSP in real operating revenue		61%	22%	24%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		28%	0%	0%
Weight of State financial aid in total revenue		45%	58%	45%
Volume of State financial aid		114196570	303373600	232506800
National ranking of RLAs in mobilization of State financial aid		247	155	265
Share of FEICOM funding in total revenue		0%	0%	0%
Major financial balances		2020	2021	2022
Gross savings or gross self-financing capacity		53834726	14598756	-34276688
Net savings or net self-financing capacity		53834726	14598756	-34276688
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	32
Gross operating surplus or operating savings		53834726	14598756	-34276688
Analysis		2020	2021	2022
Is the level of investment by Dibang Council sufficient to boost development? (Sect 417 GCRLAs)		Yes	Yes	Yes
Is the level of investment by Dibang Council sufficient to boost development? (Sect 417 GCRLAs)			Yes	Yes
Has Dibang Council maintained a balance budget in revenue and expenditure? (Sect 377 GCRLAs)		Yes	Yes	Yes
Is the level of staff productivity satisfactory? (Sect 417 GCRLAs)		no, critical	no, critical	no, critical
According to the PEFA Standard, is the budget of Dibang Council realistic?		no	no	no
According to the PEFA Standard, is the level of governance of Dibang Council satisfactory?			no	no
Does Dibang Council maintain its assets in good condition for the benefit of its community?		no	yes, critical	
Is Dibang Council greatly dependent on its own resources and tax revenue for its operations?		yes, but acceptable	no	no
Is Dibang Council greatly dependent on State grants for its budget?		Yes	Yes	no

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	DIBOMBARI	MOUNGO	Littoral	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		58%	57%	61%
Capital expenditure ratio		42%	43%	39%
Staff expenditure ratio		30%	26%	34%
Volume of staff costs		123493488	181073987	201235496
National ranking of RLAs in staff costs		33	31	30
Ratio of total planned revenue to total planned expenditure		1.07	1	1
Budget credibility				
Total revenue realization rate		35%	54%	78%
Implementation rate of total expenditure		42%	77%	71%
Implementation rate of actual operating expenditure		63%	74%	77%
Implementation rate of actual operating revenue		38%	56%	118%
Rate of actual investment expenditure		29%	80%	64%
Implementation rate of real investment revenue		29%	49%	24%
Budget structures				
Weight of real operating expenditure in total expenditure		58%	57%	61%
Weight of tax revenue in operating revenue		93%	92%	89%
Volume of tax revenue		416984275	567963781	827743669
National ranking of RLAs in tax revenue mobilization		39	36	31
Weight of CAC + Other ICSP in real operating revenue		47%	40%	36%
Weight of real expenditure on maintenance of vice assets in real actual operating expenditure		19%	35%	29%
Weight of State financial aid in total revenue		15%	27%	23%
Volume of State financial aid		93219310	232676795	240626959
National ranking of RLAs in mobilization of State financial aid		251	231	259
Share of FEICOM funding in total revenue		0%	5%	0%
Major financial balances				
Gross savings or gross self-financing capacity		36564456	-82457739	332682725
Net savings or net self-financing capacity		36564456	-88857739	332682725
Annual volume of resources for debt payment		0	6400000	0
National ranking of RLAs in resources devoted to debt payment		27	45	32
Gross operating surplus or operating savings		34964058	-82890246	335035753
Analysis				
		2020	2021	2022
Is the level of investment by Dibombari Council sufficient to boost development? (Sect 417 GCRLAs)		Yes	Yes	acceptable
Is the level of investment by Dibombari Council sufficient to boost development? (Sect 417 GCRLAs)		no	Yes	Yes
Has Dibombari Council maintained a balance sheet in revenue and expenditure? (Sect 377 GCRLAs)		Fair	Yes	Fair
Is the level of staff productivity satisfactory? (Sect 417 GCRLAs)		no, critical	no, critical	no, but acceptable
According to the PEFA Standard, is the budget of Dibombari Council realistic?		no	no	no
According to the PEFA Standard, is the level of governance of Dibombari Council satisfactory?				
Does Dibombari Council maintain its assets in good condition for the benefit of its community?		yes, critical	yes, critical	yes, critical
Is Dibombari Council greatly dependent on its own resources and tax revenue for its operations?		yes, critical		
Is Dibombari Council greatly dependent on external grants for its budget?		Yes	no	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	DIKOME BALUE	NDIAN	South- West	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		82%	45%	45%
Capital expenditure ratio		18%	55%	55%
Staff expenditure ratio		42%	37%	36%
Volume of staff costs		36245460	47274988	58703100
National ranking of RLAs in staff costs		216	259	209
Ratio of total planned revenue to total planned expenditure		0.83	1	0.98
Budget credibility				
Total revenue realization rate		69%	48%	21%
Implementation rate of total expenditure		30%	43%	21%
Implementation rate of actual operating expenditure		41%	33%	23%
Implementation rate of actual operating revenue		60%	50%	13%
Rate of actual investment expenditure		14%	59%	20%
Implementation rate of real investment revenue		99%	45%	26%
Budget structures				
Weight of real operating expenditure in total expenditure		82%	45%	45%
Weight of tax revenue in operating revenue		74%	63%	91%
Volume of tax revenue		98744509	99163367	77563604
National ranking of RLAs in tax revenue		257	301	336
Weight of CAC + Other ICSP in real operating revenue		61%	49%	91%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		0%	22%	12%
Weight of State financial aid in total revenue		41%	67%	77%
Volume of State financial aid		83806847	209577885	272353150
National ranking of RLAs in mobilization of State financial aid		255	251	214
Share of FEICOM funding in total revenue		0%	0%	0%
Major financial balances				
Gross savings or gross self-financing capacity		47282343	29184225	-78430088
Net savings or net self-financing capacity		47282343	29184225	-78430088
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	32
Gross operating surplus or operating savings		52270312	29137977	-80109106
Analysis				
Is the level of investment by Dikome Balue Council sufficient to boost development? (Sect 417 GCRLAs)		Yes	Yes	Yes
Is the level of investment by Dikome Balue Council sufficient to boost development? (Sect 417 GCRLAs)			Yes	Yes
Has Dikome Balue Council maintained a balance budget in revenue and expenditure? (Sect 377 GCRLAs)		productivity critical	No, but acceptable	No, but acceptable
Is the level of staff productivity satisfactory? (Sect 417 GCRLAs)		No, but acceptable	no, critical	no, critical
According to the PEFA Standard, is the budget of Dikome Balue Council realistic?		No	No	
According to the PEFA Standard, is the level of governance of Dikome Balue Council satisfactory?		No		Yes
Does Dikome Balue Council maintain its assets in good condition for the benefit of its community?		No	No	Yes, critical
Is Dikome Balue Council greatly dependent on own resources and tax revenue for its operations?		Yes, but acceptable	Yes, but acceptable	Yes, critical
Is B Dikome Balue Council greatly dependent on State grants for its budget?		Yes	Yes	No

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	DIMAKO	HAUT-NYONG	East	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		39%	33%	23%
Capital expenditure ratio		61%	67%	77%
Staff expenditure ratio		26%	25%	33%
Volume of staff costs		51 571 919	2 479 001	4 278 472
National ranking of RLAs in staff costs		212	247	263
Ratio of total planned revenue to total planned expenditure		1	1	0
Budget credibility				
Total revenue realization rate		57%	85%	%
Implementation rate of total expenditure		52%	34%	30%
Implementation rate of actual operating expenditure		52%	48%	25%
Implementation rate of actual operating revenue		44%	61%	%
Rate of actual investment expenditure		53%	30%	32%
Implementation rate of real investment revenue		82%	94%	%
Budget structures				
Weight of real operating expenditure in total expenditure		39%	33%	23%
Weight of tax revenue in operating revenue		53%	68%	%
Volume of tax revenue		81 710 310	61 190 703	0
National ranking of RLAs in tax revenue mobilization		250	182	365
Weight of CAC + Other ICSP in real operating revenue		45%	27%	%
Weight of real expenditure on maintenance of vice assets in real actual operating expenditure		0%	0%	0%
Weight of State financial aid in total revenue		57%	20%	%
Volume of State financial aid		900 227 625	72 295 542	0
National ranking of RLAs in mobilization of State financial aid		173	167	357
Share of FEICOM funding in total revenue		0%	1%	%
Major financial balances				
Gross savings or gross self-financing capacity		76 503 484	4 884 063	448 438 12
Net savings or net self-financing capacity		76 503 484	8 753 122	448 438 12
Annual volume of resources for debt payment		0	6 130 943	0
National ranking of RLAs in resources devoted to debt payment		27	39	32
Gross operating surplus or operating savings		76 503 484	9 885 066	448 438 12
Analysis				
Is the level of investment by Dimako Council efficient to boost development? (Sect 417 GCRLAs)		Yes	Yes	Yes
Is the level of investment by Dimako Council efficient to boost development? (Sect 417 GCRLAs)		Yes	Yes	
Has Dimako Council maintained a balance sheet in revenue and expenditure? (Sect 377 GCRLAs)		Yes	Yes	Fair
Is the level of staff productivity satisfactory? (Sect 417 GCRLAs)		no, critical	Yes	
According to the PEFA Standard, is the budget of Dimako Council realistic?		No	No	No
According to the PEFA Standard, is the level of governance of Dimako Council satisfactory?		No	No	No
Does Dimako Council maintain its assets in good condition for the benefit of its community?		No	No	
Is Dimako Council greatly dependent on its own resources and tax revenue for its operations?		No		
Is Dimako Council greatly dependent on State subsidies for its budget?		Yes	Yes	No

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	DIR	MBERE	Adamawa	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		29%	35%	12%
Capital expenditure ratio		71%	65%	88%
Staff expenditure ratio		28%	22%	32%
Volume of staff costs		34922514	36271532	50469449
National ranking of RLAs in staff costs		222	306	244
Ratio of total planned revenue to total planned expenditure		1.01	1	1.2
Budget credibility				
Total revenue realization rate		71%	57%	68%
Implementation rate of total expenditure		74%	51%	81%
Implementation rate of actual operating expenditure		62%	64%	48%
Implementation rate of actual operating revenue		64%	81%	43%
Rate of actual investment expenditure		80%	45%	89%
Implementation rate of real investment revenue		93%	44%	75%
Budget structures				
Weight of real operating expenditure in total expenditure		29%	35%	12%
Weight of tax revenue in operating revenue		88%	53%	92%
Volume of tax revenue		187335160	139130499	165333768
National ranking of RLAs in tax revenue		154	243	214
Weight of CAC + Other ICSP in real operating revenue		78%	51%	72%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		4%	1%	2%
Weight of State financial aid in total revenue		50%	54%	88%
Volume of State financial aid		232024447	279785500	123517257
National ranking of RLAs in mobilization of State financial aid		169	184	8
Share of FEICOM funding in total revenue		0%	0%	0%
Major financial balances				
Gross savings or gross self-financing capacity		85558989	101031923	20661345
Net savings or net self-financing capacity		85558989	101031923	20661345
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	32
Gross operating surplus or operating savings		85558989	101031923	20661345
Analysis				
Is the level of investment by Dir Council sufficient to boost development? (Sect 417 GCRLAs)		Yes	Yes	Yes
Is the level of investment by Dir Council sufficient to boost development? (Sect 417 GCRLAs)		Yes	Yes	
Has Dir Council maintained a balance budget revenue and expenditure? (Sect 377 GCRLAs)		Yes	Yes	Fair
Is the level of staff productivity satisfactory? (Sect 417 GCRLAs)		no, but acceptable	no, critical	no, but acceptable
According to the PEFA Standard, is the budget of Dir Council realistic?		no	no	no, but acceptable
According to the PEFA Standard, is the level of governance of Dir Council satisfactory?		yes, to an extent	yes, to an extent	yes, to an extent
Does Dir Council maintain its assets in good condition for the benefit of its community?		yes, critical	no	yes, critical
Is Dir Council greatly dependent on its own resources and tax revenue for its operations?		yes, critical	no	yes, critical
Is Dir Council greatly dependent on State grants for its budget?		Yes	Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	DIZANGUE	SANAGA-MARITIME	Littoral	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		62%	41%	50%
Capital expenditure ratio		38%	59%	50%
Staff expenditure ratio		29%	29%	23%
Volume of staff costs		68145889	55637761	83789250
National ranking of RLAs in staff costs		102	203	134
Ratio of total planned revenue to total planned expenditure		1	0.96	1
Budget credibility				
Total revenue realization rate		87%	80%	93%
Implementation rate of total expenditure		62%	61%	79%
Implementation rate of actual operating expenditure		68%	63%	83%
Implementation rate of actual operating revenue		70%	66%	88%
Rate of actual investment expenditure		53%	60%	76%
Implementation rate of real investment revenue		123%	100%	100%
Budget structures				
Weight of real operating expenditure in total expenditure		62%	41%	50%
Weight of tax revenue in operating revenue		91%	87%	93%
Volume of tax revenue		262698590	253291859	447258876
National ranking of RLAs in tax revenue		94	117	57
Weight of CAC + Other ICSP in real operating revenue		77%	60%	71%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		2%	0%	6%
Weight of State financial aid in total revenue		39%	54%	41%
Volume of State financial aid		207636491	317760000	347533450
National ranking of RLAs in mobilization of State financial aid		189	146	148
Share of FEICOM funding in total revenue		0%	0%	0%
Major financial balances				
Gross savings or gross self-financing capacity		57338689	99226471	121287571
Net savings or net self-financing capacity		57338689	99226471	121287571
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	32
Gross operating surplus or operating savings		56680534	98207632	120404516
Analysis				
Is the level of investment by Dizangue Council sufficient to boost development? (Sect 417 GCRLAs)		Yes	Yes	Yes
Is the level of investment by Dizangue Council sufficient to boost development? (Sect 417 GCRLAs)		Yes	No	Yes
Has Dizangue Council maintained a balance sheet in revenue and expenditure? (Sect 377 GCRLAs)		Yes	Yes	Yes
Is the level of staff productivity satisfactory? (Sect 417 GCRLAs)		Yes	Yes	Yes
According to the PEFA Standard, is the budget of Dizangue Council realistic?		No	No	No
According to the PEFA Standard, is the level of governance of Dizangue Council satisfactory?		Yes, to an extent	No	Yes
Does Dizangue Council maintain its assets in good condition for the benefit of its community?		Yes, critical	Yes, critical	Yes, critical
Is Dizangue Council greatly dependent on its resources and tax revenue for its operations?		Yes, critical	No	No
Is Dizangue Council greatly dependent on state grants for its budget?		Yes	Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	DJOHONG	MBERE	Adamawa	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		17%	15%	23%
Capital expenditure ratio		83%	85%	77%
Staff expenditure ratio		22%	31%	35%
Volume of staff costs		21243518	28528242	42938980
National ranking of KLAS in staff costs		282	335	287
Ratio of total planned revenue to total planned expenditure		0.94	1	1.11
Budget credibility				
Total revenue realization rate		65%	61%	35%
Implementation rate of total expenditure		61%	53%	35%
Implementation rate of actual operating expenditure		50%	38%	35%
Implementation rate of actual operating revenue		79%	45%	15%
Rate of actual investment expenditure		64%	57%	36%
Implementation rate of real investment revenue		61%	67%	58%
Budget structures				
Weight of real operating expenditure in total expenditure		17%	15%	23%
Weight of tax revenue in operating revenue		87%	81%	80%
Volume of tax revenue		129042807	112086185	110362932
National ranking of KLAS in tax revenue mobilization		216	283	294
Weight of CAC + Other ICSP in real operating revenue		85%	79%	78%
Weight of real expenditure on maintenance of vice assets in real actual operating expenditure		0%	1%	0%
Weight of State financial aid in total revenue		68%	67%	57%
Volume of State financial aid		378510300	481875189	331253075
National ranking of KLAS in mobilization of State financial aid		59	58	168
Share of FEICOM funding in total revenue		9%	17%	24%
Major financial balances				
Gross savings or gross self-financing capacity		54233850	44826759	13012882
Net savings or net self-financing capacity		54233850	44826759	13012882
Annual volume of resources for debt payment		0	0	0
National ranking of KLAS in resources devoted to debt payment		27	48	32
Gross operating surplus or operating savings		54233850	44826759	13012882
Analysis				
Is the level of investment by Djohong Council efficient to boost development? (Sect 417 GCRLAs)		Yes	Yes	Yes
Is the level of investment by Djohong Council efficient to boost development? (Sect 417 GCRLAs)		no	Yes	no
Has Djohong Council maintained a balance sheet in revenue and expenditure? (Sect 377 GCRLAs)		Yes	Fair	no, but acceptable
Is the level of staff productivity satisfactory? (Sect 417 GCRLAs)		no, but acceptable	no, but acceptable	no, critical
According to the PEFA Standard, is the budget of Djohong Council realistic?		no	no	no
According to the PEFA Standard, is the level of governance of Djohong Council satisfactory?		no	yes, to an extent	no
Does Djohong Council maintain its assets in good condition for the benefit of its community?		yes, critical	yes, but acceptable	yes, but acceptable
Is Djohong Council greatly dependent on its own resources and tax revenue for its operations?		yes, critical	yes, but acceptable	no
Is Djohong Council greatly dependent on State grants for its budget?		Yes	Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	DJOUR	DJA AND LOBO	South	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		30%	44%	25%
Capital expenditure ratio		70%	56%	75%
Staff expenditure ratio		32%	31%	38%
Volume of staff costs		8854423 /	97148393	1002737 / 6
National ranking of RLAs in staff costs		64	99	103
Ratio of total planned revenue to total planned expenditure		0.99	0.99	1
Budget credibility				
Total revenue realization rate		84%	85%	97%
Implementation rate of total expenditure		53%	37%	60%
Implementation rate of actual operating expenditure		78%	71%	65%
Implementation rate of actual operating revenue		47%	59%	92%
Rate of actual investment expenditure		47%	27%	59%
Implementation rate of real investment revenue		101%	97%	99%
Budget structures				
Weight of real operating expenditure in total expenditure		30%	44%	25%
Weight of tax revenue in operating revenue		75%	86%	86%
Volume of tax revenue		196724123	305640388	421021113
National ranking of RLAs in tax revenue		146	87	62
Weight of CAC + Other ICSP in real operating revenue		60%	39%	49%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		0%	1%	3%
Weight of State financial aid in total revenue		27%	22%	19%
Volume of State financial aid		390137113	353095300	318731894
National ranking of RLAs in mobilization of State financial aid		52	121	179
Share of FEICOM funding in total revenue		0%	22%	2%
Major financial balances				
Gross savings or gross self-financing capacity		-13138397	43456780	227596377
Net savings or net self-financing capacity		-13138397	284560060	227596377
Annual volume of resources for debt payment		0	328016840	0
National ranking of RLAs in resources voted to debt payment		27	4	32
Gross operating surplus or operating savings		-13138397	43456780	227596377
Analysis				
Is the level of investment by Djour Council sufficient to boost development? (Sect 417 GCRLAs)		Yes	Yes	Yes
Is the level of investment by Djour Council sufficient to boost development? (Sect 417 GCRLAs)		Yes	Yes	Yes
Has Djour Council maintained a balance budget in revenue and expenditure? (Sect 377 GCRLAs)		Fair	Fair	no, but acceptable
Is the level of staff productivity satisfactory? (Sect 417 GCRLAs)		Yes	Yes	Yes
According to the PEFA Standard, is the budget of Djour Council realistic?		No	No	No
According to the PEFA Standard, is the level of governance of Djour Council satisfactory?		No	Yes, to an extent	yes, to an extent
Does Djour Council maintain its assets in good condition for the benefit of its community?		Yes, but acceptable	Yes, critical	Yes, critical
Is Djour Council greatly dependent on its own resources and tax revenue for its operations?		Yes, critical		
Is Djour Council greatly dependent on State grants for its budget?		No	No	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	DOUALA 1	WOURI	Littoral	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		70%	59%	58%
Capital expenditure ratio		30%	41%	42%
Staff expenditure ratio		31%	33%	25%
Volume of staff costs		452121648	490030999	463581911
National ranking of RLAs in staff costs		7	8	11
Ratio of total planned revenue to total planned expenditure		0.97	1	1
Budget credibility				
Total revenue realization rate		60%	80%	62%
Implementation rate of total expenditure		77%	90%	80%
Implementation rate of actual operating expenditure		92%	90%	80%
Implementation rate of actual operating revenue		61%	82%	62%
Rate of actual investment expenditure		56%	89%	79%
Implementation rate of real investment revenue		51%	52%	67%
Budget structures				
Weight of real operating expenditure in total expenditure		70%	59%	58%
Weight of tax revenue in operating revenue		96%	86%	91%
Volume of tax revenue		1460133209	178892060	208196039
National ranking of RLAs in tax revenue mobilization		5	6	8
Weight of CAC + Other ICSP in real operating revenue		15%	17%	21%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		7%	8%	11%
Weight of State financial aid in total revenue		0%	8%	11%
Volume of State financial aid		0	182639600	265718900
National ranking of RLAs in mobilization of State financial aid		302	279	224
Share of FEICOM funding in total revenue		0%	0%	0%
Major financial balances				
Gross savings or gross self-financing capacity		38643735	620455059	433684843
Net savings or net self-financing capacity		38643735	620455059	433684843
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	32
Gross operating surplus or operating savings		38643735	620455059	433684843
Analysis				
Is the level of investment by Douala 1 Subdivisional Council sufficient to boost development? (sect 417 GCRLAs)		Yes	Yes	Yes
Is the level of investment by Douala 1 Subdivisional Council sufficient to boost development? (sect 417 GCRLAs)		No	Yes	Yes
Has Douala 1 Subdivisional Council maintained a balance budget in revenue and expenditure? (sect 377 GCRLAs)		Fair	Fair	Yes
Is the level of staff productivity satisfactory? (sect 417 GCRLAs)		no, but acceptable	Yes	no, but acceptable
According to the PEFA Standard, is the budget of Douala 1 Subdivisional Council realistic?		no	Yes	no, but acceptable
According to the PEFA Standard, is the level of governance of Douala 1 Subdivisional Council satisfactory?		Yes	Yes	Yes
Does Douala 1 Subdivisional Council maintain its assets in good condition for the benefit of its community?			Yes, critical	Yes, critical
Is Douala 1 Subdivisional Council greatly dependent on its own resources and tax revenue for its operations?				
Is Douala 1 Subdivisional Council greatly dependent on State grants for its budget?		Yes	Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	DOUALA II	WOURI	Littoral	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		72%	69%	70%
Capital expenditure ratio		28%	31%	30%
Staff expenditure ratio		47%	41%	41%
Volume of staff costs		591136082	502031796	553598850
National ranking of RLAs in staff costs		6	7	7
Ratio of total planned revenue to total planned expenditure		0.61	1	1
Budget credibility				
Total revenue realization rate		65%	66%	80%
Implementation rate of total expenditure		54%	55%	54%
Implementation rate of actual operating expenditure		70%	81%	73%
Implementation rate of actual operating revenue		65%	83%	97%
Rate of actual investment expenditure		33%	32%	33%
Implementation rate of real investment revenue		%	32%	46%
Budget structures				
Weight of real operating expenditure in total expenditure		72%	69%	70%
Weight of tax revenue in operating revenue		100%	73%	79%
Volume of tax revenue		1306339239	1317603979	1861392426
National ranking of RLAs in tax revenue		7	11	10
Weight of CAC + Other ICSP in real operating revenue		29%	24%	33%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		7%	8%	9%
Weight of State financial aid in total revenue		0%	14%	12%
Volume of State financial aid		0	297867000	346078834
National ranking of RLAs in mobilization of State financial aid		302	164	150
Share of FEICOM funding in total revenue		0%	0%	0%
Major financial balances				
Gross savings or gross self-financing capacity		37978826	582279960	995516317
Net savings or net self-financing capacity		37978826	582279960	995516317
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	32
Gross operating surplus or operating savings		37978826	582279960	995516317
Analysis				
Is the level of investment by Douala 2 Subdivisional Council sufficient to boost development? (sect 417 GCRLAs)		Yes	no	no
Is the level of investment by Douala 2 Subdivisional Council sufficient to boost development? (sect 417 GCRLAs)			Yes	Yes
Has Douala 2 Subdivisional Council maintained a balance budget in revenue and expenditure? (sect 377 GCRLAs)		productivity critical	critical productivity	productivity critical
Is the level of staff productivity satisfactory? (sect 417 GCRLAs)		no, but acceptable	no, but acceptable	Yes
According to the PEFA Standard, is the budget of Douala 2 Subdivisional Council realistic?		no	no	no
According to the PEFA Standard, is the level of governance of Douala 2 Subdivisional Council satisfactory?		Yes	Yes	Yes
Does Douala 2 Subdivisional Council maintain its assets in good condition for the benefit of its community?			no	yes, but acceptable
Is Douala 2 Subdivisional Council greatly dependent on its own resources and tax revenue for its operations?				
Is Douala 2 Subdivisional Council greatly dependent on State grants for its budget?		Yes	Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	DOUALA III	WOURI	Littoral	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		77%	68%	63%
Capital expenditure ratio		23%	32%	37%
Staff expenditure ratio		50%	46%	37%
Volume of staff costs		82/469932	834249598	843297982
National ranking of RLAs in staff costs		3	3	3
Ratio of total planned revenue to total planned expenditure		0.14	1.11	1
Budget credibility				
Total revenue realization rate		55%	63%	61%
Implementation rate of total expenditure		54%	68%	77%
Implementation rate of actual operating expenditure		73%	78%	87%
Implementation rate of actual operating revenue		%	73%	78%
Rate of actual investment expenditure		29%	54%	64%
Implementation rate of real investment revenue		55%	29%	0%
Budget structures				
Weight of real operating expenditure in total expenditure		77%	68%	63%
Weight of tax revenue in operating revenue		%	85%	97%
Volume of tax revenue		0	210689608	276049816
National ranking of RLAs in tax revenue mobilization		310	5	5
Weight of CAC + Other ICSP in real operating revenue		%	38%	65%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		6%	12%	11%
Weight of State financial aid in total revenue		62%	10%	3%
Volume of State financial aid		192300000	283976266	80972300
National ranking of RLAs in mobilization of State financial aid		200	182	335
Share of FEICOM funding in total revenue		0%	0%	0%
Major financial balances				
Gross savings or gross self-financing capacity		1664474434	644035572	552754033
Net savings or net self-financing capacity		1664474434	644035572	552754033
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	32
Gross operating surplus or operating savings		1662348515	644419155	553117971
Analysis				
Is the level of investment by Douala 3 Subdivisional Council sufficient to boost development? (sect 417 GCRLAs)		Yes	No	acceptable
Is the level of investment by Douala 3 Subdivisional Council sufficient to boost development? (sect 417 GCRLAs)			No	Yes
Has Douala 3 Subdivisional Council maintained a balance budget in revenue and expenditure? (sect 377 GCRLAs)		Productivity critical	Critical productivity	No, but acceptable
Is the level of staff productivity satisfactory? (sect 417 GCRLAs)		no, critical	no, but acceptable	no, but acceptable
According to the PEFA Standard, is the budget of Douala 3 Subdivisional Council realistic?		no	no	no
According to the PEFA Standard, is the level of governance of Douala 3 Subdivisional Council satisfactory?		Yes	Yes	Yes
Does Douala 3 Subdivisional Council maintain its assets in good condition for the benefit of its community?			yes, critical	
Is Douala 3 Subdivisional Council greatly dependent on its own resources and tax revenue for its operations?				
Is Douala 3 Subdivisional Council greatly dependent on State grants for its budget?		no	Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	DOUALA IV	WOURI	Littoral	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		79%	76%	73%
Capital expenditure ratio		21%	24%	27%
Staff expenditure ratio		43%	37%	36%
Volume of staff costs		381277101	401440578	442401221
National ranking of RLAs in staff costs		12	14	16
Ratio of total planned revenue to total planned expenditure		1.02	1	1
Budget credibility				
Total revenue realization rate		41%	56%	78%
Implementation rate of total expenditure		48%	53%	62%
Implementation rate of actual operating expenditure		71%	72%	87%
Implementation rate of actual operating revenue		52%	59%	86%
Rate of actual investment expenditure		22%	29%	35%
Implementation rate of real investment revenue		26%	34%	40%
Budget structures				
Weight of real operating expenditure in total expenditure		79%	76%	73%
Weight of tax revenue in operating revenue		83%	69%	78%
Volume of tax revenue		813959223	941707056	1483351310
National ranking of RLAs in tax revenue mobilization		15	19	16
Weight of CAC + Other ICSP in real operating revenue		37%	28%	48%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		19%	20%	15%
Weight of State financial aid in total revenue		16%	13%	28%
Volume of State financial aid		172069682	187872597	582191814
National ranking of RLAs in mobilization of State financial aid		214	273	35
Share of FEICOM funding in total revenue		0%	0%	0%
Major financial balances				
Gross savings or gross self-financing capacity		103900742	282968209	680576096
Net savings or net self-financing capacity		103900742	282968209	680576096
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	32
Gross operating surplus or operating savings		103900742	282968209	680576096
Analysis				
Is the level of investment by Douala 4 Subdivisional Council sufficient to boost development? (Sect 417 GCRLAs)		Yes	No	No
Is the level of investment by Douala 4 Subdivisional Council sufficient to boost development? (Sect 417 GCRLAs)		No	Yes	Yes
Has Douala 4 Subdivisional Council maintained a balance budget in revenue and expenditure? (Sect 377 GCRLAs)		Productivity critical	No, but acceptable	No, but acceptable
Is the level of staff productivity satisfactory? (Sect 417 GCRLAs)		No, critical	No, critical	No, but acceptable
According to the PEFA Standard, is the budget of Douala 4 Subdivisional Council realistic?		No	No	No
According to the PEFA Standard, is the level of governance of Douala 4 Subdivisional Council satisfactory?				
Does Douala 4 Subdivisional Council maintain its assets in good condition for the benefit of its community?		Yes, but acceptable	No	Yes, but acceptable
Is Douala 4 Subdivisional Council greatly dependent on its own resources and tax revenue for its operations?		Yes, critical		
Is Douala 4 Subdivisional Council greatly dependent on State grants for its budget?		Yes	Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	DOUALA 5	WOURI	Littoral	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		77%	58%	56%
Capital expenditure ratio		23%	42%	44%
Staff expenditure ratio		50%	36%	28%
Volume of staff costs		82/469932	684/85007	684/78644
National ranking of RLAs in staff costs		3	4	5
Ratio of total planned revenue to total planned expenditure		0.14	1	1
Budget credibility				
Total revenue realization rate		55%	69%	87%
Implementation rate of total expenditure		54%	76%	85%
Implementation rate of actual operating expenditure		73%	77%	84%
Implementation rate of actual operating revenue		%	67%	85%
Rate of actual investment expenditure		29%	75%	86%
Implementation rate of real investment revenue		55%	91%	100%
Budget structures				
Weight of real operating expenditure in total expenditure		77%	58%	56%
Weight of tax revenue in operating revenue		%	82%	84%
Volume of tax revenue		0	2230080/94	3233420511
National ranking of RLAs in tax revenue mobilization		310	4	4
Weight of CAC + Other ICSP in real operating revenue		%	29%	41%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		6%	14%	9%
Weight of State financial aid in total revenue		62%	9%	7%
Volume of State financial aid		192300000	26/469866	314060100
National ranking of RLAs in mobilization of State financial aid		200	198	185
Share of FEICOM funding in total revenue		0%	0%	9%
Major financial balances				
Gross savings or gross self-financing capacity		1664474434	820357214	1406561353
Net savings or net self-financing capacity		1664474434	820357214	1406561353
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	32
Gross operating surplus or operating savings		1662348515	823199649	1406561353
Analysis				
		2020	2021	2022
Is the level of investment by Douala 5 Subdivisional Council sufficient to boost development?(Sect 417 GCRLAs)		Yes	Yes	Yes
Is the level of investment by Douala 5 Subdivisional Council sufficient to boost development?(Sect 417 GCRLAs)			Yes	Yes
Has Douala 5 Subdivisional Council maintained a balance budget in revenue and expenditure?(Sect 377 GCRLAs)		Productivity critical	No, but acceptable	Yes
Is the level of staff productivity satisfactory?(Sect 417 GCRLAs)		No, critical	No, but acceptable	Yes
According to the PEFA Standard, is the budget of Douala 5 Subdivisional Council realistic?		No	No	No, but acceptable
According to the PEFA Standard, is the level of governance of Douala 5 Subdivisional Council satisfactory?		Yes	Yes	Yes
Does Douala 5 Subdivisional Council maintain its assets in good condition for the benefit of its community?			Yes, but acceptable	Yes, but acceptable
Is Douala 5 Subdivisional Council greatly dependent on its own resources and tax revenue for its operations?				
Is Douala 5 Subdivisional Council greatly dependent on State grants for its budget?		No	Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	DOUALA VI	WOURI	Littoral	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		53%	46%	53%
Capital expenditure ratio		47%	54%	47%
Staff expenditure ratio		40%	45%	35%
Volume of staff costs		92863727	98848757	112899562
National ranking of RLAs in staff costs		58	94	83
Ratio of total planned revenue to total planned expenditure		1.04	1	1
Budget credibility				
Total revenue realization rate		73%	64%	77%
Implementation rate of total expenditure		69%	62%	48%
Implementation rate of actual operating expenditure		58%	51%	62%
Implementation rate of actual operating revenue		76%	46%	91%
Rate of actual investment expenditure		85%	75%	38%
Implementation rate of real investment revenue		68%	91%	63%
Budget structures				
Weight of real operating expenditure in total expenditure		53%	46%	53%
Weight of tax revenue in operating revenue		20%	38%	19%
Volume of tax revenue		63866197	82277219	110204153
National ranking of RLAs in tax revenue		297	331	295
Weight of CAC + Other ICSP in real operating revenue		14%	21%	9%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		5%	0%	14%
Weight of State financial aid in total revenue		49%	66%	47%
Volume of State financial aid		236023300	327703166	465441621
National ranking of RLAs in mobilization of State financial aid		163	137	71
Share of FEICOM funding in total revenue		0%	0%	0%
Major financial balances				
Gross savings or gross self-financing capacity		82495207	-2820433	242251519
Net savings or net self-financing capacity		82495207	-2820433	242251519
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	32
Gross operating surplus or operating savings		83615679	-2814446	261054657
Analysis				
		2020	2021	2022
Is the level of investment by Douala 6 Subdivisional Council sufficient to boost development?(Sect 417 GCRLAs)		Yes	Yes	Yes
Is the level of investment by Douala 6 Subdivisional Council sufficient to boost development?(Sect 417 GCRLAs)		no	Yes	Yes
Has Douala 6 Subdivisional Council maintained a balance budget in revenue and expenditure?(Sect 377 GCRLAs)		productivity critical	critical productivity	no, but acceptable
Is the level of staff productivity satisfactory?(Sect 417 GCRLAs)		no, but acceptable	no, but acceptable	no, but acceptable
According to the PEFA Standard, is the budget of Douala 6 Subdivisional Council realistic?		no	no	no
According to the PEFA Standard, is the level of governance of Douala 6 Subdivisional Council satisfactory?			no	Yes
Does Douala 6 Subdivisional Council maintain its assets in good condition for the benefit of its community?			no	
Is Douala 6 Subdivisional Council greatly dependent on its own resources and tax revenue for its operations?			yes, but acceptable	no
Is Douala 6 Subdivisional Council greatly dependent on State grants for its budget?		Yes	no	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	DOUMAITANG	HAUT-NYONG	East	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		26%	39%	31%
Capital expenditure ratio		74%	61%	69%
Staff expenditure ratio		24%	34%	27%
Volume of staff costs		22619020	38644877	34258186
National ranking of RLAs in staff costs		277	286	319
Ratio of total planned revenue to total planned expenditure		1	1.08	1.12
Budget credibility				
		2020	2021	2022
Total revenue realization rate		76%	79%	68%
Implementation rate of total expenditure		67%	67%	69%
Implementation rate of actual operating expenditure		50%	61%	63%
Implementation rate of actual operating revenue		64%	61%	45%
Rate of actual investment expenditure		76%	71%	71%
Implementation rate of real investment revenue		85%	100%	85%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in total expenditure		26%	39%	31%
Weight of tax revenue in operating revenue		55%	58%	47%
Volume of tax revenue		8640472	90254389	61974987
National ranking of RLAs in tax revenue mobilization		275	315	351
Weight of CAC + Other ICSP in real operating revenue		45%	41%	44%
Weight of real expenditure on maintenance of vice assets in real actual operating expenditure		3%	0%	0%
Weight of State financial aid in total revenue		60%	57%	62%
Volume of State financial aid		246757119	212277500	279177500
National ranking of RLAs in mobilization of state financial aid		148	247	209
Share of FEICOM funding in total revenue		0%	0%	0%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		26328989	43760938	5917267
Net savings or net self-financing capacity		26328989	43760938	5917267
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	32
Gross operating surplus or operating savings		26328989	43760938	-3777760
Analysis				
		2020	2021	2022
Is the level of investment by Doumaintang Council sufficient to boost development? (Sect 417 GCRLAs)		Yes	Yes	Yes
Is the level of investment by Doumaintang Council sufficient to boost development in 2009? (Sect 7 GCRLAs)		Yes	no	no
Has Doumaintang Council maintained a balance budget in revenue and expenditure? (Sect 377 GCRLAs)		Yes	Fair	Yes
Is the level of staff productivity satisfactory? (Sect 417 GCRLAs)		no, but acceptable	no, but acceptable	no, but acceptable
According to the PEFA Standard, is the budget of Doumaintang Council realistic?		no	no	no
According to the PEFA Standard, is the level of governance of Doumaintang Council satisfactory?		yes, to an extent	no	no
Does Doumaintang Council maintain its assets in good condition for the benefit of its community?		no	no	no
Is Doumaintang Council greatly dependent on own resources and tax revenue for its operations?		no	no	yes, but acceptable
Is Doumaintang Council greatly dependent on state grants for its budget?		Yes	Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	DOUME	HAUT-NYONG	East	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		42%	34%	46%
Capital expenditure ratio		58%	66%	54%
Staff expenditure ratio		26%	26%	35%
Volume of staff costs		42618359	48032625	82677919
National ranking of RLAs in staff costs		192	246	136
Ratio of total planned revenue to total planned expenditure		0.94	1	1
Budget credibility				
Total revenue realization rate		56%	57%	93%
Implementation rate of total expenditure		35%	43%	57%
Implementation rate of actual operating expenditure		50%	52%	60%
Implementation rate of actual operating revenue		63%	57%	117%
Rate of actual investment expenditure		29%	39%	55%
Implementation rate of real investment revenue		52%	57%	75%
Budget structures				
Weight of real operating expenditure in total expenditure		42%	34%	46%
Weight of tax revenue in operating revenue		61%	68%	75%
Volume of tax revenue		134215221	184151495	340077860
National ranking of RLAs in tax revenue		209	188	94
Weight of CAC + Other ICSP in real operating revenue		48%	34%	20%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		0%	2%	0%
Weight of State financial aid in total revenue		59%	41%	19%
Volume of State financial aid		341574700	300931419	156445247
National ranking of RLAs in mobilization of State financial aid		83	158	303
Share of FEICOM funding in total revenue		0%	0%	0%
Major financial balances				
Gross savings or gross self-financing capacity		55097975	84967635	215041199
Net savings or net self-financing capacity		55097975	84967635	215041199
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	32
Gross operating surplus or operating savings		55097975	84967635	215111199
Analysis				
Is the level of investment by Doume Council sufficient to boost development? (Sect 417 GCRLAs)		Yes	Yes	Yes
Is the level of investment by Doume Council sufficient to boost development? (Sect 417 GCRLAs)		no	Yes	Yes
Has Doume Council maintained a balance budget in revenue and expenditure? (Sect 377 GCRLAs)		Yes	Yes	no, but acceptable
Is the level of staff productivity satisfactory? (Sect 417 GCRLAs)		no, critical	no, critical	Yes
According to the PEFA Standard, is the budget of Doume Council realistic?		no	no	no
According to the PEFA Standard, is the level of governance of Doume Council satisfactory?		no	yes, to an extent	no
Does Doume Council maintain its assets in good condition for the benefit of its community?		no	no	yes, but acceptable
Is Doume Council greatly dependent on its own resources and tax revenue for its operations?		yes, but acceptable	no	
Is Doume Council greatly dependent on State grants for its budget?		Yes	Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	DSCHANG	MENOUA	West	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		55%	54%	51%
Capital expenditure ratio		45%	46%	49%
Staff expenditure ratio		33%	33%	32%
Volume of staff costs		393990545	318224331	331944820
National ranking of RLAs in staff costs		9	22	19
Ratio of total planned revenue to total planned expenditure		0.99	0.99	0.97
Budget credibility				
Total revenue realization rate		94%	55%	53%
Implementation rate of total expenditure		108%	57%	55%
Implementation rate of actual operating expenditure		124%	77%	48%
Implementation rate of actual operating revenue		81%	61%	89%
Rate of actual investment expenditure		93%	43%	63%
Implementation rate of real investment revenue		123%	48%	27%
Budget structures				
Weight of real operating expenditure in total expenditure		55%	54%	51%
Weight of tax revenue in operating revenue		68%	77%	66%
Volume of tax revenue		768515641	826414338	898663753
National ranking of RLAs in tax revenue		18	20	26
Weight of CAC + Other ICSP in real operating revenue		36%	24%	30%
Weight of real expenditure on maintenance of vice assets in real actual operating expenditure		0%	0%	0%
Weight of State financial aid in total revenue		31%	34%	2%
Volume of State financial aid		575066316	592637223	39957213
National ranking of RLAs in mobilization of State financial aid		10	25	339
Share of FEICOM funding in total revenue		0%	0%	2%
Major financial balances				
Gross savings or gross self-financing capacity		-50360/42	10164/383	32903/542
Net savings or net self-financing capacity		-50360/42	88528183	294055551
Annual volume of resources for debt payment		0	13119200	34981991
National ranking of RLAs in resources devoted to debt payment		27	38	18
Gross operating surplus or operating savings		-50360/42	10164/383	32934/989
Analysis				
Is the level of investment by Dschang Council efficient to boost development? (Sect 417 GCRLAs)		Yes	Yes	Yes
Is the level of investment by Dschang Council efficient to boost development? (Sect 417 GCRLAs)		Yes	Yes	no
Has Dschang Council maintained a balance sheet in revenue and expenditure? (Sect 377 GCRLAs)		Fair	Fair	Fair
Is the level of staff productivity satisfactory? (Sect 417 GCRLAs)		Yes	No, critical	No, critical
According to the PEFA Standard, is the budget of Dschang Council realistic?			No	No
According to the PEFA Standard, is the level of governance of Dschang Council satisfactory?		No	No	No
Does Dschang Council maintain its assets in good condition for the benefit of its community?		No	Yes, but acceptable	No
Is Dschang Council greatly dependent on its own resources and tax revenue for its operations?		Yes, but acceptable	No	
Is Dschang Council greatly dependent on State transfers for its budget?		No	Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	DZENG	NYONG AND SOO	Centre	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		13%	17%	22%
Capital expenditure ratio		87%	83%	78%
Staff expenditure ratio		40%	31%	30%
Volume of staff costs		34416592	28683577	32413830
National ranking of RLAs in staff costs		226	333	330
Ratio of total planned revenue to total planned expenditure		0.8	0.98	1.22
Budget credibility				
Total revenue realization rate		84%	83%	59%
Implementation rate of total expenditure		72%	77%	68%
Implementation rate of actual operating expenditure		51%	48%	47%
Implementation rate of actual operating revenue		60%	47%	62%
Rate of actual investment expenditure		76%	78%	78%
Implementation rate of real investment revenue		93%	101%	59%
Budget structures				
Weight of real operating expenditure in total expenditure		13%	17%	22%
Weight of tax revenue in operating revenue		91%	82%	82%
Volume of tax revenue		108048478	93753336	95169312
National ranking of RLAs in tax revenue		240	307	312
Weight of CAC + Other ICSP in real operating revenue		75%	59%	58%
Weight of real expenditure on maintenance of vice assets in real actual operating expenditure		0%	1%	0%
Weight of State financial aid in total revenue		76%	78%	75%
Volume of State financial aid		468493804	451522705	390254450
National ranking of RLAs in mobilization of State financial aid		24	64	120
Share of FEICOM funding in total revenue		0%	4%	3%
Major financial balances				
Gross savings or gross self-financing capacity		33950558	22314483	8553222
Net savings or net self-financing capacity		33950558	314483	-6446778
Annual volume of resources for debt payment		0	22000000	15000000
National ranking of RLAs in resources devoted to debt payment		27	34	25
Gross operating surplus or operating savings		33950558	22376330	10262883
Analysis				
Is the level of investment by Dzeng Council efficient to boost development? (Sect 417 GCRLAs)		Yes	Yes	Yes
Is the level of investment by Dzeng Council efficient to boost development? (Sect 417 GCRLAs)			Yes	
Has Dzeng Council maintained a balance sheet in revenue and expenditure? (Sect 377 GCRLAs)		Productivity critical	Fair	Fair
Is the level of staff productivity satisfactory? (Sect 417 GCRLAs)		Yes	Yes	no, critical
According to the PEFA Standard, is the budget of Dzeng Council realistic?		No	No	No
According to the PEFA Standard, is the level of governance of Dzeng Council satisfactory?		No	Yes, to an extent	No
Does Dzeng Council maintain its assets in good condition for the benefit of its community?		Yes, critical	Yes, but acceptable	Yes, but acceptable
Is Dzeng Council greatly dependent on its own resources and tax revenue for its operations?		Yes, critical	Yes, critical	Yes, critical
Is Dzeng Council greatly dependent on State grants for its budget?		Yes	Yes	No

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	DZIGUILAO	MAYO-KANI	Far-North	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		28%	28%	25%
Capital expenditure ratio		72%	72%	75%
Staff expenditure ratio		19%	19%	26%
Volume of staff costs		408/1681	408/1681	563/2261
National ranking of RLAs in staff costs		197	272	221
Ratio of total planned revenue to total planned expenditure		1.04	1	1
Budget credibility				
Total revenue realization rate		62%	62%	59%
Implementation rate of total expenditure		63%	63%	56%
Implementation rate of actual operating expenditure		70%	66%	57%
Implementation rate of actual operating revenue		83%	86%	62%
Rate of actual investment expenditure		63%	61%	56%
Implementation rate of real investment revenue		53%	53%	58%
Budget structures				
Weight of real operating expenditure in total expenditure		28%	28%	25%
Weight of tax revenue in operating revenue		73%	73%	87%
Volume of tax revenue		208356653	215911803	228242295
National ranking of RLAs in tax revenue		140	151	160
Weight of CAC + Other ICSP in real operating revenue		66%	64%	74%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		2%	2%	3%
Weight of State financial aid in total revenue		69%	68%	74%
Volume of State financial aid		516890285	516890285	672220152
National ranking of RLAs in mobilization of State financial aid		17	46	25
Share of FEICOM funding in total revenue		0%	0%	0%
Major financial balances				
Gross savings or gross self-financing capacity		76057923	84503073	48333560
Net savings or net self-financing capacity		76057923	84503073	48333560
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	30
Gross operating surplus or operating savings		76057923	84503073	48333560
Analysis				
Is the level of investment by Dziguilao Council sufficient to boost development? (Sect 417 GCRLAs)		Yes	Yes	Yes
Is the level of investment by Dziguilao Council sufficient to boost development? (Sect 417 GCRLAs)		no	Yes	Yes
Has Dziguilao Council maintained a balance budget in revenue and expenditure? (Sect 377 GCRLAs)		Yes	Yes	Yes
Is the level of staff productivity satisfactory? (Sect 417 GCRLAs)		no, but acceptable	no, but acceptable	no, critical
According to the PEFA Standard, is the budget of Dziguilao Council realistic?		no	no	no
According to the PEFA Standard, is the level of governance of Dziguilao Council satisfactory?		yes, to an extent	yes, to an extent	yes, to an extent
Does Dziguilao Council maintain its assets in good condition for the benefit of its community?		no	no	yes, critical
Is Dziguilao Council greatly dependent on its resources and tax revenue for its operations?		yes, but acceptable	yes, but acceptable	yes, but acceptable
Is Dziguilao Council greatly dependent on state grants for its budget?		Yes	Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	EBEBDA	LEKIE	Centre	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		NA	41%	29%
Capital expenditure ratio		%	59%	71%
Staff expenditure ratio		%	46%	50%
Volume of staff costs		0	88094339	91986395
National ranking of RLAs in staff costs		302	120	121
Ratio of total planned revenue to total planned expenditure			0.81	1.02
Budget credibility				
		2020	2021	2022
Total revenue realization rate		%	74%	32%
Implementation rate of total expenditure		%	50%	57%
Implementation rate of actual operating expenditure		%	60%	62%
Implementation rate of actual operating revenue		%	56%	41%
Rate of actual investment expenditure		%	45%	56%
Implementation rate of real investment revenue		%	85%	28%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in total expenditure		%	41%	29%
Weight of tax revenue in operating revenue		%	87%	93%
Volume of tax revenue		0	135520828	134426177
National ranking of RLAs in tax revenue		310	251	261
Weight of CAC + Other ICSP in real operating revenue		%	65%	66%
Weight of real expenditure on maintenance of vice assets in real actual operating expenditure		%	1%	0%
Weight of State financial aid in total revenue		%	21%	30%
Volume of State financial aid		0	118847250	109610835
National ranking of RLAs in mobilization of State financial aid		302	318	328
Share of FEICOM funding in total revenue		%	7%	0%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		0	-34396864	-41334290
Net savings or net self-financing capacity		0	-74396864	-41334290
Annual volume of resources for debt payment		0	40000000	0
National ranking of RLAs in resources voted to debt payment		27	26	30
Gross operating surplus or operating savings		0	-28047858	-38467165
Analysis				
		2020	2021	2022
Is the level of investment by Ebebdha Council efficient to boost development? (Sect 417 GCRLAs)			Yes	Yes
Is the level of investment by Ebebdha Council efficient to boost development? (Sect 417 GCRLAs)				No
Has Ebebdha Council maintained a balance sheet in revenue and expenditure? (Sect 377 GCRLAs)			Critical productivity	Productivity critical
Is the level of staff productivity satisfactory? (Sect 417 GCRLAs)			No, but acceptable	No, critical
According to the PEFA Standard, is the budget of Ebebdha Council realistic?			No	No
According to the PEFA Standard, is the level of governance of Ebebdha Council satisfactory?			Yes, to an extent	No
Does Ebebdha Council maintain its assets in good condition for the benefit of its community?			Yes, critical	Yes, critical
Is Ebebdha Council greatly dependent on its own resources and tax revenue for its operations?				No
Is Ebebdha Council greatly dependent on State grants for its budget?			No	No

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	EBOLOWA 1	MVILA	South	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		89%	46%	50%
Capital expenditure ratio		11%	54%	50%
Staff expenditure ratio		38%	28%	27%
Volume of staff costs		60354980	77531648	77096316
National ranking of KLAS in staff costs		123	138	150
Ratio of total planned revenue to total planned expenditure		1.6	0.93	1
Budget credibility				
Total revenue realization rate		39%	63%	52%
Implementation rate of total expenditure		37%	63%	51%
Implementation rate of actual operating expenditure		35%	69%	56%
Implementation rate of actual operating revenue		58%	56%	56%
Rate of actual investment expenditure		66%	58%	47%
Implementation rate of real investment revenue		25%	85%	49%
Budget structures				
Weight of real operating expenditure in total expenditure		89%	46%	50%
Weight of tax revenue in operating revenue		72%	56%	70%
Volume of tax revenue		135461838	192031678	219063922
National ranking of KLAS in tax revenue mobilization		207	178	169
Weight of CAC + Other ICSP in real operating revenue		49%	34%	45%
Weight of real expenditure on maintenance of vice assets in real actual operating expenditure		0%	7%	7%
Weight of State financial aid in total revenue		15%	50%	53%
Volume of State financial aid		44680996	292488395	308576469
National ranking of KLAS in mobilization of State financial aid		269	172	189
Share of FEICOM funding in total revenue		0%	0%	0%
Major financial balances				
Gross savings or gross self-financing capacity		28373890	64260061	25926854
Net savings or net self-financing capacity		28373890	64260061	25926854
Annual volume of resources for debt payment		0	0	0
National ranking of KLAS in resources devoted to debt payment		27	48	30
Gross operating surplus or operating savings		28373890	64260061	25926854
Analysis				
		2020	2021	2022
Is the level of investment by Ebolowa 1 Subdivisional Council sufficient to boost development?(Sect 417 GCRLAs)		Yes	Yes	Yes
Is the level of investment by Ebolowa 1 Subdivisional Council sufficient to boost development?(Sect 417 GCRLAs)			no	Yes
Has Ebolowa 1 Subdivisional Council maintained a balance budget in revenue and expenditure?(Sect 377 GCRLAs)		No, but acceptable	Yes	Yes
Is the level of staff productivity satisfactory?(Sect 417 GCRLAs)		No, critical	No, but acceptable	No, critical
According to the PEFA Standard, is the budget of Ebolowa 1 Subdivisional Council realistic?		No	No	No
According to the PEFA Standard, is the level of governance of Ebolowa 1 Subdivisional Council satisfactory?		No	Yes	Yes
Does Ebolowa 1 Subdivisional Council maintain its assets in good condition for the benefit of its community?		No	No	No
Is Ebolowa 1 Subdivisional Council greatly dependent on its own resources and tax revenue for its operations?		Yes, but acceptable	No	No
Is Ebolowa 1 Subdivisional Council greatly dependent on State grants for its budget?		Yes	Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	EBOLOWA II	MVILA	South	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		55%	51%	24%
Capital expenditure ratio		45%	49%	76%
Staff expenditure ratio		26%	39%	36%
Volume of staff costs		69380415	108223971	105732139
National ranking of RLAs in staff costs		98	78	92
Ratio of total planned revenue to total planned expenditure		1.05	1.02	0.42
Budget credibility				
Total revenue realization rate		72%	83%	55%
Implementation rate of total expenditure		78%	31%	24%
Implementation rate of actual operating expenditure		77%	58%	58%
Implementation rate of actual operating revenue		68%	62%	155%
Rate of actual investment expenditure		79%	21%	20%
Implementation rate of real investment revenue		81%	95%	22%
Budget structures				
Weight of real operating expenditure in total expenditure		55%	51%	24%
Weight of tax revenue in operating revenue		84%	79%	48%
Volume of tax revenue		242602037	308405843	404519041
National ranking of RLAs in tax revenue		109	81	65
Weight of CAC + Other ICSP in real operating revenue		74%	43%	33%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		6%	6%	2%
Weight of State financial aid in total revenue		47%	17%	34%
Volume of State financial aid		225772199	259534634	407320260
National ranking of RLAs in mobilization of State financial aid		174	207	108
Share of FEICOM funding in total revenue		0%	33%	0%
Major financial balances				
Gross savings or gross self-financing capacity		19781912	111765604	547221793
Net savings or net self-financing capacity		19781912	378091986	547221793
Annual volume of resources for debt payment		0	489857590	0
National ranking of RLAs in resources devoted to debt payment		27	2	30
Gross operating surplus or operating savings		19781912	111765604	547341793
Analysis				
Is the level of investment by Ebolowa 2 Subdivisional Council sufficient to boost development?(Sect 417 GCRLAs)		Yes	Yes	Yes
Is the level of investment by Ebolowa 2 Subdivisional Council sufficient to boost development?(Sect 417 GCRLAs)		No	No	
Has Ebolowa 2 Subdivisional Council maintained a balance budget in revenue and expenditure?(Sect 377 GCRLAs)		Yes	No, but acceptable	No, but acceptable
Is the level of staff productivity satisfactory?(Sect 417 GCRLAs)		No, but acceptable	Yes	No, critical
According to the PEFA Standard, is the budget of Ebolowa 2 Subdivisional Council realistic?		No	No	
According to the PEFA Standard, is the level of governance of Ebolowa 2 Subdivisional Council satisfactory?		Yes	Yes	Yes, to an extent
Does Ebolowa 2 Subdivisional Council maintain its assets in good condition for the benefit of its community?		Yes, but acceptable	Yes, but acceptable	No
Is Ebolowa 2 Subdivisional Council greatly dependent on its own resources and tax revenue for its operations?		Yes, critical		No
Is Ebolowa 2 Subdivisional Council greatly dependent on State grants for its budget?		Yes	No	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	EBONE	MOUNGO	Littoral	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		35%	15%	16%
Capital expenditure ratio		65%	85%	84%
Staff expenditure ratio		42%	49%	46%
Volume of staff costs		4309899 /	46636504	43936785
National ranking of RLAs in staff costs		18 /	261	280
Ratio of total planned revenue to total planned expenditure		1	0.78	0.99
Budget credibility				
		2020	2021	2022
Total revenue realization rate		54%	59%	54%
Implementation rate of total expenditure		60%	57%	56%
Implementation rate of actual operating expenditure		55%	46%	40%
Implementation rate of actual operating revenue		54%	%	31%
Rate of actual investment expenditure		63%	60%	62%
Implementation rate of real investment revenue		53%	59%	62%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in total expenditure		35%	15%	16%
Weight of tax revenue in operating revenue		93%	%	86%
Volume of tax revenue		99815232	0	71325634
National ranking of RLAs in tax revenue		256	368	343
Weight of CAC + Other ICSP in real operating revenue		76%	%	70%
Weight of real expenditure on maintenance of vice assets in real actual operating expenditure		0%	0%	3%
Weight of State financial aid in total revenue		61%	100%	78%
Volume of State financial aid		160500339	521490676	435061514
National ranking of RLAs in mobilization of State financial aid		219	43	86
Share of FEICOM funding in total revenue		0%	0%	9%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		6038079	-96072707	-13935257
Net savings or net self-financing capacity		6038079	-96072707	-63849224
Annual volume of resources for debt payment		0	0	49913967
National ranking of RLAs in resources voted to debt payment		27	48	16
Gross operating surplus or operating savings		6038079	-95662752	-13935257
Analysis				
		2020	2021	2022
Is the level of investment by Ebone Council sufficient to boost development? (Sect 417 GCRLAs)		Yes	Yes	Yes
Is the level of investment by Ebone Council sufficient to boost development? (Sect 417 GCRLAs)		Yes		Yes
Has Ebone Council maintained a balance budget in revenue and expenditure? (Sect 377 GCRLAs)		Productivity critical	Critical productivity	Productivity critical
Is the level of staff productivity satisfactory? (Sect 417 GCRLAs)		No, critical	No, critical	No, critical
According to the PEFA Standard, is the budget of Ebone Council realistic?		No	No	No
According to the PEFA Standard, is the level of governance of Ebone Council satisfactory?		No	No	Yes, to an extent
Does Ebone Council maintain its assets in good condition for the benefit of its community?		Yes, critical		Yes, critical
Is Ebone Council greatly dependent on its own resources and tax revenue for its operations?		Yes, critical		Yes, critical
Is Ebone Council greatly dependent on State grants for its budget?		Yes	No	No

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	EDEA I	SANAGA-MARITIME	Littoral	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		46%	44%	48%
Capital expenditure ratio		54%	56%	52%
Staff expenditure ratio		32%	24%	26%
Volume of staff costs		67793257	61549281	78915194
National ranking of RLAs in staff costs		104	187	144
Ratio of total planned revenue to total planned expenditure		1	1	1
Budget credibility				
Total revenue realization rate		71%	83%	78%
Implementation rate of total expenditure		72%	82%	77%
Implementation rate of actual operating expenditure		55%	71%	73%
Implementation rate of actual operating revenue		61%	73%	67%
Rate of actual investment expenditure		95%	93%	82%
Implementation rate of real investment revenue		100%	100%	100%
Budget structures				
Weight of real operating expenditure in total expenditure		46%	44%	48%
Weight of tax revenue in operating revenue		71%	87%	89%
Volume of tax revenue		208736101	285165548	322912144
National ranking of RLAs in tax revenue		139	96	104
Weight of CAC + Other ICSP in real operating revenue		41%	49%	51%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		5%	7%	4%
Weight of State financial aid in total revenue		8%	52%	5%
Volume of State financial aid		36195766	312579700	31614850
National ranking of RLAs in mobilization of State financial aid		272	153	344
Share of FEICOM funding in total revenue		0%	0%	0%
Major financial balances				
Gross savings or gross self-financing capacity		84486678	67674970	62265864
Net savings or net self-financing capacity		84486678	67674970	62265864
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	29
Gross operating surplus or operating savings		83025574	65413147	60305483
Analysis				
Is the level of investment by Edea 1 Council sufficient to boost development? (Sect 417 GCRLAs)		Yes	Yes	Yes
Is the level of investment by Edea 1 Council sufficient to boost development? (Sect 417 GCRLAs)		Yes	Yes	Yes
Has Edea 1 Council maintained a balance budget in revenue and expenditure? (Sect 377 GCRLAs)		Fair	Yes	Yes
Is the level of staff productivity satisfactory? (Sect 417 GCRLAs)		no, but acceptable	Yes	no, but acceptable
According to the PEFA Standard, is the budget of Edea 1 Council realistic?		no	no, but acceptable	no
According to the PEFA Standard, is the level of governance of Edea 1 Council satisfactory?			Yes	yes, to an extent
Does Edea 1 Council maintain its assets in good condition for the benefit of its community?		no	yes, critical	yes, critical
Is Edea 1 Council greatly dependent on its own resources and tax revenue for its operations?		yes, but acceptable	no	
Is Edea 1 Council greatly dependent on State grants for its budget?		Yes	Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	EDEA II	SANAGA-MARITIME	Littoral	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		NA	27%	25%
Capital expenditure ratio		%	73%	75%
Staff expenditure ratio		%	19%	34%
Volume of staff costs		0	14109605	35425105
National ranking of RLAs in staff costs		302	361	315
Ratio of total planned revenue to total planned expenditure			1.18	0.92
Budget credibility		2020	2021	2022
Total revenue realization rate		%	64%	73%
Implementation rate of total expenditure		%	54%	62%
Implementation rate of actual operating expenditure		%	30%	33%
Implementation rate of actual operating revenue		%	61%	57%
Rate of actual investment expenditure		%	76%	88%
Implementation rate of real investment revenue		%	73%	90%
Budget structures		2020	2021	2022
Weight of real operating expenditure in total expenditure		%	27%	25%
Weight of tax revenue in operating revenue		%	90%	92%
Volume of tax revenue		0	229162187	170940485
National ranking of RLAs in tax revenue		310	139	210
Weight of CAC + Other ICSP in real operating revenue		%	33%	21%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		%	3%	3%
Weight of State financial aid in total revenue		%	37%	62%
Volume of State financial aid		0	143811710	278818049
National ranking of RLAs in mobilization of State financial aid		302	297	211
Share of FEICOM funding in total revenue		%	0%	0%
Major financial balances		2020	2021	2022
Gross savings or gross self-financing capacity		0	179770242	80943304
Net savings or net self-financing capacity		0	179770242	80943304
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	29
Gross operating surplus or operating savings		0	177508419	78982923
Analysis		2020	2021	2022
Is the level of investment by Edea 2 Council sufficient to boost development? (Sect 417 GCRLAs)			Yes	Yes
Is the level of investment by Edea 2 Council sufficient to boost development? (Sect 417 GCRLAs)				no
Has Edea 2 Council maintained a balance budget in revenue and expenditure? (Sect 377 GCRLAs)			Yes	Fair
Is the level of staff productivity satisfactory? (Sect 417 GCRLAs)			no, but acceptable	no, but acceptable
According to the PEFA Standard, is the budget of Edea 2 Council realistic?			no	no
According to the PEFA Standard, is the level of governance of Edea 2 Council satisfactory?			yes, to an extent	yes, to an extent
Does Edea 2 Council maintain its assets in good condition for the benefit of its community?			yes, critical	yes, critical
Is Edea 2 Council greatly dependent on its own resources and tax revenue for its operations?			no	yes, but acceptable
Is Edea 2 Council greatly dependent on State subsidies for its budget?			Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	EDZENDOUA N	MEFOU AND AFAMBA	Centre	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		34%	27%	27%
Capital expenditure ratio		66%	73%	73%
Staff expenditure ratio		10%	30%	17%
Volume of staff costs		9833884	15392784	18947119
National ranking of RLAs in staff costs		298	360	360
Ratio of total planned revenue to total planned expenditure		1.2	1.02	1.12
Budget credibility				
Total revenue realization rate		69%	40%	64%
Implementation rate of total expenditure		62%	36%	71%
Implementation rate of actual operating expenditure		49%	34%	62%
Implementation rate of actual operating revenue		57%	37%	68%
Rate of actual investment expenditure		71%	37%	75%
Implementation rate of real investment revenue		76%	41%	62%
Budget structures				
Weight of real operating expenditure in total expenditure		34%	27%	27%
Weight of tax revenue in operating revenue		89%	94%	72%
Volume of tax revenue		104678480	42843029	93212862
National ranking of RLAs in tax revenue		247	366	319
Weight of CAC + Other ICSP in real operating revenue		66%	89%	41%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		4%	0%	0%
Weight of State financial aid in total revenue		69%	24%	72%
Volume of State financial aid		262887892	52430000	305488900
National ranking of RLAs in mobilization of State financial aid		138	343	191
Share of FEICOM funding in total revenue		3%	0%	0%
Major financial balances				
Gross savings or gross self-financing capacity		23286307	-5926168	15553180
Net savings or net self-financing capacity		12188184	-5926168	15553180
Annual volume of resources for debt payment		11098123	0	0
National ranking of RLAs in resources voted to debt payment		16	48	29
Gross operating surplus or operating savings		23719386	-5926168	12093800
Analysis				
Is the level of investment by Edzèndouan Council sufficient to boost development? (Sect 417 GCRLAs)		Yes	Yes	Yes
Is the level of investment by Edzèndouan Council sufficient to boost development? (Sect 417 CRLAs)			no	no
Has Edzèndouan Council maintained a balanced budget in revenue and expenditure? (Sect 377 CRLAs)			Fair	Yes
Is the level of staff productivity satisfactory? (Sect 417 GCRLAs)		no, but acceptable	no, critical	no, but acceptable
According to the PEFA Standard, is the budget of Edzèndouan Council realistic?		no	no	no
According to the PEFA Standard, is the level of governance of Edzèndouan Council satisfactory?		yes, to an extent	no	no
Does Edzèndouan Council maintain its assets in good condition for the benefit of its community?		yes, critical	yes, critical	no
Is Edzèndouan Council greatly dependent on its own resources and tax revenue for its operations?		yes, critical		yes, but acceptable
Is Edzèndouan Council greatly dependent on state grants for its budget?		Yes	no	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	EFOULAN	MVILA	South	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		NA	65%	27%
Capital expenditure ratio		%	35%	73%
Staff expenditure ratio		%	51%	28%
Volume of staff costs		0	58/23518	29631568
National ranking of RLAs in staff costs		302	197	335
Ratio of total planned revenue to total planned expenditure			1.08	0.99
Budget credibility		2020	2021	2022
Total revenue realization rate		%	26%	68%
Implementation rate of total expenditure		%	25%	59%
Implementation rate of actual operating expenditure		%	36%	41%
Implementation rate of actual operating revenue		%	34%	36%
Rate of actual investment expenditure		%	16%	70%
Implementation rate of real investment revenue		%	16%	100%
Budget structures		2020	2021	2022
Weight of real operating expenditure in total expenditure		%	65%	27%
Weight of tax revenue in operating revenue		%	76%	73%
Volume of tax revenue		0	111546/06	86/33941
National ranking of RLAs in tax revenue		310	284	325
Weight of CAC + Other ICSP in real operating revenue		%	55%	64%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		%	0%	0%
Weight of State financial aid in total revenue		%	42%	76%
Volume of State financial aid		0	84/03335	344299967
National ranking of RLAs in mobilization of State financial aid		302	338	155
Share of FEICOM funding in total revenue		%	0%	0%
Major financial balances		2020	2021	2022
Gross savings or gross self-financing capacity		0	308435/5	126917/16
Net savings or net self-financing capacity		0	308435/5	126917/16
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	29
Gross operating surplus or operating savings		0	308435/5	126917/16
Analysis		2020	2021	2022
Is the level of investment by Efoulan Council sufficient to boost development? (Sect 417 GCRLAs)			acceptable	Yes
Is the level of investment by Efoulan Council sufficient to boost development? (Sect 417 GCRLAs)			no	Yes
Has Efoulan Council maintained a balance budget in revenue and expenditure? (Sect 377 GCRLAs)			critical productivity	Yes
Is the level of staff productivity satisfactory? (Sect 417 GCRLAs)			no, critical	no, but acceptable
According to the PEFA Standard, is the budget of Efoulan Council realistic?				no
According to the PEFA Standard, is the level of governance of Efoulan Council satisfactory?			no	no
Does Efoulan Council maintain its assets in good condition for the benefit of its community?			yes, but acceptable	no
Is Efoulan Council greatly dependent on its resources and tax revenue for its operations?			no	yes, critical
Is Efoulan Council greatly dependent on State grants for its budget?			Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	EKONDO TITI	NDIAN	South- West	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		54%	78%	41%
Capital expenditure ratio		46%	22%	59%
Staff expenditure ratio		44%	47%	44%
Volume of staff costs		123549797	127554431	127886916
National ranking of RLAs in staff costs		32	53	60
Ratio of total planned revenue to total planned expenditure		1	0.97	0.96
Budget credibility				
Total revenue realization rate		83%	43%	87%
Implementation rate of total expenditure		73%	44%	79%
Implementation rate of actual operating expenditure		66%	57%	64%
Implementation rate of actual operating revenue		67%	57%	74%
Rate of actual investment expenditure		84%	24%	95%
Implementation rate of real investment revenue		118%	23%	105%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in total expenditure		54%	78%	41%
Weight of tax revenue in operating revenue		86%	61%	67%
Volume of tax revenue		284689164	159922933	252507061
National ranking of RLAs in tax revenue		77	217	136
Weight of CAC + Other ICSP in real operating revenue		69%	48%	56%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		8%	10%	9%
Weight of State financial aid in total revenue		50%	22%	66%
Volume of State financial aid		290699450	72500000	502447500
National ranking of RLAs in mobilization of State financial aid		117	340	54
Share of FEICOM funding in total revenue		0%	0%	0%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		51551746	-8222429	85732445
Net savings or net self-financing capacity		51551746	-8222429	85732445
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	29
Gross operating surplus or operating savings		52211746	110061179	85798445
Analysis				
		2020	2021	2022
Is the level of investment by Ekondo Titi Council sufficient to boost development? (Sect 417 GCRLAs)		Yes	no	Yes
Is the level of investment by Ekondo Titi Council sufficient to boost development? (Sect 417 GCRLAs)		Yes	no	no
Has Ekondo Titi Council maintained a balance budget in revenue and expenditure? (Sect 377 GCRLAs)		productivity critical	critical productivity	productivity critical
Is the level of staff productivity satisfactory? (Sect 417 GCRLAs)		Yes	no, critical	Yes
According to the PEFA Standard, is the budget of Ekondo Titi Council realistic?		no	no	no
According to the PEFA Standard, is the level of governance of Ekondo Titi Council satisfactory?		Yes	Yes	Yes
Does Ekondo Titi Council maintain its assets in good condition for the benefit of its community?		yes, critical	no	no
Is Ekondo Titi Council greatly dependent on its own resources and tax revenue for its operations?		yes, critical		yes, but acceptable
Is Ekondo Titi Council greatly dependent on state grants for its budget?		Yes	no	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	ELAK OKU	BUI	North-West	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		33%	45%	38%
Capital expenditure ratio		61%	55%	62%
Staff expenditure ratio		35%	28%	39%
Volume of staff costs		30979585	58034107	104661438
National ranking of RLAs in staff costs		241	199	95
Ratio of total planned revenue to total planned expenditure		1	1	1
Budget credibility				
Total revenue realization rate		72%	63%	54%
Implementation rate of total expenditure		22%	55%	56%
Implementation rate of actual operating expenditure		48%	54%	62%
Implementation rate of actual operating revenue		48%	61%	61%
Rate of actual investment expenditure		18%	56%	53%
Implementation rate of real investment revenue		71%	67%	49%
Budget structures				
Weight of real operating expenditure in total expenditure		33%	45%	38%
Weight of tax revenue in operating revenue		81%	89%	90%
Volume of tax revenue		84929762	308053739	311066686
National ranking of RLAs in tax revenue		276	82	111
Weight of CAC + Other ICSP in real operating revenue		72%	83%	79%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		3%	0%	0%
Weight of State financial aid in total revenue		22%	34%	52%
Volume of State financial aid		188136000	177762600	363451700
National ranking of RLAs in mobilization of State financial aid		202	280	141
Share of FEICOM funding in total revenue		0%	0%	0%
Major financial balances				
Gross savings or gross self-financing capacity		9865207	140745995	77333240
Net savings or net self-financing capacity		9865207	140745995	77333240
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	29
Gross operating surplus or operating savings		9865207	142620162	79760673
Analysis				
		2020	2021	2022
Is the level of investment by Elak Oku Council sufficient to boost development? (Sect 417 GCRLAs)		Yes	Yes	Yes
Is the level of investment by Elak Oku Council sufficient to boost development? (Sect 417 GCRLAs)		Yes	Yes	Yes
Has Elak Oku Council maintained a balanced budget in revenue and expenditure? (Sect 377 GCRLAs)		no, but acceptable	Yes	no, but acceptable
Is the level of staff productivity satisfactory? (Sect 417 GCRLAs)		no, but acceptable	no, but acceptable	no, critical
According to the PEFA Standard, is the budget of Elak Oku Council realistic?			no	no
According to the PEFA Standard, is the level of governance of Elak Oku Council satisfactory?		yes, to an extent	no	no
Does Elak Oku Council maintain its assets in good condition for the benefit of its community?		yes, critical	yes, critical	yes, critical
Is Elak Oku Council greatly dependent on its resources and tax revenue for its operations?		yes, critical	no	no
Is Elak Oku Council greatly dependent on state grants for its budget?		Yes	Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	ELIG MFOMO	LEKIE	Centre	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		40%	31%	29%
Capital expenditure ratio		60%	69%	71%
Staff expenditure ratio		30%	27%	37%
Volume of staff costs		35846876	28946636	38852776
National ranking of RLAs in staff costs		217	331	301
Ratio of total planned revenue to total planned expenditure		0	1	1.01
Budget credibility				
Total revenue realization rate		%	60%	62%
Implementation rate of total expenditure		38%	60%	60%
Implementation rate of actual operating expenditure		51%	45%	37%
Implementation rate of actual operating revenue		%	46%	38%
Rate of actual investment expenditure		32%	69%	81%
Implementation rate of real investment revenue		%	69%	85%
Budget structures				
Weight of real operating expenditure in total expenditure		40%	31%	29%
Weight of tax revenue in operating revenue		%	83%	82%
Volume of tax revenue		0	9171184	90910631
National ranking of RLAs in tax revenue		310	313	323
Weight of CAC + Other ICSP in real operating revenue		%	76%	76%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		0%	0%	0%
Weight of State financial aid in total revenue		%	66%	76%
Volume of State financial aid		0	235748902	289822000
National ranking of RLAs in mobilization of State financial aid		302	227	201
Share of FEICOM funding in total revenue		%	8%	0%
Major financial balances				
Gross savings or gross self-financing capacity		-118825973	1899098	7005550
Net savings or net self-financing capacity		-118825973	1899098	7005550
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	29
Gross operating surplus or operating savings		-118825973	1899098	7005550
Analysis				
		2020	2021	2022
Is the level of investment by Elig Mfomo Council sufficient to boost development? (Sect 417 GCRLAs)		Yes	Yes	Yes
Is the level of investment by Elig Mfomo Council sufficient to boost development? (Sect 417 CRLAs)			Yes	Yes
Has Elig Mfomo Council maintained a balanced budget in revenue and expenditure? (Sect 377 CRLAs)		Fair	Yes	no, but acceptable
Is the level of staff productivity satisfactory? (Sect 417 GCRLAs)			no, but acceptable	no, but acceptable
According to the PEFA Standard, is the budget of Elig Mfomo Council realistic?		no	no	no
According to the PEFA Standard, is the level of governance of Elig Mfomo Council satisfactory?		no	no	no
Does Elig Mfomo Council maintain its assets in good condition for the benefit of its community?			yes, but acceptable	yes, but acceptable
Is Elig Mfomo Council greatly dependent on its own resources and tax revenue for its operations?			yes, but acceptable	yes, critical
Is Elig Mfomo Council greatly dependent on external grants for its budget?		no	Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	ENDOM	NYONG AND MFOUMOU	Centre	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		23%	28%	35%
Capital expenditure ratio		71%	72%	65%
Staff expenditure ratio		29%	40%	39%
Volume of staff costs		26602226	58174253	65025587
National ranking of RLAs in staff costs		260	198	185
Ratio of total planned revenue to total planned expenditure		0.99	1.84	1
Budget credibility				
Total revenue realization rate		81%	66%	64%
Implementation rate of total expenditure		76%	123%	53%
Implementation rate of actual operating expenditure		48%	58%	49%
Implementation rate of actual operating revenue		55%	53%	49%
Rate of actual investment expenditure		93%	220%	55%
Implementation rate of real investment revenue		100%	73%	74%
Budget structures				
Weight of real operating expenditure in total expenditure		23%	28%	35%
Weight of tax revenue in operating revenue		82%	89%	55%
Volume of tax revenue		92802338	128381488	99930124
National ranking of RLAs in tax revenue		268	265	306
Weight of CAC + Other ICSP in real operating revenue		77%	55%	44%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		5%	2%	1%
Weight of State financial aid in total revenue		22%	71%	45%
Volume of State financial aid		88750000	359778878	258500000
National ranking of RLAs in mobilization of State financial aid		253	116	234
Share of FEICOM funding in total revenue		29%	0%	23%
Major financial balances				
Gross savings or gross self-financing capacity		22942043	466912	15301677
Net savings or net self-financing capacity		22942043	466912	15301677
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	29
Gross operating surplus or operating savings		22942043	466912	15301677
Analysis				
Is the level of investment by Endom Council sufficient to boost development? (Sect 417 GCRLAs)		Yes	Yes	Yes
Is the level of investment by Endom Council sufficient to boost development? (Sect 417 GCRLAs)		Yes		Yes
Has Endom Council maintained a balance budget in revenue and expenditure? (Sect 377 GCRLAs)		Yes	Critical productivity	No, but acceptable
Is the level of staff productivity satisfactory? (Sect 417 GCRLAs)		Yes	No, but acceptable	No, but acceptable
According to the PEFA Standard, is the budget of Endom Council realistic?		No		No
According to the PEFA Standard, is the level of governance of Endom Council satisfactory?			Yes, to an extent	Yes, to an extent
Does Endom Council maintain its assets in good condition for the benefit of its community?		Yes, but acceptable	Yes, critical	No
Is Endom Council greatly dependent on its own resources and tax revenue for its operations?		Yes, critical	Yes, but acceptable	No
Is Endom Council greatly dependent on State subsidies for its budget?		Yes	Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	ESEKA	NYONG ET KELLE	Centre	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		70%	23%	49%
Investment expenditure ratio		30%	77%	51%
Staff expenditure ratio		49%	49%	39%
Staff expenditure volume		215865494	101631870	101642005
National ranking of RLAs in staff expenditure		19	86	100
Ratio of total planned revenue to total planned expenditure		0.97	1.01	1
Budget credibility		2020	2021	2022
Total revenue completion rate		56%	80%	34%
Total expenditure implementation rate		46%	50%	30%
Real operating expenditure implementation rate		60%	47%	59%
Real operating revenue completion rate		51%	37%	93%
Real investment expenditure implementation		30%	50%	21%
Real investment revenue completion rate		82%	98%	17%
Budget structures		2020	2021	2022
Weight of real operating expenditure in real expenditure		70%	23%	49%
Weight of tax revenue in operating revenue		89%	77%	85%
Volume of tax revenue		524450368	159147212	310738758
National ranking in tax revenue mobilization RLAs		25	219	112
Weight of CAC + Other ICSP in real operating revenue		65%	52%	29%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		0%	1%	6%
Weight of State financial aid in total revenue		9%	2%	4%
Volume of State financial aid		68973000	23223400	23913100
National ranking of RLAs in mobilization of State financial aid		261	356	346
Weight of FEICOM financial aid in total revenue		0%	0%	0%
Major financial balances		2020	2021	2022
Gross savings or gross self-financing capacity		14/919152	-2168521	106452348
Net savings or net self-financing capacity		14/919152	-2168521	106452348
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	29
Gross operating surplus or operating savings		14/919152	-305574	108447114
Analysis		2020	2021	2022
Is the level of investment by ESEKA council sufficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of ESEKA council remained balanced in terms of income and expenditure (Section 417, GCRLAs)?		No	Yes	Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Critical productivity	Critical productivity	Yes, but not acceptable
Is the budget for ESEKA council realistic according to the PEFA Standard?		No, critical	Yes	No, critical
Is the level of governance of ESEKA council satisfactory according to the PEFA standard?		No	No	No
Does ESEKA council maintain its property keep it in good condition?		No	Yes, low	Yes
Is ESEKA council heavily dependent on tax revenue for its operations?		Yes, critical	Yes, but acceptable	Yes, critical
Is ESEKA council heavily dependent on State subsidies?		Yes, critical		
Is ESEKA council making enough of an effort to repay its debt and finance some investments from operating revenue?		Yes	No	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	ESSE	MEFOU ET AFAMBA	Centre	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		53%	36%	38%
Investment expenditure ratio		47%	64%	62%
Staff expenditure ratio		40%	25%	30%
Staff expenditure volume		9286372/	54340285	57428553
National ranking of RLAs in staff expenditure		58	211	216
Ratio of total planned revenue to total planned expenditure		1.2	1.01	0.93
Budget credibility		2020	2021	2022
Total revenue completion rate		73%	62%	54%
Total expenditure implementation rate		79%	62%	49%
Real operating expenditure implementation rate		75%	41%	43%
Real operating revenue completion rate		76%	56%	62%
Real investment expenditure implementation		85%	87%	54%
Real investment revenue completion rate		68%	69%	48%
Budget structures		2020	2021	2022
Weight of real operating expenditure in real expenditure		53%	36%	38%
Weight of tax revenue in operating revenue		20%	67%	56%
Volume of tax revenue		63866197	199545616	131819337
National ranking in tax revenue mobilization		297	172	264
Weight of CAC + Other ICSP in real operating revenue		14%	30%	37%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		5%	0%	0%
Weight of State financial aid in total revenue		49%	55%	55%
Volume of State financial aid		236023300	333815900	281905000
National ranking of RLAs in mobilization of State financial aid		163	133	205
Weight of FEICOM financial aid in total revenue		0%	0%	5%
Major financial balances		2020	2021	2022
Gross savings or gross self-financing capacity		82495207	84158510	41437271
Net savings or net self-financing capacity		82495207	84158510	41437271
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	29
Gross operating surplus or operating savings		83615679	86318566	34545122
Analysis		2020	2021	2022
Is the level of investment by ESSE council sufficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of ESSE council remained balanced in terms of income and expenditure (Section 417, GCRLAs)?			Yes	No
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Critical productivity	Yes	Fair
Is the budget for ESSE council realistic according to the PEFA Standard?		Yes, but not acceptable	Yes, but not acceptable	No, critical
Is the level of governance of ESSE council satisfactory according to the PEFA standard?		No	No	No
Does ESSE council maintain its property to keep it in good condition?			No	No
Is ESSE council heavily dependent on tax revenue for its operations?			No	No
Is ESSE council heavily dependent on State subsidies?			No	No
Is ESSE council making enough of an effort to repay its debt and finance some investments from its operating revenue?		Yes	Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	EVODOULA	LEKIE	Centre	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		36%	36%	51%
Investment expenditure ratio		64%	64%	49%
Staff expenditure ratio		42%	38%	32%
Staff expenditure volume		4628119 /	53192153	54290599
National ranking of RLAs in staff expenditure		167	216	229
Ratio of total planned revenue to total planned expenditure		1.04	1.49	0.95
Budget credibility				
		2020	2021	2022
Total revenue completion rate		61%	32%	54%
Total expenditure implementation rate		54%	36%	25%
Real operating expenditure implementation rate		59%	49%	67%
Real operating revenue completion rate		50%	47%	53%
Real investment expenditure implementation		52%	31%	15%
Real investment revenue completion rate		68%	29%	55%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		36%	36%	51%
Weight of tax revenue in operating revenue		97%	79%	86%
Volume of tax revenue		11575982 /	108952395	127935858
National ranking in tax revenue mobilization RLAs		232	287	268
Weight of CAC + Other ICSP in real operating revenue		87%	58%	74%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		3%	0%	0%
Weight of State financial aid in total revenue		66%	3%	23%
Volume of State financial aid		232500000	17342000	155117050
National ranking of RLAs in mobilization of State financial aid		168	359	304
Weight of FEICOM financial aid in total revenue		0%	19%	57%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		9376502	-1308454	-21223333
Net savings or net self-financing capacity		9376502	-1308454	402655333
Annual volume of resources for debt payment		0	0	381432000
National ranking of RLAs in resources voted to debt payment		27	48	2
Gross operating surplus or operating savings		9376502	-608457	-21223333
Analysis				
		2020	2021	2022
Is the level of investment by EVODOULA council sufficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of EVODOULA council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?		No		No
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Critical productivity	Yes, but not acceptable	Fair
Is the budget for EVODOULA council realistic according to the PEFA standard?		Yes, but not acceptable	No, critical	No, critical
Is the level of governance of EVODOULA council satisfactory according to the PEFA standard?		No	No	
Does EVODOULA council maintain its property to keep it in good condition?		Yes, low	No	No
Is EVODOULA council heavily dependent on tax revenue for its operations?			Yes, but acceptable	Yes, critical
Is EVODOULA council heavily dependent on State subsidies?				
Is EVODOULA council making enough of effort to repay its debt and finance some investments from its operating revenue?		Yes	No	No

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	EYUMJOCK	MANYU	South- West	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		57%	56%	58%
Investment expenditure ratio		43%	44%	42%
Staff expenditure ratio		29%	37%	41%
Staff expenditure volume		81194062	118253852	128251441
National ranking of RLAs in staff expenditure		74	64	58
Ratio of total planned revenue to total planned expenditure		1	0.98	1.01
Budget credibility				
		2020	2021	2022
Total revenue completion rate		79%	66%	70%
Total expenditure implementation rate		79%	72%	67%
Real operating expenditure implementation rate		75%	66%	68%
Real operating revenue completion rate		76%	71%	72%
Real investment expenditure implementation rate		85%	80%	66%
Real investment revenue completion rate		84%	61%	67%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		57%	56%	58%
Weight of tax revenue in operating revenue		54%	79%	69%
Volume of tax revenue		156256392	229900508	231248982
National ranking in tax revenue mobilization RLAs		181	138	157
Weight of CAC + Other ICSP in real operating revenue		41%	63%	41%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		15%	17%	11%
Weight of State financial aid in total revenue		49%	55%	53%
Volume of State financial aid		242662651	285752650	297107550
National ranking of RLAs in mobilization of State financial aid		154	181	196
Weight of FEICOM financial aid in total revenue		0%	0%	0%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		4543169	-28171034	21163347
Net savings or net self-financing capacity		4543169	-28171034	21163347
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	28
Gross operating surplus or operating savings		7643041	-22431034	26745573
Analysis				
		2020	2021	2022
Is the level of investment by EYUMJOCK council sufficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of EYUMJOCK council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?		Yes	Yes	Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Yes	Yes, but not acceptable	Critical productivity
Is the budget for EYUMJOCK council realistic according to the PEFA standard?		Yes, but not acceptable	Yes, but not acceptable	Yes, but not acceptable
Is the level of governance of EYUMJOCK council satisfactory according to the PEFA standard?		No	No	No
Does EYUMJOCK council maintain its property to keep it in good condition?				Yes
Is EYUMJOCK council heavily dependent on tax revenue for its operations?		No	Yes, but acceptable	No
Is EYUMJOCK council heavily dependent on State subsidies?		No	No	No
Is EYUMJOCK council making enough of effort to repay its debt and finance some investments in its operating revenue?		Yes	No	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	FIGUIL	MAYO-LOUTI	North	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		29%	28%	42%
Investment expenditure ratio		71%	72%	58%
Staff expenditure ratio		19%	20%	15%
Staff expenditure volume		3904612/	4819387/2	3767747/6
National ranking of RLAs in staff expenditure		201	245	311
Ratio of total planned revenue to total planned expenditure		1.02	0.8	1
Budget credibility				
		2020	2021	2022
Total revenue completion rate		41%	68%	57%
Total expenditure implementation rate		39%	55%	48%
Real operating expenditure implementation rate		71%	66%	71%
Real operating revenue completion rate		81%	71%	93%
Real investment expenditure implementation		33%	51%	38%
Real investment revenue completion rate		25%	65%	38%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		29%	28%	42%
Weight of tax revenue in operating revenue		91%	89%	95%
Volume of tax revenue		406133577	365300014	390439774
National ranking in tax revenue mobilization RLAs		43	60	68
Weight of CAC + Other ICSP in real operating revenue		78%	78%	84%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		0%	0%	0%
Weight of State financial aid in total revenue		45%	51%	44%
Volume of State financial aid		356966064	435960000	314710000
National ranking of RLAs in mobilization of State financial aid		69	71	183
Weight of FEICOM financial aid in total revenue		0%	0%	0%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		238278359	170562810	161166913
Net savings or net self-financing capacity		238278359	170562810	161166913
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	28
Gross operating surplus or operating savings		238278359	173426910	163577241
Analysis				
		2020	2021	2022
Is the level of investment by FIGUIL council sufficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of FIGUIL council remained balanced in terms of income and expenditure (Section 417, GCRLAs)?		No		Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Yes	Yes	Yes
Is the budget for FIGUIL council realistic according to the PEFA Standard?		No, critical	Yes, but not acceptable	No, critical
Is the level of governance of FIGUIL council satisfactory according to the PEFA standard?		No	No	No
Does FIGUIL council maintain its property keep it in good condition?		No	No	No
Is FIGUIL council heavily dependent on tax revenue for its operations?		Yes, critical	Yes, critical	
Is FIGUIL council heavily dependent on State subsidies?		Yes, critical	No	No
Is FIGUIL council making enough of an effort to repay its debt and finance some investments from operating revenue?		Yes	Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	FOKOUE	MENOUA	West	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		26%	27%	89%
Investment expenditure ratio		74%	73%	11%
Staff expenditure ratio		27%	40%	41%
Staff expenditure volume		32241629	50178043	59651306
National ranking of RLAs in staff expenditure		234	238	204
Ratio of total planned revenue to total planned expenditure		1	1	2.1
Budget credibility				
Total revenue completion rate		81%	74%	69%
Total expenditure implementation rate		70%	77%	48%
Real operating expenditure implementation rate		64%	63%	57%
Real operating revenue completion rate		61%	65%	55%
Real investment expenditure implementation		72%	84%	22%
Real investment revenue completion rate		88%	77%	77%
Budget structures				
Weight of real operating expenditure in real operating expenditure		26%	27%	89%
Weight of tax revenue in operating revenue		79%	72%	55%
Volume of tax revenue		82110253	74531275	77395069
National ranking in tax revenue mobilization RLAs		281	340	337
Weight of CAC + Other ICSP in real operating revenue		73%	62%	48%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		0%	0%	0%
Weight of State financial aid in total revenue		80%	81%	78%
Volume of State financial aid		435173734	363114872	379771388
National ranking of RLAs in mobilization of State financial aid		35	111	129
Weight of FEICOM financial aid in total revenue		0%	0%	0%
Major financial balances				
Gross savings or gross self-financing capacity		-17762158	-23887079	-4439137
Net savings or net self-financing capacity		-17762158	-23887079	-4439137
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	28
Gross operating surplus or operating savings		-17762158	-23887079	-4439137
Analysis				
Is the level of investment by FOKOUE council sufficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	No
Has the budget of FOKOUE council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?		Yes	Yes	
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Yes	Critical productivity	Critical productivity
Is the budget for FOKOUE council realistic according to the PEFA Standard?		Yes	Yes, but not acceptable	Yes, but not acceptable
Is the level of governance of FOKOUE council satisfactory according to the PEFA standard?		No	No	No
Does FOKOUE council maintain its property keep it in good condition?		No	No	No
Is FOKOUE council heavily dependent on tax revenue for its operations?		Yes, but acceptable	No	No
Is FOKOUE council heavily dependent on state subsidies?		Yes, critical	Yes, critical	Yes, critical
Is FOKOUE council making enough of an effort to repay its debt and finance some investments from operating revenue?		No	No	No

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	FONFUKA	BOYO	North-West	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		57%	32%	34%
Investment expenditure ratio		43%	68%	66%
Staff expenditure ratio		38%	33%	40%
Staff expenditure volume		3915263 /	40617193	38405863
National ranking of RLAs in staff expenditure		200	273	305
Ratio of total planned revenue to total planned expenditure		1	1.03	1
Budget credibility				
		2020	2021	2022
Total revenue completion rate		87%	80%	84%
Total expenditure implementation rate		50%	81%	83%
Real operating expenditure implementation rate		72%	70%	67%
Real operating revenue completion rate		76%	58%	67%
Real investment expenditure implementation		36%	88%	95%
Real investment revenue completion rate		96%	94%	99%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		57%	32%	34%
Weight of tax revenue in operating revenue		87%	86%	87%
Volume of tax revenue		104705222	96399298	91293717
National ranking in tax revenue mobilization RLAs		246	305	322
Weight of CAC + Other ICSP in real operating revenue		86%	81%	85%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		0%	0%	1%
Weight of State financial aid in total revenue		11%	33%	68%
Volume of State financial aid		33924316	126047929	190278300
National ranking of RLAs in mobilization of State financial aid		273	310	286
Weight of FEICOM financial aid in total revenue		0%	0%	0%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		16405030	-10469534	8690311
Net savings or net self-financing capacity		16405030	-10469534	8690311
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	28
Gross operating surplus or operating savings		16405030	-10475664	8686311
Analysis				
		2020	2021	2022
Is the level of investment by FONFUKA council sufficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of FONFUKA council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?		Yes	No	Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Yes, but not acceptable	Fair	Critical productivity
Is the budget for FONFUKA council realistic according to the PEFA standard?		Yes	Yes	Yes
Is the level of governance of FONFUKA council satisfactory according to the PEFA standard?		No	Yes, but not acceptable	Yes, but not acceptable
Does FONFUKA council maintain its property to keep it in good condition?		No	No	Yes, low
Is FONFUKA council heavily dependent on tax revenue for its operations?		Yes, critical	Yes, critical	Yes, critical
Is FONFUKA council heavily dependent on state subsidies?		Yes, critical	No	Yes, but acceptable
Is FONFUKA council making enough of an effort to repay its debt and finance some investments from operating revenue?		Yes	No	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	FONGO TONGO	MENOUA	West	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		42%	39%	25%
Investment expenditure ratio		58%	61%	75%
Staff expenditure ratio		32%	48%	44%
Staff expenditure volume		4262558 /	57 / 89349	70153751
National ranking of RLAs in staff expenditure		191	200	172
Ratio of total planned revenue to total planned expenditure		0.95	1	1
Budget credibility				
		2020	2021	2022
Total revenue completion rate		69%	50%	79%
Total expenditure implementation rate		63%	65%	85%
Real operating expenditure implementation rate		54%	53%	64%
Real operating revenue completion rate		52%	42%	45%
Real investment expenditure implementation rate		71%	77%	95%
Real investment revenue completion rate		90%	60%	98%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		42%	39%	25%
Weight of tax revenue in operating revenue		69%	79%	76%
Volume of tax revenue		96111456	84717182	94850224
National ranking in tax revenue mobilization of RLAs		264	326	313
Weight of CAC + Other ICSP in real operating revenue		63%	72%	67%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		0%	0%	0%
Weight of State financial aid in total revenue		57%	64%	82%
Volume of State financial aid		184649122	151582721	480334329
National ranking of RLAs in mobilization of State financial aid		207	290	63
Weight of FEICOM financial aid in total revenue		6%	0%	0%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		7886403	-12308511	-34626593
Net savings or net self-financing capacity		7886403	-12308511	-34626593
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	28
Gross operating surplus or operating savings		7886403	-12308511	-34626593
Analysis				
		2020	2021	2022
Is the level of investment by FONGO TONGO council sufficient? (Section 417, GCRLAs) to boost development?	Yes	Yes	Yes	Yes
Has the budget of FONGO TONGO council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?	No	Yes	Yes	Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?	Fair	Critical productivity	Critical productivity	Critical productivity
Is the budget for FONGO TONGO council realistic according to the PEFA Standard?	Yes, but not acceptable	No, critical	Yes, but not acceptable	Yes, but not acceptable
Is the level of governance of FONGO TONGO council satisfactory according to the PEFA Standard?	No	No	Yes, but not acceptable	Yes, but not acceptable
Does FONGO TONGO council maintain property to keep it in good condition?	No	No	No	No
Is FONGO TONGO council heavily dependent on tax revenue for its operations?	No	Yes, but acceptable	Yes, but acceptable	Yes, but acceptable
Is FONGO TONGO council heavily dependent on State subsidies?	Yes, but acceptable	Yes, but acceptable	Yes, critical	Yes, critical
Is FONGO TONGO council making enough of an effort to repay its debt and finance some investments from its operating revenue?	Yes	No	No	No

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	FOTOKOL	LOGONE ET CHARI	Far-North	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		47%	34%	38%
Investment expenditure ratio		53%	66%	62%
Staff expenditure ratio		18%	15%	13%
Staff expenditure volume		38941/24	3788505/	38199499
National ranking of RLAs in staff expenditure		202	292	306
Ratio of total planned revenue to total planned expenditure		1.2	1.62	1
Budget credibility		2020	2021	2022
Total revenue completion rate		68%	38%	52%
Total expenditure implementation rate		63%	63%	51%
Real operating expenditure implementation rate		69%	61%	69%
Real operating revenue completion rate		68%	18%	52%
Real investment expenditure implementation		59%	64%	44%
Real investment revenue completion rate		69%	70%	52%
Budget structures		2020	2021	2022
Weight of real operating expenditure in real expenditure		47%	34%	38%
Weight of tax revenue in operating revenue		96%	94%	71%
Volume of tax revenue		362410/28	204056984	161378246
National ranking in tax revenue mobilization RLAs		52	167	224
Weight of CAC + Other ICSP in real operating revenue		43%	66%	50%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		9%	8%	5%
Weight of State financial aid in total revenue		40%	72%	74%
Volume of State financial aid		236985527	520278700	549711602
National ranking of RLAs in mobilization of State financial aid		159	44	42
Weight of FEICOM financial aid in total revenue		0%	0%	0%
Major financial balances		2020	2021	2022
Gross savings or gross self-financing capacity		160511992	-41628866	-60614223
Net savings or net self-financing capacity		160511992	-41628866	-60614223
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	28
Gross operating surplus or operating savings		160511992	-41770456	-5725223
Analysis		2020	2021	2022
Is the level of investment by FOTOKOL council sufficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of FOTOKOL council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?				Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Yes	Yes	
Is the budget for FOTOKOL council realistic according to the PEFA standard?		Yes, but not acceptable	No, critical	No, critical
Is the level of governance of FOTOKOL council satisfactory according to the PEFA standard?		No	No	No
Does FOTOKOL council maintain its property to keep it in good condition?		Yes	Yes	
Is FOTOKOL council heavily dependent on tax revenue for its operations?			Yes, critical	No
Is FOTOKOL council heavily dependent on state subsidies?			Yes, but acceptable	Yes, but acceptable
Is FOTOKOL council making enough of an effort to repay its debt and finance some investments from operating revenue?		Yes	No	No

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	FOUMBAN	NOUN	West	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		63%	53%	56%
Investment expenditure ratio		37%	47%	44%
Staff expenditure ratio		35%	30%	30%
Staff expenditure volume		183765447	176412165	170680262
National ranking of RLAs in staff expenditure		22	32	38
Ratio of total planned revenue to total planned expenditure		1.02	1	1.07
Budget credibility				
		2020	2021	2022
Total revenue completion rate		51%	57%	57%
Total expenditure implementation rate		44%	42%	34%
Real operating expenditure implementation rate		65%	53%	46%
Real operating revenue completion rate		54%	50%	51%
Real investment expenditure implementation rate		29%	35%	26%
Real investment revenue completion rate		48%	64%	28%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		63%	53%	56%
Weight of tax revenue in operating revenue		82%	74%	79%
Volume of tax revenue		491312572	532547808	545151197
National ranking in tax revenue mobilization RLAs		26	39	45
Weight of CAC + Other ICSP in real operating revenue		68%	37%	58%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		1%	2%	0%
Weight of State financial aid in total revenue		8%	7%	0%
Volume of State financial aid		77108900	101049400	200000
National ranking of RLAs in mobilization of State financial aid		257	331	356
Weight of FEICOM financial aid in total revenue		0%	0%	43%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		80491222	141629089	122986723
Net savings or net self-financing capacity		80491222	141629089	395647376
Annual volume of resources for debt payment		0	0	518634099
National ranking of RLAs in resources voted to debt payment		27	48	1
Gross operating surplus or operating savings		80491222	141629089	122986723
Analysis				
		2020	2021	2022
Is the level of investment by FOUMBAN council sufficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of FOUMBAN council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?		No	Yes	No
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Yes, but not acceptable	Fair	Fair
Is the budget for FOUMBAN council realistic according to the PEFA standard?		No, critical	No, critical	No, critical
Is the level of governance of FOUMBAN council satisfactory according to the PEFA standard?		No	No	No
Does FOUMBAN council maintain its property to keep it in good condition?		Yes, low	Yes, low	No
Is FOUMBAN council heavily dependent on tax revenue for its operations?		Yes, but acceptable	No	Yes, but acceptable
Is FOUMBAN council heavily dependent on state subsidies?		Yes, critical		
Is FOUMBAN council making enough of an effort to repay its debt and finance some investments from operating revenue?		Yes	Yes	No

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	Foumbot	NOUN	West	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		49%	69%	72%
Investment expenditure ratio		51%	31%	28%
Staff expenditure ratio		35%	35%	37%
Staff expenditure volume		149034/04	139239250	150837/01
National ranking of RLAs in staff expenditure		27	44	45
Ratio of total planned revenue to total planned expenditure		0.98	1	1
Budget credibility				
		2020	2021	2022
Total revenue completion rate		69%	43%	44%
Total expenditure implementation rate		76%	44%	43%
Real operating expenditure implementation rate		68%	59%	56%
Real operating revenue completion rate		68%	53%	51%
Real investment expenditure implementation rate		85%	29%	27%
Real investment revenue completion rate		70%	29%	32%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		49%	69%	72%
Weight of tax revenue in operating revenue		78%	74%	77%
Volume of tax revenue		419261313	307082932	341107237
National ranking in tax revenue mobilization RLAs		38	84	93
Weight of CAC + Other ICSP in real operating revenue		57%	46%	58%
Weight of real expenditure on maintenance of price assets in real actual operating expenditure		4%	0%	1%
Weight of State financial aid in total revenue		39%	33%	32%
Volume of State financial aid		305240450	186776200	190804800
National ranking of RLAs in mobilization of State financial aid		107	274	285
Weight of FEICOM financial aid in total revenue		0%	0%	0%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		106696744	19817467	33521567
Net savings or net self-financing capacity		106696744	19817467	33521567
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	27
Gross operating surplus or operating savings		109556570	21849448	33589300
Analysis				
		2020	2021	2022
Is the level of investment by Foumbot council sufficient? (Section 417, GCRLAs) to boost development?	Yes	No	No	No
Has the budget of Foumbot council remained balanced in terms of income and expenditure (Section 417, GCRLAs)?	Yes	Yes	Yes	Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?	Yes, but not acceptable	Yes, but not acceptable	Yes, but not acceptable	Yes, but not acceptable
Is the budget for Foumbot council realistic according to the PEFA standard?	Yes, but not acceptable	No, critical	No, critical	No, critical
Is the level of governance of Foumbot council satisfactory according to the PEFA standard?	No	No	No	No
Does Foumbot council maintain its property to keep it in good condition?	Yes, low	No	Yes, low	Yes, low
Is Foumbot council heavily dependent on tax revenue for its operations?	Yes, but acceptable	No	Yes, but acceptable	Yes, but acceptable
Is Foumbot council heavily dependent on State subsidies?	Yes, critical	No	No	No
Is Foumbot council making enough of an effort to repay its debt and finance some investments from its operating revenue?	Yes	Yes	Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	FUNDONG	BOYO	North-West	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		NA %	35%	36%
Investment expenditure ratio		%	65%	64%
Staff expenditure ratio		%	29%	34%
Staff expenditure volume		0	708899/1	95028919
National ranking of RLAs in staff expenditure		302	151	119
Ratio of total planned revenue to total planned expenditure			1	1
Budget credibility				
		2020	2021	2022
Total revenue completion rate		%	70%	58%
Total expenditure implementation rate		%	67%	72%
Real operating expenditure implementation rate		%	63%	69%
Real operating revenue completion rate		%	68%	55%
Real investment expenditure implementation		%	70%	74%
Real investment revenue completion rate		%	70%	60%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		%	35%	36%
Weight of tax revenue in operating revenue		%	73%	71%
Volume of tax revenue		0	177050536	149238518
National ranking in tax revenue mobilization of RLAs		310	194	238
Weight of CAC + Other ICSP in real operating revenue		%	68%	64%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		%	1%	3%
Weight of State financial aid in total revenue		%	46%	25%
Volume of State financial aid		0	32534/200	154938987
National ranking of RLAs in mobilization of State financial aid		302	140	305
Weight of FEICOM financial aid in total revenue		%	11%	16%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		0	2707874	-68580322
Net savings or net self-financing capacity		0	-75227550	167031890
Annual volume of resources for debt payment		0	77935424	98451568
National ranking of RLAs in resources voted to debt payment		27	18	10
Gross operating surplus or operating savings		0	8245548	-63469686
Analysis				
		2020	2021	2022
Is the level of investment by FUNDONG council sufficient? (Section 417, GCRLAs) to boost development?			Yes	Yes
Has the budget of FUNDONG council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?			Yes	Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?			Yes	Fair
Is the budget for FUNDONG council realistic according to the PEFA standard?			Yes, but not acceptable	No, critical
Is the level of governance of FUNDONG council satisfactory according to the PEFA standard?			No	No
Does FUNDONG council maintain its property to keep it in good condition?			Yes, low	Yes, low
Is FUNDONG council heavily dependent on tax revenue for its operations?			No	No
Is FUNDONG council heavily dependent on State subsidies?			No	
Is FUNDONG council making enough of an effort to repay its debt and finance some investments from operating revenue?			No	No

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	FURU AWA	MENCHUM	North-West	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		86%	50%	37%
Investment expenditure ratio		14%	50%	63%
Staff expenditure ratio		31%	23%	46%
Staff expenditure volume		26288328	34329713	43927700
National ranking of RLAs in staff expenditure		262	316	281
Ratio of total planned revenue to total planned expenditure		1.01	0.95	0.99
Budget credibility				
Total revenue completion rate		83%	25%	37%
Total expenditure implementation rate		26%	37%	32%
Real operating expenditure implementation rate		44%	34%	22%
Real operating revenue completion rate		66%	22%	62%
Real investment expenditure implementation		7%	40%	45%
Real investment revenue completion rate		100%	27%	7%
Budget structures				
Weight of real operating expenditure in real operating expenditure		2020	2021	2022
Weight of tax revenue in operating revenue		86%	50%	37%
Volume of tax revenue		69%	89%	30%
National ranking in tax revenue mobilization		84900570	79410020	81176626
Weight of CAC + Other ICSP in real operating revenue		278	336	330
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		69%	89%	27%
Weight of State financial aid in total revenue		0%	34%	0%
Volume of State financial aid		72%	57%	62%
National ranking of RLAs in mobilization of State financial aid		233000000	106906150	184347950
Weight of FEICOM financial aid in total revenue		166	329	289
Major financial balances				
Gross savings or gross self-financing capacity		2020	2021	2022
Net savings or net self-financing capacity		37783031	-59869539	172947020
Annual volume of resources for debt payment		37783031	-59869539	172947020
National ranking of RLAs in resources voted to debt payment		0	0	0
Gross operating surplus or operating savings		27	48	26
Analysis				
Is the level of investment by FURU AWA council sufficient? (Section 417, GCRLAs) to boost development?		2020	2021	2022
		Yes	Yes	Yes
Has the budget of FURU AWA council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?		Yes	No	Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Fair	Yes	Critical productivity
Is the budget for FURU AWA council realistic according to the PEFA Standard?		Yes	No, critical	No, critical
Is the level of governance of FURU AWA council satisfactory according to the PEFA standard?			No	No
Does FURU AWA council maintain its property to keep it in good condition?		No		No
Is FURU AWA council heavily dependent on tax revenue for its operations?		No	Yes, critical	No
Is FURU AWA council heavily dependent on state subsidies?		Yes, but acceptable	No	Yes, but acceptable
Is FURU AWA council making enough of effort to repay its debt and finance some investments in its operating revenue?		Yes	No	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	GALIM	BAMBOUTOS	West	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		18%	40%	33%
Investment expenditure ratio		82%	60%	67%
Staff expenditure ratio		28%	22%	31%
Staff expenditure volume		13026385	62225625	68991501
National ranking of RLAs in staff expenditure		296	182	179
Ratio of total planned revenue to total planned expenditure		0.88	1.24	1
Budget credibility				
Total revenue completion rate		85%	59%	82%
Total expenditure implementation rate		78%	88%	75%
Real operating expenditure implementation rate		45%	62%	54%
Real operating revenue completion rate		64%	54%	74%
Real investment expenditure implementation rate		93%	123%	94%
Real investment revenue completion rate		99%	63%	91%
Budget structures				
Weight of real operating expenditure in real operating expenditure		18%	40%	33%
Weight of tax revenue in operating revenue		99%	83%	87%
Volume of tax revenue		73819192	209042345	311083732
National ranking in tax revenue mobilization RLAs		289	158	110
Weight of CAC + Other ICSP in real operating revenue		91%	59%	65%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		0%	12%	7%
Weight of State financial aid in total revenue		70%	64%	57%
Volume of State financial aid		172212966	383847617	420024131
National ranking of RLAs in mobilization of State financial aid		213	104	99
Weight of FEICOM financial aid in total revenue		0%	0%	0%
Major financial balances				
Gross savings or gross self-financing capacity		28207142	-33520527	130459432
Net savings or net self-financing capacity		28207142	-33520527	130459432
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	26
Gross operating surplus or operating savings		28207142	-33520527	130459432
Analysis				
Is the level of investment by GALIM council sufficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of GALIM council remained balanced in terms of income and expenditure (Section 417, GCRLAs)?		No		Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Yes	Yes	Fair
Is the budget for GALIM council realistic according to the PEFA Standard?		Yes	No, critical	Yes
Is the level of governance of GALIM council satisfactory according to the PEFA standard?		No	Yes, but not acceptable	No
Does GALIM council maintain its property keep it in good condition?		No	Yes	Yes
Is GALIM council heavily dependent on tax revenue for its operations?			Yes, but acceptable	Yes, critical
Is GALIM council heavily dependent on State subsidies?			Yes, but acceptable	No
Is GALIM council making enough of an effort to repay its debt and finance some investments from operating revenue?		Yes	No	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	GALIM TIGNERE	FARO ET DÉO	Adamawa	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		43%	25%	16%
Investment expenditure ratio		57%	75%	84%
Staff expenditure ratio		18%	35%	41%
Staff expenditure volume		45061600	52248920	46528603
National ranking of RLAs in staff expenditure		174	224	267
Ratio of total planned revenue to total planned expenditure		1.01	0.99	0.67
Budget credibility				
		2020	2021	2022
Total revenue completion rate		76%	49%	131%
Total expenditure implementation rate		79%	64%	98%
Real operating expenditure implementation rate		85%	49%	36%
Real operating revenue completion rate		77%	30%	16%
Real investment expenditure implementation rate		75%	71%	147%
Real investment revenue completion rate		75%	58%	152%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		43%	25%	16%
Weight of tax revenue in operating revenue		92%	70%	89%
Volume of tax revenue		244275881	64857719	11167086
National ranking in tax revenue mobilization RLAs		103	349	364
Weight of CAC + Other ICSP in real operating revenue		84%	64%	0%
Weight of real expenditure on maintenance of price assets in real actual operating expenditure		3%	0%	0%
Weight of State financial aid in total revenue		50%	86%	23%
Volume of State financial aid		285709968	390779600	146271347
National ranking of RLAs in mobilization of State financial aid		119	98	309
Weight of FEICOM financial aid in total revenue		0%	0%	75%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		13826059	-57407503	100329324
Net savings or net self-financing capacity		13826059	-57407503	100329324
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	26
Gross operating surplus or operating savings		13826059	-57407503	100329324
Analysis				
		2020	2021	2022
Is the level of investment by GALIM TIGNERE council sufficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of GALIM TIGNERE council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?		Yes	Yes	
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Yes	Yes, but not acceptable	Critical productivity
Is the budget for GALIM TIGNERE council realistic according to the PEF4 standard?		Yes, but not acceptable	No, critical	Yes
Is the level of governance of GALIM TIGNERE council satisfactory according to the PEF4 standard?		No	No	Yes
Does GALIM TIGNERE council maintain its property to keep it in good condition?		Yes, low	No	No
Is GALIM TIGNERE council heavily dependent on tax revenue for its operations?		Yes, critical	No	Yes, critical
Is GALIM TIGNERE council heavily dependent on State subsidies?		Yes, critical	Yes, critical	
Is GALIM TIGNERE council making enough of an effort to repay its debt and finance some investments from its operating revenue?		Yes	No	No

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	GARI GOMBO	BOUMBA ET NGOKO	East	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		50%	55%	39%
Investment expenditure ratio		50%	45%	61%
Staff expenditure ratio		32%	36%	44%
Staff expenditure volume		89532620	117208416	135546681
National ranking of RLAs in staff expenditure		63	68	56
Ratio of total planned revenue to total planned expenditure		1.03	1.37	0.98
Budget credibility		2020	2021	2022
Total revenue completion rate		58%	49%	67%
Total expenditure implementation rate		59%	57%	73%
Real operating expenditure implementation rate		54%	57%	73%
Real operating revenue completion rate		103%	62%	49%
Real investment expenditure implementation		65%	57%	72%
Real investment revenue completion rate		36%	42%	93%
Budget structures		2020	2021	2022
Weight of real operating expenditure in real expenditure		50%	55%	39%
Weight of tax revenue in operating revenue		70%	77%	79%
Volume of tax revenue		234999059	244548450	245396358
National ranking in tax revenue mobilization		121	126	146
Weight of CAC + Other ICSP in real operating revenue		63%	68%	32%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		0%	2%	1%
Weight of State financial aid in total revenue		42%	57%	57%
Volume of State financial aid		237700000	396344063	405320000
National ranking of RLAs in mobilization of State financial aid		157	94	110
Weight of FEICOM financial aid in total revenue		0%	0%	0%
Major financial balances		2020	2021	2022
Gross savings or gross self-financing capacity		60977778	-5314746	5064553
Net savings or net self-financing capacity		60977778	-5314746	5064553
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	26
Gross operating surplus or operating savings		61074550	-5314746	5120958
Analysis		2020	2021	2022
Is the level of investment by GARI GOMBO council sufficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of GARI GOMBO council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?		No		Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Fair	Yes, but not acceptable	Critical productivity
Is the budget for GARI GOMBO council realistic according to the PEFA Standard?		No, critical	No, critical	Yes, but not acceptable
Is the level of governance of GARI GOMBO council satisfactory according to the PEFA standard?		No	No	No
Does GARI GOMBO council maintain its property to keep it in good condition?		No	Yes, low	Yes, low
Is GARI GOMBO council heavily dependent on tax revenue for its operations?		No	Yes, but acceptable	Yes, but acceptable
Is GARI GOMBO council heavily dependent on State subsidies?		Yes, but acceptable	No	No
Is GARI GOMBO council making enough of effort to repay its debt and finance some investments from its operating revenue?		Yes	No	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	GAROUA BOULAI	LOME ET DJEREM	East	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		32%	38%	18%
Investment expenditure ratio		68%	62%	82%
Staff expenditure ratio		23%	24%	22%
Staff expenditure volume		74289806	93940693	96870488
National ranking of RLAs in staff expenditure		84	106	114
Ratio of total planned revenue to total planned expenditure		1	1	1
Budget credibility		2020	2021	2022
Total revenue completion rate		66%	72%	66%
Total expenditure implementation rate		68%	65%	74%
Real operating expenditure implementation rate		85%	95%	70%
Real operating revenue completion rate		72%	73%	96%
Real investment expenditure implementation		62%	54%	75%
Real investment revenue completion rate		63%	71%	62%
Budget structures		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		32%	38%	18%
Weight of tax revenue in operating revenue		88%	74%	93%
Volume of tax revenue		284894689	270452962	379590284
National ranking in tax revenue mobilization RLAs		76	105	70
Weight of CAC + Other ICSP in real operating revenue		57%	43%	37%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		8%	16%	10%
Weight of State financial aid in total revenue		52%	70%	81%
Volume of State financial aid		501967527	795771655	177392667
National ranking of RLAs in mobilization of State financial aid		19	5	2
Weight of FEICOM financial aid in total revenue		17%	0%	2%
Major financial balances		2020	2021	2022
Gross savings or gross self-financing capacity		2935437	-25013666	-27225105
Net savings or net self-financing capacity		-164956527	-25013666	-27225105
Annual volume of resources for debt payment		167891964	0	0
National ranking of RLAs in resources devoted to debt payment		5	48	26
Gross operating surplus or operating savings		8095979	-18829297	-21055431
Analysis		2020	2021	2022
Is the level of investment by GAROUA BOULAI council sufficient? (Section 417, GCRLAs) boost development?		Yes	Yes	Yes
Has the budget of GAROUA BOULAI council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?		Yes	Yes	Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Yes	Yes	Yes
Is the budget for GAROUA BOULAI council realistic according to the PEFA Standard?		Yes, but not acceptable	Yes, but not acceptable	Yes, but not acceptable
Is the level of governance of GAROUA BOULAI council satisfactory according to the PEFA Standard?		No	No	No
Does GAROUA BOULAI council maintain its property to keep it in good condition?		Yes		Yes
Is GAROUA BOULAI council heavily dependent on tax revenue for its operations?		Yes, critical	No	Yes, critical
Is GAROUA BOULAI council heavily dependent on State subsidies?		Yes, critical	Yes, but acceptable	Yes, critical
Is GAROUA BOULAI council making enough of an effort to repay its debt and finance some investments from its operating revenue?		No	No	No

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	GAROUA I	BENOUÉ	North	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		27%	22%	60%
Investment expenditure ratio		73%	78%	40%
Staff expenditure ratio		33%	38%	30%
Staff expenditure volume		86291399	101473273	110059035
National ranking of RLAs in staff expenditure		66	87	86
Ratio of total planned revenue to total planned expenditure		0.99	1	1
Budget credibility		2020	2021	2022
Total revenue completion rate		78%	76%	97%
Total expenditure implementation rate		68%	67%	50%
Real operating expenditure implementation rate		55%	51%	64%
Real operating revenue completion rate		66%	58%	87%
Real investment expenditure implementation rate		75%	73%	38%
Real investment revenue completion rate		86%	86%	114%
Budget structures		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		27%	22%	60%
Weight of tax revenue in operating revenue		79%	82%	87%
Volume of tax revenue		282593775	317417696	588969825
National ranking in tax revenue mobilization RLAs		81	74	41
Weight of CAC + Other ICSP in real operating revenue		46%	53%	71%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		3%	1%	4%
Weight of State financial aid in total revenue		68%	74%	40%
Volume of State financial aid		756449015	1025481654	467686850
National ranking of RLAs in mobilization of State financial aid		4	2	70
Weight of FEICOM financial aid in total revenue		0%	0%	0%
Major financial balances		2020	2021	2022
Gross savings or gross self-financing capacity		97020579	123969632	311098309
Net savings or net self-financing capacity		97020579	123969632	311098309
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources devoted to debt payment		27	48	26
Gross operating surplus or operating savings		100020579	123969632	316864509
Analysis		2020	2021	2022
Is the level of investment by GAROUA I council sufficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of GAROUA I council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?		Yes	Yes	Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Fair	Yes, but not acceptable	Fair
Is the budget for GAROUA I council realistic according to the PEFA Standard?		Yes, but not acceptable	Yes, but not acceptable	Yes
Is the level of governance of GAROUA I council satisfactory according to the PEFA standard?		No	No	No
Does GAROUA I council maintain its property to keep it in good condition?		Yes, low	Yes, low	Yes, low
Is GAROUA I council heavily dependent on tax revenue for its operations?		Yes, but acceptable	Yes, but acceptable	Yes, critical
Is GAROUA I council heavily dependent on state subsidies?:		Yes, critical	Yes, but acceptable	No
Does GAROUA I council making enough of effort to repay its debt and finance some investments in its operating revenue?		Yes	Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	GAROUA II	BENOUE	North	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		NA %	36%	33%
Investment expenditure ratio		%	64%	67%
Staff expenditure ratio		%	29%	34%
Staff expenditure volume		0	86906381	104639830
National ranking of RLAs in staff expenditure		302	122	96
Ratio of total planned revenue to total planned expenditure			1	1
Budget credibility				
		2020	2021	2022
Total revenue completion rate		%	78%	95%
Total expenditure implementation rate		%	74%	84%
Real operating expenditure implementation rate		%	62%	77%
Real operating revenue completion rate		%	60%	91%
Real investment expenditure implementation		%	83%	89%
Real investment revenue completion rate		%	100%	101%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating revenue		%	36%	33%
Weight of tax revenue in operating revenue		%	76%	83%
Volume of tax revenue		0	289930226	436390597
National ranking in tax revenue mobilization RLAs		310	91	59
Weight of CAC + Other ICSP in real operating revenue		%	51%	72%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		%	2%	2%
Weight of State financial aid in total revenue		%	60%	54%
Volume of State financial aid		0	540564200	571012082
National ranking of RLAs in mobilization of State financial aid		302	38	37
Weight of FEICOM financial aid in total revenue		%	0%	0%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		0	80519145	219576689
Net savings or net self-financing capacity		0	80519145	219576689
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources devoted to debt payment		27	48	26
Gross operating surplus or operating savings		0	80519145	219576689
Analysis				
		2020	2021	2022
Is the level of investment by GAROUA II council sufficient? (Section 417, GCRLAs) to boost development?			Yes	Yes
Has the budget of GAROUA II council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?			Yes	Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?			Yes	Fair
Is the budget for GAROUA II council realistic according to the PEFA Standard?			Yes, but not acceptable	Yes
Is the level of governance of GAROUA II council satisfactory according to the PEFA standard?			No	Yes, but not acceptable
Does GAROUA II council maintain its property to keep it in good condition?			Yes, low	Yes, low
Is GAROUA II council heavily dependent on tax revenue for its operations?			Yes, but acceptable	Yes, but acceptable
Is GAROUA II council heavily dependent on state subsidies?			Yes, but acceptable	No
Is GAROUA II council making enough of effort to repay its debt and finance some investments in its operating revenue?			Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	GAROUA III	BENOUÉ	North	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		40%	37%	28%
Investment expenditure ratio		60%	63%	72%
Staff expenditure ratio		19%	20%	26%
Staff expenditure volume		42319264	32501408	45288523
National ranking of RLAs in staff expenditure		193	321	271
Ratio of total planned revenue to total planned expenditure		0.87	1	1.01
Budget credibility				
		2020	2021	2022
Total revenue completion rate		41%	53%	58%
Total expenditure implementation rate		40%	57%	52%
Real operating expenditure implementation rate		64%	52%	55%
Real operating revenue completion rate		75%	45%	73%
Real investment expenditure implementation		32%	59%	51%
Real investment revenue completion rate		32%	59%	53%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		40%	37%	28%
Weight of tax revenue in operating revenue		23%	56%	54%
Volume of tax revenue		73788184	89169858	121974240
National ranking in tax revenue mobilization RLAs		290	318	277
Weight of CAC + Other ICSP in real operating revenue		18%	42%	34%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		25%	18%	15%
Weight of State financial aid in total revenue		59%	77%	60%
Volume of State financial aid		339516700	323772302	410602247
National ranking of RLAs in mobilization of State financial aid		85	143	104
Weight of FEICOM financial aid in total revenue		0%	0%	0%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		91230930	-6767331	52442902
Net savings or net self-financing capacity		91230930	-6767331	52442902
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	26
Gross operating surplus or operating savings		91230930	-6767331	52442902
Analysis				
		2020	2021	2022
Is the level of investment by GAROUA III council sufficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of GAROUA III council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?		No	Yes	Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Yes	Yes	Yes
Is the budget for GAROUA III council realistic according to the PEFA Standard?		No, critical	No, critical	No, critical
Is the level of governance of GAROUA III council satisfactory according to the PEFA standard?		No	No	No
Does GAROUA III council maintain its property to keep it in good condition?				
Is GAROUA III council heavily dependent on tax revenue for its operations?			No	No
Is GAROUA III council heavily dependent on State subsidies?			Yes, critical	Yes, but acceptable
Is GAROUA III council making enough of effort to repay its debt and finance some investments on its operating revenue?		Yes	No	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	GASHIGA	BENOUE	North	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		14%	14%	16%
Investment expenditure ratio		86%	86%	84%
Staff expenditure ratio		20%	18%	17%
Staff expenditure volume		26065641	29292316	24751344
National ranking of RLAs in staff expenditure		263	330	349
Ratio of total planned revenue to total planned expenditure		2.13	1	1
Budget credibility				
		2020	2021	2022
Total revenue completion rate		44%	68%	93%
Total expenditure implementation rate		58%	56%	59%
Real operating expenditure implementation rate		69%	77%	73%
Real operating revenue completion rate		154%	73%	74%
Real investment expenditure implementation		56%	54%	57%
Real investment revenue completion rate		38%	67%	98%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		14%	14%	16%
Weight of tax revenue in operating revenue		88%	86%	85%
Volume of tax revenue		242127014	214514676	198958012
National ranking in tax revenue mobilization RLAs		112	156	184
Weight of CAC + Other ICSP in real operating revenue		62%	57%	60%
Weight of real expenditure on maintenance of price assets in real actual operating expenditure		3%	9%	7%
Weight of State financial aid in total revenue		38%	9%	36%
Volume of State financial aid		573235922	119814847	509730250
National ranking of RLAs in mobilization of State financial aid		11	316	51
Weight of FEICOM financial aid in total revenue		45%	32%	0%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		142159780	91629136	90157862
Net savings or net self-financing capacity		142159780	91629136	90157862
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	26
Gross operating surplus or operating savings		142159780	91629136	90157862
Analysis				
		2020	2021	2022
Is the level of investment by GASHIGA council sufficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of GASHIGA council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?			Yes	Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Yes	Yes	Yes
Is the budget for GASHIGA council realistic according to the PEFA standard?		No, critical	Yes, but not acceptable	Yes
Is the level of governance of GASHIGA council satisfactory according to the PEFA standard?		No	No	No
Does GASHIGA council maintain its property to keep it in good condition?		Yes, low	Yes	Yes
Is GASHIGA council heavily dependent on tax revenue for its operations?		Yes, critical	Yes, critical	Yes, but acceptable
Is GASHIGA council heavily dependent on state subsidies?		Yes, critical		No
Is GASHIGA council making enough of an effort to repay its debt and finance some investments from operating revenue?		Yes	Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	GAZAWA	DIAMARE	Far-North	
	2020	2021	2022	
Compliance with ratios and a balanced budget				
Operating expenditure ratio	NA %	61%	54%	
Investment expenditure ratio	%	39%	46%	
Staff expenditure ratio	%	15%	12%	
Staff expenditure volume	0	44568/12	44136/03	
National ranking of RLAs in staff expenditure	302	267	276	
Ratio of total planned revenue to total planned expenditure		0.98	1	
Budget credibility				
	2020	2021	2022	
Total revenue completion rate	%	48%	78%	
Total expenditure implementation rate	%	52%	72%	
Real operating expenditure implementation rate	%	53%	67%	
Real operating revenue completion rate	%	45%	72%	
Real investment expenditure implementation	%	51%	79%	
Real investment revenue completion rate	%	54%	83%	
Budget structures				
	2020	2021	2022	
Weight of real operating expenditure in real operating revenue	%	61%	54%	
Weight of tax revenue in operating revenue	%	49%	40%	
Volume of tax revenue	0	129775922	125373401	
National ranking in tax revenue mobilization	310	261	271	
Weight of CAC + Other ICSP in real operating revenue	%	44%	37%	
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure	%	12%	52%	
Weight of State financial aid in total revenue	%	68%	81%	
Volume of State financial aid	0	291592498	616570846	
National ranking of RLAs in mobilization of State financial aid	302	174	30	
Weight of FEICOM financial aid in total revenue	%	0%	0%	
Major financial balances				
	2020	2021	2022	
Gross savings or gross self-financing capacity	0	-23985955	-65112480	
Net savings or net self-financing capacity	0	-23985955	-65112480	
Annual volume of resources for debt payment	0	0	0	
National ranking of RLAs in resources voted to debt payment	27	48	26	
Gross operating surplus or operating savings	0	-23985955	-65112480	
Analysis				
	2020	2021	2022	
Is the level of investment by GAZAWA council sufficient? (Section 417, GCRLAs) to boost development?		Acceptable	Yes	
Has the budget of GAZAWA council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?		Yes	Yes	
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Yes		
Is the budget for GAZAWA council realistic according to the PEFA Standard?		No, critical	Yes, but not acceptable	
Is the level of governance of GAZAWA council satisfactory according to the PEFA standard?		No	No	
Does GAZAWA council maintain its property to keep it in good condition?		Yes		
Is GAZAWA council heavily dependent on tax revenue for its operations?		No	No	
Is GAZAWA council heavily dependent on State subsidies?		Yes, but acceptable	Yes, critical	
Is GAZAWA council making enough of an effort to repay its debt and finance some investments from operating revenue?		No	No	

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	GOBO	MAYO-DANAY	Far-North	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		43%	45%	37%
Investment expenditure ratio		57%	55%	63%
Staff expenditure ratio		18%	33%	21%
Staff expenditure volume		45061600	78996938	48439902
National ranking of RLAs in staff expenditure		174	132	257
Ratio of total planned revenue to total planned expenditure		1.01	0.97	0.98
Budget credibility				
		2020	2021	2022
Total revenue completion rate		76%	65%	85%
Total expenditure implementation rate		79%	69%	82%
Real operating expenditure implementation rate		85%	68%	75%
Real operating revenue completion rate		77%	50%	71%
Real investment expenditure implementation rate		75%	70%	86%
Real investment revenue completion rate		75%	82%	100%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating revenue		43%	45%	37%
Weight of tax revenue in operating revenue		92%	83%	88%
Volume of tax revenue		244275881	161847483	246982227
National ranking in tax revenue mobilization		103	216	142
Weight of CAC + Other ICSP in real operating revenue		84%	74%	81%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		3%	1%	0%
Weight of State financial aid in total revenue		50%	57%	19%
Volume of State financial aid		285709968	271650401	124965100
National ranking of RLAs in mobilization of State financial aid		119	193	320
Weight of FEICOM financial aid in total revenue		0%	0%	0%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		13826059	-44937535	50283347
Net savings or net self-financing capacity		13826059	-44937535	50283347
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources devoted to debt payment		27	48	26
Gross operating surplus or operating savings		13826059	-44937535	50283347
Analysis				
		2020	2021	2022
Is the level of investment by GOBO council efficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of GOBO council remained balanced in terms of income and expenditure (Section 7, GCRLAs)?		Yes	No	Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Yes	Fair	Yes
Is the budget for GOBO council realistic according to the PEFA Standard?		Yes, but not acceptable	Yes, but not acceptable	Yes
Is the level of governance of GOBO council satisfactory according to the PEFA standard?		No	No	Yes, but not acceptable
Does GOBO council maintain its property to keep it in good condition?		Yes, low	Yes, low	No
Is GOBO council heavily dependent on tax revenue for its operations?		Yes, critical	Yes, but acceptable	Yes, critical
Is GOBO council heavily dependent on State subsidies?		Yes, critical	No	
Is GOBO council making enough of an effort to repay its debt and finance some investments from its operating revenue?		Yes	No	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	GOULFEY	LOGONE ET CHARI	Far-North	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		45%	23%	31%
Investment expenditure ratio		55%	77%	69%
Staff expenditure ratio		18%	24%	27%
Staff expenditure volume		38562506	47693024	56805164
National ranking of RLAs in staff expenditure		206	253	219
Ratio of total planned revenue to total planned expenditure		0.95	0.98	0.99
Budget credibility		2020	2021	2022
Total revenue completion rate		67%	55%	38%
Total expenditure implementation rate		62%	61%	34%
Real operating expenditure implementation rate		59%	51%	51%
Real operating revenue completion rate		88%	42%	60%
Real investment expenditure implementation		66%	65%	29%
Real investment revenue completion rate		53%	62%	31%
Budget structures		2020	2021	2022
Weight of real operating expenditure in real operating revenue		45%	23%	31%
Weight of tax revenue in operating revenue		91%	88%	91%
Volume of tax revenue		243299769	171799620	251876368
National ranking in tax revenue mobilization		107	204	138
Weight of CAC + Other ICSP in real operating revenue		83%	69%	80%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		9%	3%	0%
Weight of State financial aid in total revenue		43%	77%	66%
Volume of State financial aid		211889425	574883500	497539150
National ranking of RLAs in mobilization of State financial aid		181	28	56
Weight of FEICOM financial aid in total revenue		3%	0%	0%
Major financial balances		2020	2021	2022
Gross savings or gross self-financing capacity		50796299	-705119	68219291
Net savings or net self-financing capacity		50796299	-705119	68219291
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources devoted to debt payment		27	48	26
Gross operating surplus or operating savings		50796299	-705119	68219291
Analysis		2020	2021	2022
Is the level of investment by GOULFEY council sufficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of GOULFEY council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?		No	Yes	Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Yes	Yes	Yes
Is the budget for GOULFEY council realistic according to the PEFA standard?		Yes, but not acceptable	No, critical	No, critical
Is the level of governance of GOULFEY council satisfactory according to the PEFA standard?		No	No	No
Does GOULFEY council maintain its property to keep it in good condition?		Yes	Yes, low	No
Is GOULFEY council heavily dependent on tax revenue for its operations?		Yes, critical	Yes, critical	Yes, critical
Is GOULFEY council heavily dependent on state subsidies?		Yes, critical	Yes, critical	Yes, but acceptable
Is GOULFEY council making enough of an effort to repay its debt and finance some investments from operating revenue?		Yes	No	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	GUEME	MAYO-DANAY	Far-North	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		41%	30%	43%
Investment expenditure ratio		59%	70%	57%
Staff expenditure ratio		19%	35%	38%
Staff expenditure volume		4961411 /	7045827 /	64003482
National ranking of RLAs in staff expenditure		154	152	189
Ratio of total planned revenue to total planned expenditure		1.24	1	1
Budget credibility				
		2020	2021	2022
Total revenue completion rate		82%	59%	48%
Total expenditure implementation rate		83%	52%	35%
Real operating expenditure implementation rate		91%	69%	67%
Real operating revenue completion rate		67%	63%	62%
Real investment expenditure implementation rate		78%	47%	26%
Real investment revenue completion rate		91%	58%	42%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating revenue		41%	30%	43%
Weight of tax revenue in operating revenue		89%	77%	86%
Volume of tax revenue		188348683	175271638	157717920
National ranking in tax revenue mobilization RLAs		151	197	230
Weight of CAC + Other ICSP in real operating revenue		88%	69%	83%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		2%	0%	0%
Weight of State financial aid in total revenue		72%	57%	70%
Volume of State financial aid		559612471	431319539	366603843
National ranking of RLAs in mobilization of State financial aid		12	74	137
Weight of FEICOM financial aid in total revenue		0%	0%	0%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		-44372086	28667929	16389428
Net savings or net self-financing capacity		-44372086	28667929	16389428
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	26
Gross operating surplus or operating savings		-44372086	28667929	16389428
Analysis				
		2020	2021	2022
Is the level of investment by GUEME council sufficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of GUEME council remained balanced in terms of income and expenditure (Section 417, GCRLAs)?			Yes	Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Yes	Yes, but not acceptable	Yes, but not acceptable
Is the budget for GUEME council realistic according to the PEFA Standard?		Yes	No, critical	No, critical
Is the level of governance of GUEME council satisfactory according to the PEFA standard?		Yes, but not acceptable	No	No
Does GUEME council maintain its property keep it in good condition?		Yes, low	No	No
Is GUEME council heavily dependent on tax revenue for its operations?		Yes, critical	Yes, but acceptable	Yes, critical
Is GUEME council heavily dependent on state subsidies?		Yes, critical	No	Yes, but acceptable
Is GUEME council making enough of an effort to repay its debt and finance some investments from operating revenue?		No	Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	GUERE	MAYO-DANAY	Far-North	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		40%	27%	28%
Investment expenditure ratio		60%	73%	72%
Staff expenditure ratio		18%	22%	25%
Staff expenditure volume		348/1738	369687/5	451787/5
National ranking of RLAs in staff expenditure		224	297	273
Ratio of total planned revenue to total planned expenditure		0.86	1	0.85
Budget credibility				
		2020	2021	2022
Total revenue completion rate		60%	51%	60%
Total expenditure implementation rate		51%	54%	55%
Real operating expenditure implementation rate		85%	67%	72%
Real operating revenue completion rate		81%	50%	51%
Real investment expenditure implementation rate		41%	50%	50%
Real investment revenue completion rate		48%	51%	65%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		40%	27%	28%
Weight of tax revenue in operating revenue		91%	90%	91%
Volume of tax revenue		220403/57	148104524	150313424
National ranking in tax revenue mobilization RLAs		128	237	235
Weight of CAC + Other ICSP in real operating revenue		90%	80%	86%
Weight of real expenditure on maintenance of price assets in real actual operating expenditure		4%	1%	1%
Weight of State financial aid in total revenue		33%	38%	37%
Volume of State financial aid		159007650	225634650	225634650
National ranking of RLAs in mobilization of State financial aid		221	241	272
Weight of FEICOM financial aid in total revenue		0%	0%	0%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		46592128	-7667915	-15469015
Net savings or net self-financing capacity		46592128	-7667915	-15469015
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	26
Gross operating surplus or operating savings		46592128	-7667915	-15469015
Analysis				
		2020	2021	2022
Is the level of investment by GUERE council efficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of GUERE council remained balanced in terms of income and expenditure (Section 417, GCRLAs)?		No	Yes	No
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Yes	Yes	Yes
Is the budget for GUERE council realistic according to the PEFA Standard?		Yes, but not acceptable	No, critical	Yes, but not acceptable
Is the level of governance of GUERE council satisfactory according to the PEFA standard?		No	No	No
Does GUERE council maintain its property keep it in good condition?		Yes, low	Yes, low	Yes, low
Is GUERE council heavily dependent on tax revenue for its operations?		Yes, critical	Yes, critical	Yes, critical
Is GUERE council heavily dependent on State subsidies?		Yes, critical	No	No
Is GUERE council making enough of an effort to repay its debt and finance some investments from operating revenue?		Yes	No	No

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	GUIDER	MAYO-LOUTI	North	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		54%	44%	41%
Investment expenditure ratio		46%	56%	59%
Staff expenditure ratio		14%	16%	15%
Staff expenditure volume		102924/72	103998/07	101066409
National ranking of RLAs in staff expenditure		46	84	101
Ratio of total planned revenue to total planned expenditure		1	1	1
Budget credibility				
		2020	2021	2022
Total revenue completion rate		53%	67%	77%
Total expenditure implementation rate		52%	70%	86%
Real operating expenditure implementation rate		77%	77%	88%
Real operating revenue completion rate		75%	58%	87%
Real investment expenditure implementation		37%	66%	85%
Real investment revenue completion rate		30%	83%	62%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating revenue		54%	44%	41%
Weight of tax revenue in operating revenue		88%	82%	88%
Volume of tax revenue		884449692	607217904	879908168
National ranking in tax revenue mobilization		11	32	29
Weight of CAC + Other ICSP in real operating revenue		81%	68%	78%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		2%	2%	4%
Weight of State financial aid in total revenue		36%	54%	38%
Volume of State financial aid		499418166	743620400	543919455
National ranking of RLAs in mobilization of State financial aid		20	10	44
Weight of FEICOM financial aid in total revenue		0%	0%	0%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		252891223	107094540	342862011
Net savings or net self-financing capacity		252891223	107094540	342862011
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	26
Gross operating surplus or operating savings		252891223	107094540	342862011
Analysis				
		2020	2021	2022
Is the level of investment by GUIDER council sufficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of GUIDER council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?		Yes	Yes	Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?			Yes	Yes
Is the budget for GUIDER council realistic according to the PEFA Standard?		No, critical	Yes, but not acceptable	Yes, but not acceptable
Is the level of governance of GUIDER council satisfactory according to the PEFA standard?		No	No	Yes, but not acceptable
Does GUIDER council maintain its property keep it in good condition?		Yes, low	Yes, low	Yes, low
Is GUIDER council heavily dependent on tax revenue for its operations?		Yes, critical	Yes, but acceptable	Yes, critical
Is GUIDER council heavily dependent on state subsidies?		Yes, critical	No	No
Is GUIDER council making enough of an effort to repay its debt and finance some investments from operating revenue?		Yes	Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	GUIDIGUIS	MAYO-KANI	Far-North	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		44%	92%	31%
Investment expenditure ratio		56%	8%	69%
Staff expenditure ratio		25%	27%	29%
Staff expenditure volume		5464/103	60815463	56712973
National ranking of RLAs in staff expenditure		134	190	220
Ratio of total planned revenue to total planned expenditure		1	3.16	1
Budget credibility				
		2020	2021	2022
Total revenue completion rate		61%	50%	49%
Total expenditure implementation rate		55%	64%	51%
Real operating expenditure implementation rate		68%	66%	53%
Real operating revenue completion rate		68%	54%	44%
Real investment expenditure implementation rate		48%	46%	51%
Real investment revenue completion rate		55%	48%	51%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		44%	92%	31%
Weight of tax revenue in operating revenue		84%	85%	84%
Volume of tax revenue		212898256	195702405	173715763
National ranking in tax revenue mobilization RLAs		136	175	207
Weight of CAC + Other ICSP in real operating revenue		75%	71%	69%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		2%	0%	1%
Weight of State financial aid in total revenue		59%	51%	64%
Volume of State financial aid		322914307	315166700	373096650
National ranking of RLAs in mobilization of State financial aid		95	149	135
Weight of FEICOM financial aid in total revenue		0%	0%	0%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		37923853	2112880	13899615
Net savings or net self-financing capacity		37923853	2112880	13899615
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	26
Gross operating surplus or operating savings		37923853	2112880	13899615
Analysis				
		2020	2021	2022
Is the level of investment by GUIDIGUIS council sufficient? (Section 417, GCRLAs) to boost development?		Yes		Yes
Has the budget of GUIDIGUIS council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?		Yes		Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Yes	Yes	Yes
Is the budget for GUIDIGUIS council realistic according to the PEFA standard?		Yes, but not acceptable	No, critical	No, critical
Is the level of governance of GUIDIGUIS council satisfactory according to the PEFA standard?		No	No	No
Does GUIDIGUIS council maintain its property to keep it in good condition?		Yes, low	No	Yes, low
Is GUIDIGUIS council heavily dependent on tax revenue for its operations?		Yes, but acceptable	Yes, but acceptable	Yes, but acceptable
Is GUIDIGUIS council heavily dependent on state subsidies?		Yes, critical	No	Yes, but acceptable
Is GUIDIGUIS council making enough of an effort to repay its debt and finance some investments from operating revenue?		Yes	Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	HILE ALIFA	LOGONE ET CHARI	Far-North	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		31%	22%	15%
Investment expenditure ratio		69%	78%	85%
Staff expenditure ratio		20%	23%	37%
Staff expenditure volume		24215107	27546888	28072744
National ranking of RLAs in staff expenditure		274	342	341
Ratio of total planned revenue to total planned expenditure		0.88	0.21	0.9
Budget credibility				
		2020	2021	2022
Total revenue completion rate		65%	17%	6%
Total expenditure implementation rate		57%	56%	81%
Real operating expenditure implementation rate		64%	64%	52%
Real operating revenue completion rate		63%	17%	40%
Real investment expenditure implementation		55%	54%	89%
Real investment revenue completion rate		67%	%	0%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating revenue		31%	22%	15%
Weight of tax revenue in operating revenue		86%	70%	42%
Volume of tax revenue		107740428	23875965	14937190
National ranking in tax revenue mobilization RLAs		241	367	363
Weight of CAC + Other ICSP in real operating revenue		73%	22%	13%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		0%	0%	0%
Weight of State financial aid in total revenue		72%	28%	58%
Volume of State financial aid		276296176	9689200	20310700
National ranking of RLAs in mobilization of State financial aid		130	361	349
Weight of FEICOM financial aid in total revenue		0%	0%	0%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		5183236	-84156603	-39856740
Net savings or net self-financing capacity		5183236	-84156603	-39856740
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	26
Gross operating surplus or operating savings		5183236	-84156603	-39856740
Analysis				
		2020	2021	2022
Is the level of investment by HILE ALIFA council sufficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of HILE ALIFA council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?		No		No
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Yes	Yes	Yes, but not acceptable
Is the budget for HILE ALIFA council realistic according to the PEFA Standard?		Yes, but not acceptable		
Is the level of governance of HILE ALIFA council satisfactory according to the PEFA standard?		No	No	Yes, but not acceptable
Does HILE ALIFA council maintain its property to keep it in good condition?		No	No	No
Is HILE ALIFA council heavily dependent on tax revenue for its operations?		Yes, critical	No	No
Is HILE ALIFA council heavily dependent on State subsidies?		Yes, critical		No
Is HILE ALIFA council making enough of effort to repay its debt and finance some investments from its operating revenue?		Yes	No	No

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	HINA	MAYO-TSANAGA	Far-North	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		33%	29%	28%
Investment expenditure ratio		67%	71%	72%
Staff expenditure ratio		19%	12%	24%
Staff expenditure volume		2688701 /	24380972	37920886
National ranking of RLAs in staff expenditure		258	350	308
Ratio of total planned revenue to total planned expenditure		1.01	1.13	1.02
Budget credibility				
		2020	2021	2022
Total revenue completion rate		73%	59%	57%
Total expenditure implementation rate		69%	78%	56%
Real operating expenditure implementation rate		54%	67%	55%
Real operating revenue completion rate		85%	50%	51%
Real investment expenditure implementation rate		79%	84%	57%
Real investment revenue completion rate		64%	63%	61%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		33%	29%	28%
Weight of tax revenue in operating revenue		86%	98%	85%
Volume of tax revenue		199227919	172183948	163248182
National ranking in tax revenue mobilization RLAs		144	202	221
Weight of CAC + Other ICSP in real operating revenue		84%	93%	80%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		0%	0%	1%
Weight of State financial aid in total revenue		39%	68%	71%
Volume of State financial aid		179645300	408124693	409756212
National ranking of RLAs in mobilization of State financial aid		211	89	106
Weight of FEICOM financial aid in total revenue		17%	3%	0%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		88783524	-30482294	36560042
Net savings or net self-financing capacity		88783524	-30482294	36560042
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	26
Gross operating surplus or operating savings		88783524	-30482294	36560042
Analysis				
		2020	2021	2022
Is the level of investment by HINA council efficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of HINA council remained balanced in terms of income and expenditure (Section 417, GCRLAs)?		Yes	No	No
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Yes		Yes
Is the budget for HINA council realistic according to the PEFA Standard?		Yes, but not acceptable	No, critical	No, critical
Is the level of governance of HINA council satisfactory according to the PEFA standard?		No	No	No
Does HINA council maintain its property to keep it in good condition?		No	No	Yes, low
Is HINA council heavily dependent on tax revenue for its operations?		Yes, critical		Yes, critical
Is HINA council heavily dependent on State subsidies?		Yes, critical	Yes, but acceptable	Yes, but acceptable
Is HINA council making enough of an effort to repay its debt and finance some investments from its operating revenue?		Yes	No	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	IDABATO	NDIAN	South- West	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		24%	%	36%
Investment expenditure ratio		76%	%	64%
Staff expenditure ratio		36%	%	31%
Staff expenditure volume		25230252	0	41753939
National ranking of RLAs in staff expenditure		266	364	293
Ratio of total planned revenue to total planned expenditure		1		1
Budget credibility				
		2020	2021	2022
Total revenue completion rate		15%	%	58%
Total expenditure implementation rate		65%	%	62%
Real operating expenditure implementation rate		37%	%	39%
Real operating revenue completion rate		33%	%	29%
Real investment expenditure implementation rate		86%	%	94%
Real investment revenue completion rate		0%	%	100%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		24%	%	36%
Weight of tax revenue in operating revenue		85%	%	52%
Volume of tax revenue		56121104	0	52376923
National ranking in tax revenue mobilization RLAs		303	368	358
Weight of CAC + Other ICSP in real operating revenue		83%	%	49%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		0%	%	0%
Weight of State financial aid in total revenue		15%	%	75%
Volume of State financial aid		9875500	0	262193250
National ranking of RLAs in mobilization of State financial aid		299	364	230
Weight of FEICOM financial aid in total revenue		0%	%	0%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		-4709590	0	-34332689
Net savings or net self-financing capacity		-4709590	0	-34332689
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	26
Gross operating surplus or operating savings		-4709590	0	-30579378
Analysis				
		2020	2021	2022
Is the level of investment by IDABATO council sufficient? (Section 417, GCRLAs) to boost development?		Yes		Yes
Has the budget of IDABATO council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?		Yes		Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Yes, but not acceptable		Fair
Is the budget for IDABATO council realistic according to the PEFA standard?				No, critical
Is the level of governance of IDABATO council satisfactory according to the PEFA standard?		No		No
Does IDABATO council maintain its property to keep it in good condition?		No		No
Is IDABATO council heavily dependent on external revenue for its operations?		Yes, critical		No
Is IDABATO council heavily dependent on external subsidies?		Yes, critical		Yes, critical
Is IDABATO council making enough of an effort to repay its debt and finance some investments from operating revenue?		No		No

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	IDENAU	FAKO	South- West	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		41%	52%	50%
Investment expenditure ratio		59%	48%	50%
Staff expenditure ratio		43%	38%	34%
Staff expenditure volume		8490936 /	93593756	114846509
National ranking of RLAs in staff expenditure		67	107	79
Ratio of total planned revenue to total planned expenditure		1	0.94	1.01
Budget credibility				
		2020	2021	2022
Total revenue completion rate		62%	61%	73%
Total expenditure implementation rate		54%	54%	76%
Real operating expenditure implementation rate		43%	51%	72%
Real operating revenue completion rate		55%	52%	79%
Real investment expenditure implementation rate		65%	58%	81%
Real investment revenue completion rate		70%	75%	67%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		41%	52%	50%
Weight of tax revenue in operating revenue		95%	94%	97%
Volume of tax revenue		236758500	239238722	363025112
National ranking in tax revenue mobilization RLAs		118	132	78
Weight of CAC + Other ICSP in real operating revenue		83%	65%	88%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		1%	2%	6%
Weight of State financial aid in total revenue		47%	44%	44%
Volume of State financial aid		259300800	226283700	291327950
National ranking of RLAs in mobilization of State financial aid		143	237	200
Weight of FEICOM financial aid in total revenue		0%	0%	0%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		50235945	5527962	32828736
Net savings or net self-financing capacity		50235945	5527962	32828736
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	26
Gross operating surplus or operating savings		53132162	11662362	43339026
Analysis				
		2020	2021	2022
Is the level of investment by IDENAU council efficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of IDENAU council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?		Yes	No	Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Critical productivity	Yes, but not acceptable	Fair
Is the budget for IDENAU council realistic according to the PEFA Standard?		Yes, but not acceptable	Yes, but not acceptable	Yes, but not acceptable
Is the level of governance of IDENAU council satisfactory according to the PEFA standard?		No	No	No
Does IDENAU council maintain its property to keep it in good condition?		Yes, low	Yes, low	Yes
Is IDENAU council heavily dependent on tax revenue for its operations?			Yes, critical	
Is IDENAU council heavily dependent on state subsidies?			No	No
Is IDENAU council making enough of an effort to repay its debt and finance some investments from operating revenue?		Yes	Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	ISANGELE	NDIAN	South- West	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		41%	26%	24%
Investment expenditure ratio		59%	74%	76%
Staff expenditure ratio		19%	35%	48%
Staff expenditure volume		4961411/	36376752	49173006
National ranking of RLAs in staff expenditure		154	305	252
Ratio of total planned revenue to total planned expenditure		2.21	1	1.02
Budget credibility				
		2020	2021	2022
Total revenue completion rate		82%	64%	59%
Total expenditure implementation rate		147%	70%	65%
Real operating expenditure implementation rate		91%	42%	44%
Real operating revenue completion rate		67%	27%	33%
Real investment expenditure implementation rate		256%	91%	76%
Real investment revenue completion rate		91%	92%	75%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real expenditure		41%	26%	24%
Weight of tax revenue in operating revenue		89%	75%	63%
Volume of tax revenue		188348683	50958682	53078949
National ranking in tax revenue mobilization RLAs		151	361	356
Weight of CAC + Other ICSP in real operating revenue		88%	73%	62%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		2%	0%	0%
Weight of State financial aid in total revenue		72%	75%	84%
Volume of State financial aid		559612471	271462500	333209400
National ranking of RLAs in mobilization of State financial aid		12	194	165
Weight of FEICOM financial aid in total revenue		0%	0%	0%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		-44372086	-36267619	-19193477
Net savings or net self-financing capacity		-44372086	-36267619	-19193477
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	26
Gross operating surplus or operating savings		-44372086	-35767619	-24944562
Analysis				
		2020	2021	2022
Is the level of investment by ISANGELE council sufficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of ISANGELE council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?			Yes	No
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Yes	Yes, but not acceptable	Critical productivity
Is the budget for ISANGELE council realistic according to the PEFA standard?		Yes	Yes, but not acceptable	No, critical
Is the level of governance of ISANGELE council satisfactory according to the PEFA standard?			No	No
Does ISANGELE council maintain its property to keep it in good condition?		Yes, low	No	No
Is ISANGELE council heavily dependent on its revenue for its operations?		Yes, critical	Yes, but acceptable	No
Is ISANGELE council heavily dependent on state subsidies?		Yes, critical	Yes, critical	Yes, critical
Is ISANGELE council making enough of effort to repay its debt and finance some investments in its operating revenue?		No	No	No

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	JAKIRI	BUI	North-West	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		NA %	32%	37%
Investment expenditure ratio		%	68%	63%
Staff expenditure ratio		%	33%	28%
Staff expenditure volume		0	4061/193	500/5155
National ranking of RLAs in staff expenditure		302	273	247
Ratio of total planned revenue to total planned expenditure			1.02	1
Budget credibility				
		2020	2021	2022
Total revenue completion rate		%	81%	70%
Total expenditure implementation rate		%	82%	71%
Real operating expenditure implementation rate		%	70%	59%
Real operating revenue completion rate		%	60%	53%
Real investment expenditure implementation		%	89%	81%
Real investment revenue completion rate		%	94%	91%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		%	32%	37%
Weight of tax revenue in operating revenue		%	86%	88%
Volume of tax revenue		0	96403298	169989587
National ranking in tax revenue mobilization RLAs		310	304	211
Weight of CAC + Other ICSP in real operating revenue		%	81%	85%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		%	0%	0%
Weight of State financial aid in total revenue		%	33%	64%
Volume of State financial aid		0	12604/929	30099/800
National ranking of RLAs in mobilization of State financial aid		302	310	193
Weight of FEICOM financial aid in total revenue		%	0%	0%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		0	-10465534	184/5535
Net savings or net self-financing capacity		0	-10465534	184/5535
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	26
Gross operating surplus or operating savings		0	-104/1664	23644993
Analysis				
		2020	2021	2022
Is the level of investment by JAKIRI council sufficient? (Section 417, GCRLAs) to boost development?			Yes	Yes
Has the budget of JAKIRI council remained balanced in terms of income and expenditure (Section 417, GCRLAs)?			No	Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?			Fair	Yes
Is the budget for JAKIRI council realistic according to the PEF/A Standard?			Yes	Yes, but not acceptable
Is the level of governance of JAKIRI council satisfactory according to the PEF/A standard?			Yes, but not acceptable	No
Does JAKIRI council maintain its property to keep it in good condition?			No	No
Is JAKIRI council heavily dependent on tax revenue for its operations?			Yes, critical	Yes, critical
Is JAKIRI council heavily dependent on State subsidies?			No	Yes, but acceptable
Is JAKIRI council making enough of an effort to repay its debt and finance some investments from its operating revenue?			No	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	KAELE	MAYO-KANI	Far-North	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		18%	46%	29%
Investment expenditure ratio		82%	54%	71%
Staff expenditure ratio		17%	21%	21%
Staff expenditure volume		21706011	100809284	125664245
National ranking of RLAs in staff expenditure		279	88	63
Ratio of total planned revenue to total planned expenditure		1	0.98	1.01
Budget credibility				
Total revenue completion rate		72%	13%	47%
Total expenditure implementation rate		78%	12%	50%
Real operating expenditure implementation rate		69%	48%	40%
Real operating revenue completion rate		61%	22%	30%
Real investment expenditure implementation rate		80%	7%	56%
Real investment revenue completion rate		76%	10%	60%
Budget structures				
Weight of real operating expenditure in real operating expenditure		2020	2021	2022
Weight of tax revenue in operating revenue		18%	46%	29%
Volume of tax revenue		91%	79%	85%
National ranking in tax revenue mobilization		129873023	302150135	437408129
Weight of CAC + Other ICSP in real operating revenue		213	88	58
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		87%	58%	78%
Weight of State financial aid in total revenue		6%	10%	7%
Volume of State financial aid		49%	62%	68%
National ranking of RLAs in mobilization of State financial aid		324016616	665367340	131780698
Weight of FEICOM financial aid in total revenue		92	14	6
Major financial balances				
Gross savings or gross self-financing capacity		2020	2021	2022
Net savings or net self-financing capacity		17556407	-91082979	-82935700
Annual volume of resources for debt payment		17556407	-91082979	-82935700
National ranking of RLAs in resources devoted to debt payment		0	0	0
Gross operating surplus or operating savings		27	48	26
Analysis				
Is the level of investment by KAELE council sufficient? (Section 417, GCRLAs) to boost development?		2020	2021	2022
		Yes	Yes	Yes
Has the budget of KAELE council remained balanced in terms of income and expenditure (Section 417, GCRLAs)?		Yes	Yes	Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Yes	Yes	Yes
Is the budget for KAELE council realistic according to the PEFA Standard?		Yes, but not acceptable		No, critical
Is the level of governance of KAELE council satisfactory according to the PEFA standard?		No		No
Does KAELE council maintain its property keep it in good condition?		Yes	Yes	Yes
Is KAELE council heavily dependent on tax revenue for its operations?		Yes, critical	Yes, but acceptable	Yes, critical
Is KAELE council heavily dependent on state subsidies?		Yes, critical	Yes, but acceptable	Yes, but acceptable
Is KAELE council making enough of an effort to repay its debt and finance some investments from operating revenue?		Yes	No	No

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	KAI KAI	MAYO-DANAY	Far-North	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		31%	31%	36%
Investment expenditure ratio		69%	69%	64%
Staff expenditure ratio		21%	23%	20%
Staff expenditure volume		33359018	37069839	33091688
National ranking of RLAs in staff expenditure		231	296	325
Ratio of total planned revenue to total planned expenditure		0.94	1	0.95
Budget credibility				
		2020	2021	2022
Total revenue completion rate		56%	57%	58%
Total expenditure implementation rate		62%	40%	27%
Real operating expenditure implementation rate		55%	54%	58%
Real operating revenue completion rate		20%	46%	92%
Real investment expenditure implementation rate		65%	36%	20%
Real investment revenue completion rate		79%	32%	27%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		31%	31%	36%
Weight of tax revenue in operating revenue		49%	85%	93%
Volume of tax revenue		31747826	156257991	242526547
National ranking in tax revenue mobilization RLAs		308	223	149
Weight of CAC + Other ICSP in real operating revenue		43%	81%	89%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		0%	6%	0%
Weight of State financial aid in total revenue		28%	47%	38%
Volume of State financial aid		125594816	226260900	237407950
National ranking of RLAs in mobilization of State financial aid		234	238	262
Weight of FEICOM financial aid in total revenue		0%	10%	14%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		-96250132	19401524	92273018
Net savings or net self-financing capacity		-96250132	19401524	87858980
Annual volume of resources for debt payment		0	0	4414038
National ranking of RLAs in resources voted to debt payment		27	48	22
Gross operating surplus or operating savings		-96250132	19401524	91814626
Analysis				
		2020	2021	2022
Is the level of investment by KAI KAI council efficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of KAI KAI council remained balanced in terms of income and expenditure (Section 417, GCRLAs)?		No	Yes	No
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Yes	Yes	Yes
Is the budget for KAI KAI council realistic according to the PEFA Standard?		No, critical	No, critical	No, critical
Is the level of governance of KAI KAI council satisfactory according to the PEFA standard?		No	No	
Does KAI KAI council maintain its property keep it in good condition?		No	Yes	No
Is KAI KAI council heavily dependent on tax revenue for its operations?		No	Yes, critical	Yes, critical
Is KAI KAI council heavily dependent on State subsidies?		No	No	No
Is KAI KAI council making enough of an effort to repay its debt and finance some investments from operating revenue?		No	Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	KALFOU	MAYO-DANAY	Far-North	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		24%	38%	26%
Investment expenditure ratio		76%	62%	74%
Staff expenditure ratio		25%	28%	25%
Staff expenditure volume		34881280	47833009	40063093
National ranking of RLAs in staff expenditure		223	250	298
Ratio of total planned revenue to total planned expenditure		0.87	1	0.97
Budget credibility				
		2020	2021	2022
Total revenue completion rate		75%	53%	67%
Total expenditure implementation rate		60%	54%	63%
Real operating expenditure implementation rate		74%	77%	60%
Real operating revenue completion rate		91%	61%	53%
Real investment expenditure implementation rate		56%	45%	64%
Real investment revenue completion rate		71%	49%	73%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		24%	38%	26%
Weight of tax revenue in operating revenue		87%	83%	92%
Volume of tax revenue		133585330	118480747	126321374
National ranking in tax revenue mobilization RLAs		211	277	270
Weight of CAC + Other ICSP in real operating revenue		86%	80%	74%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		1%	0%	0%
Weight of State financial aid in total revenue		64%	72%	79%
Volume of State financial aid		406179639	311560275	493667034
National ranking of RLAs in mobilization of State financial aid		44	154	59
Weight of FEICOM financial aid in total revenue		0%	0%	0%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		11403994	-25008060	-21228660
Net savings or net self-financing capacity		11403994	-25008060	-21228660
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	25
Gross operating surplus or operating savings		11403994	-25008060	-21228660
Analysis				
		2020	2021	2022
Is the level of investment by KALFOU council efficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of KALFOU council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?		No	Yes	No
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Yes	Yes	Yes
Is the budget for KALFOU council realistic according to the PEFA Standard?		Yes, but not acceptable	No, critical	Yes, but not acceptable
Is the level of governance of KALFOU council satisfactory according to the PEFA standard?		No	No	No
Does KALFOU council maintain its property keep it in good condition?		Yes, low	No	No
Is KALFOU council heavily dependent on tax revenue for its operations?		Yes, critical	Yes, but acceptable	Yes, critical
Is KALFOU council heavily dependent on State subsidies?		Yes, critical	Yes, but acceptable	Yes, critical
Is KALFOU council making enough of an effort to repay its debt and finance some investments from operating revenue?		Yes	No	No

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	KAR HAY	MAYO-DANAY	Far-North	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		44%	38%	38%
Investment expenditure ratio		56%	62%	62%
Staff expenditure ratio		22%	23%	23%
Staff expenditure volume		4588/587	51946550	42414136
National ranking of RLAs in staff expenditure		169	228	289
Ratio of total planned revenue to total planned expenditure		1.8	1.09	0.99
Budget credibility				
		2020	2021	2022
Total revenue completion rate		24%	60%	50%
Total expenditure implementation rate		51%	59%	41%
Real operating expenditure implementation rate		69%	64%	42%
Real operating revenue completion rate		7%	92%	88%
Real investment expenditure implementation rate		42%	56%	41%
Real investment revenue completion rate		48%	46%	33%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real expenditure		44%	38%	38%
Weight of tax revenue in operating revenue		46%	57%	72%
Volume of tax revenue		34843839	174803911	218933387
National ranking in tax revenue mobilization of RLAs		307	198	170
Weight of CAC + Other ICSP in real operating revenue		30%	53%	67%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		0%	2%	0%
Weight of State financial aid in total revenue		14%	59%	54%
Volume of State financial aid		56907205	385879177	311904200
National ranking of RLAs in mobilization of State financial aid		262	102	186
Weight of FEICOM financial aid in total revenue		0%	0%	0%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		-136912903	81321926	118790149
Net savings or net self-financing capacity		-136912903	81321926	118790149
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources devoted to debt payment		27	48	25
Gross operating surplus or operating savings		-136213182	81321926	118790149
Analysis				
		2020	2021	2022
Is the level of investment by KAR HAY council sufficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of KAR HAY council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?			No	Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Yes	Yes	Yes
Is the budget for KAR HAY council realistic according to the PEF A Standard?		No, critical	Yes, but not acceptable	No, critical
Is the level of governance of KAR HAY council satisfactory according to the PEF A standard?		No	No	No
Does KAR HAY council maintain its property to keep it in good condition?		No	Yes, low	No
Is KAR HAY council heavily dependent on tax revenue for its operations?		No	No	No
Is KAR HAY council heavily dependent on State subsidies?		No	No	No
Is KAR HAY council making enough of an effort to repay its debt and finance some investments from operating revenue?		No	Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	KEKEM	HAUT-NKAM	West	
	2020	2021	2022	
Compliance with ratios and a balanced budget				
Operating expenditure ratio	0%	77%	95%	
Investment expenditure ratio	100%	23%	5%	
Staff expenditure ratio	%	41%	43%	
Staff expenditure volume	0	36044402	46169786	
National ranking of RLAs in staff expenditure	302	307	268	
Ratio of total planned revenue to total planned expenditure	1.73	1.53	1.01	
Budget credibility	2020	2021	2022	
Total revenue completion rate	60%	45%	76%	
Total expenditure implementation rate	69%	32%	13%	
Real operating expenditure implementation rate	%	39%	40%	
Real operating revenue completion rate	88%	42%	48%	
Real investment expenditure implementation	69%	20%	1%	
Real investment revenue completion rate	45%	52%	94%	
Budget structures	2020	2021	2022	
Weight of real operating expenditure in real expenditure	0%	77%	95%	
Weight of tax revenue in operating revenue	79%	83%	83%	
Volume of tax revenue	266693944	122378367	138848612	
National ranking in tax revenue mobilization RLAs	90	272	252	
Weight of CAC + Other ICSP in real operating revenue	72%	70%	58%	
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure	%	0%	0%	
Weight of State financial aid in total revenue	58%	51%	77%	
Volume of State financial aid	371429189	127512114	509702732	
National ranking of RLAs in mobilization of State financial aid	64	306	52	
Weight of FEICOM financial aid in total revenue	0%	0%	0%	
Major financial balances	2020	2021	2022	
Gross savings or gross self-financing capacity	338971564	58930803	61652320	
Net savings or net self-financing capacity	338971564	58930803	61652320	
Annual volume of resources for debt payment	0	0	0	
National ranking of RLAs in resources voted to debt payment	27	48	25	
Gross operating surplus or operating savings	338971564	58930803	61652320	
Analysis	2020	2021	2022	
Is the level of investment by KEKEM council sufficient? (Section 417, GCRLAs) to boost development?	Yes	No		
Has the budget of KEKEM council remained balanced in terms of income and expenditure (Section 417, GCRLAs)?			Yes	
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Critical productivity	Critical productivity	
Is the budget for KEKEM council realistic according to the PEFA Standard?	Yes, but not acceptable	No, critical	Yes, but not acceptable	
Is the level of governance of KEKEM council satisfactory according to the PEFA standard?	No	No		
Does KEKEM council maintain its property keep it in good condition?		No	No	
Is KEKEM council heavily dependent on tax revenue for its operations?	Yes, but acceptable	Yes, but acceptable	Yes, but acceptable	
Is KEKEM council heavily dependent on state subsidies?	Yes, critical	No	Yes, critical	
Is KEKEM council making enough of an effort to repay its debt and finance some investments from operating revenue?	Yes	Yes	Yes	

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	KENTZOU	KADEY	East	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		35%	26%	21%
Investment expenditure ratio		65%	74%	79%
Staff expenditure ratio		22%	22%	25%
Staff expenditure volume		31020921	42258815	35995708
National ranking of RLAs in staff expenditure		238	270	313
Ratio of total planned revenue to total planned expenditure		1	1	1
Budget credibility				
		2020	2021	2022
Total revenue completion rate		61%	72%	75%
Total expenditure implementation rate		70%	95%	63%
Real operating expenditure implementation rate		97%	90%	65%
Real operating revenue completion rate		75%	30%	47%
Real investment expenditure implementation		61%	97%	63%
Real investment revenue completion rate		55%	92%	85%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		35%	26%	21%
Weight of tax revenue in operating revenue		92%	60%	86%
Volume of tax revenue		106470239	45097103	115692226
National ranking in tax revenue mobilization		242	365	287
Weight of CAC + Other ICSP in real operating revenue		69%	3%	62%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		3%	4%	0%
Weight of State financial aid in total revenue		61%	77%	71%
Volume of State financial aid		210382516	426846901	599860794
National ranking of RLAs in mobilization of State financial aid		182	79	33
Weight of FEICOM financial aid in total revenue		9%	13%	15%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		-22941662	117851461	-11613104
Net savings or net self-financing capacity		-22941662	117851461	-11613104
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	25
Gross operating surplus or operating savings		-22941662	117851461	-11613104
Analysis				
		2020	2021	2022
Is the level of investment by KENTZOU council sufficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of KENTZOU council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?		Yes	Yes	Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Yes	Yes	Yes
Is the budget for KENTZOU council realistic according to the PEFA standard?		Yes, but not acceptable	Yes, but not acceptable	Yes, but not acceptable
Is the level of governance of KENTZOU council satisfactory according to the PEFA standard?		No	Yes	No
Does KENTZOU council maintain its property to keep it in good condition?		Yes, low	Yes, low	No
Is KENTZOU council heavily dependent on tax revenue for its operations?		Yes, critical	No	Yes, critical
Is KENTZOU council heavily dependent on State subsidies?		Yes, critical	Yes, critical	Yes, but acceptable
Is KENTZOU council making enough of an effort to repay its debt and finance some investments from operating revenue?		No	No	No

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	KETTE	KADEY	East	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		48%	24%	16%
Investment expenditure ratio		52%	76%	84%
Staff expenditure ratio		23%	28%	25%
Staff expenditure volume		44154030	48932247	58164105
National ranking of RLAs in staff expenditure		180	245	211
Ratio of total planned revenue to total planned expenditure		1.03	1	1
Budget credibility				
		2020	2021	2022
Total revenue completion rate		64%	85%	94%
Total expenditure implementation rate		57%	71%	76%
Real operating expenditure implementation rate		80%	51%	61%
Real operating revenue completion rate		68%	63%	121%
Real investment expenditure implementation		45%	80%	80%
Real investment revenue completion rate		61%	96%	87%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		48%	24%	16%
Weight of tax revenue in operating revenue		85%	61%	34%
Volume of tax revenue		159238295	134559677	159502281
National ranking in tax revenue mobilization		176	254	226
Weight of CAC + Other ICSP in real operating revenue		80%	58%	24%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		4%	0%	1%
Weight of State financial aid in total revenue		65%	67%	69%
Volume of State financial aid		296095500	568260928	1255888037
National ranking of RLAs in mobilization of State financial aid		113	29	7
Weight of FEICOM financial aid in total revenue		0%	0%	0%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		-4199691	46896785	237531718
Net savings or net self-financing capacity		-4199691	46896785	237531718
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources devoted to debt payment		27	48	25
Gross operating surplus or operating savings		-4172691	46923678	237531718
Analysis				
		2020	2021	2022
Is the level of investment by KETTE council sufficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of KETTE council remained balanced in terms of income and expenditure (Section 417, GCRLAs)?		No	Yes	Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Yes	Yes	Yes
Is the budget for KETTE council realistic according to the PEF/A Standard?	Yes, but not acceptable	Yes	Yes	Yes
Is the level of governance of KETTE council satisfactory according to the PEF/A standard?	No	No	No	No
Does KETTE council maintain its property to keep it in good condition?	Yes, low	No	No	Yes, low
Is KETTE council heavily dependent on tax revenue for its operations?	Yes, critical	No	No	No
Is KETTE council heavily dependent on State subsidies?	Yes, critical	Yes, but acceptable	Yes, but acceptable	Yes, but acceptable
Is KETTE council making enough of an effort to repay its debt and finance some investments from its operating revenue?	No	Yes	Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	KIKI	MBAM-INOUBOU	Centre	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		16%	25%	31%
Investment expenditure ratio		84%	75%	69%
Staff expenditure ratio		37%	31%	41%
Staff expenditure volume		33892193	40314877	47447215
National ranking of RLAs in staff expenditure		230	276	260
Ratio of total planned revenue to total planned expenditure		0.61	0.25	1
Budget credibility				
		2020	2021	2022
Total revenue completion rate		82%	45%	49%
Total expenditure implementation rate		83%	61%	45%
Real operating expenditure implementation rate		47%	56%	51%
Real operating revenue completion rate		54%	45%	33%
Real investment expenditure implementation rate		97%	63%	42%
Real investment revenue completion rate		104%	%	54%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		16%	25%	31%
Weight of tax revenue in operating revenue		76%	76%	70%
Volume of tax revenue		75134164	73438237	48351869
National ranking in tax revenue mobilization RLAs		287	342	360
Weight of CAC + Other ICSP in real operating revenue		67%	58%	63%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		0%	0%	0%
Weight of State financial aid in total revenue		78%	22%	82%
Volume of State financial aid		264481782	21156600	342310000
National ranking of RLAs in mobilization of State financial aid		135	357	158
Weight of FEICOM financial aid in total revenue		0%	0%	5%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		7801713	-32357708	-46851595
Net savings or net self-financing capacity		7801713	-32357708	-66851595
Annual volume of resources for debt payment		0	0	20000000
National ranking of RLAs in resources voted to debt payment		27	48	19
Gross operating surplus or operating savings		8885017	-31486477	-46846095
Analysis				
		2020	2021	2022
Is the level of investment by KIKI council efficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of KIKI council remained balanced in terms of income and expenditure (Section 417, GCRLAs)?				Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Yes, but not acceptable	Fair	Critical productivity
Is the budget for KIKI council realistic according to the PEFA Standard?		Yes	No, critical	No, critical
Is the level of governance of KIKI council satisfactory according to the PEFA standard?		Yes, but not acceptable	No	No
Does KIKI council maintain its property to keep it in good condition?		No	No	No
Is KIKI council heavily dependent on tax revenue for its operations?		Yes, but acceptable	Yes, but acceptable	No
Is KIKI council heavily dependent on State subsidies?		Yes, critical		Yes, critical
Is KIKI council making enough of an effort to pay its debt and finance some investments from its operating revenue?		Yes	No	No

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	KOBDOMBO	NYONG ET MFOUMOU	Centre	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		30%	16%	20%
Investment expenditure ratio		70%	84%	80%
Staff expenditure ratio		4%	21%	24%
Staff expenditure volume		306/266	22252205	19536680
National ranking of RLAs in staff expenditure		301	354	358
Ratio of total planned revenue to total planned expenditure		1.04	1	1
Budget credibility		2020	2021	2022
Total revenue completion rate		78%	72%	88%
Total expenditure implementation rate		80%	72%	88%
Real operating expenditure implementation rate		65%	66%	60%
Real operating revenue completion rate		72%	69%	62%
Real investment expenditure implementation		89%	73%	100%
Real investment revenue completion rate		82%	73%	100%
Budget structures		2020	2021	2022
Weight of real operating expenditure in real expenditure		30%	16%	20%
Weight of tax revenue in operating revenue		85%	78%	77%
Volume of tax revenue		77299232	89386897	71929143
National ranking in tax revenue mobilization		286	317	342
Weight of CAC + Other ICSP in real operating revenue		85%	55%	77%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		7%	0%	1%
Weight of State financial aid in total revenue		69%	41%	82%
Volume of State financial aid		186750000	267058500	338694048
National ranking of RLAs in mobilization of State financial aid		204	199	162
Weight of FEICOM financial aid in total revenue		0%	46%	0%
Major financial balances		2020	2021	2022
Gross savings or gross self-financing capacity		10640603	9840318	11902391
Net savings or net self-financing capacity		10640603	9840318	11902391
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	24
Gross operating surplus or operating savings		10640603	9840318	11902391
Analysis		2020	2021	2022
Is the level of investment by KOBDOMBO council sufficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of KOBDOMBO council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?		No	Yes	Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?			Yes	Yes
Is the budget for KOBDOMBO council realistic according to the PEFA standard?		Yes, but not acceptable	Yes, but not acceptable	Yes
Is the level of governance of KOBDOMBO council satisfactory according to the PEFA standard?		Yes, but not acceptable	No	Yes, but not acceptable
Does KOBDOMBO council maintain its property to keep it in good condition?		Yes	No	Yes, low
Is KOBDOMBO council heavily dependent on tax revenue for its operations?		Yes, critical	Yes, but acceptable	Yes, but acceptable
Is KOBDOMBO council heavily dependent on State subsidies?		Yes, critical	No	Yes, critical
Is KOBDOMBO council making enough of effort to repay its debt and finance some investments in its operating revenue?		Yes	Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	KOLOFATA	MAYO-SAVA	Far-North	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		43%	41%	35%
Investment expenditure ratio		57%	59%	65%
Staff expenditure ratio		16%	16%	17%
Staff expenditure volume		42694421	54154338	48147253
National ranking of RLAs in staff expenditure		188	214	258
Ratio of total planned revenue to total planned expenditure		1	1	1
Budget credibility				
		2020	2021	2022
Total revenue completion rate		60%	81%	61%
Total expenditure implementation rate		54%	74%	58%
Real operating expenditure implementation rate		54%	67%	53%
Real operating revenue completion rate		53%	61%	60%
Real investment expenditure implementation		54%	81%	62%
Real investment revenue completion rate		70%	121%	61%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating revenue		43%	41%	35%
Weight of tax revenue in operating revenue		98%	78%	98%
Volume of tax revenue		356568957	346087572	341758584
National ranking in tax revenue mobilization		56	67	92
Weight of CAC + Other ICSP in real operating revenue		85%	70%	89%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		12%	7%	6%
Weight of State financial aid in total revenue		1%	28%	47%
Volume of State financial aid		5000000	248125972	392740000
National ranking of RLAs in mobilization of State financial aid		301	215	118
Weight of FEICOM financial aid in total revenue		0%	0%	0%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		99551416	109510419	68939092
Net savings or net self-financing capacity		99551416	109510419	68939092
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	24
Gross operating surplus or operating savings		99913137	109510419	68939092
Analysis				
		2020	2021	2022
Is the level of investment by KOLOFATA council sufficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of KOLOFATA council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?		Yes	Yes	Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Yes	Yes	Yes
Is the budget for KOLOFATA council realistic according to the PEFA standard?		Yes, but not acceptable	Yes	Yes, but not acceptable
Is the level of governance of KOLOFATA council satisfactory according to the PEFA standard?		No	No	No
Does KOLOFATA council maintain its property to keep it in good condition?		Yes	Yes	Yes
Is KOLOFATA council heavily dependent on tax revenue for its operations?			Yes, but acceptable	
Is KOLOFATA council heavily dependent on state subsidies?				No
Is KOLOFATA council making enough of effort to repay its debt and finance some investments in its operating revenue?		Yes	Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	KOMBO ABEDIMO	NDIAN	South- West	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		24%	24%	25%
Investment expenditure ratio		76%	76%	75%
Staff expenditure ratio		33%	36%	17%
Staff expenditure volume		43351550	28516529	7944513
National ranking of RLAs in staff expenditure		185	336	363
Ratio of total planned revenue to total planned expenditure		0.93	1.01	1.01
Budget credibility				
		2020	2021	2022
Total revenue completion rate		63%	64%	40%
Total expenditure implementation rate		68%	65%	37%
Real operating expenditure implementation rate		35%	40%	22%
Real operating revenue completion rate		46%	31%	28%
Real investment expenditure implementation		96%	82%	49%
Real investment revenue completion rate		73%	84%	49%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		24%	24%	25%
Weight of tax revenue in operating revenue		90%	78%	79%
Volume of tax revenue		110127825	48020579	49002131
National ranking in tax revenue mobilization RLAs		238	363	359
Weight of CAC + Other ICSP in real operating revenue		59%	77%	78%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		0%	0%	2%
Weight of State financial aid in total revenue		25%	85%	76%
Volume of State financial aid		117227244	278741900	158342025
National ranking of RLAs in mobilization of State financial aid		241	186	301
Weight of FEICOM financial aid in total revenue		1%	0%	0%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		-7429791	-16828427	14630992
Net savings or net self-financing capacity		-11329791	-16828427	14630992
Annual volume of resources for debt payment		3900000	0	0
National ranking of RLAs in resources voted to debt payment		24	48	24
Gross operating surplus or operating savings		-4412378	-16828427	16187663
Analysis				
		2020	2021	2022
Is the level of investment by KOMBO ABEDIMO council sufficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of KOMBO ABEDIMO council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?		No	Yes	Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Fair	Yes, but not acceptable	Yes
Is the budget for KOMBO ABEDIMO council realistic according to the PEFA standard?		Yes, but not acceptable	Yes, but not acceptable	No, critical
Is the level of governance of KOMBO ABEDIMO council satisfactory according to the PEFA standard?		No	No	No
Does KOMBO ABEDIMO council maintain its property to keep it in good condition?		No	No	Yes, low
Is KOMBO ABEDIMO council heavily dependent on tax revenue for its operations?		Yes, critical	Yes, but acceptable	Yes, but acceptable
Is KOMBO ABEDIMO council heavily dependent on State subsidies?		Yes, critical	Yes, critical	Yes, critical
Is KOMBO ABEDIMO council making enough of an effort to repay its debt and finance some investments from its operating revenue?		No	No	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	KOMBO ITINDI	NDIAN	South- West	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		28%	22%	24%
Investment expenditure ratio		72%	78%	76%
Staff expenditure ratio		22%	26%	22%
Staff expenditure volume		18923425	18855270	19882504
National ranking of RLAs in staff expenditure		288	356	357
Ratio of total planned revenue to total planned expenditure		1	1	1
Budget credibility				
		2020	2021	2022
Total revenue completion rate		89%	69%	76%
Total expenditure implementation rate		59%	68%	70%
Real operating expenditure implementation rate		41%	37%	43%
Real operating revenue completion rate		26%	31%	39%
Real investment expenditure implementation		72%	88%	88%
Real investment revenue completion rate		131%	94%	96%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		28%	22%	24%
Weight of tax revenue in operating revenue		91%	93%	95%
Volume of tax revenue		50814890	54976744	69043409
National ranking in tax revenue mobilization RLAs		305	356	347
Weight of CAC + Other ICSP in real operating revenue		88%	78%	70%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		0%	0%	0%
Weight of State financial aid in total revenue		43%	78%	77%
Volume of State financial aid		198550000	257534300	314297522
National ranking of RLAs in mobilization of State financial aid		196	211	184
Weight of FEICOM financial aid in total revenue		0%	0%	0%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		-30708473	-12460148	-17343301
Net savings or net self-financing capacity		-30708473	-12460148	-17343301
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	24
Gross operating surplus or operating savings		-25517564	-2573168	-12653301
Analysis				
		2020	2021	2022
Is the level of investment by KOMBO ITINDI council sufficient? (Section 417, GCRLAs) to post development?		Yes	Yes	Yes
Has the budget of KOMBO ITINDI council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?		Yes	Yes	Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Yes	Yes	Yes
Is the budget for KOMBO ITINDI council realistic according to the PEFA Standard?		Yes	Yes, but not acceptable	Yes, but not acceptable
Is the level of governance of KOMBO ITINDI council satisfactory according to the PEFA Standard?		No	No	No
Does KOMBO ITINDI council maintain its property to keep it in good condition?		No	No	No
Is KOMBO ITINDI council heavily dependent on tax revenue for its operations?		Yes, critical	Yes, critical	
Is KOMBO ITINDI council heavily dependent on State subsidies?		Yes, critical	Yes, critical	Yes, critical
Is KOMBO ITINDI council making enough an effort to repay its debt and finance some investments in its operating revenue?		No	No	No

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	KON YAMBETTA	MBAM-INOUBOU	Centre	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		24%	55%	35%
Investment expenditure ratio		76%	45%	65%
Staff expenditure ratio		33%	35%	22%
Staff expenditure volume		43351550	45240202	48024612
National ranking of RLAs in staff expenditure		185	265	259
Ratio of total planned revenue to total planned expenditure		0.93	0.98	0.38
Budget credibility				
		2020	2021	2022
Total revenue completion rate		63%	68%	103%
Total expenditure implementation rate		68%	34%	63%
Real operating expenditure implementation rate		35%	39%	39%
Real operating revenue completion rate		46%	52%	%
Real investment expenditure implementation rate		96%	30%	95%
Real investment revenue completion rate		73%	79%	103%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		24%	55%	35%
Weight of tax revenue in operating revenue		90%	90%	%
Volume of tax revenue		110127825	133004482	0
National ranking in tax revenue mobilization RLAs		238	258	365
Weight of CAC + Other ICSP in real operating revenue		59%	38%	%
Weight of real expenditure on maintenance of price assets in real actual operating expenditure		0%	0%	8%
Weight of State financial aid in total revenue		25%	24%	100%
Volume of State financial aid		117227244	108400000	374898654
National ranking of RLAs in mobilization of State financial aid		241	328	131
Weight of FEICOM financial aid in total revenue		1%	0%	0%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		-7429791	19144824	215529602
Net savings or net self-financing capacity		-11329791	19144824	215529602
Annual volume of resources for debt payment		3900000	0	0
National ranking of RLAs in resources voted to debt payment		24	48	24
Gross operating surplus or operating savings		-4412378	19412161	215529602
Analysis				
		2020	2021	2022
Is the level of investment by KON YAMBETTA council sufficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of KON YAMBETTA council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?		No	Yes	
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Fair	Yes, but not acceptable	Yes
Is the budget for KON YAMBETTA council realistic according to the PEF/A standard?		Yes, but not acceptable	Yes, but not acceptable	Yes
Is the level of governance of KON YAMBETTA council satisfactory according to the PEF/A standard?		No	No	No
Does KON YAMBETTA council maintain property to keep it in good condition?		No	No	Yes
Is KON YAMBETTA council heavily dependent on tax revenue for its operations?		Yes, critical	Yes, critical	
Is KON YAMBETTA council heavily dependent on State subsidies?		Yes, critical		
Is KON YAMBETTA council making enough of an effort to repay its debt and finance some investments from its operating revenue?		No	Yes	No

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	KONTCHA	FARO ET DEO	Adamawa	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		NA %	23%	18%
Investment expenditure ratio		%	77%	82%
Staff expenditure ratio		%	32%	27%
Staff expenditure volume		0	30752/08	23983877
National ranking of RLAs in staff expenditure		302	325	352
Ratio of total planned revenue to total planned expenditure			0.99	1
Budget credibility				
		2020	2021	2022
Total revenue completion rate		%	56%	53%
Total expenditure implementation rate		%	55%	56%
Real operating expenditure implementation rate		%	61%	52%
Real operating revenue completion rate		%	51%	33%
Real investment expenditure implementation		%	54%	57%
Real investment revenue completion rate		%	58%	62%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		%	23%	18%
Weight of tax revenue in operating revenue		%	95%	80%
Volume of tax revenue		0	107440570	69431723
National ranking in tax revenue mobilization of RLAs		310	290	346
Weight of CAC + Other ICSP in real operating revenue		%	54%	70%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		%	0%	0%
Weight of State financial aid in total revenue		%	75%	85%
Volume of State financial aid		0	317057936	398332900
National ranking of RLAs in mobilization of State financial aid		302	148	114
Weight of FEICOM financial aid in total revenue		%	0%	0%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		0	16769122	-1940371
Net savings or net self-financing capacity		0	16769122	-1940371
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	24
Gross operating surplus or operating savings		0	16769122	-1940371
Analysis				
		2020	2021	2022
Is the level of investment by KONTCHA council sufficient? (Section 417, GCRLAs) to boost development?			Yes	Yes
Has the budget of KONTCHA council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?			Yes	Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?			Fair	Yes
Is the budget for KONTCHA council realistic according to the PEFA standard?			No, critical	No, critical
Is the level of governance of KONTCHA council satisfactory according to the PEFA standard?			No	No
Does KONTCHA council maintain its property to keep it in good condition?			No	No
Is KONTCHA council heavily dependent on tax revenue for its operations?				Yes, but acceptable
Is KONTCHA council heavily dependent on state subsidies?			Yes, critical	Yes, critical
Is KONTCHA council making enough of an effort to repay its debt and finance some investments from operating revenue?			Yes	No

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	KONYE	MEME	South- West	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		55%	42%	40%
Investment expenditure ratio		45%	58%	60%
Staff expenditure ratio		26%	51%	48%
Staff expenditure volume		69380415	119090706	115916486
National ranking of RLAs in staff expenditure		98	61	77
Ratio of total planned revenue to total planned expenditure		1	1	1
Budget credibility				
		2020	2021	2022
Total revenue completion rate		72%	61%	85%
Total expenditure implementation rate		74%	72%	75%
Real operating expenditure implementation rate		70%	62%	64%
Real operating revenue completion rate		68%	75%	71%
Real investment expenditure implementation rate		79%	82%	85%
Real investment revenue completion rate		81%	47%	99%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		55%	42%	40%
Weight of tax revenue in operating revenue		84%	73%	84%
Volume of tax revenue		242602037	215803192	237315987
National ranking in tax revenue mobilization RLAs		109	152	153
Weight of CAC + Other ICSP in real operating revenue		74%	56%	57%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		6%	0%	0%
Weight of State financial aid in total revenue		47%	51%	43%
Volume of State financial aid		225772199	240807912	295206850
National ranking of RLAs in mobilization of State financial aid		174	221	197
Weight of FEICOM financial aid in total revenue		0%	0%	17%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		19781912	62470186	39987144
Net savings or net self-financing capacity		19781912	62470186	-72486118
Annual volume of resources for debt payment		0	0	112473262
National ranking of RLAs in resources voted to debt payment		27	48	9
Gross operating surplus or operating savings		19781912	67149835	46076193
Analysis				
		2020	2021	2022
Is the level of investment by KONYE council sufficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of KONYE council remained balanced in terms of income and expenditure (Section 417, GCRLAs)?		Yes	Yes	Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Yes	Critical productivity	Critical productivity
Is the budget for KONYE council realistic according to the PEFA Standard?		Yes, but not acceptable	Yes, but not acceptable	Yes
Is the level of governance of KONYE council satisfactory according to the PEFA standard?		No	No	No
Does KONYE council maintain its property keep it in good condition?		Yes	No	No
Is KONYE council heavily dependent on tax revenue for its operations?		Yes, but acceptable	No	Yes, but acceptable
Is KONYE council heavily dependent on state subsidies?		Yes, critical	No	No
Is KONYE council making enough of an effort to repay its debt and finance some investments from operating revenue?		Yes	Yes	No

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	KOUOPTAMO	NOUN	West	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		29%	37%	45%
Investment expenditure ratio		71%	63%	55%
Staff expenditure ratio		34%	41%	34%
Staff expenditure volume		71204344	97866103	73593505
National ranking of RLAs in staff expenditure		93	97	159
Ratio of total planned revenue to total planned expenditure		1	1.01	1.02
Budget credibility				
		2020	2021	2022
Total revenue completion rate		50%	58%	42%
Total expenditure implementation rate		49%	52%	41%
Real operating expenditure implementation rate		52%	57%	55%
Real operating revenue completion rate		72%	59%	49%
Real investment expenditure implementation		49%	50%	34%
Real investment revenue completion rate		43%	57%	36%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		29%	37%	45%
Weight of tax revenue in operating revenue		89%	89%	76%
Volume of tax revenue		239266/43	245139105	227349788
National ranking in tax revenue mobilization RLAs		117	124	161
Weight of CAC + Other ICSP in real operating revenue		78%	65%	58%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		3%	7%	0%
Weight of State financial aid in total revenue		67%	51%	53%
Volume of State financial aid		499393395	368521575	273494701
National ranking of RLAs in mobilization of State financial aid		21	110	213
Weight of FEICOM financial aid in total revenue		0%	0%	0%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		56142321	33170790	79190261
Net savings or net self-financing capacity		56142321	33170790	79190261
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	23
Gross operating surplus or operating savings		56563872	33170790	79190261
Analysis				
		2020	2021	2022
Is the level of investment by KOUOPTAMO council sufficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of KOUOPTAMO council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?		Yes	Yes	No
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Fair	Critical productivity	Fair
Is the budget for KOUOPTAMO council realistic according to the PEFA standard?		No, critical	No, critical	No, critical
Is the level of governance of KOUOPTAMO council satisfactory according to the PEFA standard?		No	No	No
Does KOUOPTAMO council maintain its property to keep it in good condition?		Yes, low	Yes	No
Is KOUOPTAMO council heavily dependent on tax revenue for its operations?		Yes, critical	Yes, critical	Yes, but acceptable
Is KOUOPTAMO council heavily dependent on State subsidies?		Yes, critical	No	No
Is KOUOPTAMO council making enough of effort to repay its debt and finance some investments from its operating revenue?		Yes	Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	KOUSSERI	LOGONE ET CHARI	Far-North	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		44%	47%	57%
Investment expenditure ratio		56%	53%	43%
Staff expenditure ratio		21%	29%	21%
Staff expenditure volume		843/2956	963606/7	88502189
National ranking of RLAs in staff expenditure		69	101	125
Ratio of total planned revenue to total planned expenditure		1.01	1.08	0.97
Budget credibility		2020	2021	2022
Total revenue completion rate		53%	38%	47%
Total expenditure implementation rate		51%	41%	36%
Real operating expenditure implementation rate		74%	56%	51%
Real operating revenue completion rate		60%	37%	74%
Real investment expenditure implementation		40%	32%	25%
Real investment revenue completion rate		47%	39%	31%
Budget structures		2020	2021	2022
Weight of real operating expenditure in real operating revenue		44%	47%	57%
Weight of tax revenue in operating revenue		91%	87%	93%
Volume of tax revenue		47/24/136	320603/98	540504812
National ranking in tax revenue mobilization		27	72	46
Weight of CAC + Other ICSP in real operating revenue		68%	67%	66%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		8%	2%	12%
Weight of State financial aid in total revenue		41%	50%	40%
Volume of State financial aid		400090160	356803264	382321655
National ranking of RLAs in mobilization of State financial aid		46	119	127
Weight of FEICOM financial aid in total revenue		0%	0%	0%
Major financial balances		2020	2021	2022
Gross savings or gross self-financing capacity		113440697	34700223	151798462
Net savings or net self-financing capacity		113440697	34700223	151798462
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	23
Gross operating surplus or operating savings		113440697	34700223	151798462
Analysis		2020	2021	2022
Is the level of investment by KOUSSERI council sufficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of KOUSSERI council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?		Yes	No	No
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Yes	Yes	Yes
Is the budget for KOUSSERI council realistic according to the PEFA standard?		No, critical	No, critical	No, critical
Is the level of governance of KOUSSERI council satisfactory according to the PEFA standard?		No	No	No
Does KOUSSERI council maintain its property to keep it in good condition?		Yes	Yes, low	Yes
Is KOUSSERI council heavily dependent on tax revenue for its operations?		Yes, critical	Yes, critical	Yes, critical
Is KOUSSERI council heavily dependent on state subsidies?		Yes, critical	No	No
Is KOUSSERI council making enough of an effort to repay its debt and finance some investments from operating revenue?		Yes	Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	KOUTABA	NOUN	West	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		55%	58%	33%
Investment expenditure ratio		45%	42%	67%
Staff expenditure ratio		26%	33%	40%
Staff expenditure volume		69380415	87173608	100066081
National ranking of RLAs in staff expenditure		98	121	105
Ratio of total planned revenue to total planned expenditure		1	1	1
Budget credibility				
		2020	2021	2022
Total revenue completion rate		72%	61%	80%
Total expenditure implementation rate		74%	62%	80%
Real operating expenditure implementation rate		70%	56%	64%
Real operating revenue completion rate		68%	58%	64%
Real investment expenditure implementation		79%	71%	92%
Real investment revenue completion rate		81%	66%	94%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating revenue		55%	58%	33%
Weight of tax revenue in operating revenue		84%	75%	72%
Volume of tax revenue		242602037	212085346	199195199
National ranking in tax revenue mobilization		109	157	183
Weight of CAC + Other ICSP in real operating revenue		74%	63%	63%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		6%	5%	2%
Weight of State financial aid in total revenue		47%	50%	35%
Volume of State financial aid		225772199	226161400	269526050
National ranking of RLAs in mobilization of State financial aid		174	239	217
Weight of FEICOM financial aid in total revenue		0%	0%	35%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		19781912	17225049	24231434
Net savings or net self-financing capacity		19781912	17225049	-3768566
Annual volume of resources for debt payment		0	0	28000000
National ranking of RLAs in resources voted to debt payment		27	48	15
Gross operating surplus or operating savings		19781912	17225049	24231434
Analysis				
		2020	2021	2022
Is the level of investment by KOUTABA council sufficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of KOUTABA council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?		Yes	Yes	Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Yes	Fair	Critical productivity
Is the budget for KOUTABA council realistic according to the PEFA standard?		Yes, but not acceptable	Yes, but not acceptable	Yes
Is the level of governance of KOUTABA council satisfactory according to the PEFA standard?		No	No	Yes, but not acceptable
Does KOUTABA council maintain its property to keep it in good condition?		Yes		Yes, low
Is KOUTABA council heavily dependent on tax revenue for its operations?		Yes, but acceptable	Yes, but acceptable	No
Is KOUTABA council heavily dependent on state subsidies?		Yes, critical	No	No
Is KOUTABA council making enough of an effort to repay its debt and finance some investments from operating revenue?		Yes	Yes	No

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	KOZA	MAYO-TSANAGA	Far-North	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		35%	33%	30%
Investment expenditure ratio		65%	67%	70%
Staff expenditure ratio		17%	18%	19%
Staff expenditure volume		4458504 /	52910680	65059835
National ranking of RLAs in staff expenditure		178	218	184
Ratio of total planned revenue to total planned expenditure		1	1	0.58
Budget credibility				
		2020	2021	2022
Total revenue completion rate		71%	54%	77%
Total expenditure implementation rate		74%	71%	57%
Real operating expenditure implementation rate		79%	76%	61%
Real operating revenue completion rate		79%	48%	75%
Real investment expenditure implementation rate		71%	69%	56%
Real investment revenue completion rate		64%	59%	79%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		35%	33%	30%
Weight of tax revenue in operating revenue		90%	83%	87%
Volume of tax revenue		323403864	214860794	330755860
National ranking in tax revenue mobilization RLAs		65	155	97
Weight of CAC + Other ICSP in real operating revenue		89%	79%	84%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		4%	2%	2%
Weight of State financial aid in total revenue		55%	68%	62%
Volume of State financial aid		393644900	457842800	549125820
National ranking of RLAs in mobilization of State financial aid		50	63	43
Weight of FEICOM financial aid in total revenue		0%	0%	0%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		100638319	-40081384	41618524
Net savings or net self-financing capacity		100638319	-40081384	41618524
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	22
Gross operating surplus or operating savings		100638319	-40081384	41618524
Analysis				
		2020	2021	2022
Is the level of investment by KOZA council efficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of KOZA council remained balanced in terms of income and expenditure (Section 417, GCRLAs)?		Yes	Yes	
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Yes	Yes	Yes
Is the budget for KOZA council realistic according to the PEFSA Standard?		Yes, but not acceptable	No, critical	Yes, but not acceptable
Is the level of governance of KOZA council satisfactory according to the PEFSA standard?		No	No	No
Does KOZA council maintain its property to keep it in good condition?		Yes, low	Yes, low	Yes, low
Is KOZA council heavily dependent on tax revenue for its operations?		Yes, critical	Yes, but acceptable	Yes, critical
Is KOZA council heavily dependent on State subsidies?		Yes, critical	Yes, but acceptable	Yes, but acceptable
Is KOZA council making enough of an effort to repay its debt and finance some investments from its operating revenue?		Yes	No	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	KRIBI I	OCEAN	South	
	2020	2021	2022	
Compliance with ratios and a balanced budget				
Operating expenditure ratio	63%	59%	64%	
Investment expenditure ratio	37%	41%	36%	
Staff expenditure ratio	29%	45%	37%	
Staff expenditure volume	140383105	158405219	121130093	
National ranking of RLAs in staff expenditure	29	39	68	
Ratio of total planned revenue to total planned expenditure	1.03	1	0.99	
Budget credibility	2020	2021	2022	
Total revenue completion rate	61%	53%	44%	
Total expenditure implementation rate	68%	56%	41%	
Real operating expenditure implementation rate	77%	55%	48%	
Real operating revenue completion rate	67%	58%	44%	
Real investment expenditure implementation rate	57%	58%	33%	
Real investment revenue completion rate	50%	41%	43%	
Budget structures	2020	2021	2022	
Weight of real operating expenditure in real operating revenue	63%	59%	64%	
Weight of tax revenue in operating revenue	87%	62%	63%	
Volume of tax revenue	421799293	276396834	264171763	
National ranking in tax revenue mobilization RLAs	37	101	129	
Weight of CAC + Other ICSP in real operating revenue	16%	21%	24%	
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure	17%	3%	6%	
Weight of State financial aid in total revenue	39%	44%	32%	
Volume of State financial aid	280086666	250083100	175217875	
National ranking of RLAs in mobilization of State financial aid	126	214	295	
Weight of FEICOM financial aid in total revenue	0%	0%	0%	
Major financial balances	2020	2021	2022	
Gross savings or gross self-financing capacity	-65/1181	93469687	85440303	
Net savings or net self-financing capacity	-65/1181	93469687	85440303	
Annual volume of resources for debt payment	0	0	0	
National ranking of RLAs in resources voted to debt payment	27	48	22	
Gross operating surplus or operating savings	-65/1181	93469687	85440303	
Analysis	2020	2021	2022	
Is the level of investment by KRIBI I council sufficient? (Section 417, GCRLAs) to boost development?	Yes	Yes	Acceptable	
Has the budget of KRIBI I council remained balanced in terms of income and expenditure (Section 417, GCRLAs)?	No	Yes	Yes	
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?	Yes	Critical productivity	Yes, but not acceptable	
Is the budget for KRIBI I council realistic according to the PEFA Standard?	Yes, but not acceptable	No, critical	No, critical	
Is the level of governance of KRIBI I council satisfactory according to the PEFA standard?	No	No	No	
Does KRIBI I council maintain its property to keep it in good condition?		Yes, low	Yes	
Is KRIBI I council heavily dependent on tax revenue for its operations?	Yes, critical	No	No	
Is KRIBI I council heavily dependent on State subsidies?	Yes, critical	No	No	
Does KRIBI I council making enough of an effort to repay its debt and finance some investments from operating revenue?	No	Yes	Yes	

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	KRIBI II	OCEAN	South	
	2020	2021	2022	
Compliance with ratios and a balanced budget				
Operating expenditure ratio	67%	53%	51%	
Investment expenditure ratio	33%	47%	49%	
Staff expenditure ratio	27%	37%	39%	
Staff expenditure volume	959/4925	1176/20043	12375/2330	
National ranking of RLAs in staff expenditure	55	67	65	
Ratio of total planned revenue to total planned expenditure	0.96	1.05	1.02	
Budget credibility	2020	2021	2022	
Total revenue completion rate	66%	33%	51%	
Total expenditure implementation rate	51%	64%	44%	
Real operating expenditure implementation rate	69%	54%	46%	
Real operating revenue completion rate	75%	45%	41%	
Real investment expenditure implementation rate	33%	79%	42%	
Real investment revenue completion rate	55%	11%	64%	
Budget structures	2020	2021	2022	
Weight of real operating expenditure in real operating expenditure	67%	53%	51%	
Weight of tax revenue in operating revenue	90%	83%	81%	
Volume of tax revenue	375927060	242836325	263292383	
National ranking in tax revenue mobilization RLAs	50	129	131	
Weight of CAC + Other ICSP in real operating revenue	15%	24%	37%	
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure	30%	16%	16%	
Weight of State financial aid in total revenue	32%	6%	51%	
Volume of State financial aid	208388616	19361800	366499550	
National ranking of RLAs in mobilization of State financial aid	185	358	138	
Weight of FEICOM financial aid in total revenue	7%	11%	6%	
Major financial balances	2020	2021	2022	
Gross savings or gross self-financing capacity	63115893	-25265397	9888913	
Net savings or net self-financing capacity	18911259	-60338397	-36111087	
Annual volume of resources for debt payment	44204634	35073000	46000000	
National ranking of RLAs in resources voted to debt payment	12	28	12	
Gross operating surplus or operating savings	63115893	-25267151	9888913	
Analysis	2020	2021	2022	
Is the level of investment by KRIBI II council sufficient? (Section 417, GCRLAs) to boost development?	Yes	Yes	Yes	
Has the budget of KRIBI II council remained balanced in terms of income and expenditure (Section 417, GCRLAs)?	No	No	No	
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?	Yes	Yes, but not acceptable	Yes, but not acceptable	
Is the budget for KRIBI II council realistic according to the PEFA Standard?	Yes, but not acceptable	No, critical	No, critical	
Is the level of governance of KRIBI II council satisfactory according to the PEFA standard?	No	No	No	
Does KRIBI II council maintain its property keep it in good condition?				
Is KRIBI II council heavily dependent on tax revenue for its operations?	Yes, critical	Yes, but acceptable	Yes, but acceptable	
Is KRIBI II council heavily dependent on State subsidies?	Yes, critical		No	
Is KRIBI II council making enough of an effort to repay its debt and finance some investments from operating revenue?	Yes	No	No	

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	KUMBA I	MEME	South- West	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		NA %	43%	54%
Investment expenditure ratio		%	57%	46%
Staff expenditure ratio		%	62%	43%
Staff expenditure volume		0	154/61858	146825821
National ranking of RLAs in staff expenditure		302	40	48
Ratio of total planned revenue to total planned expenditure			1	1.03
Budget credibility				
		2020	2021	2022
Total revenue completion rate		%	87%	79%
Total expenditure implementation rate		%	65%	64%
Real operating expenditure implementation rate		%	55%	71%
Real operating revenue completion rate		%	79%	67%
Real investment expenditure implementation rate		%	77%	57%
Real investment revenue completion rate		%	95%	90%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		%	43%	54%
Weight of tax revenue in operating revenue		%	92%	87%
Volume of tax revenue		0	329555253	277625674
National ranking in tax revenue mobilization RLAs		310	70	123
Weight of CAC + Other ICSP in real operating revenue		%	47%	60%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		%	0%	9%
Weight of State financial aid in total revenue		%	39%	41%
Volume of State financial aid		0	299420200	324863187
National ranking of RLAs in mobilization of State financial aid		302	160	171
Weight of FEICOM financial aid in total revenue		%	0%	0%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		0	109468079	-19929508
Net savings or net self-financing capacity		0	109468079	-19929508
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	21
Gross operating surplus or operating savings		0	112947862	-15874265
Analysis				
		2020	2021	2022
Is the level of investment by KUMBA I council sufficient? (Section 417, GCRLAs) to boost development?			Yes	Yes
Has the budget of KUMBA I council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?			Yes	No
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?			Critical productivity	Critical productivity
Is the budget for KUMBA I council realistic according to the PEFA Standard?			Yes	Yes, but not acceptable
Is the level of governance of KUMBA I council satisfactory according to the PEFA standard?			No	No
Does KUMBA I council maintain its property to keep it in good condition?			No	Yes
Is KUMBA I council heavily dependent on external revenue for its operations?			Yes, critical	Yes, critical
Is KUMBA I council heavily dependent on state subsidies?:			No	No
Does KUMBA I council making enough of an effort to repay its debt and finance some investments from operating revenue?			Yes	No

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	KUMBA II	MEME	South- West	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		NA %	47%	44%
Investment expenditure ratio		%	53%	56%
Staff expenditure ratio		%	36%	26%
Staff expenditure volume		0	626043/6	539480/3
National ranking of RLAs in staff expenditure		302	179	231
Ratio of total planned revenue to total planned expenditure			1	1
Budget credibility		2020	2021	2022
Total revenue completion rate		%	56%	61%
Total expenditure implementation rate		%	48%	60%
Real operating expenditure implementation rate		%	53%	44%
Real operating revenue completion rate		%	50%	68%
Real investment expenditure implementation rate		%	44%	84%
Real investment revenue completion rate		%	64%	55%
Budget structures		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		%	47%	44%
Weight of tax revenue in operating revenue		%	87%	89%
Volume of tax revenue		0	191633954	198410801
National ranking in tax revenue mobilization RLAs		310	180	185
Weight of CAC + Other ICSP in real operating revenue		%	72%	81%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		%	0%	3%
Weight of State financial aid in total revenue		%	47%	54%
Volume of State financial aid		0	209130600	252771325
National ranking of RLAs in mobilization of State financial aid		302	252	243
Weight of FEICOM financial aid in total revenue		%	0%	0%
Major financial balances		2020	2021	2022
Gross savings or gross self-financing capacity		0	43537228	15739153
Net savings or net self-financing capacity		0	43537228	15739153
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	21
Gross operating surplus or operating savings		0	43537228	16539153
Analysis		2020	2021	2022
Is the level of investment by KUMBA II council sufficient? (Section 417, GCRLAs) to boost development?			Yes	Yes
Has the budget of KUMBA II council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?			Yes	Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?			Yes, but not acceptable	Yes
Is the budget for KUMBA II council realistic according to the PEFA Standard?			No, critical	Yes, but not acceptable
Is the level of governance of KUMBA II council satisfactory according to the PEFA standard?			No	No
Does KUMBA II council maintain its property to keep it in good condition?			No	Yes, low
Is KUMBA II council heavily dependent on tax revenue for its operations?			Yes, critical	Yes, critical
Is KUMBA II council heavily dependent on state subsidies?			No	No
Is KUMBA II council making enough of an effort to repay its debt and finance some investments from operating revenue?			Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	KUMBA III	MEME	South- West	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		54%	41%	43%
Investment expenditure ratio		46%	59%	57%
Staff expenditure ratio		41%	41%	32%
Staff expenditure volume		10135/312	665008/8	57095604
National ranking of RLAs in staff expenditure		50	166	218
Ratio of total planned revenue to total planned expenditure		1.13	1.05	1
Budget credibility		2020	2021	2022
Total revenue completion rate		71%	75%	70%
Total expenditure implementation rate		77%	64%	54%
Real operating expenditure implementation rate		81%	50%	45%
Real operating revenue completion rate		66%	67%	50%
Real investment expenditure implementation rate		74%	79%	65%
Real investment revenue completion rate		84%	83%	93%
Budget structures		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		54%	41%	43%
Weight of tax revenue in operating revenue		87%	87%	73%
Volume of tax revenue		2/42091/0	1/64648/2	14658/838
National ranking in tax revenue mobilization RLAs		86	195	243
Weight of CAC + Other ICSP in real operating revenue		56%	52%	43%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		4%	0%	1%
Weight of State financial aid in total revenue		33%	53%	60%
Volume of State financial aid		154314850	260243099	321593346
National ranking of RLAs in mobilization of State financial aid		224	206	173
Weight of FEICOM financial aid in total revenue		0%	0%	0%
Major financial balances		2020	2021	2022
Gross savings or gross self-financing capacity		70217251	40381408	19961283
Net savings or net self-financing capacity		70217251	40381408	19961283
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	21
Gross operating surplus or operating savings		69559096	40381408	19961283
Analysis		2020	2021	2022
Is the level of investment by KUMBA III council sufficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of KUMBA III council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?		No	No	Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Critical productivity	Critical productivity	Fair
Is the budget for KUMBA III council realistic according to the PEFA Standard?		Yes, but not acceptable	Yes, but not acceptable	Yes, but not acceptable
Is the level of governance of KUMBA III council satisfactory according to the PEFA standard?		No	No	No
Does KUMBA III council maintain its property to keep it in good condition?		Yes, low	No	Yes, low
Is KUMBA III council heavily dependent on tax revenue for its operations?		Yes, critical	Yes, critical	No
Is KUMBA III council heavily dependent on state subsidies?		Yes, critical	No	Yes, but acceptable
Is KUMBA III council making enough of an effort to repay its debt and finance some investments from operating revenue?		Yes	Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	KUMBO	BUI	North-West	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		NA %	53%	46%
Investment expenditure ratio		%	47%	54%
Staff expenditure ratio		%	34%	34%
Staff expenditure volume		0	90091343	97469052
National ranking of RLAs in staff expenditure		302	119	112
Ratio of total planned revenue to total planned expenditure			1	1
Budget credibility				
		2020	2021	2022
Total revenue completion rate		%	49%	44%
Total expenditure implementation rate		%	41%	46%
Real operating expenditure implementation rate		%	50%	55%
Real operating revenue completion rate		%	52%	41%
Real investment expenditure implementation		%	34%	41%
Real investment revenue completion rate		%	42%	50%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		%	53%	46%
Weight of tax revenue in operating revenue		%	94%	75%
Volume of tax revenue		0	402282905	270900354
National ranking in tax revenue mobilization		310	47	128
Weight of CAC + Other ICSP in real operating revenue		%	64%	72%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		%	3%	6%
Weight of State financial aid in total revenue		%	32%	41%
Volume of State financial aid		0	189816000	234470950
National ranking of RLAs in mobilization of State financial aid		302	270	263
Weight of FEICOM financial aid in total revenue		%	0%	0%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		0	162236229	77642838
Net savings or net self-financing capacity		0	162236229	77642838
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	21
Gross operating surplus or operating savings		0	162546938	77583882
Analysis				
		2020	2021	2022
Is the level of investment by KUMBO council sufficient? (Section 417, GCRLAs) to boost development?			Yes	Yes
Has the budget of KUMBO council remained balanced in terms of income and expenditure (Section 417, GCRLAs)?			Yes	Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?			Fair	Fair
Is the budget for KUMBO council realistic according to the PEFA Standard?			No, critical	No, critical
Is the level of governance of KUMBO council satisfactory according to the PEFA standard?			No	No
Does KUMBO council maintain its property keep it in good condition?			Yes, low	Yes
Is KUMBO council heavily dependent on tax revenue for its operations?			Yes, critical	No
Is KUMBO council heavily dependent on state subsidies?			No	No
Is KUMBO council making enough of an effort to repay its debt and finance some investments from operating revenue?			Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	KYE OSSI	VALLEE DU NTEN	South	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		43%	30%	%
Investment expenditure ratio		57%	70%	%
Staff expenditure ratio		31%	38%	%
Staff expenditure volume		81599985	63215625	0
National ranking of RLAs in staff expenditure		73	176	364
Ratio of total planned revenue to total planned expenditure		0.97	1	
Budget credibility				
		2020	2021	2022
Total revenue completion rate		54%	41%	%
Total expenditure implementation rate		69%	43%	%
Real operating expenditure implementation rate		71%	35%	%
Real operating revenue completion rate		52%	31%	%
Real investment expenditure implementation rate		67%	47%	%
Real investment revenue completion rate		56%	47%	%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		43%	30%	%
Weight of tax revenue in operating revenue		92%	92%	%
Volume of tax revenue		194/61206	1360/41/79	0
National ranking in tax revenue mobilization RLAs		147	250	365
Weight of CAC + Other ICSP in real operating revenue		46%	59%	%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		0%	0%	%
Weight of State financial aid in total revenue		46%	71%	%
Volume of State financial aid		213953800	372310000	0
National ranking of RLAs in mobilization of State financial aid		179	107	357
Weight of FEICOM financial aid in total revenue		0%	0%	%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		-50484489	-15669521	0
Net savings or net self-financing capacity		-50484489	-15669521	0
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	21
Gross operating surplus or operating savings		-50484489	-17272230	0
Analysis				
		2020	2021	2022
Is the level of investment by KYE OSSI council sufficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	
Has the budget of KYE OSSI council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?		No	Yes	
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Fair	Yes, but not acceptable	
Is the budget for KYE OSSI council realistic according to the PEFA Standard?		No, critical	No, critical	
Is the level of governance of KYE OSSI council satisfactory according to the PEFA standard?		No	No	
Does KYE OSSI council maintain its property to keep it in good condition?		No	No	
Is KYE OSSI council heavily dependent on tax revenue for its operations?		Yes, critical	Yes, critical	
Is KYE OSSI council heavily dependent on state subsidies?		Yes, critical	Yes, but acceptable	
Is KYE OSSI council making enough of an effort to repay its debt and finance some investments from operating revenue?		No	No	

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	LAGDO	BENOUE	North	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		88%	54%	51%
Investment expenditure ratio		12%	46%	49%
Staff expenditure ratio		36%	20%	23%
Staff expenditure volume		326394420	108639307	96265119
National ranking of RLAs in staff expenditure		14	77	116
Ratio of total planned revenue to total planned expenditure		1.01	1	1
Budget credibility				
		2020	2021	2022
Total revenue completion rate		78%	92%	91%
Total expenditure implementation rate		32%	20%	16%
Real operating expenditure implementation rate		73%	71%	64%
Real operating revenue completion rate		63%	66%	68%
Real investment expenditure implementation		6%	11%	9%
Real investment revenue completion rate		95%	100%	97%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		88%	54%	51%
Weight of tax revenue in operating revenue		64%	84%	89%
Volume of tax revenue		729130157	616991368	673532176
National ranking in tax revenue mobilization RLAs		20	31	35
Weight of CAC + Other ICSP in real operating revenue		29%	70%	77%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		1%	10%	0%
Weight of State financial aid in total revenue		15%	12%	8%
Volume of State financial aid		394234309	558244500	396778300
National ranking of RLAs in mobilization of State financial aid		48	35	116
Weight of FEICOM financial aid in total revenue		43%	0%	0%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		226325580	194136294	328988807
Net savings or net self-financing capacity		226325580	194136294	328988807
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources devoted to debt payment		27	48	21
Gross operating surplus or operating savings		226325580	196803766	33576288
Analysis				
		2020	2021	2022
Is the level of investment by LAGDO council sufficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of LAGDO council remained balanced in terms of income and expenditure (Section 417, GCRLAs)?		Yes	Yes	Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Yes, but not acceptable	Yes	Yes
Is the budget for LAGDO council realistic according to the PEFA Standard?		Yes, but not acceptable	Yes	Yes
Is the level of governance of LAGDO council satisfactory according to the PEFA standard?		No		
Does LAGDO council maintain its property keep it in good condition?		Yes, low	Yes	No
Is LAGDO council heavily dependent on tax revenue for its operations?		No	Yes, but acceptable	Yes, critical
Is LAGDO council heavily dependent on State subsidies?		Yes, but acceptable		
Is LAGDO council making enough of an effort to repay its debt and finance some investments from operating revenue?		Yes	Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	LEMBE YEZOUM	HAUTE-SANAGA	Centre	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		34%	18%	28%
Investment expenditure ratio		66%	82%	72%
Staff expenditure ratio		10%	22%	24%
Staff expenditure volume		9833884	22834172	22667957
National ranking of RLAs in staff expenditure		298	353	353
Ratio of total planned revenue to total planned expenditure		1.2	1	1
Budget credibility				
		2020	2021	2022
Total revenue completion rate		69%	87%	50%
Total expenditure implementation rate		62%	69%	49%
Real operating expenditure implementation rate		49%	35%	43%
Real operating revenue completion rate		57%	39%	43%
Real investment expenditure implementation rate		71%	88%	51%
Real investment revenue completion rate		76%	124%	54%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		34%	18%	28%
Weight of tax revenue in operating revenue		89%	65%	83%
Volume of tax revenue		104678480	93527099	92819173
National ranking in tax revenue mobilization RLAs		247	308	321
Weight of CAC + Other ICSP in real operating revenue		66%	53%	55%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		4%	0%	3%
Weight of State financial aid in total revenue		69%	81%	73%
Volume of State financial aid		262887892	590436837	249223682
National ranking of RLAs in mobilization of State financial aid		138	26	245
Weight of FEICOM financial aid in total revenue		3%	2%	0%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		23286307	37216422	18208582
Net savings or net self-financing capacity		12188184	25216422	18208582
Annual volume of resources for debt payment		11098123	12000000	0
National ranking of RLAs in resources voted to debt payment		16	40	21
Gross operating surplus or operating savings		23719386	37216422	18208582
Analysis				
		2020	2021	2022
Is the level of investment by LEMBE YEZOUM council sufficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of LEMBE YEZOUM council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?			Yes	Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?			Yes	Yes
Is the budget for LEMBE YEZOUM council realistic according to the PEFA Standard?	Yes, but not acceptable		Yes	No, critical
Is the level of governance of LEMBE YEZOUM council satisfactory according to the PEFA Standard?	No		No	No
Does LEMBE YEZOUM council maintain property to keep it in good condition?	Yes, low		No	Yes, low
Is LEMBE YEZOUM council heavily dependent on tax revenue for its operations?	Yes, critical		No	Yes, but acceptable
Is LEMBE YEZOUM council heavily dependent on State subsidies?	Yes, critical		Yes, critical	Yes, but acceptable
Is LEMBE YEZOUM council making enough of an effort to repay its debt and finance some investments from its operating revenue?	Yes		Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	LIMBE I	FAKO	South- West	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		54%	40%	51%
Investment expenditure ratio		46%	60%	49%
Staff expenditure ratio		41%	45%	44%
Staff expenditure volume		118495394	131294311	141489323
National ranking of RLAs in staff expenditure		35	49	49
Ratio of total planned revenue to total planned expenditure		1	1	1
Budget credibility				
		2020	2021	2022
Total revenue completion rate		60%	83%	84%
Total expenditure implementation rate		59%	74%	71%
Real operating expenditure implementation rate		70%	63%	63%
Real operating revenue completion rate		76%	72%	75%
Real investment expenditure implementation rate		49%	85%	81%
Real investment revenue completion rate		46%	95%	98%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		54%	40%	51%
Weight of tax revenue in operating revenue		88%	84%	90%
Volume of tax revenue		292515748	311351661	379134697
National ranking in tax revenue mobilization RLAs		72	78	71
Weight of CAC + Other ICSP in real operating revenue		51%	59%	60%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		2%	4%	6%
Weight of State financial aid in total revenue		39%	48%	35%
Volume of State financial aid		213778100	388835900	264775575
National ranking of RLAs in mobilization of State financial aid		180	100	225
Weight of FEICOM financial aid in total revenue		0%	0%	0%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		44981389	77952685	95875812
Net savings or net self-financing capacity		44981389	77952685	95875812
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	21
Gross operating surplus or operating savings		68279756	75668560	122636497
Analysis				
		2020	2021	2022
Is the level of investment by LIMBE I council efficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of LIMBE I council remained balanced in terms of income and expenditure (Section 417, GCRLAs)?		Yes	Yes	Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Critical productivity	Critical productivity	Critical productivity
Is the budget for LIMBE I council realistic according to the PEFA Standard?		Yes, but not acceptable	Yes	Yes
Is the level of governance of LIMBE I council satisfactory according to the PEFA standard?		No	No	No
Does LIMBE I council maintain its property keep it in good condition?		Yes, low	Yes, low	Yes
Is LIMBE I council heavily dependent on tax revenue for its operations?		Yes, critical	Yes, but acceptable	Yes, critical
Is LIMBE I council heavily dependent on state subsidies?		Yes, critical	No	No
Does LIMBE I council making enough of an effort to repay its debt and finance some investments from operating revenue?		Yes	Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	LIMBE II	FAKO	South- West	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		36%	40%	39%
Investment expenditure ratio		64%	60%	61%
Staff expenditure ratio		49%	58%	47%
Staff expenditure volume		108694626	107692942	100964834
National ranking of RLAs in staff expenditure		42	80	102
Ratio of total planned revenue to total planned expenditure		1	1	0.96
Budget credibility				
		2020	2021	2022
Total revenue completion rate		61%	67%	79%
Total expenditure implementation rate		69%	63%	68%
Real operating expenditure implementation rate		57%	47%	49%
Real operating revenue completion rate		95%	49%	94%
Real investment expenditure implementation rate		78%	81%	92%
Real investment revenue completion rate		48%	87%	70%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		36%	40%	39%
Weight of tax revenue in operating revenue		24%	49%	41%
Volume of tax revenue		59358035	95944919	117226641
National ranking in tax revenue mobilization RLAs		301	306	281
Weight of CAC + Other ICSP in real operating revenue		19%	35%	27%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		5%	6%	9%
Weight of State financial aid in total revenue		81%	53%	56%
Volume of State financial aid		446693790	261425900	344951150
National ranking of RLAs in mobilization of State financial aid		31	204	153
Weight of FEICOM financial aid in total revenue		0%	0%	0%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		24329109	11729236	74478093
Net savings or net self-financing capacity		24329109	11729236	74478093
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	21
Gross operating surplus or operating savings		42715953	14293786	75597987
Analysis				
		2020	2021	2022
Is the level of investment by LIMBE II council sufficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of LIMBE II council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?		Yes	Yes	No
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Critical productivity	Critical productivity	Critical productivity
Is the budget for LIMBE II council realistic according to the PEFA Standard?		Yes, but not acceptable	Yes, but not acceptable	Yes, but not acceptable
Is the level of governance of LIMBE II council satisfactory according to the PEFA standard?		No	No	No
Does LIMBE II council maintain its property keep it in good condition?			Yes	Yes
Is LIMBE II council heavily dependent on tax revenue for its operations?			No	No
Is LIMBE II council heavily dependent on state subsidies?			No	No
Is LIMBE II council making enough of an effort to repay its debt and finance some investments from operating revenue?		Yes	Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	LIMBE III	FAKO	South- West	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		44%	42%	45%
Investment expenditure ratio		56%	58%	55%
Staff expenditure ratio		56%	49%	35%
Staff expenditure volume		11117779	92840789	88032898
National ranking of RLAs in staff expenditure		39	111	126
Ratio of total planned revenue to total planned expenditure		1	1	1
Budget credibility				
		2020	2021	2022
Total revenue completion rate		43%	63%	63%
Total expenditure implementation rate		55%	68%	71%
Real operating expenditure implementation rate		57%	48%	53%
Real operating revenue completion rate		30%	40%	40%
Real investment expenditure implementation rate		53%	99%	98%
Real investment revenue completion rate		52%	96%	96%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		44%	42%	45%
Weight of tax revenue in operating revenue		70%	42%	39%
Volume of tax revenue		74118342	66289812	76065636
National ranking in tax revenue mobilization RLAs		288	346	338
Weight of CAC + Other ICSP in real operating revenue		58%	34%	30%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		2%	20%	27%
Weight of State financial aid in total revenue		76%	80%	79%
Volume of State financial aid		263444200	326272160	395463375
National ranking of RLAs in mobilization of State financial aid		137	139	117
Weight of FEICOM financial aid in total revenue		0%	0%	0%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		-92742228	-31569655	-59574132
Net savings or net self-financing capacity		-92742228	-31569655	-59574132
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	21
Gross operating surplus or operating savings		-85232440	-30714157	-45297758
Analysis				
		2020	2021	2022
Is the level of investment by LIMBE III council sufficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of LIMBE III council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?		Yes	Yes	Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Critical productivity	Critical productivity	Yes, but not acceptable
Is the budget for LIMBE III council realistic according to the PEFA Standard?		No, critical	Yes, but not acceptable	Yes, but not acceptable
Is the level of governance of LIMBE III council satisfactory according to the PEFA standard?		No	No	No
Does LIMBE III council maintain its property to keep it in good condition?		Yes, low		
Is LIMBE III council heavily dependent on external revenue for its operations?		No	No	No
Is LIMBE III council heavily dependent on state subsidies?		Yes, but acceptable	Yes, critical	Yes, critical
Is LIMBE III council making enough of an effort to repay its debt and finance some investments from operating revenue?		No	No	No

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	LOBO	LEKIE	Centre	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		20%	43%	28%
Investment expenditure ratio		80%	57%	72%
Staff expenditure ratio		28%	34%	24%
Staff expenditure volume		38683404	50180264	43423428
National ranking of RLAs in staff expenditure		205	237	282
Ratio of total planned revenue to total planned expenditure		1	1	1
Budget credibility				
Total revenue completion rate		2020	2021	2022
Total expenditure implementation rate		11%	19%	44%
Real operating expenditure implementation rate		58%	21%	42%
Real operating revenue completion rate		82%	48%	76%
Real investment expenditure implementation rate		58%	34%	72%
Real investment revenue completion rate		0%	16%	38%
Budget structures				
Weight of real operating expenditure in real operating expenditure		2020	2021	2022
Weight of tax revenue in operating revenue		20%	43%	28%
Volume of tax revenue		79%	75%	72%
National ranking in tax revenue mobilization		102797564	85540181	124245345
Weight of CAC + Other ICSP in real operating revenue		251	324	275
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		60%	60%	27%
Weight of State financial aid in total revenue		0%	0%	1%
Volume of State financial aid		17%	69%	68%
National ranking of RLAs in mobilization of State financial aid		22605450	220733100	457032735
Weight of FEICOM financial aid in total revenue		284	244	74
Major financial balances				
Gross savings or gross self-financing capacity		2020	2021	2022
Net savings or net self-financing capacity		-8164491	-32966873	-4863200
Annual volume of resources for debt payment		-8164491	-32966873	-4863200
National ranking of RLAs in resources voted to debt payment		0	0	0
Gross operating surplus or operating savings		27	48	21
Analysis				
Is the level of investment by LOBO council sufficient? (Section 417, GCRLAs) to boost development?		2020	2021	2022
		Yes	Yes	Yes
Has the budget of LOBO council remained balanced in terms of income and expenditure (Section 417, GCRLAs)?		Yes	Yes	Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Yes	Fair	Yes
Is the budget for LOBO council realistic according to the PEFA Standard?				No, critical
Is the level of governance of LOBO council satisfactory according to the PEFA standard?		No		No
Does LOBO council maintain its property to keep it in good condition?		No	No	Yes, low
Is LOBO council heavily dependent on tax revenue for its operations?		Yes, but acceptable	No	No
Is LOBO council heavily dependent on State subsidies?		Yes, critical	Yes, but acceptable	Yes, but acceptable
Is LOBO council making enough of an effort to repay its debt and finance some investments from its operating revenue?		No	No	No

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	LOGONE BIRNI	LOGONE ET CHARI	Far-North	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		35%	26%	34%
Investment expenditure ratio		65%	74%	66%
Staff expenditure ratio		17%	20%	19%
Staff expenditure volume		44585047	51201729	43980242
National ranking of RLAs in staff expenditure		178	232	278
Ratio of total planned revenue to total planned expenditure		0.97	0.96	19.78
Budget credibility		2020	2021	2022
Total revenue completion rate		73%	55%	4%
Total expenditure implementation rate		74%	67%	47%
Real operating expenditure implementation rate		79%	73%	45%
Real operating revenue completion rate		86%	46%	3%
Real investment expenditure implementation		71%	65%	49%
Real investment revenue completion rate		64%	61%	50%
Budget structures		2020	2021	2022
Weight of real operating expenditure in real expenditure		35%	26%	34%
Weight of tax revenue in operating revenue		90%	84%	25%
Volume of tax revenue		323403864	214950976	189317077
National ranking in tax revenue mobilization RLAs		65	154	191
Weight of CAC + Other ICSP in real operating revenue		89%	73%	23%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		4%	0%	0%
Weight of State financial aid in total revenue		55%	60%	84%
Volume of State financial aid		393644900	469699600	986755757
National ranking of RLAs in mobilization of State financial aid		50	61	14
Weight of FEICOM financial aid in total revenue		0%	0%	0%
Major financial balances		2020	2021	2022
Gross savings or gross self-financing capacity		100638319	-3089530	530083435
Net savings or net self-financing capacity		100638319	-3089530	530083435
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	21
Gross operating surplus or operating savings		100638319	-3089530	530083435
Analysis		2020	2021	2022
Is the level of investment by LOGONE BIRNI council sufficient? (Section 417, GCRLAs) to post development?		Yes	Yes	Yes
Has the budget of LOGONE BIRNI council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?		No	No	
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Yes	Yes	Yes
Is the budget for LOGONE BIRNI council realistic according to the PEF/A Standard?		Yes, but not acceptable	No, critical	
Is the level of governance of LOGONE BIRNI council satisfactory according to the PEF/A Standard?		No	No	No
Does LOGONE BIRNI council maintain property to keep it in good condition?		Yes, low	No	No
Is LOGONE BIRNI council heavily dependent on tax revenue for its operations?		Yes, critical	Yes, but acceptable	
Is LOGONE BIRNI council heavily dependent on State subsidies?		Yes, critical	Yes, but acceptable	Yes, critical
Is LOGONE BIRNI council making enough of an effort to repay its debt and finance some investments from its operating revenue?		Yes	No	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	LOKOUNDJE	OCEAN	South	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		74%	59%	58%
Investment expenditure ratio		26%	41%	42%
Staff expenditure ratio		36%	35%	40%
Staff expenditure volume		86/513/1	109621334	118681157
National ranking of RLAs in staff expenditure		65	75	73
Ratio of total planned revenue to total planned expenditure		0.79	1.01	0.82
Budget credibility				
Total revenue completion rate		31%	58%	56%
Total expenditure implementation rate		39%	67%	50%
Real operating expenditure implementation rate		49%	75%	54%
Real operating revenue completion rate		47%	51%	68%
Real investment expenditure implementation rate		25%	59%	46%
Real investment revenue completion rate		25%	79%	44%
Budget structures				
Weight of real operating expenditure in real operating expenditure		74%	59%	58%
Weight of tax revenue in operating revenue		89%	87%	81%
Volume of tax revenue		150379385	272135285	219946848
National ranking in tax revenue mobilization RLAs		189	103	168
Weight of CAC + Other ICSP in real operating revenue		11%	31%	37%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		4%	3%	1%
Weight of State financial aid in total revenue		37%	41%	52%
Volume of State financial aid		91115339	188919911	243119081
National ranking of RLAs in mobilization of State financial aid		252	271	255
Weight of FEICOM financial aid in total revenue		0%	0%	0%
Major financial balances				
Gross savings or gross self-financing capacity		-72448533	-2267732	-23948167
Net savings or net self-financing capacity		-72448533	-2267732	-23948167
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	21
Gross operating surplus or operating savings		-72448533	-2267732	-23948167
Analysis				
Is the level of investment by LOKOUNDJE council sufficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of LOKOUNDJE council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?			Yes	
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Yes, but not acceptable	Yes, but not acceptable	Critical productivity
Is the budget for LOKOUNDJE council realistic according to the PEFA standard?		No, critical	No, critical	No, critical
Is the level of governance of LOKOUNDJE council satisfactory according to the PEFA standard?		No	No	No
Does LOKOUNDJE council maintain its property to keep it in good condition?		Yes, low	Yes, low	Yes, low
Is LOKOUNDJE council heavily dependent on tax revenue for its operations?		Yes, critical	Yes, critical	Yes, but acceptable
Is LOKOUNDJE council heavily dependent on State subsidies?		Yes, critical	No	No
Is LOKOUNDJE council making enough of effort to repay its debt and finance some investments in its operating revenue?		No	No	No

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	LOLODORF	OCEAN	South	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		34%	36%	30%
Investment expenditure ratio		66%	64%	70%
Staff expenditure ratio		10%	36%	27%
Staff expenditure volume		9833884	52502289	45249340
National ranking of RLAs in staff expenditure		298	222	272
Ratio of total planned revenue to total planned expenditure		1.09	0.84	0.93
Budget credibility				
		2020	2021	2022
Total revenue completion rate		76%	50%	67%
Total expenditure implementation rate		62%	39%	60%
Real operating expenditure implementation rate		49%	55%	41%
Real operating revenue completion rate		57%	80%	59%
Real investment expenditure implementation rate		71%	34%	75%
Real investment revenue completion rate		89%	37%	75%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		34%	36%	30%
Weight of tax revenue in operating revenue		89%	88%	89%
Volume of tax revenue		104678480	184354345	233886460
National ranking in tax revenue mobilization RLAs		247	187	156
Weight of CAC + Other ICSP in real operating revenue		66%	52%	58%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		4%	2%	7%
Weight of State financial aid in total revenue		69%	55%	48%
Volume of State financial aid		262887892	237972600	279132041
National ranking of RLAs in mobilization of State financial aid		138	225	210
Weight of FEICOM financial aid in total revenue		3%	0%	5%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		23286307	61904104	95260786
Net savings or net self-financing capacity		12188184	61904104	95260786
Annual volume of resources for debt payment		11098123	0	0
National ranking of RLAs in resources voted to debt payment		16	48	21
Gross operating surplus or operating savings		23719386	61904104	95260786
Analysis				
		2020	2021	2022
Is the level of investment by LOLODORF council sufficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of LOLODORF council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?		No		No
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?			Yes, but not acceptable	Yes
Is the budget for LOLODORF council realistic according to the PEFA standard?		Yes, but not acceptable	No, critical	Yes, but not acceptable
Is the level of governance of LOLODORF council satisfactory according to the PEFA standard?		No	No	No
Does LOLODORF council maintain its property to keep it in good condition?		Yes, low	Yes, low	Yes
Is LOLODORF council heavily dependent on tax revenue for its operations?		Yes, critical	Yes, critical	Yes, critical
Is LOLODORF council heavily dependent on state subsidies?		Yes, critical	No	No
Is LOLODORF council making enough of effort to repay its debt and finance some investments in its operating revenue?		Yes	Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	LOMIE	HAUT-NYONG	East	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		37%	40%	42%
Investment expenditure ratio		63%	60%	58%
Staff expenditure ratio		23%	21%	20%
Staff expenditure volume		5/339214	62381246	71950163
National ranking of RLAs in staff expenditure		129	180	166
Ratio of total planned revenue to total planned expenditure		0.88	1.14	0.99
Budget credibility				
		2020	2021	2022
Total revenue completion rate		77%	48%	69%
Total expenditure implementation rate		57%	60%	63%
Real operating expenditure implementation rate		86%	69%	61%
Real operating revenue completion rate		78%	43%	76%
Real investment expenditure implementation rate		47%	55%	64%
Real investment revenue completion rate		76%	52%	62%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		37%	40%	42%
Weight of tax revenue in operating revenue		92%	51%	67%
Volume of tax revenue		356717704	149724496	330304662
National ranking in tax revenue mobilization RLAs		54	234	99
Weight of CAC + Other ICSP in real operating revenue		88%	27%	60%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		5%	2%	0%
Weight of State financial aid in total revenue		29%	30%	28%
Volume of State financial aid		233053193	201680105	256192291
National ranking of RLAs in mobilization of State financial aid		165	261	238
Weight of FEICOM financial aid in total revenue		4%	3%	0%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		134882699	-6330070	133915021
Net savings or net self-financing capacity		105482699	-29130070	130915021
Annual volume of resources for debt payment		29400000	22800000	30000000
National ranking of RLAs in resources voted to debt payment		14	33	19
Gross operating surplus or operating savings		134882699	-6330070	133915021
Analysis				
		2020	2021	2022
Is the level of investment by LOMIE council efficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of LOMIE council remained balanced in terms of income and expenditure (Section 417, GCRLAs)?		No	No	Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Yes	Yes	Yes
Is the budget for LOMIE council realistic according to the PEFA Standard?		Yes, but not acceptable	No, critical	Yes, but not acceptable
Is the level of governance of LOMIE council satisfactory according to the PEFA standard?		No	No	No
Does LOMIE council maintain its property to keep it in good condition?			Yes, low	No
Is LOMIE council heavily dependent on tax revenue for its operations?		Yes, critical	No	No
Is LOMIE council heavily dependent on State subsidies?		Yes, critical	No	
Is LOMIE council making enough of an effort to repay its debt and finance some investments from its operating revenue?		Yes	No	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	LOUM	MOUNGO	Littoral	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		54%	52%	52%
Investment expenditure ratio		46%	48%	48%
Staff expenditure ratio		41%	36%	41%
Staff expenditure volume		101357312	105537193	104827588
National ranking of RLAs in staff expenditure		50	82	94
Ratio of total planned revenue to total planned expenditure		1.13	1	1.05
Budget credibility				
Total revenue completion rate		71%	61%	55%
Total expenditure implementation rate		77%	64%	54%
Real operating expenditure implementation rate		81%	67%	56%
Real operating revenue completion rate		66%	49%	43%
Real investment expenditure implementation rate		74%	61%	51%
Real investment revenue completion rate		84%	90%	97%
Budget structures				
Weight of real operating expenditure in real operating expenditure		54%	52%	52%
Weight of tax revenue in operating revenue		87%	78%	86%
Volume of tax revenue		274209170	239798117	271562676
National ranking in tax revenue mobilization RLAs		86	131	127
Weight of CAC + Other ICSP in real operating revenue		56%	49%	51%
Weight of real expenditure on maintenance of price assets in real actual operating expenditure		4%	5%	6%
Weight of State financial aid in total revenue		33%	50%	44%
Volume of State financial aid		154314850	270764700	230734616
National ranking of RLAs in mobilization of State financial aid		224	195	267
Weight of FEICOM financial aid in total revenue		0%	0%	0%
Major financial balances				
Gross savings or gross self-financing capacity		70217251	9532751	63380535
Net savings or net self-financing capacity		70217251	9532751	63380535
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	20
Gross operating surplus or operating savings		69559096	8511476	64024175
Analysis				
Is the level of investment by LOUM council sufficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of LOUM council remained balanced in terms of income and expenditure (Section 417, GCRLAs)?		No	Yes	No
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Critical productivity	Yes, but not acceptable	Critical productivity
Is the budget for LOUM council realistic according to the PEFA Standard?		Yes, but not acceptable	Yes, but not acceptable	No, critical
Is the level of governance of LOUM council satisfactory according to the PEFA standard?		No	No	No
Does LOUM council maintain its property to keep it in good condition?		Yes, low		Yes
Is LOUM council heavily dependent on tax revenue for its operations?		Yes, critical	Yes, but acceptable	Yes, critical
Is LOUM council heavily dependent on State subsidies?		Yes, critical	No	No
Is LOUM council making enough of an effort to repay its debt and finance some investments from its operating revenue?		Yes	Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	MAAN	VALLEE DU NTEN	South	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		38%	37%	55%
Investment expenditure ratio		62%	63%	45%
Staff expenditure ratio		24%	46%	39%
Staff expenditure volume		6491910 /	64300439	72476944
National ranking of RLAs in staff expenditure		111	172	164
Ratio of total planned revenue to total planned expenditure		0.99	1	1
Budget credibility				
		2020	2021	2022
Total revenue completion rate		64%	79%	70%
Total expenditure implementation rate		81%	54%	34%
Real operating expenditure implementation rate		70%	46%	46%
Real operating revenue completion rate		76%	61%	45%
Real investment expenditure implementation		90%	60%	26%
Real investment revenue completion rate		50%	112%	132%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		38%	37%	55%
Weight of tax revenue in operating revenue		80%	88%	91%
Volume of tax revenue		278592973	239146348	292583666
National ranking in tax revenue mobilization RLAs		84	133	117
Weight of CAC + Other ICSP in real operating revenue		74%	70%	47%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		8%	6%	4%
Weight of State financial aid in total revenue		49%	37%	37%
Volume of State financial aid		267986000	201953200	260066500
National ranking of RLAs in mobilization of State financial aid		133	258	231
Weight of FEICOM financial aid in total revenue		0%	0%	0%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		78556840	131072433	133720349
Net savings or net self-financing capacity		78556840	131072433	133720349
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	20
Gross operating surplus or operating savings		78644885	131072433	133744199
Analysis				
		2020	2021	2022
Is the level of investment by MAAN council efficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of MAAN council remained balanced in terms of income and expenditure (Section 417, GCRLAs)?		Yes	Yes	Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Yes	Critical productivity	Yes, but not acceptable
Is the budget for MAAN council realistic according to the PEFA Standard?		Yes, but not acceptable	Yes, but not acceptable	Yes, but not acceptable
Is the level of governance of MAAN council satisfactory according to the PEFA standard?		Yes, but not acceptable	No	No
Does MAAN council maintain its property to keep it in good condition?		Yes	Yes	Yes, low
Is MAAN council heavily dependent on tax revenue for its operations?		Yes, but acceptable	Yes, critical	Yes, critical
Is MAAN council heavily dependent on State subsidies?		Yes, critical	No	No
Is MAAN council making enough of an effort to repay its debt and finance some investments from its operating revenue?		Yes	Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	MADINGRING	MAYO-REY	North	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		41%	19%	28%
Investment expenditure ratio		59%	81%	72%
Staff expenditure ratio		21%	33%	34%
Staff expenditure volume		51066958	63768803	74101130
National ranking of RLAs in staff expenditure		147	175	156
Ratio of total planned revenue to total planned expenditure		0.98	1.01	1
Budget credibility		2020	2021	2022
Total revenue completion rate		57%	78%	75%
Total expenditure implementation rate		54%	79%	75%
Real operating expenditure implementation rate		64%	61%	66%
Real operating revenue completion rate		53%	57%	73%
Real investment expenditure implementation		49%	86%	80%
Real investment revenue completion rate		61%	90%	76%
Budget structures		2020	2021	2022
Weight of real operating expenditure in real operating revenue		41%	19%	28%
Weight of tax revenue in operating revenue		91%	87%	88%
Volume of tax revenue		273394597	219005090	259947668
National ranking in tax revenue mobilization of RLAs		88	145	133
Weight of CAC + Other ICSP in real operating revenue		80%	69%	66%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		0%	0%	0%
Weight of State financial aid in total revenue		39%	52%	52%
Volume of State financial aid		243599700	520173681	406067100
National ranking of RLAs in mobilization of State financial aid		152	45	109
Weight of FEICOM financial aid in total revenue		8%	26%	13%
Major financial balances		2020	2021	2022
Gross savings or gross self-financing capacity		56440862	56185808	74210754
Net savings or net self-financing capacity		56440862	56185808	74210754
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	20
Gross operating surplus or operating savings		57165962	56659808	74575593
Analysis		2020	2021	2022
Is the level of investment by MADINGRING council sufficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of MADINGRING council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?		Yes	Yes	Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Yes	Fair	Fair
Is the budget for MADINGRING council realistic according to the PEFA standard?		No, critical	Yes, but not acceptable	Yes, but not acceptable
Is the level of governance of MADINGRING council satisfactory according to the PEFA standard?		No	No	No
Does MADINGRING council maintain its property to keep it in good condition?		No	No	No
Is MADINGRING council heavily dependent on tax revenue for its operations?		Yes, critical	Yes, critical	Yes, critical
Is MADINGRING council heavily dependent on State subsidies?		Yes, critical	No	No
MADINGRING council making enough of effort to repay its debt and finance some investments in its operating revenue?		Yes	Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	MAGA	MAYO-DANAY	Far-North	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		36%	35%	21%
Investment expenditure ratio		64%	65%	79%
Staff expenditure ratio		20%	22%	21%
Staff expenditure volume		4542312 /	5297966 /	52804625
National ranking of RLAs in staff expenditure		170	217	237
Ratio of total planned revenue to total planned expenditure		0.8	1	1
Budget credibility				
		2020	2021	2022
Total revenue completion rate		56%	54%	83%
Total expenditure implementation rate		72%	52%	86%
Real operating expenditure implementation rate		67%	73%	73%
Real operating revenue completion rate		84%	51%	64%
Real investment expenditure implementation rate		75%	45%	91%
Real investment revenue completion rate		0%	58%	100%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		36%	35%	21%
Weight of tax revenue in operating revenue		92%	89%	88%
Volume of tax revenue		364602993	318104893	362376462
National ranking in tax revenue mobilization RLAs		51	73	79
Weight of CAC + Other ICSP in real operating revenue		84%	78%	65%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		8%	6%	2%
Weight of State financial aid in total revenue		8%	35%	40%
Volume of State financial aid		3241179 /	258203300	442700000
National ranking of RLAs in mobilization of State financial aid		275	210	85
Weight of FEICOM financial aid in total revenue		0%	0%	0%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		169125710	111810209	161804298
Net savings or net self-financing capacity		169125710	111810209	161804298
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	20
Gross operating surplus or operating savings		17524756 /	115733300	164727458
Analysis				
		2020	2021	2022
Is the level of investment by MAGA council sufficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of MAGA council remained balanced in terms of income and expenditure (Section 417, GCRLAs)?			Yes	Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Yes	Yes	Yes
Is the budget for MAGA council realistic according to the PEFA Standard?		No, critical	No, critical	Yes
Is the level of governance of MAGA council satisfactory according to the PEFA standard?		No	No	Yes, but not acceptable
Does MAGA council maintain its property to keep it in good condition?		Yes	Yes	Yes, low
Is MAGA council heavily dependent on tax revenue for its operations?		Yes, critical	Yes, critical	Yes, critical
Is MAGA council heavily dependent on State subsidies?		Yes, critical	No	No
Is MAGA council making enough of an effort to repay its debt and finance some investments from its operating revenue?		Yes	Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	MAGBA	NOUN	West	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		49%	61%	32%
Investment expenditure ratio		51%	39%	68%
Staff expenditure ratio		43%	35%	54%
Staff expenditure volume		/2613409	/3984856	/6650652
National ranking of RLAs in staff expenditure		89	146	153
Ratio of total planned revenue to total planned expenditure		1.09	0.98	1.15
Budget credibility				
		2020	2021	2022
Total revenue completion rate		31%	53%	56%
Total expenditure implementation rate		57%	51%	37%
Real operating expenditure implementation rate		54%	55%	32%
Real operating revenue completion rate		53%	48%	49%
Real investment expenditure implementation rate		61%	47%	41%
Real investment revenue completion rate		9%	60%	59%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		49%	61%	32%
Weight of tax revenue in operating revenue		100%	87%	85%
Volume of tax revenue		1/4925569	162090689	186586282
National ranking in tax revenue mobilization RLAs		163	215	194
Weight of CAC + Other ICSP in real operating revenue		93%	74%	62%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		1%	0%	1%
Weight of State financial aid in total revenue		15%	33%	74%
Volume of State financial aid		31475/24	114671000	552414800
National ranking of RLAs in mobilization of State financial aid		276	321	41
Weight of FEICOM financial aid in total revenue		0%	0%	0%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		5489/86	-2378/567	/8626203
Net savings or net self-financing capacity		5489/86	-2378/567	/8626203
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	20
Gross operating surplus or operating savings		5489/86	-2378/567	/8626203
Analysis				
		2020	2021	2022
Is the level of investment by MAGBA council sufficient? (Section 417, GCRLAs) to boost development?		Yes	Acceptable	Yes
Has the budget of MAGBA council remained balanced in terms of income and expenditure (Section 417, GCRLAs)?		No	Yes	No
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Critical productivity	Yes, but not acceptable	Critical productivity
Is the budget for MAGBA council realistic according to the PEFA Standard?		No, critical	No, critical	No, critical
Is the level of governance of MAGBA council satisfactory according to the PEFA standard?		No	No	No
Does MAGBA council maintain its property keep it in good condition?		Yes, low	No	Yes, low
Is MAGBA council heavily dependent on tax revenue for its operations?			Yes, critical	Yes, critical
Is MAGBA council heavily dependent on state subsidies?			No	Yes, but acceptable
Is MAGBA council making enough of an effort to repay its debt and finance some investments from operating revenue?		Yes	No	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	MAKAK	NYONG ET KELLE	Centre	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		30%	%	45%
Investment expenditure ratio		70%	%	55%
Staff expenditure ratio		27%	%	18%
Staff expenditure volume		43/39613	0	6251210/
National ranking of RLAs in staff expenditure		183	364	195
Ratio of total planned revenue to total planned expenditure		0.88		1
Budget credibility				
		2020	2021	2022
Total revenue completion rate		87%	42%	37%
Total expenditure implementation rate		78%	%	38%
Real operating expenditure implementation rate		68%	%	57%
Real operating revenue completion rate		56%	104%	87%
Real investment expenditure implementation		83%	%	29%
Real investment revenue completion rate		112%	20%	17%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real expenditure		30%	%	45%
Weight of tax revenue in operating revenue		82%	95%	86%
Volume of tax revenue		123009772	429456950	449016664
National ranking in tax revenue mobilization RLAs		222	42	56
Weight of CAC + Other ICSP in real operating revenue		65%	26%	18%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		1%	%	10%
Weight of State financial aid in total revenue		26%	34%	39%
Volume of State financial aid		136425334	240784939	300629580
National ranking of RLAs in mobilization of State financial aid		230	222	194
Weight of FEICOM financial aid in total revenue		0%	0%	0%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		-11258775	453037176	169358937
Net savings or net self-financing capacity		-11258775	453037176	169358937
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources devoted to debt payment		27	48	20
Gross operating surplus or operating savings		-9959989	453037176	169358937
Analysis				
		2020	2021	2022
Is the level of investment by MAKAK council sufficient? (Section 417, GCRLAs) to boost development?		Yes		Yes
Has the budget of MAKAK council remained balanced in terms of income and expenditure (Section 417, GCRLAs)?		No		Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Yes		Yes
Is the budget for MAKAK council realistic according to the PEFA Standard?		Yes	No, critical	No, critical
Is the level of governance of MAKAK council satisfactory according to the PEFA standard?		No		No
Does MAKAK council maintain its property keep it in good condition?		Yes, low		Yes
Is MAKAK council heavily dependent on tax revenue for its operations?		Yes, but acceptable	Yes, critical	Yes, critical
Is MAKAK council heavily dependent on state subsidies?		Yes, critical	No	No
Is MAKAK council making enough of an effort to repay its debt and finance some investments from operating revenue?		No	Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	MAKARY	LOGONE ET CHARI	Far-North	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		NA %	39%	53%
Investment expenditure ratio		%	61%	47%
Staff expenditure ratio		%	20%	19%
Staff expenditure volume		0	60/52559	83831420
National ranking of RLAs in staff expenditure		302	191	133
Ratio of total planned revenue to total planned expenditure			1	1
Budget credibility		2020	2021	2022
Total revenue completion rate		%	37%	34%
Total expenditure implementation rate		%	42%	34%
Real operating expenditure implementation rate		%	43%	54%
Real operating revenue completion rate		%	31%	54%
Real investment expenditure implementation		%	41%	24%
Real investment revenue completion rate		%	43%	21%
Budget structures		2020	2021	2022
Weight of real operating expenditure in real operating revenue		%	39%	53%
Weight of tax revenue in operating revenue		%	87%	98%
Volume of tax revenue		0	263362684	511942007
National ranking in tax revenue mobilization		310	112	48
Weight of CAC + Other ICSP in real operating revenue		%	84%	44%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		%	0%	2%
Weight of State financial aid in total revenue		%	63%	38%
Volume of State financial aid		0	444638100	316590000
National ranking of RLAs in mobilization of State financial aid		302	68	182
Weight of FEICOM financial aid in total revenue		%	0%	0%
Major financial balances		2020	2021	2022
Gross savings or gross self-financing capacity		0	-2014970	84329938
Net savings or net self-financing capacity		0	-2014970	84329938
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources devoted to debt payment		27	48	20
Gross operating surplus or operating savings		0	-2014970	84329938
Analysis		2020	2021	2022
Is the level of investment by MAKARY council sufficient? (Section 417, GCRLAs) to boost development?			Yes	Yes
Has the budget of MAKARY council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?			Yes	Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?			Yes	Yes
Is the budget for MAKARY council realistic according to the PEFA Standard?			No, critical	No, critical
Is the level of governance of MAKARY council satisfactory according to the PEFA standard?			No	No
Does MAKARY council maintain its property to keep it in good condition?			No	Yes, low
Is MAKARY council heavily dependent on tax revenue for its operations?			Yes, critical	
Is MAKARY council heavily dependent on state subsidies?			Yes, but acceptable	No
Is MAKARY council making enough of an effort to repay its debt and finance some investments from operating revenue?			No	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	MAKENENE	MBAM-INOUBOU	Centre	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		40%	47%	60%
Investment expenditure ratio		60%	53%	40%
Staff expenditure ratio		38%	37%	36%
Staff expenditure volume		67724506	50148497	50148497
National ranking of RLAs in staff expenditure		105	239	246
Ratio of total planned revenue to total planned expenditure		0.55	1.02	0.94
Budget credibility				
		2020	2021	2022
Total revenue completion rate		96%	44%	44%
Total expenditure implementation rate		56%	36%	27%
Real operating expenditure implementation rate		58%	41%	40%
Real operating revenue completion rate		%	35%	35%
Real investment expenditure implementation rate		54%	33%	19%
Real investment revenue completion rate		96%	54%	54%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		40%	47%	60%
Weight of tax revenue in operating revenue		%	86%	86%
Volume of tax revenue		0	125251126	125251126
National ranking in tax revenue mobilization RLAs		310	268	272
Weight of CAC + Other ICSP in real operating revenue		%	63%	63%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		3%	3%	3%
Weight of State financial aid in total revenue		63%	63%	63%
Volume of State financial aid		265232560	225758800	225758800
National ranking of RLAs in mobilization of State financial aid		134	240	271
Weight of FEICOM financial aid in total revenue		0%	0%	0%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		-178647390	10626238	5864720
Net savings or net self-financing capacity		-178647390	10626238	5864720
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	20
Gross operating surplus or operating savings		-177826149	10626238	5864720
Analysis				
		2020	2021	2022
Is the level of investment by MAKENENE council sufficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of MAKENENE council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?			No	No
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Yes, but not acceptable	Yes, but not acceptable	Yes, but not acceptable
Is the budget for MAKENENE council realistic according to the PEFA standard?		Yes	No, critical	No, critical
Is the level of governance of MAKENENE council satisfactory according to the PEFA standard?		No	No	
Does MAKENENE council maintain its property to keep it in good condition?		Yes, low	Yes, low	Yes, low
Is MAKENENE council heavily dependent on tax revenue for its operations?			Yes, critical	Yes, critical
Is MAKENENE council heavily dependent on State subsidies?			Yes, but acceptable	Yes, but acceptable
Is MAKENENE council making enough of effort to repay its debt and finance some investments in its operating revenue?		No	Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	MALENTOUEN	NOUN	West	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		NA %	53%	44%
Investment expenditure ratio		%	47%	56%
Staff expenditure ratio		%	44%	38%
Staff expenditure volume		0	110161/89	94443861
National ranking of RLAs in staff expenditure		302	74	120
Ratio of total planned revenue to total planned expenditure			1	0.81
Budget credibility				
		2020	2021	2022
Total revenue completion rate		62%	64%	81%
Total expenditure implementation rate		%	57%	66%
Real operating expenditure implementation rate		%	53%	58%
Real operating revenue completion rate		62%	93%	83%
Real investment expenditure implementation		%	61%	74%
Real investment revenue completion rate		%	44%	78%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		%	53%	44%
Weight of tax revenue in operating revenue		99%	77%	61%
Volume of tax revenue		210348/88	243140/51	173473317
National ranking in tax revenue mobilization RLAs		138	128	209
Weight of CAC + Other ICSP in real operating revenue		93%	52%	57%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		%	2%	1%
Weight of State financial aid in total revenue		0%	39%	67%
Volume of State financial aid		0	209639688	379627783
National ranking of RLAs in mobilization of State financial aid		302	250	130
Weight of FEICOM financial aid in total revenue		0%	0%	0%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		212328/88	63947043	32446108
Net savings or net self-financing capacity		212328/88	63947043	32446108
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	20
Gross operating surplus or operating savings		212328/88	66703252	35792608
Analysis				
		2020	2021	2022
Is the level of investment by MALENTOUEN council sufficient? (Section 417, GCRLAs) to boost development?			Yes	Yes
Has the budget of MALENTOUEN council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?			Yes	
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?			Critical productivity	Yes, but not acceptable
Is the budget for MALENTOUEN council realistic according to the PEF A standard?	Yes, but not acceptable		Yes, but not acceptable	Yes
Is the level of governance of MALENTOUEN council satisfactory according to the PEF A standard?			No	No
Does MALENTOUEN council maintain property to keep it in good condition?			Yes, low	Yes, low
Is MALENTOUEN council heavily dependent on tax revenue for its operations?			Yes, but acceptable	No
Is MALENTOUEN council heavily dependent on State subsidies?			No	Yes, but acceptable
Is MALENTOUEN council making enough of an effort to repay its debt and finance some investments from its operating revenue?	Yes		Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	MAMFE	MANYU	South- West	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		31%	49%	37%
Investment expenditure ratio		69%	51%	63%
Staff expenditure ratio		0%	37%	37%
Staff expenditure volume		0	121563/52	128004/15
National ranking of RLAs in staff expenditure		302	58	59
Ratio of total planned revenue to total planned expenditure		1.03	0.85	0.76
Budget credibility				
		2020	2021	2022
Total revenue completion rate		51%	71%	43%
Total expenditure implementation rate		41%	62%	57%
Real operating expenditure implementation rate		33%	65%	42%
Real operating revenue completion rate		58%	63%	26%
Real investment expenditure implementation rate		47%	60%	73%
Real investment revenue completion rate		53%	83%	48%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		31%	49%	37%
Weight of tax revenue in operating revenue		79%	45%	100%
Volume of tax revenue		236158499	147703922	72000591
National ranking in tax revenue mobilization RLAs		119	238	341
Weight of CAC + Other ICSP in real operating revenue		50%	20%	57%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		36%	7%	1%
Weight of State financial aid in total revenue		37%	66%	58%
Volume of State financial aid		143653000	427628826	305710000
National ranking of RLAs in mobilization of State financial aid		227	77	190
Weight of FEICOM financial aid in total revenue		0%	0%	29%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		214711086	-4731729	269456342
Net savings or net self-financing capacity		214711086	-4731729	422496954
Annual volume of resources for debt payment		0	0	153040612
National ranking of RLAs in resources voted to debt payment		27	48	5
Gross operating surplus or operating savings		214711086	4581371	257768542
Analysis				
		2020	2021	2022
Is the level of investment by MAMFE council efficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of MAMFE council remained balanced in terms of income and expenditure (Section 417, GCRLAs)?		No	No	
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?			Yes, but not acceptable	Yes, but not acceptable
Is the budget for MAMFE council realistic according to the PEFA Standard?		No, critical	Yes, but not acceptable	No, critical
Is the level of governance of MAMFE council satisfactory according to the PEFA standard?		No	No	No
Does MAMFE council maintain its property keep it in good condition?			Yes	Yes, low
Is MAMFE council heavily dependent on tax revenue for its operations?		Yes, but acceptable	No	
Is MAMFE council heavily dependent on State subsidies?		Yes, critical	Yes, but acceptable	No
Is MAMFE council making enough of an effort to repay its debt and finance some investments from operating revenue?		Yes	No	No

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	MANDJOU	LOME ET DJEREM	East	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		70%	40%	54%
Investment expenditure ratio		30%	60%	46%
Staff expenditure ratio		35%	36%	34%
Staff expenditure volume		71305768	92964168	84554586
National ranking of RLAs in staff expenditure		92	110	131
Ratio of total planned revenue to total planned expenditure		0.39	0.89	1.07
Budget credibility				
		2020	2021	2022
Total revenue completion rate		116%	83%	49%
Total expenditure implementation rate		63%	84%	52%
Real operating expenditure implementation rate		75%	81%	75%
Real operating revenue completion rate		116%	65%	94%
Real investment expenditure implementation rate		46%	86%	38%
Real investment revenue completion rate		%	101%	25%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		70%	40%	54%
Weight of tax revenue in operating revenue		88%	82%	96%
Volume of tax revenue		181925779	186090787	300272099
National ranking in tax revenue mobilization RLAs		156	185	115
Weight of CAC + Other ICSP in real operating revenue		49%	38%	26%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		0%	0%	2%
Weight of State financial aid in total revenue		11%	60%	36%
Volume of State financial aid		23750000	345042562	166124100
National ranking of RLAs in mobilization of State financial aid		283	123	299
Weight of FEICOM financial aid in total revenue		0%	0%	0%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		1201161	-33318904	61586084
Net savings or net self-financing capacity		1201161	-33318904	61586084
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	19
Gross operating surplus or operating savings		1201161	-33318904	61586084
Analysis				
		2020	2021	2022
Is the level of investment by MANDJOU council sufficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of MANDJOU council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?			No	No
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Yes, but not acceptable	Yes, but not acceptable	Fair
Is the budget for MANDJOU council realistic according to the PEFA standard?		Yes	Yes	No, critical
Is the level of governance of MANDJOU council satisfactory according to the PEFA standard?		No	Yes, but not acceptable	No
Does MANDJOU council maintain its property to keep it in good condition?		No	No	Yes, low
Is MANDJOU council heavily dependent on tax revenue for its operations?		Yes, critical	Yes, but acceptable	
Is MANDJOU council heavily dependent on state subsidies?		Yes, critical	Yes, but acceptable	No
Is MANDJOU council making enough of an effort to repay its debt and finance some investments from operating revenue?		Yes	No	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	MANJO	MOUNGO	Littoral	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		49%	48%	52%
Investment expenditure ratio		51%	52%	48%
Staff expenditure ratio		34%	45%	45%
Staff expenditure volume		75/95368	94/20657	106633084
National ranking of RLAs in staff expenditure		81	104	90
Ratio of total planned revenue to total planned expenditure		1.04	1	1
Budget credibility				
		2020	2021	2022
Total revenue completion rate		81%	50%	67%
Total expenditure implementation rate		89%	55%	63%
Real operating expenditure implementation rate		89%	66%	65%
Real operating revenue completion rate		67%	56%	55%
Real investment expenditure implementation rate		89%	48%	62%
Real investment revenue completion rate		102%	45%	86%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		49%	48%	52%
Weight of tax revenue in operating revenue		87%	78%	69%
Volume of tax revenue		191239673	170576182	163471521
National ranking in tax revenue mobilization		149	207	220
Weight of CAC + Other ICSP in real operating revenue		74%	63%	56%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		0%	0%	0%
Weight of State financial aid in total revenue		5%	52%	38%
Volume of State financial aid		20223066	209746028	186017046
National ranking of RLAs in mobilization of State financial aid		286	249	288
Weight of FEICOM financial aid in total revenue		0%	0%	25%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		-4567705	6437038	-1692691
Net savings or net self-financing capacity		-4567705	6437038	-51692691
Annual volume of resources for debt payment		0	0	50000000
National ranking of RLAs in resources devoted to debt payment		27	48	10
Gross operating surplus or operating savings		-7489913	1913392	-5613454
Analysis				
		2020	2021	2022
Is the level of investment by MANJO council sufficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of MANJO council remained balanced in terms of income and expenditure (Section 417, GCRLAs)?		No	Yes	Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Fair	Critical productivity	Critical productivity
Is the budget for MANJO council realistic according to the PEFA Standard?		Yes	No, critical	Yes, but not acceptable
Is the level of governance of MANJO council satisfactory according to the PEFA standard?		Yes, but not acceptable	No	No
Does MANJO council maintain its property keep it in good condition?		No	No	No
Is MANJO council heavily dependent on tax revenue for its operations?		Yes, critical	Yes, but acceptable	No
Is MANJO council heavily dependent on State subsidies?		Yes, critical	No	No
Is MANJO council making enough of an effort to repay its debt and finance some investments from operating revenue?		No	Yes	No

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	MAROUAI	DIAMARE	Far-North	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		40%	51%	48%
Investment expenditure ratio		60%	49%	52%
Staff expenditure ratio		19%	17%	26%
Staff expenditure volume		48002952	69332997	52815578
National ranking of RLAs in staff expenditure		161	154	236
Ratio of total planned revenue to total planned expenditure		1	0.97	1
Budget credibility				
Total revenue completion rate		83%	77%	64%
Total expenditure implementation rate		70%	80%	56%
Real operating expenditure implementation rate		67%	84%	52%
Real operating revenue completion rate		71%	70%	56%
Real investment expenditure implementation		73%	77%	61%
Real investment revenue completion rate		100%	92%	88%
Budget structures				
Weight of real operating expenditure in real operating revenue		40%	51%	48%
Weight of tax revenue in operating revenue		89%	85%	90%
Volume of tax revenue		322842172	373097612	286662925
National ranking in tax revenue mobilization RLAs		67	58	119
Weight of CAC + Other ICSP in real operating revenue		56%	68%	74%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		10%	10%	10%
Weight of State financial aid in total revenue		48%	48%	41%
Volume of State financial aid		352205355	358621000	205821750
National ranking of RLAs in mobilization of State financial aid		77	117	280
Weight of FEICOM financial aid in total revenue		0%	0%	0%
Major financial balances				
Gross savings or gross self-financing capacity		114857700	35066884	111555585
Net savings or net self-financing capacity		114857700	35066884	111555585
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	18
Gross operating surplus or operating savings		114857700	35066884	111555585
Analysis				
Is the level of investment by MAROUAI council sufficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of MAROUAI council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?		Yes	No	Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Yes	Yes	Yes
Is the budget for MAROUAI council realistic according to the PEFA Standard?		Yes	Yes, but not acceptable	Yes, but not acceptable
Is the level of governance of MAROUAI council satisfactory according to the PEFA standard?		No	Yes, but not acceptable	No
Does MAROUAI council maintain its property to keep it in good condition?		Yes	Yes	Yes
Is MAROUAI council heavily dependent on external revenue for its operations?		Yes, critical	Yes, but acceptable	Yes, critical
Is MAROUAI council heavily dependent on external subsidies?:		Yes, critical	No	No
Does MAROUAI council making enough of effort to repay its debt and finance some investments in its operating revenue?		Yes	Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	MAROUA II	DIAMARE	Far-North	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		NA %	79%	41%
Investment expenditure ratio		%	21%	59%
Staff expenditure ratio		%	3%	26%
Staff expenditure volume		0	55659528	66167193
National ranking of RLAs in staff expenditure		302	202	181
Ratio of total planned revenue to total planned expenditure			1	1.05
Budget credibility		2020	2021	2022
Total revenue completion rate		%	67%	59%
Total expenditure implementation rate		%	220%	61%
Real operating expenditure implementation rate		%	550%	59%
Real operating revenue completion rate		%	62%	52%
Real investment expenditure implementation		%	68%	63%
Real investment revenue completion rate		%	72%	72%
Budget structures		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		%	79%	41%
Weight of tax revenue in operating revenue		%	86%	91%
Volume of tax revenue		0	263743853	329163073
National ranking in tax revenue mobilization RLAs		310	111	100
Weight of CAC + Other ICSP in real operating revenue		%	66%	79%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		%	0%	10%
Weight of State financial aid in total revenue		%	53%	39%
Volume of State financial aid		0	362746016	241396000
National ranking of RLAs in mobilization of State financial aid		302	112	258
Weight of FEICOM financial aid in total revenue		%	0%	0%
Major financial balances		2020	2021	2022
Gross savings or gross self-financing capacity		0	1457113693	109403765
Net savings or net self-financing capacity		0	1457113693	109403765
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	18
Gross operating surplus or operating savings		0	1457113693	109403765
Analysis		2020	2021	2022
Is the level of investment by MAROUA II council sufficient? (Section 417, GCRLAs) to boost development?			No	Yes
Has the budget of MAROUA II council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?			Yes	No
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?				Yes
Is the budget for MAROUA II council realistic according to the PEFA Standard?			Yes, but not acceptable	No, critical
Is the level of governance of MAROUA II council satisfactory according to the PEFA standard?				No
Does MAROUA II council maintain its property to keep it in good condition?			No	Yes
Is MAROUA II council heavily dependent on tax revenue for its operations?			Yes, critical	Yes, critical
Is MAROUA II council heavily dependent on state subsidies?			No	No
Is MAROUA II council making enough of effort to repay its debt and finance some investments in its operating revenue?			No	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	MAROUA III	DIAMARE	Far-North	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		36%	27%	37%
Investment expenditure ratio		64%	73%	63%
Staff expenditure ratio		26%	30%	35%
Staff expenditure volume		568860/2	52659528	73731682
National ranking of RLAs in staff expenditure		130	221	158
Ratio of total planned revenue to total planned expenditure		0.9	1	1
Budget credibility				
		2020	2021	2022
Total revenue completion rate		63%	66%	88%
Total expenditure implementation rate		56%	64%	71%
Real operating expenditure implementation rate		57%	56%	68%
Real operating revenue completion rate		49%	59%	79%
Real investment expenditure implementation		56%	68%	74%
Real investment revenue completion rate		79%	72%	98%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		36%	27%	37%
Weight of tax revenue in operating revenue		71%	86%	86%
Volume of tax revenue		193151938	253234728	300987634
National ranking in tax revenue mobilization RLAs		148	118	114
Weight of CAC + Other ICSP in real operating revenue		59%	69%	66%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		0%	2%	3%
Weight of State financial aid in total revenue		52%	54%	50%
Volume of State financial aid		315993100	362746016	357142950
National ranking of RLAs in mobilization of State financial aid		102	112	144
Weight of FEICOM financial aid in total revenue		0%	0%	0%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		32881934	117953182	136445953
Net savings or net self-financing capacity		32881934	117953182	136445953
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	18
Gross operating surplus or operating savings		32881934	117953182	136445953
Analysis				
		2020	2021	2022
Is the level of investment by MAROUA III council sufficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of MAROUA III council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?		No	Yes	Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Yes	Fair	Yes, but not acceptable
Is the budget for MAROUA III council realistic according to the PEF A Standard?		Yes, but not acceptable	Yes, but not acceptable	Yes
Is the level of governance of MAROUA III council satisfactory according to the PEF A standard?		No	No	No
Does MAROUA III council maintain its property to keep it in good condition?		No	Yes, low	Yes, low
Is MAROUA III council heavily dependent on tax revenue for its operations?		Yes, but acceptable	Yes, critical	Yes, critical
Is MAROUA III council heavily dependent on State subsidies?		Yes, critical	No	No
Is MAROUA III council making enough of effort to repay its debt and finance some investments in its operating revenue?		Yes	Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	MARTAP	VINA	Adamawa	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		30%	39%	31%
Investment expenditure ratio		70%	61%	69%
Staff expenditure ratio		27%	29%	40%
Staff expenditure volume		3/295550	40136636	555/1515
National ranking of RLAs in staff expenditure		210	278	223
Ratio of total planned revenue to total planned expenditure		1.02	1	1.01
Budget credibility				
		2020	2021	2022
Total revenue completion rate		74%	72%	53%
Total expenditure implementation rate		70%	71%	51%
Real operating expenditure implementation rate		47%	55%	52%
Real operating revenue completion rate		57%	55%	55%
Real investment expenditure implementation		88%	87%	51%
Real investment revenue completion rate		87%	91%	52%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		30%	39%	31%
Weight of tax revenue in operating revenue		89%	82%	89%
Volume of tax revenue		151791143	119957298	154511961
National ranking in tax revenue mobilization RLAs		188	276	233
Weight of CAC + Other ICSP in real operating revenue		75%	76%	62%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		0%	0%	0%
Weight of State financial aid in total revenue		15%	35%	25%
Volume of State financial aid		74624194	126050300	117015100
National ranking of RLAs in mobilization of State financial aid		258	309	324
Weight of FEICOM financial aid in total revenue		0%	0%	0%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		33012946	8010334	33935246
Net savings or net self-financing capacity		33012946	8010334	33935246
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	18
Gross operating surplus or operating savings		33012946	8010334	33935246
Analysis				
		2020	2021	2022
Is the level of investment by MARTAP council sufficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of MARTAP council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?		No	Yes	Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Yes	Yes	Critical productivity
Is the budget for MARTAP council realistic according to the PEFA Standard?		Yes, but not acceptable	Yes, but not acceptable	No, critical
Is the level of governance of MARTAP council satisfactory according to the PEFA standard?		No	No	No
Does MARTAP council maintain its property to keep it in good condition?		No	No	No
Is MARTAP council heavily dependent on tax revenue for its operations?		Yes, critical	Yes, but acceptable	Yes, critical
Is MARTAP council heavily dependent on state subsidies?		Yes, critical	No	
Is MARTAP council making enough of an effort to repay its debt and finance some investments from operating revenue?		Yes	Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	MASSANGAM	NOUN	West	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		44%	48%	53%
Investment expenditure ratio		56%	52%	47%
Staff expenditure ratio		24%	33%	34%
Staff expenditure volume		4535/596	68719989	76355981
National ranking of RLAs in staff expenditure		171	156	154
Ratio of total planned revenue to total planned expenditure		1.13	0.98	1
Budget credibility				
		2020	2021	2022
Total revenue completion rate		46%	59%	59%
Total expenditure implementation rate		49%	44%	47%
Real operating expenditure implementation rate		62%	64%	61%
Real operating revenue completion rate		56%	55%	63%
Real investment expenditure implementation		42%	34%	37%
Real investment revenue completion rate		39%	62%	56%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		44%	48%	53%
Weight of tax revenue in operating revenue		82%	76%	67%
Volume of tax revenue		179227832	154184248	162990613
National ranking in tax revenue mobilization RLAs		160	226	222
Weight of CAC + Other ICSP in real operating revenue		80%	73%	59%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		3%	2%	0%
Weight of State financial aid in total revenue		60%	44%	46%
Volume of State financial aid		275516549	250916152	246616325
National ranking of RLAs in mobilization of State financial aid		131	213	250
Weight of FEICOM financial aid in total revenue		0%	0%	0%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		26931456	-3609520	16575532
Net savings or net self-financing capacity		26931456	-3609520	16575532
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	18
Gross operating surplus or operating savings		26931456	-3609520	16575532
Analysis				
		2020	2021	2022
Is the level of investment by MASSANGAM council sufficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of MASSANGAM council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?		No	Yes	Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Yes	Fair	Fair
Is the budget for MASSANGAM council realistic according to the PEFA standard?		No, critical	No, critical	No, critical
Is the level of governance of MASSANGAM council satisfactory according to the PEFA standard?		No	No	No
Does MASSANGAM council maintain its property to keep it in good condition?		Yes, low	Yes, low	No
Is MASSANGAM council heavily dependent on tax revenue for its operations?		Yes, but acceptable	Yes, but acceptable	No
Is MASSANGAM council heavily dependent on State subsidies?		Yes, critical	No	No
Is MASSANGAM council making enough an effort to repay its debt and finance some investments in its operating revenue?		Yes	No	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	MASSOK	SANAGA-MARITIME	Littoral	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		31%	42%	32%
Investment expenditure ratio		69%	58%	68%
Staff expenditure ratio		48%	41%	54%
Staff expenditure volume		59/66956	600/8685	888/5783
National ranking of RLAs in staff expenditure		125	193	124
Ratio of total planned revenue to total planned expenditure		1	1	1
Budget credibility		2020	2021	2022
Total revenue completion rate		79%	58%	79%
Total expenditure implementation rate		73%	54%	71%
Real operating expenditure implementation rate		59%	44%	53%
Real operating revenue completion rate		58%	38%	57%
Real investment expenditure implementation		81%	65%	84%
Real investment revenue completion rate		100%	100%	100%
Budget structures		2020	2021	2022
Weight of real operating expenditure in real operating revenue		31%	42%	32%
Weight of tax revenue in operating revenue		92%	94%	85%
Volume of tax revenue		14/342058	153/15174	17496/199
National ranking in tax revenue mobilization		196	227	206
Weight of CAC + Other ICSP in real operating revenue		62%	63%	58%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		0%	0%	0%
Weight of State financial aid in total revenue		59%	51%	62%
Volume of State financial aid		261561500	191423200	358679350
National ranking of RLAs in mobilization of State financial aid		142	267	143
Weight of FEICOM financial aid in total revenue		0%	0%	0%
Major financial balances		2020	2021	2022
Gross savings or gross self-financing capacity		35350902	16315950	40559874
Net savings or net self-financing capacity		35350902	16315950	40559874
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	18
Gross operating surplus or operating savings		36956096	15519878	39850648
Analysis		2020	2021	2022
Is the level of investment by MASSOK council efficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of MASSOK council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?		Yes	Yes	Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Critical productivity	Critical productivity	Critical productivity
Is the budget for MASSOK council realistic according to the PEFA Standard?		Yes, but not acceptable	No, critical	Yes, but not acceptable
Is the level of governance of MASSOK council satisfactory according to the PEFA standard?		No	No	No
Does MASSOK council maintain its property keep it in good condition?		No	No	No
Is MASSOK council heavily dependent on tax revenue for its operations?		Yes, critical	Yes, critical	Yes, critical
Is MASSOK council heavily dependent on state subsidies?		Yes, critical	No	Yes, but acceptable
Is MASSOK council making enough of an effort to repay its debt and finance some investments from operating revenue?		Yes	Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	MATOMB	NYONG ET KELLE	Centre	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		NA %	21%	%
Investment expenditure ratio		%	79%	%
Staff expenditure ratio		%	40%	%
Staff expenditure volume		0	15122/23	0
National ranking of RLAs in staff expenditure		302	231	364
Ratio of total planned revenue to total planned expenditure			1	
Budget credibility				
		2020	2021	2022
Total revenue completion rate		%	54%	%
Total expenditure implementation rate		%	57%	%
Real operating expenditure implementation rate		%	55%	%
Real operating revenue completion rate		%	27%	%
Real investment expenditure implementation		%	57%	%
Real investment revenue completion rate		%	68%	%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real expenditure		%	21%	%
Weight of tax revenue in operating revenue		%	79%	%
Volume of tax revenue		0	0/851560	0
National ranking in tax revenue mobilization		310	337	365
Weight of CAC + Other ICSP in real operating revenue		%	74%	%
Weight of real expenditure on maintenance of vice assets in real actual operating expenditure		%	0%	%
Weight of State financial aid in total revenue		%	86%	%
Volume of State financial aid		0	67/5034648	0
National ranking of RLAs in mobilization of State financial aid		302	53	357
Weight of FEICOM financial aid in total revenue		%	0%	%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		0	29287860̄	0
Net savings or net self-financing capacity		0	29287860̄	0
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	18
Gross operating surplus or operating savings		0	26600073̄	0
Analysis				
		2020	2021	2022
Is the level of investment by MATOMB council sufficient? (Section 417, GCRLAs) to boost development?			Yes	
Has the budget of MATOMB council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?			Yes	
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?			Critical productivity	
Is the budget for MATOMB council realistic according to the PEF A Standard?			No, critical	
Is the level of governance of MATOMB council satisfactory according to the PEF A standard?			No	
Does MATOMB council maintain its property to keep it in good condition?			No	
Is MATOMB council heavily dependent on its revenue for its operations?			Yes, but acceptable	
Is MATOMB council heavily dependent on State subsidies?			Yes, critical	
Is MATOMB council making enough of an effort to repay its debt and finance some investments from operating revenue?			No	

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	MAYO BALEO	FARO ET DEO	Adamawa	
	2020	2021	2022	
Compliance with ratios and a balanced budget				
Operating expenditure ratio	18%	21%	28%	
Investment expenditure ratio	82%	79%	72%	
Staff expenditure ratio	27%	27%	21%	
Staff expenditure volume	25668655	26967806	33039892	
National ranking of RLAs in staff expenditure	265	343	327	
Ratio of total planned revenue to total planned expenditure	0.85	1	0.95	
Budget credibility	2020	2021	2022	
Total revenue completion rate	78%	73%	75%	
Total expenditure implementation rate	65%	70%	69%	
Real operating expenditure implementation rate	61%	57%	53%	
Real operating revenue completion rate	39%	37%	49%	
Real investment expenditure implementation	65%	75%	79%	
Real investment revenue completion rate	99%	89%	97%	
Budget structures	2020	2021	2022	
Weight of real operating expenditure in real operating expenditure	18%	21%	28%	
Weight of tax revenue in operating revenue	76%	86%	70%	
Volume of tax revenue	72768650	65989439	121080831	
National ranking in tax revenue mobilization RLAs	291	347	278	
Weight of CAC + Other ICSP in real operating revenue	67%	78%	60%	
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure	0%	0%	0%	
Weight of State financial aid in total revenue	72%	87%	74%	
Volume of State financial aid	378297800	436018500	434191800	
National ranking of RLAs in mobilization of State financial aid	60	70	87	
Weight of FEICOM financial aid in total revenue	14%	0%	0%	
Major financial balances	2020	2021	2022	
Gross savings or gross self-financing capacity	1080770	-23127476	14870317	
Net savings or net self-financing capacity	-8919230	-23127476	14870317	
Annual volume of resources for debt payment	10000000	0	0	
National ranking of RLAs in resources voted to debt payment	19	48	18	
Gross operating surplus or operating savings	1080770	-23127476	14870317	
Analysis	2020	2021	2022	
Is the level of investment by MAYO BALEO council sufficient? (Section 417, GCRLAs) boost development?	Yes	Yes	Yes	
Has the budget of MAYO BALEO council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?	No	Yes	No	
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?	Yes	Yes	Yes	
Is the budget for MAYO BALEO council realistic according to the PEFA Standard?	Yes, but not acceptable	Yes, but not acceptable	Yes, but not acceptable	
Is the level of governance of MAYO BALEO council satisfactory according to the PEFA standard?	No	No	No	
Does MAYO BALEO council maintain its property to keep it in good condition?	No	No	No	
Is MAYO BALEO council heavily dependent on tax revenue for its operations?	Yes, but acceptable	Yes, critical	No	
Is MAYO BALEO council heavily dependent on State subsidies?	Yes, critical	Yes, critical	Yes, but acceptable	
Is MAYO BALEO council making enough an effort to repay its debt and finance some investments in its operating revenue?	No	No	Yes	

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	MAYO DARLE	MAYO-BANYO	Adamawa	
	2020	2021	2022	
Compliance with ratios and a balanced budget				
Operating expenditure ratio	16%	22%	22%	
Investment expenditure ratio	84%	78%	78%	
Staff expenditure ratio	0%	26%	26%	
Staff expenditure volume	0	4/32/62/	5046/9/2	
National ranking of RLAs in staff expenditure	302	256	245	
Ratio of total planned revenue to total planned expenditure	0.95	1	1.06	
Budget credibility	2020	2021	2022	
Total revenue completion rate	39%	82%	87%	
Total expenditure implementation rate	75%	87%	94%	
Real operating expenditure implementation rate	59%	64%	80%	
Real operating revenue completion rate	39%	51%	62%	
Real investment expenditure implementation	79%	97%	99%	
Real investment revenue completion rate	%	100%	99%	
Budget structures	2020	2021	2022	
Weight of real operating expenditure in real operating expenditure	16%	22%	22%	
Weight of tax revenue in operating revenue	86%	84%	79%	
Volume of tax revenue	154915932	148446782	164524637	
National ranking in tax revenue mobilization RLAs	182	236	218	
Weight of CAC + Other ICSP in real operating revenue	68%	58%	50%	
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure	0%	3%	6%	
Weight of State financial aid in total revenue	7%	80%	80%	
Volume of State financial aid	13350600	642484006	713323750	
National ranking of RLAs in mobilization of State financial aid	296	21	23	
Weight of FEICOM financial aid in total revenue	0%	0%	0%	
Major financial balances	2020	2021	2022	
Gross savings or gross self-financing capacity	121505370	-/468390	10595550	
Net savings or net self-financing capacity	121505370	-/468390	10595550	
Annual volume of resources for debt payment	0	0	0	
National ranking of RLAs in resources voted to debt payment	27	48	18	
Gross operating surplus or operating savings	121505370	-/468390	10595550	
Analysis	2020	2021	2022	
Is the level of investment by MAYO DARLE council sufficient? (Section 417, GCRLAs) boost development?	Yes	Yes	Yes	
Has the budget of MAYO DARLE council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?	No	Yes	No	
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Yes	Yes	
Is the budget for MAYO DARLE council realistic according to the PEFA Standard?	No, critical	Yes	Yes	
Is the level of governance of MAYO DARLE council satisfactory according to the PEFA standard?	No	Yes, but not acceptable	Yes	
Does MAYO DARLE council maintain its property to keep it in good condition?	No	Yes, low	Yes	
Is MAYO DARLE council heavily dependent on tax revenue for its operations?	Yes, critical	Yes, but acceptable	Yes, but acceptable	
Is MAYO DARLE council heavily dependent on State subsidies?	Yes, critical	Yes, critical	Yes, critical	
Is MAYO DARLE council making enough an effort to repay its debt and finance some investments in its operating revenue?	Yes	No	Yes	

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	MAYO OULO	MAYO-LOUTI	North	
	2020	2021	2022	
Compliance with ratios and a balanced budget				
Operating expenditure ratio	33%	39%	31%	
Investment expenditure ratio	67%	61%	69%	
Staff expenditure ratio	19%	26%	34%	
Staff expenditure volume	5242/521	72857/80	103166/52	
National ranking of RLAs in staff expenditure	145	148	99	
Ratio of total planned revenue to total planned expenditure	0.63	1	1	
Budget credibility	2020	2021	2022	
Total revenue completion rate	65%	70%	78%	
Total expenditure implementation rate	72%	58%	65%	
Real operating expenditure implementation rate	73%	58%	65%	
Real operating revenue completion rate	67%	51%	83%	
Real investment expenditure implementation	72%	58%	65%	
Real investment revenue completion rate	36%	90%	72%	
Budget structures	2020	2021	2022	
Weight of real operating expenditure in real operating revenue	33%	39%	31%	
Weight of tax revenue in operating revenue	91%	85%	56%	
Volume of tax revenue	412801218	277218145	374851407	
National ranking in tax revenue mobilization RLAs	42	100	74	
Weight of CAC + Other ICSP in real operating revenue	85%	75%	48%	
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure	5%	3%	2%	
Weight of State financial aid in total revenue	11%	67%	65%	
Volume of State financial aid	53026197	562663788	765217739	
National ranking of RLAs in mobilization of State financial aid	265	31	21	
Weight of FEICOM financial aid in total revenue	0%	0%	0%	
Major financial balances	2020	2021	2022	
Gross savings or gross self-financing capacity	184862210	51092675	366241687	
Net savings or net self-financing capacity	184862210	51092675	366241687	
Annual volume of resources for debt payment	0	0	0	
National ranking of RLAs in resources voted to debt payment	27	48	18	
Gross operating surplus or operating savings	184862210	51092675	366241687	
Analysis	2020	2021	2022	
Is the level of investment by MAYO OULO council sufficient? (Section 417, GCRLAs) to boost development?	Yes	Yes	Yes	
Has the budget of MAYO OULO council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?		Yes	Yes	
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?	Yes	Yes	Fair	
Is the budget for MAYO OULO council realistic according to the PEEA Standard?	Yes, but not acceptable	Yes, but not acceptable	Yes, but not acceptable	
Is the level of governance of MAYO OULO council satisfactory according to the PEEA standard?	No	No	No	
Does MAYO OULO council maintain its property to keep it in good condition?		Yes, low	Yes, low	
Is MAYO OULO council heavily dependent on tax revenue for its operations?	Yes, critical	Yes, but acceptable	No	
Is MAYO OULO council heavily dependent on State subsidies?	Yes, critical	Yes, but acceptable	Yes, but acceptable	
Is MAYO OULO council making enough of effort to repay its debt and finance some investments from its operating revenue?	Yes	Yes	Yes	

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	MBALMAYO	NYONG ET SOO	Centre	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		60%	49%	31%
Investment expenditure ratio		40%	51%	69%
Staff expenditure ratio		23%	25%	19%
Staff expenditure volume		105643705	125301633	117988911
National ranking of RLAs in staff expenditure		43	54	74
Ratio of total planned revenue to total planned expenditure		1.31	1	0.98
Budget credibility				
		2020	2021	2022
Total revenue completion rate		49%	83%	92%
Total expenditure implementation rate		46%	82%	80%
Real operating expenditure implementation rate		77%	76%	65%
Real operating revenue completion rate		61%	63%	73%
Real investment expenditure implementation		28%	89%	90%
Real investment revenue completion rate		37%	140%	113%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real expenditure		60%	49%	31%
Weight of tax revenue in operating revenue		87%	82%	80%
Volume of tax revenue		568051993	473601592	722785578
National ranking in tax revenue mobilization RLAs		23	40	34
Weight of CAC + Other ICSP in real operating revenue		59%	49%	53%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		9%	9%	17%
Weight of State financial aid in total revenue		34%	34%	11%
Volume of State financial aid		367345666	344270000	239186818
National ranking of RLAs in mobilization of State financial aid		66	124	260
Weight of FEICOM financial aid in total revenue		0%	0%	45%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		189628883	82856430	293268936
Net savings or net self-financing capacity		189628883	82856430	293268936
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources devoted to debt payment		27	48	18
Gross operating surplus or operating savings		189639883	82856430	293424451
Analysis				
		2020	2021	2022
Is the level of investment by MBALMAYO council sufficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of MBALMAYO council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?			Yes	Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Yes	Yes	Yes
Is the budget for MBALMAYO council realistic according to the PEFA standard?		No, critical	Yes	Yes
Is the level of governance of MBALMAYO council satisfactory according to the PEFA standard?		No	Yes, but not acceptable	Yes, but not acceptable
Does MBALMAYO council maintain its property to keep it in good condition?		Yes	Yes	
Is MBALMAYO council heavily dependent on tax revenue for its operations?		Yes, critical	Yes, but acceptable	Yes, but acceptable
Is MBALMAYO council heavily dependent on State subsidies?		Yes, critical	No	
Is MBALMAYO council making enough of effort to repay its debt and finance some investments in its operating revenue?		Yes	Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	MBANDJOCK	HAUTE-SANAGA	Centre	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		100%	47%	49%
Investment expenditure ratio		0%	53%	51%
Staff expenditure ratio		0%	46%	42%
Staff expenditure volume		0	135983234	140373928
National ranking of RLAs in staff expenditure		302	46	50
Ratio of total planned revenue to total planned expenditure		9.26	1	1
Budget credibility				
		2020	2021	2022
Total revenue completion rate		57%	57%	81%
Total expenditure implementation rate		75%	64%	76%
Real operating expenditure implementation rate		75%	62%	71%
Real operating revenue completion rate		29%	55%	76%
Real investment expenditure implementation		%	65%	81%
Real investment revenue completion rate		103%	60%	90%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		100%	47%	49%
Weight of tax revenue in operating revenue		85%	88%	81%
Volume of tax revenue		149574949	306283504	352712777
National ranking in tax revenue mobilization RLAs		191	85	85
Weight of CAC + Other ICSP in real operating revenue		66%	30%	23%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		40%	1%	1%
Weight of State financial aid in total revenue		64%	38%	25%
Volume of State financial aid		354176015	213717300	182573200
National ranking of RLAs in mobilization of State financial aid		72	246	291
Weight of FEICOM financial aid in total revenue		0%	0%	11%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		97736617	51365674	104612677
Net savings or net self-financing capacity		97736617	51365674	104612677
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	18
Gross operating surplus or operating savings		97736617	51365674	104612677
Analysis				
		2020	2021	2022
Is the level of investment by MBANDJOCK council sufficient? (Section 417, GCRLAs) to boost development?			Yes	Yes
Has the budget of MBANDJOCK council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?			Yes	Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?			Critical productivity	Critical productivity
Is the budget for MBANDJOCK council realistic according to the PEFA standard?	No, critical	No, critical	No, critical	Yes
Is the level of governance of MBANDJOCK council satisfactory according to the PEFA standard?	No	No	No	No
MBANDJOCK council maintain its property keep it in good condition?			Yes, low	Yes, low
Is MBANDJOCK council heavily dependent on tax revenue for its operations?	Yes, critical	Yes, critical	Yes, critical	Yes, but acceptable
Is MBANDJOCK council heavily dependent on State subsidies?	Yes, critical	No	No	
Is MBANDJOCK council making enough of effort to repay its debt and finance some investments in its operating revenue?	Yes	Yes	Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	MBANG	KADEY	East	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		NA %	46%	48%
Investment expenditure ratio		%	54%	52%
Staff expenditure ratio		%	23%	24%
Staff expenditure volume		0	63774111	63480851
National ranking of RLAs in staff expenditure		302	174	191
Ratio of total planned revenue to total planned expenditure			1	1
Budget credibility				
		2020	2021	2022
Total revenue completion rate		%	68%	64%
Total expenditure implementation rate		%	70%	57%
Real operating expenditure implementation rate		%	64%	56%
Real operating revenue completion rate		%	54%	46%
Real investment expenditure implementation		%	76%	58%
Real investment revenue completion rate		%	94%	85%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating revenue		%	46%	48%
Weight of tax revenue in operating revenue		%	80%	94%
Volume of tax revenue		0	247324300	226011686
National ranking in tax revenue mobilization		310	123	163
Weight of CAC + Other ICSP in real operating revenue		%	23%	85%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		%	5%	2%
Weight of State financial aid in total revenue		%	52%	61%
Volume of State financial aid		0	302964266	373578050
National ranking of RLAs in mobilization of State financial aid		302	157	133
Weight of FEICOM financial aid in total revenue		%	0%	0%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		0	29030099	-22158477
Net savings or net self-financing capacity		0	29030099	-22158477
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources devoted to debt payment		27	48	18
Gross operating surplus or operating savings		0	29030099	-22158477
Analysis				
		2020	2021	2022
Is the level of investment by MBANG council sufficient? (Section 417, GCRLAs) to boost development?			Yes	Yes
Has the budget of MBANG council remained balanced in terms of income and expenditure (Section 417, GCRLAs)?			Yes	Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?			Yes	Yes
Is the budget for MBANG council realistic according to the PEF/A Standard?			Yes, but not acceptable	Yes, but not acceptable
Is the level of governance of MBANG council satisfactory according to the PEF/A standard?			No	No
Does MBANG council maintain its property keep it in good condition?				Yes, low
Is MBANG council heavily dependent on tax revenue for its operations?			Yes, but acceptable	Yes, critical
Is MBANG council heavily dependent on State subsidies?			No	Yes, but acceptable
Is MBANG council making enough of an effort to repay its debt and finance some investments from operating revenue?			Yes	No

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	MBANGA	MOUNGO	Littoral	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		32%	62%	30%
Investment expenditure ratio		68%	38%	70%
Staff expenditure ratio		0%	38%	38%
Staff expenditure volume		0	93094529	96748436
National ranking of RLAs in staff expenditure		302	109	115
Ratio of total planned revenue to total planned expenditure		1.04	0.98	1.03
Budget credibility				
		2020	2021	2022
Total revenue completion rate		51%	51%	88%
Total expenditure implementation rate		42%	50%	67%
Real operating expenditure implementation rate		33%	57%	58%
Real operating revenue completion rate		58%	57%	84%
Real investment expenditure implementation		47%	41%	72%
Real investment revenue completion rate		55%	39%	93%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		32%	62%	30%
Weight of tax revenue in operating revenue		79%	77%	41%
Volume of tax revenue		236158499	216557900	237959164
National ranking in tax revenue mobilization RLAs		119	149	151
Weight of CAC + Other ICSP in real operating revenue		50%	50%	24%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		35%	21%	16%
Weight of State financial aid in total revenue		37%	38%	73%
Volume of State financial aid		143653000	147052200	816067995
National ranking of RLAs in mobilization of State financial aid		227	294	17
Weight of FEICOM financial aid in total revenue		0%	0%	0%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		213151086	37618881	327276115
Net savings or net self-financing capacity		213151086	37618881	327276115
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	18
Gross operating surplus or operating savings		213151086	33084420	323245483
Analysis				
		2020	2021	2022
Is the level of investment by MBANGA council sufficient? (Section 417, GCRLAs) to boost development?	Yes		Acceptable	Yes
Has the budget of MBANGA council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?	No		Yes	No
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?			Yes, but not acceptable	Yes, but not acceptable
Is the budget for MBANGA council realistic according to the PEFA Standard?	No, critical		No, critical	Yes
Is the level of governance of MBANGA council satisfactory according to the PEFA standard?	No		No	No
Does MBANGA council maintain its property to keep it in good condition?				
Is MBANGA council heavily dependent on tax revenue for its operations?	Yes, but acceptable		Yes, but acceptable	No
Is MBANGA council heavily dependent on state subsidies?	Yes, critical		No	Yes, but acceptable
Is MBANGA council making enough of an effort to repay its debt and finance some investments from operating revenue?	Yes		Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	MBANGASSINA A	MBAM ET KIM	Centre	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		60%	49%	86%
Investment expenditure ratio		40%	51%	14%
Staff expenditure ratio		21%	34%	30%
Staff expenditure volume		78075831	78930819	51858679
National ranking of RLAs in staff expenditure		76	133	240
Ratio of total planned revenue to total planned expenditure		1	1	1
Budget credibility				
		2020	2021	2022
Total revenue completion rate		43%	42%	15%
Total expenditure implementation rate		35%	41%	14%
Real operating expenditure implementation rate		52%	47%	30%
Real operating revenue completion rate		75%	44%	30%
Real investment expenditure implementation rate		23%	36%	3%
Real investment revenue completion rate		29%	41%	0%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		60%	49%	86%
Weight of tax revenue in operating revenue		90%	87%	99%
Volume of tax revenue		289998643	258502687	204915947
National ranking in tax revenue mobilization RLAs		73	114	178
Weight of CAC + Other ICSP in real operating revenue		58%	53%	51%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		3%	2%	4%
Weight of State financial aid in total revenue		50%	48%	0%
Volume of State financial aid		301723400	235827300	0
National ranking of RLAs in mobilization of State financial aid		108	226	357
Weight of FEICOM financial aid in total revenue		0%	0%	0%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		28199650	63789610	36076478
Net savings or net self-financing capacity		28199650	63789610	36076478
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	18
Gross operating surplus or operating savings		28199650	63789610	36076478
Analysis				
		2020	2021	2022
Is the level of investment by MBANGASSINA council sufficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	No
Has the budget of MBANGASSINA council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?		Yes	Yes	Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Yes	Fair	Fair
Is the budget for MBANGASSINA council realistic according to the PEFA standard?		No, critical	No, critical	
Is the level of governance of MBANGASSINA council satisfactory according to the PEFA standard?		No	No	
Does MBANGASSINA council maintain property to keep it in good condition?		Yes, low	Yes, low	Yes, low
Is MBANGASSINA council heavily dependent on tax revenue for its operations?		Yes, critical	Yes, critical	
Is MBANGASSINA council heavily dependent on State subsidies?		Yes, critical	No	
Is MBANGASSINA council making enough of an effort to repay its debt and finance some investments from its operating revenue?		Yes	Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	MBANKOMO	MEFOU ET AKONO	Centre	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		59%	36%	46%
Investment expenditure ratio		41%	64%	54%
Staff expenditure ratio		26%	30%	31%
Staff expenditure volume		10410992	113505474	126491996
National ranking of RLAs in staff expenditure		45	71	62
Ratio of total planned revenue to total planned expenditure		0.94	1	1
Budget credibility		2020	2021	2022
Total revenue completion rate		73%	72%	94%
Total expenditure implementation rate		50%	53%	54%
Real operating expenditure implementation rate		86%	73%	75%
Real operating revenue completion rate		71%	79%	100%
Real investment expenditure implementation		31%	46%	43%
Real investment revenue completion rate		74%	69%	91%
Budget structures		2020	2021	2022
Weight of real operating expenditure in real expenditure		59%	36%	46%
Weight of tax revenue in operating revenue		82%	80%	83%
Volume of tax revenue		264282401	352366226	520939776
National ranking in tax revenue mobilization		92	65	47
Weight of CAC + Other ICSP in real operating revenue		34%	26%	23%
Weight of real expenditure on maintenance of vice assets in real actual operating expenditure		23%	3%	3%
Weight of State financial aid in total revenue		18%	52%	34%
Volume of State financial aid		167747600	742868300	513999726
National ranking of RLAs in mobilization of State financial aid		216	11	49
Weight of FEICOM financial aid in total revenue		23%	0%	19%
Major financial balances		2020	2021	2022
Gross savings or gross self-financing capacity		-77414694	60653554	222843216
Net savings or net self-financing capacity		-295898427	60653554	-62156784
Annual volume of resources for debt payment		218483733	0	285000000
National ranking of RLAs in resources voted to debt payment		2	48	1
Gross operating surplus or operating savings		-77414694	60653554	222843216
Analysis		2020	2021	2022
Is the level of investment by MBANKOMO council sufficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of MBANKOMO council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?		No	Yes	Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Yes	Fair	Fair
Is the budget for MBANKOMO council realistic according to the PEFA standard?		Yes, but not acceptable	Yes, but not acceptable	Yes
Is the level of governance of MBANKOMO council satisfactory according to the PEFA standard?		No	No	No
Does MBANKOMO council maintain its property to keep it in good condition?			Yes, low	Yes, low
Is MBANKOMO council heavily dependent on tax revenue for its operations?		Yes, but acceptable	Yes, but acceptable	Yes, but acceptable
Is MBANKOMO council heavily dependent on State subsidies?		Yes, critical	No	No
Is MBANKOMO council making enough of effort to repay its debt and finance some investments in its operating revenue?		No	Yes	No

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	MBE	VINA	Adamawa	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		23%	32%	23%
Investment expenditure ratio		77%	68%	77%
Staff expenditure ratio		24%	32%	37%
Staff expenditure volume		34067730	47278445	49513298
National ranking of RLAs in staff expenditure		228	258	250
Ratio of total planned revenue to total planned expenditure		1	0.93	1.04
Budget credibility		2020	2021	2022
Total revenue completion rate		87%	76%	88%
Total expenditure implementation rate		90%	81%	87%
Real operating expenditure implementation rate		85%	69%	82%
Real operating revenue completion rate		64%	53%	62%
Real investment expenditure implementation		92%	89%	88%
Real investment revenue completion rate		100%	102%	103%
Budget structures		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		23%	32%	23%
Weight of tax revenue in operating revenue		77%	90%	69%
Volume of tax revenue		126155617	133691516	111055017
National ranking in tax revenue mobilization RLAs		217	256	293
Weight of CAC + Other ICSP in real operating revenue		63%	61%	55%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		1%	0%	0%
Weight of State financial aid in total revenue		77%	62%	76%
Volume of State financial aid		454687447	244505906	468214900
National ranking of RLAs in mobilization of State financial aid		26	218	69
Weight of FEICOM financial aid in total revenue		0%	0%	0%
Major financial balances		2020	2021	2022
Gross savings or gross self-financing capacity		23866162	2849401	25879923
Net savings or net self-financing capacity		23866162	2849401	25879923
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	17
Gross operating surplus or operating savings		23866162	2849401	25879923
Analysis		2020	2021	2022
Is the level of investment by MBE council sufficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of MBE council remained balanced in terms of income and expenditure (Section 417, GCRLAs)?		Yes	No	No
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Yes	Fair	Yes, but not acceptable
Is the budget for MBE council realistic according to the PEFA Standard?		Yes	Yes, but not acceptable	Yes
Is the level of governance of MBE council satisfactory according to the PEFA standard?		Yes	Yes, but not acceptable	Yes, but not acceptable
Does MBE council maintain its property to keep it in good condition?		Yes, low	No	No
Is MBE council heavily dependent on tax revenue for its operations?		Yes, but acceptable	Yes, critical	No
Is MBE council heavily dependent on State subsidies?		Yes, critical	Yes, but acceptable	Yes, critical
Is MBE council making enough of an effort to pay its debt and finance some investments from its operating revenue?		Yes	Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	MBENGWI	MOMO	North-West	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		28%	34%	31%
Investment expenditure ratio		72%	66%	69%
Staff expenditure ratio		33%	44%	40%
Staff expenditure volume		52599853	77224855	73584860
National ranking of RLAs in staff expenditure		143	140	160
Ratio of total planned revenue to total planned expenditure		0.99	0.99	0.99
Budget credibility				
Total revenue completion rate		51%	51%	51%
Total expenditure implementation rate		56%	59%	54%
Real operating expenditure implementation rate		38%	36%	33%
Real operating revenue completion rate		43%	93%	37%
Real investment expenditure implementation rate		69%	85%	76%
Real investment revenue completion rate		61%	47%	63%
Budget structures				
Weight of real operating expenditure in real expenditure		28%	34%	31%
Weight of tax revenue in operating revenue		81%	78%	72%
Volume of tax revenue		151966792	135487489	132783551
National ranking in tax revenue mobilization RLAs		186	252	262
Weight of CAC + Other ICSP in real operating revenue		77%	64%	68%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		0%	3%	0%
Weight of State financial aid in total revenue		13%	22%	4%
Volume of State financial aid		71791909	111054125	20783525
National ranking of RLAs in mobilization of State financial aid		259	324	348
Weight of FEICOM financial aid in total revenue		14%	16%	14%
Major financial balances				
Gross savings or gross self-financing capacity		30283326	-2263944	3001138
Net savings or net self-financing capacity		-49716674	-82263944	-76998862
Annual volume of resources for debt payment		80000000	80000000	80000000
National ranking of RLAs in resources voted to debt payment		6	16	8
Gross operating surplus or operating savings		32726707	476864	9494434
Analysis				
Is the level of investment by MBENGWI council sufficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of MBENGWI council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?		Yes	Yes	Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Fair	Critical productivity	Critical productivity
Is the budget for MBENGWI council realistic according to the PEFA standard?		No, critical	No, critical	No, critical
Is the level of governance of MBENGWI council satisfactory according to the PEFA standard?		No	No	No
Does MBENGWI council maintain its property to keep it in good condition?		No	Yes, low	No
Is MBENGWI council heavily dependent on tax revenue for its operations?		Yes, but acceptable	Yes, but acceptable	No
Is MBENGWI council heavily dependent on state subsidies?		Yes, critical		
Is MBENGWI council making enough of an effort to repay its debt and finance some investments from operating revenue?		No	No	No

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	MBLAME	BUI	North-West	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		NA %	40%	33%
Investment expenditure ratio		%	60%	67%
Staff expenditure ratio		%	45%	38%
Staff expenditure volume		0	365530/2	46996440
National ranking of RLAs in staff expenditure		302	303	265
Ratio of total planned revenue to total planned expenditure			0.99	1
Budget credibility				
		2020	2021	2022
Total revenue completion rate		%	20%	45%
Total expenditure implementation rate		%	14%	46%
Real operating expenditure implementation rate		%	26%	38%
Real operating revenue completion rate		%	26%	72%
Real investment expenditure implementation		%	11%	51%
Real investment revenue completion rate		%	18%	26%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		%	40%	33%
Weight of tax revenue in operating revenue		%	94%	42%
Volume of tax revenue		0	99658182	99677943
National ranking in tax revenue mobilization RLAs		310	298	307
Weight of CAC + Other ICSP in real operating revenue		%	92%	38%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		%	0%	0%
Weight of State financial aid in total revenue		%	62%	72%
Volume of State financial aid		0	175750000	262680165
National ranking of RLAs in mobilization of State financial aid		302	283	229
Weight of FEICOM financial aid in total revenue		%	0%	0%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		0	24212853	112079068
Net savings or net self-financing capacity		0	24212853	112079068
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	16
Gross operating surplus or operating savings		0	26112694	114197185
Analysis				
		2020	2021	2022
Is the level of investment by MBLAME council sufficient? (Section 417, GCRLAs) to boost development?			Yes	Yes
Has the budget of MBLAME council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?			Yes	Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?			Critical productivity	Yes, but not acceptable
Is the budget for MBLAME council realistic according to the PEFA Standard?			No, critical	No, critical
Is the level of governance of MBLAME council satisfactory according to the PEFA standard?				No
Does MBLAME council maintain its property keep it in good condition?			No	No
Is MBLAME council heavily dependent on tax revenue for its operations?			Yes, critical	No
Is MBLAME council heavily dependent on state subsidies?			Yes, but acceptable	Yes, but acceptable
Is MBLAME council making enough of an effort to repay its debt and finance some investments from operating revenue?			Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	MBOMA	HAUT-NYONG	East	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		64%	24%	21%
Investment expenditure ratio		36%	76%	79%
Staff expenditure ratio		26%	20%	31%
Staff expenditure volume		19583522	18523792	25176385
National ranking of RLAs in staff expenditure		287	357	347
Ratio of total planned revenue to total planned expenditure		2.08	1	1.04
Budget credibility		2020	2021	2022
Total revenue completion rate		36%	71%	63%
Total expenditure implementation rate		32%	71%	68%
Real operating expenditure implementation rate		47%	53%	69%
Real operating revenue completion rate		45%	46%	61%
Real investment expenditure implementation		21%	79%	68%
Real investment revenue completion rate		33%	81%	64%
Budget structures		2020	2021	2022
Weight of real operating expenditure in real expenditure		64%	24%	21%
Weight of tax revenue in operating revenue		84%	87%	86%
Volume of tax revenue		71905564	68031712	74848579
National ranking in tax revenue mobilization		292	345	339
Weight of CAC + Other ICSP in real operating revenue		83%	81%	73%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		0%	0%	0%
Weight of State financial aid in total revenue		74%	83%	72%
Volume of State financial aid		204903300	324550354	270635418
National ranking of RLAs in mobilization of State financial aid		192	142	216
Weight of FEICOM financial aid in total revenue		0%	0%	8%
Major financial balances		2020	2021	2022
Gross savings or gross self-financing capacity		8/04/83	-15992443	7270889
Net savings or net self-financing capacity		8/04/83	-15992443	-21229111
Annual volume of resources for debt payment		0	0	28500000
National ranking of RLAs in resources voted to debt payment		27	48	9
Gross operating surplus or operating savings		8/04/83	-15797147	7270889
Analysis		2020	2021	2022
Is the level of investment by MBOMA council efficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of MBOMA council remained balanced in terms of income and expenditure (Section 417, GCRLAs)?			Yes	No
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Yes	Yes	Fair
Is the budget for MBOMA council realistic according to the PEFA Standard?		No, critical	Yes, but not acceptable	Yes, but not acceptable
Is the level of governance of MBOMA council satisfactory according to the PEFA standard?		No	No	No
Does MBOMA council maintain its property keep it in good condition?		No	No	No
Is MBOMA council heavily dependent on tax revenue for its operations?		Yes, but acceptable	Yes, critical	Yes, critical
Is MBOMA council heavily dependent on state subsidies?		Yes, critical	Yes, critical	Yes, but acceptable
Is MBOMA council making enough of an effort to repay its debt and finance some investments from operating revenue?		Yes	No	No

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	MBONGE	MEME	South- West	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		65%	58%	58%
Investment expenditure ratio		35%	42%	42%
Staff expenditure ratio		45%	44%	39%
Staff expenditure volume		1/9604026	191431140	198839841
National ranking of RLAs in staff expenditure		23	28	32
Ratio of total planned revenue to total planned expenditure		1	1	0.99
Budget credibility				
		2020	2021	2022
Total revenue completion rate		76%	83%	83%
Total expenditure implementation rate		47%	54%	82%
Real operating expenditure implementation rate		60%	61%	80%
Real operating revenue completion rate		79%	61%	94%
Real investment expenditure implementation rate		34%	47%	85%
Real investment revenue completion rate		72%	106%	67%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		65%	58%	58%
Weight of tax revenue in operating revenue		93%	89%	80%
Volume of tax revenue		5444465/2	3835211/1	4/8305946
National ranking in tax revenue mobilization RLAs		24	52	52
Weight of CAC + Other ICSP in real operating revenue		75%	61%	73%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		0%	0%	5%
Weight of State financial aid in total revenue		19%	37%	24%
Volume of State financial aid		1935/5400	415845300	21/20/800
National ranking of RLAs in mobilization of State financial aid		199	85	275
Weight of FEICOM financial aid in total revenue		3%	5%	0%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		182/89840	-224412	8263365/
Net savings or net self-financing capacity		152/89840	-60224412	82258019
Annual volume of resources for debt payment		30000000	60000000	3/5638
National ranking of RLAs in resources voted to debt payment		13	23	14
Gross operating surplus or operating savings		188528654	1335/463	10/849819
Analysis				
		2020	2021	2022
Is the level of investment by MBONGE council sufficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of MBONGE council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?		Yes	Yes	Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Critical productivity	Critical productivity	Yes, but not acceptable
Is the budget for MBONGE council realistic according to the PEFA Standard?		Yes, but not acceptable	Yes	Yes
Is the level of governance of MBONGE council satisfactory according to the PEFA standard?		No	No	Yes, but not acceptable
Does MBONGE council maintain its property to keep it in good condition?		No	No	
Is MBONGE council heavily dependent on tax revenue for its operations?		Yes, critical	Yes, critical	Yes, but acceptable
Is MBONGE council heavily dependent on state subsidies?		Yes, critical	No	
Is MBONGE council making enough of an effort to repay its debt and finance some investments from operating revenue?		Yes	No	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	MBOUDA	BAMBOUTOS	West	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		44%	%	45%
Investment expenditure ratio		56%	%	55%
Staff expenditure ratio		38%	%	46%
Staff expenditure volume		20/806381	0	253991407
National ranking of RLAs in staff expenditure		20	364	26
Ratio of total planned revenue to total planned expenditure		1		0.96
Budget credibility				
		2020	2021	2022
Total revenue completion rate		66%	%	70%
Total expenditure implementation rate		74%	%	61%
Real operating expenditure implementation rate		71%	%	74%
Real operating revenue completion rate		61%	%	113%
Real investment expenditure implementation		77%	%	53%
Real investment revenue completion rate		78%	%	38%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		44%	%	45%
Weight of tax revenue in operating revenue		79%	%	80%
Volume of tax revenue		588183404	0	750748004
National ranking in tax revenue mobilization		22	368	33
Weight of CAC + Other ICSP in real operating revenue		58%	%	45%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		7%	%	0%
Weight of State financial aid in total revenue		14%	%	6%
Volume of State financial aid		155933185	0	76876490
National ranking of RLAs in mobilization of State financial aid		222	364	336
Weight of FEICOM financial aid in total revenue		0%	%	0%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		201093349	0	386451649
Net savings or net self-financing capacity		201093349	0	386451649
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	14
Gross operating surplus or operating savings		201093349	0	386451649
Analysis				
		2020	2021	2022
Is the level of investment by MBOUDA council sufficient? (Section 417, GCRLAs) to boost development?		Yes		Yes
Has the budget of MBOUDA council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?		Yes		No
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Yes, but not acceptable		Critical productivity
Is the budget for MBOUDA council realistic according to the PEFA Standard?		Yes, but not acceptable		Yes, but not acceptable
Is the level of governance of MBOUDA council satisfactory according to the PEFA standard?		No		No
Does MBOUDA council maintain its property to keep it in good condition?		Yes		No
Is MBOUDA council heavily dependent on tax revenue for its operations?		Yes, but acceptable		Yes, but acceptable
Is MBOUDA council heavily dependent on state subsidies?		Yes, critical		
Is MBOUDA council making enough of an effort to repay its debt and finance some investments from operating revenue?		Yes		Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	MEIGANGA	MBERE	Adamawa	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		43%	39%	22%
Investment expenditure ratio		57%	61%	78%
Staff expenditure ratio		23%	21%	19%
Staff expenditure volume		9405/956	78826019	115573000
National ranking of RLAs in staff expenditure		56	134	78
Ratio of total planned revenue to total planned expenditure		0.86	1.15	1.09
Budget credibility				
		2020	2021	2022
Total revenue completion rate		88%	40%	67%
Total expenditure implementation rate		69%	39%	66%
Real operating expenditure implementation rate		70%	55%	76%
Real operating revenue completion rate		99%	49%	76%
Real investment expenditure implementation		67%	32%	64%
Real investment revenue completion rate		79%	37%	65%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		43%	39%	22%
Weight of tax revenue in operating revenue		89%	97%	46%
Volume of tax revenue		476871212	361019021	331328259
National ranking in tax revenue mobilization RLAs		28	62	96
Weight of CAC + Other ICSP in real operating revenue		78%	77%	38%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		1%	0%	0%
Weight of State financial aid in total revenue		41%	67%	73%
Volume of State financial aid		438301681	761051641	223688497
National ranking of RLAs in mobilization of State financial aid		33	8	1
Weight of FEICOM financial aid in total revenue		0%	0%	1%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		122896191	4257925	110548897
Net savings or net self-financing capacity		122896191	4257925	110548897
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources devoted to debt payment		27	48	14
Gross operating surplus or operating savings		122896191	4257925	110548897
Analysis				
		2020	2021	2022
Is the level of investment by MEIGANGA council sufficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of MEIGANGA council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?		No	No	No
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Yes	Yes	Yes
Is the budget for MEIGANGA council realistic according to the PEFA standard?		Yes	No, critical	Yes, but not acceptable
Is the level of governance of MEIGANGA council satisfactory according to the PEFA standard?		No	No	No
Does MEIGANGA council maintain its property to keep it in good condition?		Yes, low	No	No
Is MEIGANGA council heavily dependent on tax revenue for its operations?		Yes, critical		No
Is MEIGANGA council heavily dependent on State subsidies?		Yes, critical	Yes, but acceptable	Yes, but acceptable
Is MEIGANGA council making enough of effort to repay its debt and finance some investments from its operating revenue?		Yes	Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	MELONG	MOUNGO	Littoral	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		34%	36%	43%
Investment expenditure ratio		66%	64%	57%
Staff expenditure ratio		32%	41%	41%
Staff expenditure volume		91163688	124287944	116372136
National ranking of RLAs in staff expenditure		61	55	76
Ratio of total planned revenue to total planned expenditure		1.16	1.15	1
Budget credibility				
		2020	2021	2022
Total revenue completion rate		54%	54%	61%
Total expenditure implementation rate		68%	70%	49%
Real operating expenditure implementation rate		60%	73%	60%
Real operating revenue completion rate		49%	50%	61%
Real investment expenditure implementation		73%	68%	43%
Real investment revenue completion rate		60%	59%	60%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating revenue		34%	36%	43%
Weight of tax revenue in operating revenue		81%	71%	71%
Volume of tax revenue		301346110	266607764	248469228
National ranking in tax revenue mobilization RLAs		70	108	140
Weight of CAC + Other ICSP in real operating revenue		55%	44%	51%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		1%	1%	1%
Weight of State financial aid in total revenue		58%	56%	63%
Volume of State financial aid		437706519	408222836	519827054
National ranking of RLAs in mobilization of State financial aid		34	88	48
Weight of FEICOM financial aid in total revenue		0%	0%	0%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		89755740	77047274	67910731
Net savings or net self-financing capacity		89755740	77047274	67910731
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	14
Gross operating surplus or operating savings		78548949	73574939	67938267
Analysis				
		2020	2021	2022
Is the level of investment by MELONG council sufficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of MELONG council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?		No	No	Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Fair	Critical productivity	Critical productivity
Is the budget for MELONG council realistic according to the PEFA Standard?		No, critical	No, critical	Yes, but not acceptable
Is the level of governance of MELONG council satisfactory according to the PEFA standard?		No	No	No
Does MELONG council maintain its property to keep it in good condition?		Yes, low	Yes, low	Yes, low
Is MELONG council heavily dependent on tax revenue for its operations?		Yes, but acceptable	No	No
Is MELONG council heavily dependent on State subsidies?		Yes, critical	No	Yes, but acceptable
Is MELONG council making enough of an effort to repay its debt and finance some investments from operating revenue?		Yes	Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	MENGANG	NYONG ET MFOUMOU	Centre	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		33%	22%	22%
Investment expenditure ratio		61%	78%	78%
Staff expenditure ratio		35%	33%	48%
Staff expenditure volume		30979585	36683665	54691324
National ranking of RLAs in staff expenditure		241	300	227
Ratio of total planned revenue to total planned expenditure		1	0.65	1
Budget credibility		2020	2021	2022
Total revenue completion rate		72%	90%	78%
Total expenditure implementation rate		22%	59%	57%
Real operating expenditure implementation rate		48%	61%	43%
Real operating revenue completion rate		48%	40%	53%
Real investment expenditure implementation		18%	58%	63%
Real investment revenue completion rate		77%	125%	91%
Budget structures		2020	2021	2022
Weight of real operating expenditure in real operating revenue		33%	22%	22%
Weight of tax revenue in operating revenue		87%	87%	63%
Volume of tax revenue		84929762	77665741	101802028
National ranking in tax revenue mobilization		276	338	304
Weight of CAC + Other ICSP in real operating revenue		72%	48%	53%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		3%	7%	3%
Weight of State financial aid in total revenue		22%	68%	53%
Volume of State financial aid		188136000	334552100	373063650
National ranking of RLAs in mobilization of State financial aid		202	131	136
Weight of FEICOM financial aid in total revenue		0%	16%	32%
Major financial balances		2020	2021	2022
Gross savings or gross self-financing capacity		9865207	-23548159	47945490
Net savings or net self-financing capacity		9865207	103548159	178256115
Annual volume of resources for debt payment		0	80000000	226201605
National ranking of RLAs in resources devoted to debt payment		27	16	2
Gross operating surplus or operating savings		9865207	-23548159	47945490
Analysis		2020	2021	2022
Is the level of investment by MENGANG council sufficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of MENGANG council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?		Yes		Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Yes, but not acceptable	Fair	Critical productivity
Is the budget for MENGANG council realistic according to the PEFA standard?		Yes, but not acceptable	Yes	Yes, but not acceptable
Is the level of governance of MENGANG council satisfactory according to the PEFA standard?			No	No
Does MENGANG council maintain its property to keep it in good condition?		Yes, low	Yes	Yes, low
Is MENGANG council heavily dependent on tax revenue for its operations?		Yes, critical	Yes, critical	No
Is MENGANG council heavily dependent on state subsidies?		Yes, critical	Yes, but acceptable	No
Is MENGANG council making enough of effort to repay its debt and finance some investments from its operating revenue?		Yes	No	No

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	MENGONG	MVILA	South	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		NA %	26%	26%
Investment expenditure ratio		%	74%	74%
Staff expenditure ratio		%	36%	33%
Staff expenditure volume		0	52133380	51571196
National ranking of RLAs in staff expenditure		302	227	241
Ratio of total planned revenue to total planned expenditure			1	1
Budget credibility				
		2020	2021	2022
Total revenue completion rate		%	65%	85%
Total expenditure implementation rate		%	80%	85%
Real operating expenditure implementation rate		%	62%	69%
Real operating revenue completion rate		%	50%	59%
Real investment expenditure implementation		%	89%	93%
Real investment revenue completion rate		%	75%	99%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		%	26%	26%
Weight of tax revenue in operating revenue		%	71%	71%
Volume of tax revenue		0	99152567	99481125
National ranking in tax revenue mobilization of RLAs		310	302	308
Weight of CAC + Other ICSP in real operating revenue		%	64%	62%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		%	0%	0%
Weight of State financial aid in total revenue		%	73%	79%
Volume of State financial aid		0	322661347	476499716
National ranking of RLAs in mobilization of State financial aid		302	144	66
Weight of FEICOM financial aid in total revenue		%	0%	0%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		0	-3568997	-13242897
Net savings or net self-financing capacity		0	-3568997	-13242897
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	13
Gross operating surplus or operating savings		0	-3568997	-13242897
Analysis				
		2020	2021	2022
Is the level of investment by MENGONG council sufficient? (Section 417, GCRLAs) to boost development?			Yes	Yes
Has the budget of MENGONG council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?			Yes	Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?			Yes, but not acceptable	Fair
Is the budget for MENGONG council realistic according to the PEFA standard?			Yes, but not acceptable	Yes
Is the level of governance of MENGONG council satisfactory according to the PEFA standard?			Yes, but not acceptable	Yes, but not acceptable
Does MENGONG council maintain its property to keep it in good condition?			No	No
Is MENGONG council heavily dependent on tax revenue for its operations?			No	No
Is MENGONG council heavily dependent on state subsidies?			Yes, but acceptable	Yes, critical
Is MENGONG council making enough of effort to repay its debt and finance some investments in its operating revenue?			No	No

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	MENGUEME	NYONG ET SOO	Centre	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		NA %	18%	29%
Investment expenditure ratio		%	82%	71%
Staff expenditure ratio		%	38%	42%
Staff expenditure volume		0	37942567	42393579
National ranking of RLAs in staff expenditure		302	290	290
Ratio of total planned revenue to total planned expenditure			1	1.22
Budget credibility				
		2020	2021	2022
Total revenue completion rate		%	82%	76%
Total expenditure implementation rate		%	70%	58%
Real operating expenditure implementation rate		%	60%	72%
Real operating revenue completion rate		%	43%	65%
Real investment expenditure implementation		%	73%	54%
Real investment revenue completion rate		%	94%	79%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		%	18%	29%
Weight of tax revenue in operating revenue		%	63%	79%
Volume of tax revenue		0	50216556	79688601
National ranking in tax revenue mobilization RLAs		310	362	332
Weight of CAC + Other ICSP in real operating revenue		%	59%	73%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		%	1%	0%
Weight of State financial aid in total revenue		%	87%	49%
Volume of State financial aid		0	560884029	267029800
National ranking of RLAs in mobilization of State financial aid		302	34	221
Weight of FEICOM financial aid in total revenue		%	4%	13%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		0	-18606259	-823381
Net savings or net self-financing capacity		0	-18606259	-823381
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	13
Gross operating surplus or operating savings		0	-18606259	-823381
Analysis				
		2020	2021	2022
Is the level of investment by MENGUEME council sufficient? (Section 417, GCRLAs) to boost development?			Yes	Yes
Has the budget of MENGUEME council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?			Yes	
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?			Yes, but not acceptable	Critical productivity
Is the budget for MENGUEME council realistic according to the PEFA standard?			Yes	Yes, but not acceptable
Is the level of governance of MENGUEME council satisfactory according to the PEFA standard?			No	No
Does MENGUEME council maintain its property to keep it in good condition?			Yes, low	No
Is MENGUEME council heavily dependent on tax revenue for its operations?			No	Yes, but acceptable
Is MENGUEME council heavily dependent on State subsidies?			Yes, critical	No
Is MENGUEME council making enough of effort to repay its debt and finance some investments from its operating revenue?			No	No

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	MENJI	LEBIALEM	South- West	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		39%	47%	48%
Investment expenditure ratio		61%	53%	52%
Staff expenditure ratio		41%	33%	33%
Staff expenditure volume		69798432	65064815	69844775
National ranking of RLAs in staff expenditure		96	168	174
Ratio of total planned revenue to total planned expenditure		0.99	1	0.96
Budget credibility				
		2020	2021	2022
Total revenue completion rate		74%	67%	92%
Total expenditure implementation rate		69%	77%	67%
Real operating expenditure implementation rate		67%	74%	53%
Real operating revenue completion rate		42%	54%	59%
Real investment expenditure implementation rate		71%	80%	89%
Real investment revenue completion rate		119%	81%	130%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		39%	47%	48%
Weight of tax revenue in operating revenue		90%	96%	61%
Volume of tax revenue		142004686	155200783	124569971
National ranking in tax revenue mobilization RLAs		200	224	273
Weight of CAC + Other ICSP in real operating revenue		39%	80%	53%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		0%	0%	0%
Weight of State financial aid in total revenue		3%	56%	71%
Volume of State financial aid		14791000	200937100	414993949
National ranking of RLAs in mobilization of State financial aid		292	262	101
Weight of FEICOM financial aid in total revenue		0%	0%	0%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		-13530629	-33574411	-8853333
Net savings or net self-financing capacity		-13530629	-33574411	-8853333
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	13
Gross operating surplus or operating savings		-13530629	-33914411	-42056251
Analysis				
		2020	2021	2022
Is the level of investment by MENJI council sufficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of MENJI council remained balanced in terms of income and expenditure (Section 417, GCRLAs)?		Yes	Yes	No
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Critical productivity	Fair	Fair
Is the budget for MENJI council realistic according to the PEFA Standard?		Yes, but not acceptable	Yes, but not acceptable	Yes
Is the level of governance of MENJI council satisfactory according to the PEFA standard?		No	No	No
Does MENJI council maintain its property to keep it in good condition?		No	No	No
Is MENJI council heavily dependent on tax revenue for its operations?		Yes, critical		No
Is MENJI council heavily dependent on State subsidies?		Yes, critical	No	Yes, but acceptable
Is MENJI council making enough of an effort to repay its debt and finance some investments from its operating revenue?		No	No	No

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	MERI	DIAMARE	Far-North	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		40%	49%	50%
Investment expenditure ratio		60%	51%	50%
Staff expenditure ratio		0%	22%	19%
Staff expenditure volume		0	69315914	72283970
National ranking of RLAs in staff expenditure		302	155	165
Ratio of total planned revenue to total planned expenditure		1.01	1	1.08
Budget credibility				
Total revenue completion rate		65%	50%	51%
Total expenditure implementation rate		45%	55%	66%
Real operating expenditure implementation rate		48%	61%	81%
Real operating revenue completion rate		77%	58%	55%
Real investment expenditure implementation rate		44%	50%	56%
Real investment revenue completion rate		56%	44%	46%
Budget structures				
Weight of real operating expenditure in real expenditure		40%	49%	50%
Weight of tax revenue in operating revenue		89%	93%	86%
Volume of tax revenue		348212170	266932582	345875451
National ranking in tax revenue mobilization RLAs		58	107	89
Weight of CAC + Other ICSP in real operating revenue		87%	75%	78%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		4%	3%	1%
Weight of State financial aid in total revenue		54%	52%	43%
Volume of State financial aid		419401286	303283900	280695050
National ranking of RLAs in mobilization of State financial aid		38	156	207
Weight of FEICOM financial aid in total revenue		0%	0%	0%
Major financial balances				
Gross savings or gross self-financing capacity		177963424	-31051975	14408427
Net savings or net self-financing capacity		177963424	-31051975	14408427
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	13
Gross operating surplus or operating savings		177963424	-31051975	14408427
Analysis				
		2020	2021	2022
Is the level of investment by MERI council sufficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of MERI council remained balanced in terms of income and expenditure (Section 417, GCRLAs)?		Yes	Yes	No
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?			Yes	Yes
Is the budget for MERI council realistic according to the PEFA Standard?		Yes, but not acceptable	No, critical	No, critical
Is the level of governance of MERI council satisfactory according to the PEFA standard?		No	No	No
Does MERI council maintain its property to keep it in good condition?		Yes, low	Yes, low	Yes, low
Is MERI council heavily dependent on tax revenue for its operations?		Yes, critical	Yes, critical	Yes, critical
Is MERI council heavily dependent on State subsidies?		Yes, critical	No	No
Is MERI council making enough of an effort to repay its debt and finance some investments from its operating revenue?		Yes	No	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	MESSAMENA	HAUT-NYONG	East	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		34%	17%	33%
Investment expenditure ratio		66%	83%	67%
Staff expenditure ratio		18%	23%	30%
Staff expenditure volume		461816	5241904	6924
National ranking of RLAs in staff expenditure		64	4	7540
Ratio of total planned revenue to total planned expenditure		168	223	177
Ratio of total planned revenue to total planned expenditure		1	1	1
Budget credibility				
Total revenue completion rate		2020	2021	2022
Total expenditure implementation rate		50%	82%	44%
Real operating expenditure implementation rate		52%	79%	46%
Real operating revenue completion rate		49%	51%	29%
Real investment expenditure implementation		54%	50%	28%
Real investment revenue completion rate		53%	89%	68%
Real investment revenue completion rate		47%	100%	79%
Budget structures				
Weight of real operating expenditure in real expenditure		2020	2021	2022
Weight of tax revenue in operating revenue		34%	17%	33%
Volume of tax revenue		76%	72%	86%
National ranking in tax revenue mobilization		263972	2185646	2456
Weight of CAC + Other ICSP in real operating revenue		808	62	16957
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		93	146	145
Weight of State financial aid in total revenue		45%	48%	60%
Volume of State financial aid		2%	2%	0%
National ranking of RLAs in mobilization of State financial aid		55%	31%	58%
Weight of FEICOM financial aid in total revenue		413234	4310134	3881
Weight of FEICOM financial aid in total revenue		903	00	60000
Major financial balances				
Gross savings or gross self-financing capacity		2020	2021	2022
Net savings or net self-financing capacity		840813	8/251371	5300
Annual volume of resources for debt payment		59	8	5145
National ranking of RLAs in resources devoted to debt payment		840813	8/251371	5300
Gross operating surplus or operating savings		0	0	0
Analysis				
Is the level of investment by MESSAMENA council sufficient? (Section 417, GCRLAs) to boost development?		2020	2021	2022
Has the budget of MESSAMENA council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?		Yes	Yes	Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Yes	Yes	Fair
Is the budget for MESSAMENA council realistic according to the PEFA standard?		No, critical	Yes	No, critical
Is the level of governance of MESSAMENA council satisfactory according to the PEFA standard?		No	No	No
Does MESSAMENA council maintain its property to keep it in good condition?		Yes, low	Yes, low	No
Is MESSAMENA council heavily dependent on tax revenue for its operations?		Yes, but acceptable	No	Yes, critical
Is MESSAMENA council heavily dependent on State subsidies?		Yes, critical	No	No
Is MESSAMENA council making enough an effort to repay its debt and finance some investments in its operating revenue?		Yes	Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	MESSOK	HAUT-NYONG	East	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		NA %	43%	40%
Investment expenditure ratio		%	57%	60%
Staff expenditure ratio		%	30%	35%
Staff expenditure volume		0	37883686	37702011
National ranking of RLAs in staff expenditure		302	293	310
Ratio of total planned revenue to total planned expenditure			0.96	1.02
Budget credibility		2020	2021	2022
Total revenue completion rate		%	54%	37%
Total expenditure implementation rate		%	20%	28%
Real operating expenditure implementation rate		%	36%	42%
Real operating revenue completion rate		%	71%	37%
Real investment expenditure implementation rate		%	15%	23%
Real investment revenue completion rate		%	47%	38%
Budget structures		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		%	43%	40%
Weight of tax revenue in operating revenue		%	99%	91%
Volume of tax revenue		0	280524587	107658831
National ranking in tax revenue mobilization RLAs		310	97	297
Weight of CAC + Other ICSP in real operating revenue		%	66%	80%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		%	0%	0%
Weight of State financial aid in total revenue		%	30%	71%
Volume of State financial aid		0	229394600	262877000
National ranking of RLAs in mobilization of State financial aid		302	234	228
Weight of FEICOM financial aid in total revenue		%	0%	0%
Major financial balances		2020	2021	2022
Gross savings or gross self-financing capacity		0	156294829	10979660
Net savings or net self-financing capacity		0	156294829	10979660
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	13
Gross operating surplus or operating savings		0	157044829	10979660
Analysis		2020	2021	2022
Is the level of investment by MESSOK council efficient? (Section 417, GCRLAs) to boost development?			Yes	Yes
Has the budget of MESSOK council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?			No	No
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?			Fair	Yes, but not acceptable
Is the budget for MESSOK council realistic according to the PEFA Standard?			No, critical	No, critical
Is the level of governance of MESSOK council satisfactory according to the PEFA standard?				
Does MESSOK council maintain its property keep it in good condition?			No	No
Is MESSOK council heavily dependent on tax revenue for its operations?				Yes, critical
Is MESSOK council heavily dependent on State subsidies?			No	Yes, but acceptable
Is MESSOK council making enough of an effort to repay its debt and finance some investments from operating revenue?			Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	MESSONDO	NYONG ET KELLE	Centre	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		NA %	38%	28%
Investment expenditure ratio		%	62%	72%
Staff expenditure ratio		%	46%	30%
Staff expenditure volume		0	90112393	33529603
National ranking of RLAs in staff expenditure		302	118	323
Ratio of total planned revenue to total planned expenditure			1.11	1.04
Budget credibility		2020	2021	2022
Total revenue completion rate		%	40%	30%
Total expenditure implementation rate		%	46%	34%
Real operating expenditure implementation rate		%	57%	34%
Real operating revenue completion rate		%	47%	41%
Real investment expenditure implementation		%	41%	33%
Real investment revenue completion rate		%	37%	21%
Budget structures		2020	2021	2022
Weight of real operating expenditure in real expenditure		%	38%	28%
Weight of tax revenue in operating revenue		%	66%	90%
Volume of tax revenue		0	120860975	199646901
National ranking in tax revenue mobilization RLAs		310	275	182
Weight of CAC + Other ICSP in real operating revenue		%	44%	33%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		%	0%	0%
Weight of State financial aid in total revenue		%	5%	46%
Volume of State financial aid		0	25425100	167731334
National ranking of RLAs in mobilization of State financial aid		302	353	297
Weight of FEICOM financial aid in total revenue		%	0%	0%
Major financial balances		2020	2021	2022
Gross savings or gross self-financing capacity		0	-13131577	110447542
Net savings or net self-financing capacity		0	-13131577	110447542
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	13
Gross operating surplus or operating savings		0	-13131577	110447542
Analysis		2020	2021	2022
Is the level of investment by MESSONDO council sufficient? (Section 417, GCRLAs) to boost development?			Yes	Yes
Has the budget of MESSONDO council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?			No	No
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?			Critical productivity	Fair
Is the budget for MESSONDO council realistic according to the PEFA standard?			No, critical	No, critical
Is the level of governance of MESSONDO council satisfactory according to the PEFA standard?			No	No
Does MESSONDO council maintain its property to keep it in good condition?			No	No
Is MESSONDO council heavily dependent on tax revenue for its operations?			No	Yes, critical
Is MESSONDO council heavily dependent on State subsidies?				No
Is MESSONDO council making enough of effort to repay its debt and finance some investments from its operating revenue?			No	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES					
Council	MEYOMESSALA	DJA ET LOBO	South		
	A		2020	2021	2022
Compliance with ratios and a balanced budget					
Operating expenditure ratio			NA %	37%	39%
Investment expenditure ratio			%	63%	61%
Staff expenditure ratio			%	44%	33%
Staff expenditure volume			0	121359129	133490183
National ranking of RLAs in staff expenditure			302	59	57
Ratio of total planned revenue to total planned expenditure				1	1.05
Budget credibility			2020	2021	2022
Total revenue completion rate			%	39%	51%
Total expenditure implementation rate			%	39%	54%
Real operating expenditure implementation rate			%	38%	55%
Real operating revenue completion rate			%	70%	73%
Real investment expenditure implementation			%	39%	53%
Real investment revenue completion rate			%	33%	48%
Budget structures			2020	2021	2022
Weight of real operating expenditure in real operating expenditure			%	37%	39%
Weight of tax revenue in operating revenue			%	67%	69%
Volume of tax revenue			0	136741010	158802605
National ranking in tax revenue mobilization RLAs			310	249	227
Weight of CAC + Other ICSP in real operating revenue			%	62%	63%
Weight of real expenditure on maintenance of physical assets in real actual operating expenditure			%	2%	11%
Weight of State financial aid in total revenue			%	4%	41%
Volume of State financial aid			0	28267100	428621729
National ranking of RLAs in mobilization of State financial aid			302	351	90
Weight of FEICOM financial aid in total revenue			%	0%	0%
Major financial balances			2020	2021	2022
Gross savings or gross self-financing capacity			0	-67556133	173446497
Net savings or net self-financing capacity			0	-67556133	173446497
Annual volume of resources for debt payment			0	0	0
National ranking of RLAs in resources voted to debt payment			27	48	13
Gross operating surplus or operating savings			0	-67556133	173446497
Analysis			2020	2021	2022
Is the level of investment by MEYOMESSALA council sufficient? (Section 417, GCRLAs) to boost development?				Yes	Yes
Has the budget of MEYOMESSALA council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?				Yes	No
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?				Critical productivity	Fair
Is the budget for MEYOMESSALA council realistic according to the PEFA standard?				No, critical	No, critical
Is the level of governance of MEYOMESSALA council satisfactory according to PEFA standard?				No	No
Does MEYOMESSALA council maintain property to keep it in good condition?				Yes, low	Yes
Is MEYOMESSALA council heavily dependent on tax revenue for its operations?				No	No
Is MEYOMESSALA council heavily dependent on State subsidies?					No
Is MEYOMESSALA council making enough of an effort to repay its debt and finance some investments from its operating revenue?				No	No

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	MEYOMESSI	DJA ET LOBO	South	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		NA %	22%	30%
Investment expenditure ratio		%	78%	70%
Staff expenditure ratio		%	29%	32%
Staff expenditure volume		0	44505566	52079710
National ranking of RLAs in staff expenditure		302	268	238
Ratio of total planned revenue to total planned expenditure			1.01	1.25
Budget credibility				
Total revenue completion rate		%	71%	82%
Total expenditure implementation rate		%	66%	85%
Real operating expenditure implementation rate		%	47%	67%
Real operating revenue completion rate		%	32%	92%
Real investment expenditure implementation rate		%	75%	96%
Real investment revenue completion rate		%	91%	77%
Budget structures				
Weight of real operating expenditure in real operating expenditure		%	22%	30%
Weight of tax revenue in operating revenue		%	74%	56%
Volume of tax revenue		0	83741374	134989159
National ranking in tax revenue mobilization of RLAs		310	328	259
Weight of CAC + Other ICSP in real operating revenue		%	52%	48%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		%	0%	1%
Weight of State financial aid in total revenue		%	87%	69%
Volume of State financial aid		0	658719188	447974424
National ranking of RLAs in mobilization of State financial aid		302	16	82
Weight of FEICOM financial aid in total revenue		%	0%	4%
Major financial balances				
Gross savings or gross self-financing capacity		0	-38334962	79044398
Net savings or net self-financing capacity		0	-38334962	79044398
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources devoted to debt payment		27	48	13
Gross operating surplus or operating savings		0	-38334962	79044398
Analysis				
Is the level of investment by MEYOMESSI council sufficient? (Section 417, GCRLAs) to boost development?			Yes	Yes
Has the budget of MEYOMESSI council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?			Yes	
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?			Yes	Fair
Is the budget for MEYOMESSI council realistic according to the PEFA standard?			Yes, but not acceptable	Yes
Is the level of governance of MEYOMESSI council satisfactory according to the PEFA standard?			No	Yes, but not acceptable
Does MEYOMESSI council maintain its property to keep it in good condition?			No	Yes, low
Is MEYOMESSI council heavily dependent on tax revenue for its operations?			No	No
Is MEYOMESSI council heavily dependent on State subsidies?			Yes, critical	Yes, but acceptable
Is MEYOMESSI council making enough of effort to repay its debt and finance some investments in its operating revenue?			No	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	MFOU	MEFOU ET AFAMBA	Centre	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		NA %	53%	62%
Investment expenditure ratio		%	47%	38%
Staff expenditure ratio		%	23%	31%
Staff expenditure volume		0	160494100	216627215
National ranking of RLAs in staff expenditure		302	37	28
Ratio of total planned revenue to total planned expenditure			1.01	1.04
Budget credibility				
		2020	2021	2022
Total revenue completion rate		%	51%	55%
Total expenditure implementation rate		%	74%	62%
Real operating expenditure implementation rate		%	89%	82%
Real operating revenue completion rate		%	72%	65%
Real investment expenditure implementation rate		%	61%	45%
Real investment revenue completion rate		%	44%	39%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real expenditure		%	53%	62%
Weight of tax revenue in operating revenue		%	95%	87%
Volume of tax revenue		0	604237699	656455908
National ranking in tax revenue mobilization RLAs		310	33	38
Weight of CAC + Other ICSP in real operating revenue		%	24%	27%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		%	13%	10%
Weight of State financial aid in total revenue		%	41%	34%
Volume of State financial aid		0	427533363	348606640
National ranking of RLAs in mobilization of State financial aid		302	78	147
Weight of FEICOM financial aid in total revenue		%	0%	0%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		0	74832792	58746946
Net savings or net self-financing capacity		0	74832792	58746946
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources devoted to debt payment		27	48	13
Gross operating surplus or operating savings		0	74835467	58746946
Analysis				
		2020	2021	2022
Is the level of investment by MFOU council efficient? (Section 417, GCRLAs) to boost development?			Yes	Acceptable
Has the budget of MFOU council remained balanced in terms of income and expenditure (Section 417, GCRLAs)?			Yes	No
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?			Yes	Fair
Is the budget for MFOU council realistic according to the PEFA Standard?			No, critical	No, critical
Is the level of governance of MFOU council satisfactory according to the PEFA standard?			No	No
Does MFOU council maintain its property to keep it in good condition?			Yes	Yes
Is MFOU council heavily dependent on tax revenue for its operations?			Yes, critical	Yes, critical
Is MFOU council heavily dependent on State subsidies?			No	No
Is MFOU council making enough of an effort to repay its debt and finance some investments from its operating revenue?			No	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	MINDIF	MAYO-KANI	Far-North	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		34%	34%	40%
Investment expenditure ratio		66%	66%	60%
Staff expenditure ratio		20%	24%	20%
Staff expenditure volume		50907753	39903100	38747395
National ranking of RLAs in staff expenditure		149	280	302
Ratio of total planned revenue to total planned expenditure		1	1.18	0.98
Budget credibility				
		2020	2021	2022
Total revenue completion rate		72%	54%	62%
Total expenditure implementation rate		75%	62%	66%
Real operating expenditure implementation rate		73%	55%	53%
Real operating revenue completion rate		57%	50%	47%
Real investment expenditure implementation		75%	66%	78%
Real investment revenue completion rate		100%	57%	95%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating revenue		34%	34%	40%
Weight of tax revenue in operating revenue		61%	83%	82%
Volume of tax revenue		234450872	201586981	186425636
National ranking in tax revenue mobilization		122	169	195
Weight of CAC + Other ICSP in real operating revenue		56%	75%	77%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		0%	0%	4%
Weight of State financial aid in total revenue		50%	7%	8%
Volume of State financial aid		362803758	34904200	34699550
National ranking of RLAs in mobilization of State financial aid		67	348	342
Weight of FEICOM financial aid in total revenue		0%	0%	0%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		129918125	77606767	34371736
Net savings or net self-financing capacity		129918125	77606767	34371736
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	13
Gross operating surplus or operating savings		129918125	77606767	34371736
Analysis				
		2020	2021	2022
Is the level of investment by MINDIF council sufficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of MINDIF council remained balanced in terms of income and expenditure (Section 417, GCRLAs)?		Yes		Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Yes	Yes	Yes
Is the budget for MINDIF council realistic according to the PEF/A Standard?		Yes, but not acceptable	No, critical	Yes, but not acceptable
Is the level of governance of MINDIF council satisfactory according to the PEF/A standard?		No	No	No
Does MINDIF council maintain its property keep it in good condition?		No	No	Yes, low
Is MINDIF council heavily dependent on tax revenue for its operations?		No	Yes, but acceptable	Yes, but acceptable
Is MINDIF council heavily dependent on State subsidies?		Yes, but acceptable		
Is MINDIF council making enough of an effort to repay its debt and finance some investments from operating revenue?		Yes	Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	MINDOUROU	HAUT-YONG	East	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		44%	46%	44%
Investment expenditure ratio		56%	54%	56%
Staff expenditure ratio		22%	24%	22%
Staff expenditure volume		6/447/21	7/444/302	7/2597340
National ranking of RLAs in staff expenditure		107	145	163
Ratio of total planned revenue to total planned expenditure		1	1	0.98
Budget credibility		2020	2021	2022
Total revenue completion rate		48%	61%	75%
Total expenditure implementation rate		60%	66%	72%
Real operating expenditure implementation rate		71%	68%	72%
Real operating revenue completion rate		44%	60%	71%
Real investment expenditure implementation		54%	64%	72%
Real investment revenue completion rate		66%	65%	84%
Budget structures		2020	2021	2022
Weight of real operating expenditure in real expenditure		44%	46%	44%
Weight of tax revenue in operating revenue		84%	86%	92%
Volume of tax revenue		359932639	417324891	462564292
National ranking in tax revenue mobilization		53	44	54
Weight of CAC + Other ICSP in real operating revenue		81%	83%	81%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		0%	1%	2%
Weight of State financial aid in total revenue		28%	23%	32%
Volume of State financial aid		160251413	140740488	245051300
National ranking of RLAs in mobilization of State financial aid		220	300	252
Weight of FEICOM financial aid in total revenue		0%	0%	0%
Major financial balances		2020	2021	2022
Gross savings or gross self-financing capacity		1188/2012	175928/52	174097164
Net savings or net self-financing capacity		1188/2012	175928/52	174097164
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	13
Gross operating surplus or operating savings		1188/2012	175928/52	174097164
Analysis		2020	2021	2022
Is the level of investment by MINDOUROU council sufficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of MINDOUROU council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?		Yes	Yes	Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Yes	Yes	Yes
Is the budget for MINDOUROU council realistic according to the PEFA standard?		No, critical	Yes, but not acceptable	Yes, but not acceptable
Is the level of governance of MINDOUROU council satisfactory according to the PEFA standard?		No	No	No
Does MINDOUROU council maintain its property to keep it in good condition?		No	Yes, low	Yes, low
Is MINDOUROU council heavily dependent on tax revenue for its operations?		Yes, but acceptable	Yes, critical	Yes, critical
Is MINDOUROU council heavily dependent on State subsidies?		Yes, critical		No
Is MINDOUROU council making enough of effort to repay its debt and finance some investments in its operating revenue?		Yes	Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	MINTA	HAUTE-SANAGA	Centre	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		NA %	26%	30%
Investment expenditure ratio		%	74%	70%
Staff expenditure ratio		%	42%	44%
Staff expenditure volume		0	54560860	82292871
National ranking of RLAs in staff expenditure		302	210	137
Ratio of total planned revenue to total planned expenditure			1.01	0.84
Budget credibility				
		2020	2021	2022
Total revenue completion rate		%	66%	94%
Total expenditure implementation rate		%	51%	71%
Real operating expenditure implementation rate		%	43%	72%
Real operating revenue completion rate		%	36%	53%
Real investment expenditure implementation		%	54%	71%
Real investment revenue completion rate		%	82%	119%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		%	26%	30%
Weight of tax revenue in operating revenue		%	67%	55%
Volume of tax revenue		0	85837429	82031138
National ranking in tax revenue mobilization RLAs		310	322	329
Weight of CAC + Other ICSP in real operating revenue		%	56%	45%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		%	0%	0%
Weight of State financial aid in total revenue		%	77%	55%
Volume of State financial aid		0	504548532	384451232
National ranking of RLAs in mobilization of State financial aid		302	51	126
Weight of FEICOM financial aid in total revenue		%	8%	0%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		0	-1518532	-39780279
Net savings or net self-financing capacity		0	-31518532	-39780279
Annual volume of resources for debt payment		0	30000000	0
National ranking of RLAs in resources voted to debt payment		27	30	13
Gross operating surplus or operating savings		0	-1524202	-39780279
Analysis				
		2020	2021	2022
Is the level of investment by MINTA council sufficient? (Section 417, GCRLAs) to boost development?			Yes	Yes
Has the budget of MINTA council remained balanced in terms of income and expenditure (Section 417, GCRLAs)?			Yes	
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?			Critical productivity	Critical productivity
Is the budget for MINTA council realistic according to the PEFA Standard?			Yes, but not acceptable	Yes
Is the level of governance of MINTA council satisfactory according to the PEFA standard?			No	No
Does MINTA council maintain its property keep it in good condition?			No	No
Is MINTA council heavily dependent on tax revenue for its operations?			No	No
Is MINTA council heavily dependent on State subsidies?			Yes, critical	No
Is MINTA council making enough of an effort to repay its debt and finance some investments from operating revenue?			No	No

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	MINTOM	DJA ET LOBO	South	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		32%	26%	32%
Investment expenditure ratio		68%	74%	68%
Staff expenditure ratio		15%	32%	28%
Staff expenditure volume		25178679	36884229	49814555
National ranking of RLAs in staff expenditure		267	299	249
Ratio of total planned revenue to total planned expenditure		0.99	1.09	0.97
Budget credibility				
Total revenue completion rate		63%	60%	75%
Total expenditure implementation rate		65%	59%	61%
Real operating expenditure implementation rate		54%	43%	56%
Real operating revenue completion rate		58%	57%	102%
Real investment expenditure implementation		71%	67%	64%
Real investment revenue completion rate		68%	61%	50%
Budget structures				
Weight of real operating expenditure in real operating expenditure		32%	26%	32%
Weight of tax revenue in operating revenue		27%	33%	29%
Volume of tax revenue		67438283	68331729	128403823
National ranking in tax revenue mobilization RLAs		295	344	267
Weight of CAC + Other ICSP in real operating revenue		25%	28%	17%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		19%	0%	15%
Weight of State financial aid in total revenue		38%	69%	37%
Volume of State financial aid		185689200	338734808	248500000
National ranking of RLAs in mobilization of State financial aid		206	129	247
Weight of FEICOM financial aid in total revenue		10%	0%	1%
Major financial balances				
Gross savings or gross self-financing capacity		91598750	92209729	268136584
Net savings or net self-financing capacity		91598750	92209729	268136584
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	13
Gross operating surplus or operating savings		91598750	92209729	268136584
Analysis				
Is the level of investment by MINTOM council sufficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of MINTOM council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?		Yes	No	No
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Yes	Fair	Yes
Is the budget for MINTOM council realistic according to the PEEA Standard?		Yes, but not acceptable	Yes, but not acceptable	Yes, but not acceptable
Is the level of governance of MINTOM council satisfactory according to the PEEA standard?		No	No	No
Does MINTOM council maintain its property keep it in good condition?			No	
Is MINTOM council heavily dependent on tax revenue for its operations?			No	
Is MINTOM council heavily dependent on State subsidies?			Yes, but acceptable	No
Is MINTOM council making enough of an effort to repay its debt and finance some investments from operating revenue?		Yes	Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	MISAJE	DONGA MANTUNG	North-West	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		59%	39%	27%
Investment expenditure ratio		41%	61%	73%
Staff expenditure ratio		19%	43%	54%
Staff expenditure volume		501706	2686805	4607127
National ranking of RLAs in staff expenditure		152	158	170
Ratio of total planned revenue to total planned expenditure		1.01	1.01	1.01
Budget credibility		2020	2021	2022
Total revenue completion rate		61%	67%	51%
Total expenditure implementation rate		53%	75%	55%
Real operating expenditure implementation rate		70%	57%	31%
Real operating revenue completion rate		52%	44%	29%
Real investment expenditure implementation rate		39%	95%	79%
Real investment revenue completion rate		79%	92%	74%
Budget structures		2020	2021	2022
Weight of real operating expenditure in real expenditure		59%	39%	27%
Weight of tax revenue in operating revenue		80%	88%	86%
Volume of tax revenue		228933	1130800	1118
National ranking in tax revenue mobilization		126	282	292
Weight of CAC + Other ICSP in real operating revenue		74%	77%	74%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		3%	0%	0%
Weight of State financial aid in total revenue		47%	69%	69%
Volume of State financial aid		244742	2525273	3195
National ranking of RLAs in mobilization of State financial aid		150	212	178
Weight of FEICOM financial aid in total revenue		0%	0%	0%
Major financial balances		2020	2021	2022
Gross savings or gross self-financing capacity		66	32198016	2753352
Net savings or net self-financing capacity		66	32198016	2753352
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	13
Gross operating surplus or operating savings		66	30778293	135280
Analysis		2020	2021	2022
Is the level of investment by MISAJE council sufficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of MISAJE council remained balanced in terms of income and expenditure (Section 7, GCRLAs)?		Yes	Yes	Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Yes	Critical productivity	Critical productivity
Is the budget for MISAJE council realistic according to the PEFA Standard?		Yes, but not acceptable	Yes, but not acceptable	No, critical
Is the level of governance of MISAJE council satisfactory according to the PEFA standard?		No	No	No
Does MISAJE council maintain its property keep it in good condition?		Yes, low	No	No
Is MISAJE council heavily dependent on tax revenue for its operations?		Yes, but acceptable	Yes, critical	Yes, critical
Is MISAJE council heavily dependent on State subsidies?		Yes, critical	Yes, but acceptable	Yes, but acceptable
Is MISAJE council making enough of an effort to repay its debt and finance some investments from operating revenue?		Yes	No	No

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	MOGODE	MAYO-TSANAGA	Far-North	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		34%	36%	29%
Investment expenditure ratio		66%	64%	71%
Staff expenditure ratio		14%	20%	21%
Staff expenditure volume		3824/196	60864051	62935066
National ranking of RLAs in staff expenditure		207	189	194
Ratio of total planned revenue to total planned expenditure		1	1	1
Budget credibility				
		2020	2021	2022
Total revenue completion rate		70%	41%	36%
Total expenditure implementation rate		62%	53%	46%
Real operating expenditure implementation rate		61%	58%	57%
Real operating revenue completion rate		70%	41%	67%
Real investment expenditure implementation rate		62%	50%	42%
Real investment revenue completion rate		70%	42%	18%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		34%	36%	29%
Weight of tax revenue in operating revenue		93%	85%	80%
Volume of tax revenue		441997947	287346587	425537869
National ranking in tax revenue mobilization RLAs		34	94	61
Weight of CAC + Other ICSP in real operating revenue		91%	80%	61%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		9%	4%	2%
Weight of State financial aid in total revenue		51%	57%	42%
Volume of State financial aid		454461128	384862714	333165075
National ranking of RLAs in mobilization of State financial aid		28	103	166
Weight of FEICOM financial aid in total revenue		0%	0%	0%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		199723496	30003873	227227790
Net savings or net self-financing capacity		199723496	30003873	227227790
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	13
Gross operating surplus or operating savings		199723496	30003873	227227790
Analysis				
		2020	2021	2022
Is the level of investment by MOGODE council sufficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of MOGODE council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?		Yes	Yes	Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?			Yes	Yes
Is the budget for MOGODE council realistic according to the PEFA Standard?		Yes, but not acceptable	No, critical	No, critical
Is the level of governance of MOGODE council satisfactory according to the PEFA standard?		No	No	No
Does MOGODE council maintain its property to keep it in good condition?		Yes	Yes, low	Yes, low
Is MOGODE council heavily dependent on tax revenue for its operations?		Yes, critical	Yes, but acceptable	Yes, but acceptable
Is MOGODE council heavily dependent on state subsidies?		Yes, critical	No	No
Is MOGODE council making enough of an effort to repay its debt and finance some investments from operating revenue?		Yes	Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	MOKOLO	MAYO-TSANAGA	Far-North	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		56%	50%	33%
Investment expenditure ratio		44%	50%	67%
Staff expenditure ratio		13%	14%	19%
Staff expenditure volume		99736942	118005695	106327001
National ranking of RLAs in staff expenditure		53	66	91
Ratio of total planned revenue to total planned expenditure		1	1	1
Budget credibility				
		2020	2021	2022
Total revenue completion rate		87%	57%	91%
Total expenditure implementation rate		81%	93%	61%
Real operating expenditure implementation rate		85%	91%	64%
Real operating revenue completion rate		96%	42%	86%
Real investment expenditure implementation rate		76%	96%	59%
Real investment revenue completion rate		74%	87%	95%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		56%	50%	33%
Weight of tax revenue in operating revenue		89%	79%	89%
Volume of tax revenue		901201054	404357191	889526037
National ranking in tax revenue mobilization RLAs		10	46	27
Weight of CAC + Other ICSP in real operating revenue		86%	60%	85%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		4%	7%	5%
Weight of State financial aid in total revenue		39%	62%	65%
Volume of State financial aid		580369329	658142577	165204031
National ranking of RLAs in mobilization of state financial aid		6	17	3
Weight of FEICOM financial aid in total revenue		0%	0%	0%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		234722014	361401779	432337277
Net savings or net self-financing capacity		234722014	361401779	432337277
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources devoted to debt payment		27	48	13
Gross operating surplus or operating savings		234722014	361401779	432337277
Analysis				
		2020	2021	2022
Is the level of investment by MOKOLO council sufficient? (Section 417, GCRLAs) to boost development?	Yes	Yes	Yes	Yes
Has the budget of MOKOLO council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?	Yes	Yes	Yes	Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?				Yes
Is the budget for MOKOLO council realistic according to the PEFA Standard?	Yes	No, critical	Yes	Yes
Is the level of governance of MOKOLO council satisfactory according to the PEFA standard?	Yes, but not acceptable	Yes	No	
Does MOKOLO council maintain its property to keep it in good condition?	Yes, low	Yes		
Is MOKOLO council heavily dependent on external revenue for its operations?	Yes, critical	Yes, but acceptable	Yes, critical	
Is MOKOLO council heavily dependent on state subsidies?	Yes, critical	Yes, but acceptable	Yes, but acceptable	
Is MOKOLO council making enough of an effort to repay its debt and finance some investments from operating revenue?	Yes	No	Yes	

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	MOLOUNDOU	BOUMBA ET NGOKO	East	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		59%	45%	49%
Investment expenditure ratio		41%	55%	51%
Staff expenditure ratio		19%	24%	26%
Staff expenditure volume		501/0605	59858923	78426181
National ranking of RLAs in staff expenditure		152	195	147
Ratio of total planned revenue to total planned expenditure		1.01	1	1
Budget credibility				
		2020	2021	2022
Total revenue completion rate		61%	59%	68%
Total expenditure implementation rate		53%	51%	53%
Real operating expenditure implementation rate		70%	59%	74%
Real operating revenue completion rate		52%	38%	63%
Real investment expenditure implementation		39%	46%	41%
Real investment revenue completion rate		79%	92%	72%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real expenditure		59%	45%	49%
Weight of tax revenue in operating revenue		80%	81%	83%
Volume of tax revenue		228933797	197979651	271937460
National ranking in tax revenue mobilization RLAs		126	173	125
Weight of CAC + Other ICSP in real operating revenue		74%	73%	59%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		3%	10%	7%
Weight of State financial aid in total revenue		47%	37%	15%
Volume of State financial aid		244742800	233569400	118630000
National ranking of RLAs in mobilization of State financial aid		150	229	322
Weight of FEICOM financial aid in total revenue		0%	0%	0%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		27875666	-443489	30896843
Net savings or net self-financing capacity		27875666	-443489	30896843
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	13
Gross operating surplus or operating savings		27875666	4351643	30896843
Analysis				
		2020	2021	2022
Is the level of investment by MOLOUNDOU council sufficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of MOLOUNDOU council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?		Yes	Yes	Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Yes	Yes	Yes
Is the budget for MOLOUNDOU council realistic according to the PEFA standard?		Yes, but not acceptable	No, critical	Yes, but not acceptable
Is the level of governance of MOLOUNDOU council satisfactory according to the PEFA standard?		No	No	No
Does MOLOUNDOU council maintain its property to keep it in good condition?		Yes, low	Yes	Yes
Is MOLOUNDOU council heavily dependent on tax revenue for its operations?		Yes, but acceptable	Yes, but acceptable	Yes, but acceptable
Is MOLOUNDOU council heavily dependent on State subsidies?		Yes, critical	No	
Is MOLOUNDOU council making enough an effort to repay its debt and finance some investments in its operating revenue?		Yes	No	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	MOMBO	MOUNGO	Littoral	
	2020	2021	2022	
Compliance with ratios and a balanced budget				
Operating expenditure ratio	NA %	50%	56%	
Investment expenditure ratio	%	50%	44%	
Staff expenditure ratio	%	56%	56%	
Staff expenditure volume	0	98142316	165681464	
National ranking of RLAs in staff expenditure	302	96	40	
Ratio of total planned revenue to total planned expenditure		1	1	
Budget credibility	2020	2021	2022	
Total revenue completion rate	%	41%	40%	
Total expenditure implementation rate	%	45%	45%	
Real operating expenditure implementation rate	%	42%	67%	
Real operating revenue completion rate	%	41%	55%	
Real investment expenditure implementation	%	48%	31%	
Real investment revenue completion rate	%	41%	29%	
Budget structures	2020	2021	2022	
Weight of real operating expenditure in real operating expenditure	%	50%	56%	
Weight of tax revenue in operating revenue	%	97%	92%	
Volume of tax revenue	0	165023617	246373846	
National ranking in tax revenue mobilization RLAs	310	212	144	
Weight of CAC + Other ICSP in real operating revenue	%	79%	59%	
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure	%	0%	2%	
Weight of State financial aid in total revenue	%	48%	46%	
Volume of State financial aid	0	152704657	217359750	
National ranking of RLAs in mobilization of State financial aid	302	289	274	
Weight of FEICOM financial aid in total revenue	%	0%	0%	
Major financial balances	2020	2021	2022	
Gross savings or gross self-financing capacity	0	-4665106	-30087484	
Net savings or net self-financing capacity	0	-4665106	-30087484	
Annual volume of resources for debt payment	0	0	0	
National ranking of RLAs in resources voted to debt payment	27	48	13	
Gross operating surplus or operating savings	0	-4665106	-37238240	
Analysis	2020	2021	2022	
Is the level of investment by MOMBO council sufficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	
Has the budget of MOMBO council remained balanced in terms of income and expenditure (Section 417, GCRLAs)?		Yes	Yes	
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Critical productivity	Critical productivity	
Is the budget for MOMBO council realistic according to the PEFA Standard?		No, critical	No, critical	
Is the level of governance of MOMBO council satisfactory according to the PEFA standard?		No	No	
Does MOMBO council maintain its property keep it in good condition?		No	Yes, low	
Is MOMBO council heavily dependent on tax revenue for its operations?			Yes, critical	
Is MOMBO council heavily dependent on state subsidies?		No	No	
Is MOMBO council making enough of an effort to repay its debt and finance some investments from operating revenue?		No	No	

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	MONATELE	LEKIE	Centre	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		46%	53%	44%
Investment expenditure ratio		54%	47%	56%
Staff expenditure ratio		33%	27%	26%
Staff expenditure volume		16960397	83977105	86287607
National ranking of RLAs in staff expenditure		79	123	129
Ratio of total planned revenue to total planned expenditure		1.75	1.32	1
Budget credibility				
Total revenue completion rate		44%	60%	57%
Total expenditure implementation rate		63%	68%	62%
Real operating expenditure implementation rate		73%	79%	68%
Real operating revenue completion rate		51%	55%	56%
Real investment expenditure implementation rate		56%	59%	57%
Real investment revenue completion rate		40%	63%	58%
Budget structures				
Weight of real operating expenditure in real operating revenue		46%	53%	44%
Weight of tax revenue in operating revenue		83%	74%	70%
Volume of tax revenue		212575469	221944727	235416628
National ranking in tax revenue mobilization		137	144	154
Weight of CAC + Other ICSP in real operating revenue		64%	47%	42%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		2%	2%	6%
Weight of State financial aid in total revenue		37%	51%	60%
Volume of State financial aid		228726700	351737326	421865786
National ranking of RLAs in mobilization of State financial aid		170	122	97
Weight of FEICOM financial aid in total revenue		7%	9%	0%
Major financial balances				
Gross savings or gross self-financing capacity		23769304	-15460172	3630620
Net savings or net self-financing capacity		-21630696	-80860172	3630620
Annual volume of resources for debt payment		45400000	65400000	0
National ranking of RLAs in resources devoted to debt payment		10	20	13
Gross operating surplus or operating savings		25857261	-11416755	5567717
Analysis				
Is the level of investment by MONATELE council sufficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of MONATELE council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?				Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Fair	Yes	Yes
Is the budget for MONATELE council realistic according to the PEFA standard?		No, critical	Yes, but not acceptable	No, critical
Is the level of governance of MONATELE council satisfactory according to the PEFA standard?		No	No	No
Does MONATELE council maintain its property to keep it in good condition?		Yes, low	Yes, low	Yes
Is MONATELE council heavily dependent on tax revenue for its operations?		Yes, but acceptable	No	No
Is MONATELE council heavily dependent on State subsidies?		Yes, critical	No	Yes, but acceptable
Is MONATELE council making enough of effort to repay its debt and finance some investments in its operating revenue?		No	No	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	MORA	MAYO-SAVA	Far-North	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		46%	46%	27%
Investment expenditure ratio		54%	54%	73%
Staff expenditure ratio		19%	19%	21%
Staff expenditure volume		1006426/6	99933354	78895121
National ranking of RLAs in staff expenditure		52	91	145
Ratio of total planned revenue to total planned expenditure		0.92	1	1
Budget credibility				
		2020	2021	2022
Total revenue completion rate		95%	52%	55%
Total expenditure implementation rate		64%	52%	58%
Real operating expenditure implementation rate		56%	57%	51%
Real operating revenue completion rate		92%	61%	56%
Real investment expenditure implementation		72%	49%	62%
Real investment revenue completion rate		100%	40%	53%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		46%	46%	27%
Weight of tax revenue in operating revenue		86%	89%	90%
Volume of tax revenue		780560535	686206882	664335456
National ranking in tax revenue mobilization RLAs		16	25	37
Weight of CAC + Other ICSP in real operating revenue		73%	54%	67%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		25%	20%	1%
Weight of State financial aid in total revenue		29%	40%	48%
Volume of State financial aid		448802466	460352300	624889450
National ranking of RLAs in mobilization of State financial aid		29	62	28
Weight of FEICOM financial aid in total revenue		0%	0%	0%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		380535306	236824821	357248499
Net savings or net self-financing capacity		380535306	236824821	357248499
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	13
Gross operating surplus or operating savings		380535306	236824821	357248499
Analysis				
		2020	2021	2022
Is the level of investment by MORA council sufficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of MORA council remained balanced in terms of income and expenditure (Section 417, GCRLAs)?		No	Yes	Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Yes	Yes	Yes
Is the budget for MORA council realistic according to the PEFA Standard?		Yes	No, critical	No, critical
Is the level of governance of MORA council satisfactory according to the PEFA standard?		No	No	No
Does MORA council maintain its property to keep it in good condition?				Yes, low
Is MORA council heavily dependent on tax revenue for its operations?		Yes, critical	Yes, critical	Yes, critical
Is MORA council heavily dependent on State subsidies?		Yes, critical	No	No
Is MORA council making enough of an effort to repay its debt and finance some investments from its operating revenue?		Yes	Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	MOUANKO	SANAGA-MARITIME	Littoral	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		NA %	18%	18%
Investment expenditure ratio		%	82%	82%
Staff expenditure ratio		%	46%	48%
Staff expenditure volume		0	52856085	52856085
National ranking of RLAs in staff expenditure		302	220	235
Ratio of total planned revenue to total planned expenditure			1	1.01
Budget credibility		2020	2021	2022
Total revenue completion rate		%	39%	39%
Total expenditure implementation rate		%	41%	41%
Real operating expenditure implementation rate		%	27%	27%
Real operating revenue completion rate		%	20%	20%
Real investment expenditure implementation		%	47%	47%
Real investment revenue completion rate		%	47%	47%
Budget structures		2020	2021	2022
Weight of real operating expenditure in real operating revenue		%	18%	18%
Weight of tax revenue in operating revenue		%	58%	58%
Volume of tax revenue		0	47325889	47337889
National ranking in tax revenue mobilization		310	364	361
Weight of CAC + Other ICSP in real operating revenue		%	45%	45%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		%	0%	0%
Weight of State financial aid in total revenue		%	90%	90%
Volume of State financial aid		0	537875700	537875700
National ranking of RLAs in mobilization of State financial aid		302	40	46
Weight of FEICOM financial aid in total revenue		%	0%	0%
Major financial balances		2020	2021	2022
Gross savings or gross self-financing capacity		0	-32880774	-28868162
Net savings or net self-financing capacity		0	-32880774	-28868162
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	13
Gross operating surplus or operating savings		0	-32880774	-28868162
Analysis		2020	2021	2022
Is the level of investment by MOUANKO council sufficient? (Section 417, GCRLAs) to boost development?			Yes	Yes
Has the budget of MOUANKO council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?			Yes	Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?			Critical productivity	Critical productivity
Is the budget for MOUANKO council realistic according to the PEFA standard?			No, critical	No, critical
Is the level of governance of MOUANKO council satisfactory according to the PEFA standard?			No	No
Does MOUANKO council maintain its property to keep it in good condition?			No	No
Is MOUANKO council heavily dependent on tax revenue for its operations?			No	No
Is MOUANKO council heavily dependent on State subsidies?			Yes, critical	Yes, critical
Is MOUANKO council making enough of an effort to repay its debt and finance some investments from operating revenue?			No	No

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	MOULVOUDAYE	MAYO-KANI	Far-North	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		41%	44%	51%
Investment expenditure ratio		59%	56%	49%
Staff expenditure ratio		21%	18%	21%
Staff expenditure volume		51066958	60416730	59852474
National ranking of RLAs in staff expenditure		147	192	202
Ratio of total planned revenue to total planned expenditure		0.98	1.35	1
Budget credibility				
		2020	2021	2022
Total revenue completion rate		51%	53%	49%
Total expenditure implementation rate		54%	67%	41%
Real operating expenditure implementation rate		64%	72%	61%
Real operating revenue completion rate		53%	61%	61%
Real investment expenditure implementation rate		49%	64%	31%
Real investment revenue completion rate		61%	46%	39%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		41%	44%	51%
Weight of tax revenue in operating revenue		91%	89%	87%
Volume of tax revenue		273394597	389398329	315617055
National ranking in tax revenue mobilization RLAs		88	51	108
Weight of CAC + Other ICSP in real operating revenue		80%	62%	71%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		0%	7%	5%
Weight of State financial aid in total revenue		39%	51%	40%
Volume of State financial aid		243599700	415372800	259541350
National ranking of RLAs in mobilization of State financial aid		152	86	233
Weight of FEICOM financial aid in total revenue		8%	0%	0%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		56440862	98743811	85438957
Net savings or net self-financing capacity		56440862	98743811	85438957
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	13
Gross operating surplus or operating savings		57165962	98743811	85438957
Analysis				
		2020	2021	2022
Is the level of investment by MOULVOUDAYE council sufficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of MOULVOUDAYE council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?		Yes		Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Yes	Yes	Yes
Is the budget for MOULVOUDAYE council realistic according to the PEFA standard?		No, critical	No, critical	No, critical
Is the level of governance of MOULVOUDAYE council satisfactory according to the PEFA standard?		No	No	No
Does MOULVOUDAYE council maintain property to keep it in good condition?		No	Yes	
Is MOULVOUDAYE council heavily dependent on tax revenue for its operations?		Yes, critical	Yes, critical	Yes, critical
Is MOULVOUDAYE council heavily dependent on State subsidies?		Yes, critical	No	No
Is MOULVOUDAYE council making enough of an effort to repay its debt and finance some investments from its operating revenue?		Yes	Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	MOUTOURWA	MAYO-KANI	Far-North	
	2020	2021	2022	
Compliance with ratios and a balanced budget				
Operating expenditure ratio	43%	34%	27%	
Investment expenditure ratio	57%	66%	73%	
Staff expenditure ratio	18%	19%	30%	
Staff expenditure volume	45061600	34707792	54988240	
National ranking of RLAs in staff expenditure	174	314	225	
Ratio of total planned revenue to total planned expenditure	1.01	1	0.99	
Budget credibility	2020	2021	2022	
Total revenue completion rate	76%	36%	78%	
Total expenditure implementation rate	79%	38%	80%	
Real operating expenditure implementation rate	85%	67%	58%	
Real operating revenue completion rate	77%	54%	60%	
Real investment expenditure implementation	75%	31%	93%	
Real investment revenue completion rate	75%	29%	93%	
Budget structures	2020	2021	2022	
Weight of real operating expenditure in real operating expenditure	43%	34%	27%	
Weight of tax revenue in operating revenue	92%	83%	86%	
Volume of tax revenue	244275881	167487646	196703368	
National ranking in tax revenue mobilization RLAs	103	209	188	
Weight of CAC + Other ICSP in real operating revenue	84%	75%	65%	
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure	3%	1%	0%	
Weight of State financial aid in total revenue	50%	66%	70%	
Volume of State financial aid	285709968	338010648	454214785	
National ranking of RLAs in mobilization of State financial aid	119	130	75	
Weight of FEICOM financial aid in total revenue	0%	0%	0%	
Major financial balances	2020	2021	2022	
Gross savings or gross self-financing capacity	13826059	19855512	43278092	
Net savings or net self-financing capacity	13826059	19855512	43278092	
Annual volume of resources for debt payment	0	0	0	
National ranking of RLAs in resources devoted to debt payment	27	48	13	
Gross operating surplus or operating savings	13826059	19855512	43278092	
Analysis	2020	2021	2022	
Is the level of investment by MOUTOURWA council sufficient? (Section 417, GCRLAs) to boost development?	Yes	Yes	Yes	
Has the budget of MOUTOURWA council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?	Yes	Yes	Yes	
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?	Yes	Yes	Fair	
Is the budget for MOUTOURWA council realistic according to the PEFA standard?	Yes, but not acceptable	No, critical	Yes, but not acceptable	
Is the level of governance of MOUTOURWA council satisfactory according to the PEFA standard?	No	No	Yes, but not acceptable	
Does MOUTOURWA council maintain its property to keep it in good condition?	Yes, low	Yes, low	No	
Is MOUTOURWA council heavily dependent on tax revenue for its operations?	Yes, critical	Yes, but acceptable	Yes, critical	
Is MOUTOURWA council heavily dependent on State subsidies?	Yes, critical	Yes, but acceptable	Yes, but acceptable	
Is MOUTOURWA council making enough an effort to repay its debt and finance some investments in its operating revenue?	Yes	Yes	Yes	

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	MOZOGO	MAYO-TSANAGA	Far-North	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		44%	41%	42%
Investment expenditure ratio		56%	59%	58%
Staff expenditure ratio		17%	24%	26%
Staff expenditure volume		38938889	59614764	58840599
National ranking of RLAs in staff expenditure		203	196	208
Ratio of total planned revenue to total planned expenditure		1	1	1.01
Budget credibility				
		2020	2021	2022
Total revenue completion rate		63%	68%	77%
Total expenditure implementation rate		61%	76%	75%
Real operating expenditure implementation rate		72%	77%	69%
Real operating revenue completion rate		81%	72%	87%
Real investment expenditure implementation rate		54%	75%	80%
Real investment revenue completion rate		46%	66%	66%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		44%	41%	42%
Weight of tax revenue in operating revenue		92%	90%	91%
Volume of tax revenue		296456306	248708853	303421705
National ranking in tax revenue mobilization RLAs		71	121	113
Weight of CAC + Other ICSP in real operating revenue		91%	89%	90%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		1%	1%	2%
Weight of State financial aid in total revenue		44%	55%	46%
Volume of State financial aid		237019500	298759600	256400300
National ranking of RLAs in mobilization of State financial aid		158	162	237
Weight of FEICOM financial aid in total revenue		0%	0%	0%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		97599173	26209666	105649750
Net savings or net self-financing capacity		97599173	26209666	105649750
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	13
Gross operating surplus or operating savings		97599173	26209666	105649750
Analysis				
		2020	2021	2022
Is the level of investment by MOZOGO council sufficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of MOZOGO council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?		Yes	Yes	Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Yes	Yes	Yes
Is the budget for MOZOGO council realistic according to the PEFA Standard?		Yes, but not acceptable	Yes, but not acceptable	Yes, but not acceptable
Is the level of governance of MOZOGO council satisfactory according to the PEFA standard?		No	No	No
Does MOZOGO council maintain its property to keep it in good condition?		Yes, low	Yes, low	Yes, low
Is MOZOGO council heavily dependent on tax revenue for its operations?		Yes, critical	Yes, critical	Yes, critical
Is MOZOGO council heavily dependent on state subsidies?		Yes, critical	No	No
Is MOZOGO council making enough of an effort to repay its debt and finance some investments from operating revenue?		Yes	Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	MUNDEMBWA	NDIAN	South- West	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		32%	42%	37%
Investment expenditure ratio		68%	58%	63%
Staff expenditure ratio		36%	36%	41%
Staff expenditure volume		5394/710	61024992	73956558
National ranking of RLAs in staff expenditure		138	188	157
Ratio of total planned revenue to total planned expenditure		1	1.01	0.96
Budget credibility				
		2020	2021	2022
Total revenue completion rate		69%	34%	66%
Total expenditure implementation rate		77%	41%	65%
Real operating expenditure implementation rate		58%	32%	49%
Real operating revenue completion rate		45%	20%	43%
Real investment expenditure implementation rate		91%	51%	80%
Real investment revenue completion rate		87%	51%	89%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		32%	42%	37%
Weight of tax revenue in operating revenue		81%	79%	76%
Volume of tax revenue		94010643	83143530	116567117
National ranking in tax revenue mobilization RLAs		266	329	283
Weight of CAC + Other ICSP in real operating revenue		72%	68%	48%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		0%	0%	0%
Weight of State financial aid in total revenue		77%	75%	70%
Volume of State financial aid		315798300	259197229	336814850
National ranking of RLAs in mobilization of State financial aid		103	209	163
Weight of FEICOM financial aid in total revenue		0%	0%	0%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		-325722/1	-65770603	-25712499
Net savings or net self-financing capacity		-325722/1	-65770603	-25712499
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	13
Gross operating surplus or operating savings		-310007/1	-65157603	-26472499
Analysis				
		2020	2021	2022
Is the level of investment by MUNDEMBWA council sufficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of MUNDEMBWA council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?		Yes	Yes	No
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Yes, but not acceptable	Yes, but not acceptable	Critical productivity
Is the budget for MUNDEMBWA council realistic according to the PEFA standard?		Yes, but not acceptable	No, critical	Yes, but not acceptable
Is the level of governance of MUNDEMBWA council satisfactory according to the PEFA standard?		No	No	No
Does MUNDEMBWA council maintain its property to keep it in good condition?		No	No	No
Is MUNDEMBWA council heavily dependent on tax revenue for its operations?		Yes, but acceptable	Yes, but acceptable	Yes, but acceptable
Is MUNDEMBWA council heavily dependent on State subsidies?		Yes, critical	Yes, critical	Yes, but acceptable
Is MUNDEMBWA council making enough of effort to repay its debt and finance some investments from its operating revenue?		No	No	No

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	MUYUKA	FAKO	South- West	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		26%	51%	68%
Investment expenditure ratio		74%	49%	32%
Staff expenditure ratio		35%	40%	44%
Staff expenditure volume		36645/15	143384322	16483/195
National ranking of RLAs in staff expenditure		213	42	41
Ratio of total planned revenue to total planned expenditure		0.95	1	1
Budget credibility				
		2020	2021	2022
Total revenue completion rate		78%	52%	56%
Total expenditure implementation rate		72%	65%	56%
Real operating expenditure implementation rate		71%	52%	63%
Real operating revenue completion rate		67%	46%	69%
Real investment expenditure implementation rate		73%	86%	45%
Real investment revenue completion rate		83%	61%	36%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		26%	51%	68%
Weight of tax revenue in operating revenue		89%	78%	86%
Volume of tax revenue		97085026	223890379	352951691
National ranking in tax revenue mobilization RLAs		258	142	84
Weight of CAC + Other ICSP in real operating revenue		61%	64%	80%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		2%	8%	7%
Weight of State financial aid in total revenue		75%	55%	15%
Volume of State financial aid		308250000	313684400	84022860
National ranking of RLAs in mobilization of State financial aid		105	151	334
Weight of FEICOM financial aid in total revenue		0%	0%	0%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		4854495	-72269563	35592927
Net savings or net self-financing capacity		4854495	-72269563	35592927
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	13
Gross operating surplus or operating savings		4854495	-91264112	27896642
Analysis				
		2020	2021	2022
Is the level of investment by MUYUKA council sufficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	No
Has the budget of MUYUKA council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?		No	Yes	Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Yes, but not acceptable	Critical productivity	Critical productivity
Is the budget for MUYUKA council realistic according to the PEFA Standard?		Yes, but not acceptable	No, critical	No, critical
Is the level of governance of MUYUKA council satisfactory according to the PEFA standard?		No	No	No
Does MUYUKA council maintain its property to keep it in good condition?		Yes, low	Yes	Yes
Is MUYUKA council heavily dependent on external revenue for its operations?		Yes, critical	Yes, but acceptable	Yes, critical
Is MUYUKA council heavily dependent on state subsidies?		Yes, critical	No	
Is MUYUKA council making enough of an effort to repay its debt and finance some investments from operating revenue?		Yes	No	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	MVANGAN	MVILA	South	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		38%	44%	44%
Investment expenditure ratio		62%	56%	56%
Staff expenditure ratio		30%	23%	25%
Staff expenditure volume		6/164536	55344626	69049520
National ranking of RLAs in staff expenditure		108	205	178
Ratio of total planned revenue to total planned expenditure		0.69	1	1
Budget credibility				
		2020	2021	2022
Total revenue completion rate		28%	54%	84%
Total expenditure implementation rate		47%	53%	61%
Real operating expenditure implementation rate		63%	66%	63%
Real operating revenue completion rate		59%	61%	68%
Real investment expenditure implementation		41%	45%	59%
Real investment revenue completion rate		0%	49%	100%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		38%	44%	44%
Weight of tax revenue in operating revenue		84%	70%	57%
Volume of tax revenue		201787333	173553297	200748083
National ranking in tax revenue mobilization RLAs		142	199	179
Weight of CAC + Other ICSP in real operating revenue		37%	30%	33%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		0%	5%	2%
Weight of State financial aid in total revenue		11%	24%	16%
Volume of State financial aid		25691600	132420800	133206800
National ranking of RLAs in mobilization of State financial aid		279	304	313
Weight of FEICOM financial aid in total revenue		0%	0%	14%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		16659520	9428711	81581860
Net savings or net self-financing capacity		16659520	9428711	81581860
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	13
Gross operating surplus or operating savings		16659520	9428711	81581860
Analysis				
		2020	2021	2022
Is the level of investment by MVANGAN council sufficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of MVANGAN council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?			Yes	Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Fair	Yes	Yes
Is the budget for MVANGAN council realistic according to the PEFA standard?		No, critical	No, critical	Yes
Is the level of governance of MVANGAN council satisfactory according to the PEFA standard?		No	No	No
Does MVANGAN council maintain its property to keep it in good condition?		No		Yes, low
Is MVANGAN council heavily dependent on tax revenue for its operations?		Yes, but acceptable	No	No
Is MVANGAN council heavily dependent on State subsidies?		Yes, critical		
Is MVANGAN council making enough of effort to repay its debt and finance some investments in its operating revenue?		Yes	Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	MVENGUE	OCEAN	South	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		24%	31%	25%
Investment expenditure ratio		76%	69%	75%
Staff expenditure ratio		24%	22%	27%
Staff expenditure volume		23569266	24723112	29413576
National ranking of RLAs in staff expenditure		276	349	336
Ratio of total planned revenue to total planned expenditure		0.87	1	0.99
Budget credibility				
		2020	2021	2022
Total revenue completion rate		47%	61%	46%
Total expenditure implementation rate		32%	47%	47%
Real operating expenditure implementation rate		47%	48%	45%
Real operating revenue completion rate		90%	57%	45%
Real investment expenditure implementation rate		30%	47%	48%
Real investment revenue completion rate		40%	64%	46%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating revenue		24%	31%	25%
Weight of tax revenue in operating revenue		85%	78%	75%
Volume of tax revenue		115483032	110144355	93421250
National ranking in tax revenue mobilization		233	286	318
Weight of CAC + Other ICSP in real operating revenue		82%	74%	72%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		0%	0%	4%
Weight of State financial aid in total revenue		7%	77%	76%
Volume of State financial aid		3/410447	3/3022100	320685648
National ranking of RLAs in mobilization of State financial aid		271	106	176
Weight of FEICOM financial aid in total revenue		0%	0%	0%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		39107756	25794439	16261324
Net savings or net self-financing capacity		39107756	25794439	16261324
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	13
Gross operating surplus or operating savings		39107756	25794439	20006528
Analysis				
		2020	2021	2022
Is the level of investment by MVENGUE council sufficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of MVENGUE council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?		No	Yes	Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Yes	Yes	Yes
Is the budget for MVENGUE council realistic according to the PEFA standard?		No, critical	Yes, but not acceptable	No, critical
Is the level of governance of MVENGUE council satisfactory according to the PEFA standard?		No	No	No
Does MVENGUE council maintain its property to keep it in good condition?		No	No	Yes, low
Is MVENGUE council heavily dependent on tax revenue for its operations?		Yes, critical	Yes, but acceptable	Yes, but acceptable
Is MVENGUE council heavily dependent on state subsidies?		Yes, critical	Yes, critical	Yes, critical
Is MVENGUE council making enough of effort to repay its debt and finance some investments in its operating revenue?		Yes	Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	NANGA EBOKO	HAUTE- SANAGA	Centre	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		42%	36%	35%
Investment expenditure ratio		58%	64%	65%
Staff expenditure ratio		43%	46%	35%
Staff expenditure volume		81850/82	107/239/9	80/60626
National ranking of RLAs in staff expenditure		72	79	141
Ratio of total planned revenue to total planned expenditure		1.01	1	1.02
Budget credibility				
		2020	2021	2022
Total revenue completion rate		54%	62%	67%
Total expenditure implementation rate		55%	63%	52%
Real operating expenditure implementation rate		52%	50%	53%
Real operating revenue completion rate		46%	44%	44%
Real investment expenditure implementation rate		58%	75%	51%
Real investment revenue completion rate		65%	86%	84%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		42%	36%	35%
Weight of tax revenue in operating revenue		71%	56%	62%
Volume of tax revenue		149669406	141/49405	15/091529
National ranking in tax revenue mobilization RLAs		190	241	231
Weight of CAC + Other ICSP in real operating revenue		55%	43%	43%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		3%	5%	0%
Weight of State financial aid in total revenue		62%	69%	29%
Volume of State financial aid		2/921/366	434143/00	253458643
National ranking of RLAs in mobilization of State financial aid		129	73	242
Weight of FEICOM financial aid in total revenue		0%	0%	48%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		20640971	21160891	18605928
Net savings or net self-financing capacity		20640971	21160891	252235077
Annual volume of resources for debt payment		0	0	2/0841005
National ranking of RLAs in resources voted to debt payment		27	48	1
Gross operating surplus or operating savings		20892936	25268865	203/1364
Analysis				
		2020	2021	2022
Is the level of investment by NANGA EBOKO council sufficient? (Section 417, GCRLAs) to boost development?	Yes	Yes	Yes	Yes
Has the budget of NANGA EBOKO council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?	Yes	Yes	Yes	No
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?	Critical productivity	Critical productivity	Yes, but not acceptable	Yes, but not acceptable
Is the budget for NANGA EBOKO council realistic according to the PEFA Standard?	No, critical	Yes, but not acceptable	Yes, but not acceptable	Yes, but not acceptable
Is the level of governance of NANGA EBOKO council satisfactory according to the PEFA Standard?	No	No	No	No
Does NANGA EBOKO council maintain property to keep it in good condition?	Yes, low			No
Is NANGA EBOKO council heavily dependent on tax revenue for its operations?	No	No	No	No
Is NANGA EBOKO council heavily dependent on State subsidies?	Yes, but acceptable	Yes, but acceptable		
Is NANGA EBOKO council making enough of an effort to repay its debt and finance some investments from its operating revenue?	Yes	Yes	Yes	No

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	NDELELE	KADEY	East	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		43%	51%	43%
Investment expenditure ratio		57%	49%	57%
Staff expenditure ratio		20%	18%	16%
Staff expenditure volume		473309/2	5057402/	351353/3
National ranking of RLAs in staff expenditure		164	234	316
Ratio of total planned revenue to total planned expenditure		0.91	0.84	0.98
Budget credibility				
		2020	2021	2022
Total revenue completion rate		71%	80%	64%
Total expenditure implementation rate		73%	60%	63%
Real operating expenditure implementation rate		67%	63%	78%
Real operating revenue completion rate		83%	88%	60%
Real investment expenditure implementation		78%	57%	55%
Real investment revenue completion rate		71%	73%	68%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		43%	51%	43%
Weight of tax revenue in operating revenue		94%	89%	100%
Volume of tax revenue		280680841	259223326	252455097
National ranking in tax revenue mobilization RLAs		83	113	137
Weight of CAC + Other ICSP in real operating revenue		92%	89%	89%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		7%	0%	0%
Weight of State financial aid in total revenue		45%	56%	0%
Volume of State financial aid		236970293	344019500	0
National ranking of RLAs in mobilization of State financial aid		160	125	357
Weight of FEICOM financial aid in total revenue		0%	0%	0%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		62255775	8673127	30982008
Net savings or net self-financing capacity		62255775	8673127	30982008
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	12
Gross operating surplus or operating savings		62580952	10908936	31155289
Analysis				
		2020	2021	2022
Is the level of investment by NDELELE council sufficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of NDELELE council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?		No		Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Yes	Yes	Yes
Is the budget for NDELELE council realistic according to the PEFA standard?		Yes, but not acceptable	Yes	Yes, but not acceptable
Is the level of governance of NDELELE council satisfactory according to the PEFA standard?		No	No	No
Does NDELELE council maintain its property to keep it in good condition?		Yes	No	No
Is NDELELE council heavily dependent on tax revenue for its operations?		Yes, critical	Yes, critical	
Is NDELELE council heavily dependent on state subsidies?		Yes, critical	No	
Is NDELELE council making enough of an effort to repay its debt and finance some investments from operating revenue?		Yes	Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	NDIKINIMEKI I	MBAM- INOUBOU	Centre	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		23%	34%	20%
Investment expenditure ratio		77%	66%	80%
Staff expenditure ratio		22%	23%	29%
Staff expenditure volume		34436765	38319992	42942529
National ranking of RLAs in staff expenditure		225	288	286
Ratio of total planned revenue to total planned expenditure		1.02	1	0.95
Budget credibility				
		2020	2021	2022
Total revenue completion rate		71%	65%	68%
Total expenditure implementation rate		75%	67%	69%
Real operating expenditure implementation rate		47%	57%	54%
Real operating revenue completion rate		52%	49%	51%
Real investment expenditure implementation rate		90%	74%	74%
Real investment revenue completion rate		84%	83%	83%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		23%	34%	20%
Weight of tax revenue in operating revenue		90%	93%	94%
Volume of tax revenue		180035679	189682241	220587011
National ranking in tax revenue mobilization RLAs		158	183	167
Weight of CAC + Other ICSP in real operating revenue		56%	51%	51%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		4%	3%	3%
Weight of State financial aid in total revenue		45%	58%	65%
Volume of State financial aid		295871518	277588967	447352310
National ranking of RLAs in mobilization of State financial aid		114	189	83
Weight of FEICOM financial aid in total revenue		27%	1%	0%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		43108876	37144576	87195174
Net savings or net self-financing capacity		43108876	37144576	87195174
Annual volume of resources for debt payment		0	5200000	0
National ranking of RLAs in resources voted to debt payment		27	46	12
Gross operating surplus or operating savings		43108876	37144036	87195174
Analysis				
		2020	2021	2022
Is the level of investment by NDIKINIMEKI council sufficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of NDIKINIMEKI council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?		No	Yes	No
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Yes	Yes	Yes
Is the budget for NDIKINIMEKI council realistic according to the PEFA standard?		Yes, but not acceptable	Yes, but not acceptable	Yes, but not acceptable
Is the level of governance of NDIKINIMEKI council satisfactory according to the PEFA standard?		No	No	No
Does NDIKINIMEKI council maintain its property to keep it in good condition?		Yes, low	Yes, low	Yes, low
Is NDIKINIMEKI council heavily dependent on tax revenue for its operations?		Yes, critical	Yes, critical	Yes, critical
Is NDIKINIMEKI council heavily dependent on State subsidies?		Yes, critical	No	Yes, but acceptable
Is NDIKINIMEKI council making enough an effort to repay its debt and finance some investments in its operating revenue?		Yes	Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	NDOBIAN	NKAM	Littoral	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		NA %	18%	28%
Investment expenditure ratio		%	82%	72%
Staff expenditure ratio		%	14%	16%
Staff expenditure volume		0	8989/08	1122931/
National ranking of RLAs in staff expenditure		302	363	362
Ratio of total planned revenue to total planned expenditure			1	1
Budget credibility				
		2020	2021	2022
Total revenue completion rate		%	86%	83%
Total expenditure implementation rate		%	81%	66%
Real operating expenditure implementation rate		%	45%	55%
Real operating revenue completion rate		%	58%	69%
Real investment expenditure implementation		%	98%	71%
Real investment revenue completion rate		%	100%	89%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		%	18%	28%
Weight of tax revenue in operating revenue		%	75%	73%
Volume of tax revenue		0	6367/861	53/5628/
National ranking in tax revenue mobilization		310	350	355
Weight of CAC + Other ICSP in real operating revenue		%	62%	72%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		%	0%	4%
Weight of State financial aid in total revenue		%	31%	36%
Volume of State financial aid		0	120105900	115155400
National ranking of RLAs in mobilization of State financial aid		302	315	326
Weight of FEICOM financial aid in total revenue		%	0%	0%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		0	20887/58	1959200
Net savings or net self-financing capacity		0	20887/58	1959200
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	12
Gross operating surplus or operating savings		0	2044965/	15/948/
Analysis				
		2020	2021	2022
Is the level of investment by NDOBIAN council sufficient? (Section 417, GCRLAs) to boost development?			Yes	Yes
Has the budget of NDOBIAN council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?			Yes	Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?				Yes
Is the budget for NDOBIAN council realistic according to the PEFA standard?			Yes	Yes
Is the level of governance of NDOBIAN council satisfactory according to the PEFA standard?			Yes, but not acceptable	No
Does NDOBIAN council maintain its property to keep it in good condition?			No	Yes, low
Is NDOBIAN council heavily dependent on tax revenue for its operations?			Yes, but acceptable	No
Is NDOBIAN council heavily dependent on state subsidies?			No	No
Is NDOBIAN council making enough of an effort to repay its debt and finance some investments from operating revenue?			Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	NDOM	SANAGA-MARITIME	Littoral	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		15%	32%	21%
Investment expenditure ratio		85%	68%	79%
Staff expenditure ratio		17%	32%	37%
Staff expenditure volume		12133630	34870707	38406299
National ranking of RLAs in staff expenditure		297	312	304
Ratio of total planned revenue to total planned expenditure		1	1	1
Budget credibility		2020	2021	2022
Total revenue completion rate		83%	47%	78%
Total expenditure implementation rate		72%	49%	77%
Real operating expenditure implementation rate		42%	70%	63%
Real operating revenue completion rate		47%	56%	83%
Real investment expenditure implementation		83%	42%	83%
Real investment revenue completion rate		100%	43%	77%
Budget structures		2020	2021	2022
Weight of real operating expenditure in real operating revenue		15%	32%	21%
Weight of tax revenue in operating revenue		76%	83%	68%
Volume of tax revenue		79327590	89777630	73218141
National ranking in tax revenue mobilization		284	316	340
Weight of CAC + Other ICSP in real operating revenue		75%	65%	64%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		0%	0%	0%
Weight of State financial aid in total revenue		58%	72%	83%
Volume of State financial aid		330506132	233122371	412142838
National ranking of RLAs in mobilization of State financial aid		89	230	103
Weight of FEICOM financial aid in total revenue		0%	0%	0%
Major financial balances		2020	2021	2022
Gross savings or gross self-financing capacity		31537925	295973	3166562
Net savings or net self-financing capacity		31537925	295973	3166562
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	12
Gross operating surplus or operating savings		30807373	-837642	3166562
Analysis		2020	2021	2022
Is the level of investment by NDOM council sufficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of NDOM council remained balanced in terms of income and expenditure (Section 417, GCRLAs)?		Yes	Yes	Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Yes	Fair	Yes, but not acceptable
Is the budget for NDOM council realistic according to the PEFA Standard?		Yes	No, critical	Yes, but not acceptable
Is the level of governance of NDOM council satisfactory according to the PEFA standard?		No	No	No
Does NDOM council maintain its property to keep it in good condition?		No	No	No
Is NDOM council heavily dependent on tax revenue for its operations?		Yes, but acceptable	Yes, but acceptable	No
Is NDOM council heavily dependent on State subsidies?		Yes, critical	Yes, but acceptable	Yes, critical
Is NDOM council making enough of an effort to repay its debt and finance some investments from its operating revenue?		Yes	Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	NDOP	NGO KETUNJA	North-West	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		18%	43%	54%
Investment expenditure ratio		82%	57%	46%
Staff expenditure ratio		17%	26%	33%
Staff expenditure volume		21706011	78608666	107712978
National ranking of RLAs in staff expenditure		279	135	89
Ratio of total planned revenue to total planned expenditure		1	0.93	1
Budget credibility				
		2020	2021	2022
Total revenue completion rate		72%	34%	51%
Total expenditure implementation rate		78%	57%	57%
Real operating expenditure implementation rate		69%	50%	59%
Real operating revenue completion rate		61%	51%	52%
Real investment expenditure implementation rate		80%	64%	55%
Real investment revenue completion rate		76%	17%	49%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		18%	43%	54%
Weight of tax revenue in operating revenue		91%	84%	84%
Volume of tax revenue		129873023	242176276	234471548
National ranking in tax revenue mobilization RLAs		213	130	155
Weight of CAC + Other ICSP in real operating revenue		87%	80%	81%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		6%	8%	3%
Weight of State financial aid in total revenue		49%	38%	27%
Volume of State financial aid		324016616	145835300	144374700
National ranking of RLAs in mobilization of State financial aid		92	295	310
Weight of FEICOM financial aid in total revenue		30%	0%	0%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		17556407	-14186389	-46454756
Net savings or net self-financing capacity		17556407	-14186389	-46454756
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	12
Gross operating surplus or operating savings		17556407	-14186389	-45853206
Analysis				
		2020	2021	2022
Is the level of investment by NDOP council efficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of NDOP council remained balanced in terms of income and expenditure (Section 417, GCRLAs)?		Yes	No	Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Yes	Yes	Fair
Is the budget for NDOP council realistic according to the PEFA Standard?		Yes, but not acceptable	No, critical	No, critical
Is the level of governance of NDOP council satisfactory according to the PEFA standard?		No	No	No
Does NDOP council maintain its property to keep it in good condition?		Yes	Yes	Yes, low
Is NDOP council heavily dependent on tax revenue for its operations?		Yes, critical	Yes, but acceptable	Yes, but acceptable
Is NDOP council heavily dependent on State subsidies?		Yes, critical	No	
Is NDOP council making enough of an effort to repay its debt and finance some investments from its operating revenue?		Yes	No	No

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	NDOUKOULA	DIAMARE	Far-North	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		33%	22%	22%
Investment expenditure ratio		67%	78%	78%
Staff expenditure ratio		17%	18%	22%
Staff expenditure volume		241/4/67	25423988	25630461
National ranking of RLAs in staff expenditure		275	347	345
Ratio of total planned revenue to total planned expenditure		0.99	0.97	0.99
Budget credibility				
Total revenue completion rate		70%	70%	68%
Total expenditure implementation rate		67%	71%	66%
Real operating expenditure implementation rate		76%	61%	48%
Real operating revenue completion rate		85%	60%	56%
Real investment expenditure implementation rate		64%	74%	74%
Real investment revenue completion rate		60%	76%	75%
Budget structures				
Weight of real operating expenditure in real operating expenditure		33%	22%	22%
Weight of tax revenue in operating revenue		90%	82%	91%
Volume of tax revenue		18/814630	15/257446	158545518
National ranking in tax revenue mobilization RLAs		153	222	228
Weight of CAC + Other ICSP in real operating revenue		73%	66%	67%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		0%	0%	3%
Weight of State financial aid in total revenue		54%	70%	65%
Volume of State financial aid		239771300	426116115	345985950
National ranking of RLAs in mobilization of State financial aid		156	82	151
Weight of FEICOM financial aid in total revenue		0%	0%	0%
Major financial balances				
Gross savings or gross self-financing capacity		66/67680	50129646	58143530
Net savings or net self-financing capacity		66/67680	50129646	58143530
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	12
Gross operating surplus or operating savings		66/67680	50129646	58143530
Analysis				
Is the level of investment by NDOUKOULA council sufficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of NDOUKOULA council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?		Yes	No	Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Yes	Yes	Yes
Is the budget for NDOUKOULA council realistic according to the PEEA Standard?		Yes, but not acceptable	Yes, but not acceptable	Yes, but not acceptable
Is the level of governance of NDOUKOULA council satisfactory according to the PEEA standard?		No	No	No
Does NDOUKOULA council maintain its property to keep it in good condition?		No	No	Yes, low
Is NDOUKOULA council heavily dependent on tax revenue for its operations?		Yes, critical	Yes, but acceptable	Yes, critical
Is NDOUKOULA council heavily dependent on State subsidies?		Yes, critical	Yes, but acceptable	Yes, but acceptable
Is NDOUKOULA council making enough an effort to repay its debt and finance some investments in its operating revenue?		Yes	Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	NDU	DONGA MANTUNG	North-West	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		49%	49%	51%
Investment expenditure ratio		51%	51%	49%
Staff expenditure ratio		23%	32%	30%
Staff expenditure volume		65888/83	99241038	1039/8496
National ranking of RLAs in staff expenditure		110	93	97
Ratio of total planned revenue to total planned expenditure		1.01	1.01	1
Budget credibility		2020	2021	2022
Total revenue completion rate		61%	36%	47%
Total expenditure implementation rate		63%	43%	54%
Real operating expenditure implementation rate		79%	41%	57%
Real operating revenue completion rate		62%	43%	54%
Real investment expenditure implementation		53%	45%	51%
Real investment revenue completion rate		59%	29%	41%
Budget structures		2020	2021	2022
Weight of real operating expenditure in real expenditure		49%	49%	51%
Weight of tax revenue in operating revenue		91%	83%	88%
Volume of tax revenue		301493806	268355225	261100353
National ranking in tax revenue mobilization RLAs		69	106	132
Weight of CAC + Other ICSP in real operating revenue		89%	75%	80%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		0%	0%	1%
Weight of State financial aid in total revenue		5%	7%	50%
Volume of State financial aid		28863100	38505200	292/00000
National ranking of RLAs in mobilization of State financial aid		278	346	198
Weight of FEICOM financial aid in total revenue		0%	0%	0%
Major financial balances		2020	2021	2022
Gross savings or gross self-financing capacity		486362/8	12/8584/	-531/1589
Net savings or net self-financing capacity		486362/8	12/8584/	-531/1589
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	12
Gross operating surplus or operating savings		86303096	366/3219	9350331
Analysis		2020	2021	2022
Is the level of investment by NDU council sufficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of NDU council remained balanced in terms of income and expenditure (Section 417, GCRLAs)?		Yes	Yes	Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Yes	Fair	Fair
Is the budget for NDU council realistic according to the PEFA Standard?		Yes, but not acceptable	No, critical	No, critical
Is the level of governance of NDU council satisfactory according to the PEFA standard?		No	No	No
Does NDU council maintain its property to keep it in good condition?		No	No	Yes, low
Is NDU council heavily dependent on tax revenue for its operations?		Yes, critical	Yes, but acceptable	Yes, critical
Is NDU council heavily dependent on State subsidies?		Yes, critical		No
Is NDU council making enough of an effort to pay its debt and finance some investments from its operating revenue?		Yes	Yes	No

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	NGAMBE	SANAGA-MARITIME	Littoral	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		31%	35%	30%
Investment expenditure ratio		69%	65%	70%
Staff expenditure ratio		31%	42%	60%
Staff expenditure volume		24464664	48885518	57693963
National ranking of RLAs in staff expenditure		270	244	213
Ratio of total planned revenue to total planned expenditure		1	1	1
Budget credibility		2020	2021	2022
Total revenue completion rate		72%	84%	82%
Total expenditure implementation rate		48%	55%	57%
Real operating expenditure implementation rate		51%	72%	63%
Real operating revenue completion rate		65%	54%	93%
Real investment expenditure implementation		46%	49%	55%
Real investment revenue completion rate		74%	98%	78%
Budget structures		2020	2021	2022
Weight of real operating expenditure in real expenditure		31%	35%	30%
Weight of tax revenue in operating revenue		84%	85%	73%
Volume of tax revenue		84513015	85823307	103329281
National ranking in tax revenue mobilization		279	323	302
Weight of CAC + Other ICSP in real operating revenue		74%	60%	42%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		0%	0%	0%
Weight of State financial aid in total revenue		73%	42%	77%
Volume of State financial aid		279622795	205042884	345566239
National ranking of RLAs in mobilization of State financial aid		127	256	152
Weight of FEICOM financial aid in total revenue		2%	0%	0%
Major financial balances		2020	2021	2022
Gross savings or gross self-financing capacity		22672860	-14367041	45908336
Net savings or net self-financing capacity		15672860	-14367041	45908336
Annual volume of resources for debt payment		7000000	0	0
National ranking of RLAs in resources voted to debt payment		21	48	12
Gross operating surplus or operating savings		22697860	-9329497	45908336
Analysis		2020	2021	2022
Is the level of investment by NGAMBE council sufficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of NGAMBE council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?		Yes	Yes	Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Fair	Critical productivity	Critical productivity
Is the budget for NGAMBE council realistic according to the PEFA Standard?		Yes, but not acceptable	Yes	Yes
Is the level of governance of NGAMBE council satisfactory according to the PEFA standard?		No	No	No
Does NGAMBE council maintain its property to keep it in good condition?		No	No	No
Is NGAMBE council heavily dependent on tax revenue for its operations?		Yes, but acceptable	Yes, critical	No
Is NGAMBE council heavily dependent on state subsidies?		Yes, critical	No	Yes, critical
Is NGAMBE council making enough of an effort to repay its debt and finance some investments from operating revenue?		Yes	No	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	NGAMBE TIKAR	MBAM ET KIM	Centre	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		60%	39%	42%
Investment expenditure ratio		40%	61%	58%
Staff expenditure ratio		32%	41%	37%
Staff expenditure volume		66543238	75387785	54844666
National ranking of RLAs in staff expenditure		109	144	226
Ratio of total planned revenue to total planned expenditure		1.99	1	1
Budget credibility				
		2020	2021	2022
Total revenue completion rate		28%	54%	39%
Total expenditure implementation rate		37%	53%	34%
Real operating expenditure implementation rate		49%	47%	36%
Real operating revenue completion rate		91%	52%	55%
Real investment expenditure implementation rate		27%	59%	33%
Real investment revenue completion rate		8%	56%	29%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		60%	39%	42%
Weight of tax revenue in operating revenue		54%	85%	84%
Volume of tax revenue		220212817	185538652	184672543
National ranking in tax revenue mobilization RLAs		129	186	198
Weight of CAC + Other ICSP in real operating revenue		39%	55%	53%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		1%	0%	1%
Weight of State financial aid in total revenue		55%	51%	44%
Volume of State financial aid		285353342	241118200	177179300
National ranking of RLAs in mobilization of State financial aid		122	220	293
Weight of FEICOM financial aid in total revenue		1%	9%	6%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		203791722	35950016	70280100
Net savings or net self-financing capacity		197291722	-4299984	47780100
Annual volume of resources for debt payment		6500000	40250000	22500000
National ranking of RLAs in resources voted to debt payment		23	25	8
Gross operating surplus or operating savings		203792236	36660076	70900164
Analysis				
		2020	2021	2022
Is the level of investment by NGAMBE TIKAR council sufficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of NGAMBE TIKAR council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?			Yes	Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Fair	Critical productivity	Yes, but not acceptable
Is the budget for NGAMBE TIKAR council realistic according to the PEFA Standard?		No, critical	No, critical	No, critical
Is the level of governance of NGAMBE TIKAR council satisfactory according to the PEFA Standard?		No	No	No
Does NGAMBE TIKAR council maintain property to keep it in good condition?		Yes, low	No	Yes, low
Is NGAMBE TIKAR council heavily dependent on tax revenue for its operations?		No	Yes, critical	Yes, but acceptable
Is NGAMBE TIKAR council heavily dependent on State subsidies?		No	No	No
Is NGAMBE TIKAR council making enough of an effort to repay its debt and finance some investments from its operating revenue?		Yes	No	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	NGANHA	VINA	Adamawa	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		NA %	32%	28%
Investment expenditure ratio		%	68%	72%
Staff expenditure ratio		%	25%	31%
Staff expenditure volume		0	39149684	38174014
National ranking of RLAs in staff expenditure		302	284	307
Ratio of total planned revenue to total planned expenditure			1	1
Budget credibility				
		2020	2021	2022
Total revenue completion rate		%	75%	76%
Total expenditure implementation rate		%	80%	63%
Real operating expenditure implementation rate		%	71%	53%
Real operating revenue completion rate		%	57%	70%
Real investment expenditure implementation		%	85%	68%
Real investment revenue completion rate		%	96%	85%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		%	32%	28%
Weight of tax revenue in operating revenue		%	67%	49%
Volume of tax revenue		0	123982100	144287908
National ranking in tax revenue mobilization RLAs		310	269	245
Weight of CAC + Other ICSP in real operating revenue		%	64%	40%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		%	0%	0%
Weight of State financial aid in total revenue		%	65%	50%
Volume of State financial aid		0	291010600	268590000
National ranking of RLAs in mobilization of State financial aid		302	175	218
Weight of FEICOM financial aid in total revenue		%	0%	0%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		0	30127970	173500165
Net savings or net self-financing capacity		0	30127970	173500165
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	11
Gross operating surplus or operating savings		0	30127970	173500165
Analysis				
		2020	2021	2022
Is the level of investment by NGANHA council sufficient? (Section 417, GCRLAs) to boost development?			Yes	Yes
Has the budget of NGANHA council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?			Yes	Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?			Yes	Fair
Is the budget for NGANHA council realistic according to the PEFA Standard?			Yes, but not acceptable	Yes, but not acceptable
Is the level of governance of NGANHA council satisfactory according to the PEFA standard?			Yes, but not acceptable	No
Does NGANHA council maintain its property to keep it in good condition?			No	No
Is NGANHA council heavily dependent on tax revenue for its operations?			No	No
Is NGANHA council heavily dependent on state subsidies?			Yes, but acceptable	No
Is NGANHA council making enough of an effort to repay its debt and finance some investments from operating revenue?			Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	NGAOUI	MBERE	Adamawa	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		18%	14%	6%
Investment expenditure ratio		82%	86%	94%
Staff expenditure ratio		17%	21%	35%
Staff expenditure volume		21706011	23466674	35059983
National ranking of RLAs in staff expenditure		279	351	317
Ratio of total planned revenue to total planned expenditure		1	1	1.04
Budget credibility				
Total revenue completion rate		72%	48%	96%
Total expenditure implementation rate		78%	47%	95%
Real operating expenditure implementation rate		69%	50%	67%
Real operating revenue completion rate		61%	57%	74%
Real investment expenditure implementation		80%	46%	98%
Real investment revenue completion rate		76%	46%	99%
Budget structures				
Weight of real operating expenditure in real operating expenditure		18%	14%	6%
Weight of tax revenue in operating revenue		91%	85%	80%
Volume of tax revenue		129873023	115056101	114298202
National ranking in tax revenue mobilization		213	281	290
Weight of CAC + Other ICSP in real operating revenue		87%	79%	74%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		6%	3%	2%
Weight of State financial aid in total revenue		49%	82%	93%
Volume of State financial aid		324016616	664133549	156471918
National ranking of RLAs in mobilization of State financial aid		92	15	4
Weight of FEICOM financial aid in total revenue		30%	3%	0%
Major financial balances				
Gross savings or gross self-financing capacity		17556407	23063455	41921364
Net savings or net self-financing capacity		17556407	23063455	41921364
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	11
Gross operating surplus or operating savings		17556407	23063455	41921364
Analysis				
Is the level of investment by NGAOUI council sufficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of NGAOUI council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?		Yes	Yes	No
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Yes	Yes	Yes, but not acceptable
Is the budget for NGAOUI council realistic according to the PEFA Standard?		Yes, but not acceptable	No, critical	Yes
Is the level of governance of NGAOUI council satisfactory according to the PEFA standard?		No	No	Yes
Does NGAOUI council maintain its property keep it in good condition?		Yes	Yes, low	Yes, low
Is NGAOUI council heavily dependent on tax revenue for its operations?		Yes, critical	Yes, but acceptable	Yes, but acceptable
Is NGAOUI council heavily dependent on state subsidies?		Yes, critical	Yes, critical	Yes, critical
Is NGAOUI council making enough of an effort to repay its debt and finance some investments from operating revenue?		Yes	Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	NGAOUNDAL	DJEREM	Adamawa	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		34%	32%	29%
Investment expenditure ratio		66%	68%	71%
Staff expenditure ratio		20%	25%	32%
Staff expenditure volume		50907753	65231434	82263633
National ranking of RLAs in staff expenditure		149	167	138
Ratio of total planned revenue to total planned expenditure		1	1	1
Budget credibility				
		2020	2021	2022
Total revenue completion rate		72%	76%	65%
Total expenditure implementation rate		75%	55%	59%
Real operating expenditure implementation rate		73%	55%	47%
Real operating revenue completion rate		57%	63%	59%
Real investment expenditure implementation		75%	54%	67%
Real investment revenue completion rate		100%	100%	75%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating revenue		34%	32%	29%
Weight of tax revenue in operating revenue		61%	28%	18%
Volume of tax revenue		234450872	173354209	103865194
National ranking in tax revenue mobilization RLAs		122	201	301
Weight of CAC + Other ICSP in real operating revenue		56%	24%	17%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		0%	2%	1%
Weight of State financial aid in total revenue		50%	53%	49%
Volume of State financial aid		362803758	607857654	478190054
National ranking of RLAs in mobilization of State financial aid		67	22	65
Weight of FEICOM financial aid in total revenue		0%	0%	0%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		129918125	363674862	305603910
Net savings or net self-financing capacity		129918125	363674862	305603910
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	11
Gross operating surplus or operating savings		129918125	363674862	305603910
Analysis				
		2020	2021	2022
Is the level of investment by NGAOUNDAL council sufficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of NGAOUNDAL council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?		Yes	Yes	Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Yes	Yes	Fair
Is the budget for NGAOUNDAL council realistic according to the PEFA Standard?		Yes, but not acceptable	Yes, but not acceptable	Yes, but not acceptable
Is the level of governance of NGAOUNDAL council satisfactory according to the PEFA standard?		No	No	No
Does NGAOUNDAL council maintain its property to keep it in good condition?		No	Yes, low	Yes, low
Is NGAOUNDAL council heavily dependent on tax revenue for its operations?		No		
Is NGAOUNDAL council heavily dependent on State subsidies?		Yes, but acceptable	No	No
Is NGAOUNDAL council making enough an effort to repay its debt and finance some investments in its operating revenue?		Yes	Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	NGAOUNDERE I	VINA	Adamawa	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		30%	41%	59%
Investment expenditure ratio		70%	59%	41%
Staff expenditure ratio		17%	20%	22%
Staff expenditure volume		34393810	47683722	57845080
National ranking of RLAs in staff expenditure		227	254	212
Ratio of total planned revenue to total planned expenditure		1.01	1.49	1.62
Budget credibility		2020	2021	2022
Total revenue completion rate		81%	55%	86%
Total expenditure implementation rate		80%	83%	71%
Real operating expenditure implementation rate		66%	82%	83%
Real operating revenue completion rate		64%	41%	105%
Real investment expenditure implementation		89%	84%	58%
Real investment revenue completion rate		100%	86%	74%
Budget structures		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		30%	41%	59%
Weight of tax revenue in operating revenue		74%	81%	86%
Volume of tax revenue		214467672	235095045	354707540
National ranking in tax revenue mobilization of RLAs		133	135	82
Weight of CAC + Other ICSP in real operating revenue		48%	65%	52%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		0%	11%	8%
Weight of State financial aid in total revenue		22%	25%	15%
Volume of State financial aid		155216466	143808300	135191700
National ranking of RLAs in mobilization of State financial aid		223	298	312
Weight of FEICOM financial aid in total revenue		0%	0%	0%
Major financial balances		2020	2021	2022
Gross savings or gross self-financing capacity		86285449	51012035	145788165
Net savings or net self-financing capacity		86285449	51012035	145788165
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	11
Gross operating surplus or operating savings		86285449	51012035	145788165
Analysis		2020	2021	2022
Is the level of investment by NGAOUNDERE I council sufficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of NGAOUNDERE I council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?		Yes		
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Yes	Yes	Yes
Is the budget for NGAOUNDERE I council realistic according to the PEFA Standard?		Yes	No, critical	Yes
Is the level of governance of NGAOUNDERE I council satisfactory according to the PEFA standard?		Yes, but not acceptable	Yes, but not acceptable	No
Does NGAOUNDERE I council maintain property to keep it in good condition?		No	Yes	Yes
Is NGAOUNDERE I council heavily dependent on tax revenue for its operations?		No	Yes, but acceptable	Yes, critical
Is NGAOUNDERE I council heavily dependent on State subsidies?:		Yes, but acceptable		
Is NGAOUNDERE I council making enough of an effort to repay its debt and finance some investments from its operating revenue?		Yes	Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	NGAOUNDERE II	VINA	Adamawa	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		23%	45%	27%
Investment expenditure ratio		77%	55%	73%
Staff expenditure ratio		24%	23%	24%
Staff expenditure volume		34067730	68686415	75616840
National ranking of RLAs in staff expenditure		228	157	155
Ratio of total planned revenue to total planned expenditure		1	0.75	1
Budget credibility				
		2020	2021	2022
Total revenue completion rate		87%	48%	55%
Total expenditure implementation rate		90%	56%	67%
Real operating expenditure implementation rate		85%	69%	64%
Real operating revenue completion rate		64%	56%	55%
Real investment expenditure implementation		92%	49%	68%
Real investment revenue completion rate		100%	35%	55%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating revenue		23%	45%	27%
Weight of tax revenue in operating revenue		77%	89%	92%
Volume of tax revenue		126155617	278168021	322695002
National ranking in tax revenue mobilization RLAs		217	99	106
Weight of CAC + Other ICSP in real operating revenue		63%	63%	66%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		1%	16%	9%
Weight of State financial aid in total revenue		77%	31%	24%
Volume of State financial aid		454687447	132592300	232057372
National ranking of RLAs in mobilization of State financial aid		26	303	266
Weight of FEICOM financial aid in total revenue		0%	0%	0%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		23866162	14662746	37505762
Net savings or net self-financing capacity		23866162	14662746	37505762
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources devoted to debt payment		27	48	11
Gross operating surplus or operating savings		23866162	14662746	37505762
Analysis				
		2020	2021	2022
Is the level of investment by NGAOUNDERE II council sufficient? (Section 417, GCRLAs) to boost development?	Yes		Yes	Yes
Has the budget of NGAOUNDERE II council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?	Yes			Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?	Yes		Yes	Yes
Is the budget for NGAOUNDERE II council realistic according to the PEFA Standard?	Yes		No, critical	No, critical
Is the level of governance of NGAOUNDERE II council satisfactory according to PEFA standard?	Yes		No	No
Does NGAOUNDERE II council maintain its property to keep it in good condition?	Yes, low			Yes
Is NGAOUNDERE II council heavily dependent on tax revenue for its operations?	Yes, but acceptable		Yes, critical	Yes, critical
Is NGAOUNDERE II council heavily dependent on State subsidies?:	Yes, critical		No	
Is NGAOUNDERE II council making enough of an effort to repay its debt and finance some investments from its operating revenue?	Yes		Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	NGAOUNDERE II	VINA	Adamawa	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		39%	24%	27%
Investment expenditure ratio		61%	76%	73%
Staff expenditure ratio		17%	28%	23%
Staff expenditure volume		37897691	38019476	50021560
National ranking of RLAs in staff expenditure		209	289	248
Ratio of total planned revenue to total planned expenditure		1.27	1.21	1.13
Budget credibility				
		2020	2021	2022
Total revenue completion rate		73%	69%	62%
Total expenditure implementation rate		94%	72%	68%
Real operating expenditure implementation rate		99%	54%	49%
Real operating revenue completion rate		68%	62%	81%
Real investment expenditure implementation rate		90%	81%	79%
Real investment revenue completion rate		100%	72%	56%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		39%	24%	27%
Weight of tax revenue in operating revenue		18%	76%	39%
Volume of tax revenue		80942716	97051012	100943413
National ranking in tax revenue mobilization of RLAs		283	303	305
Weight of CAC + Other ICSP in real operating revenue		12%	49%	28%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		1%	3%	0%
Weight of State financial aid in total revenue		69%	68%	60%
Volume of State financial aid		396812816	449604292	501082613
National ranking of RLAs in mobilization of State financial aid		47	66	55
Weight of FEICOM financial aid in total revenue		0%	0%	0%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		2231124/4	-8264762	4016356/
Net savings or net self-financing capacity		2231124/4	-8264762	4016356/
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	11
Gross operating surplus or operating savings		2231124/4	-8264762	4016356/
Analysis				
		2020	2021	2022
Is the level of investment by NGAOUNDERE III council sufficient? (Section 7, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of NGAOUNDERE III council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?				No
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Yes	Yes	Yes
Is the budget for NGAOUNDERE III council realistic according to the PEFA Standard?		Yes, but not acceptable	Yes, but not acceptable	Yes, but not acceptable
Is the level of governance of NGAOUNDERE III council satisfactory according to the PEFA standard?		Yes	No	No
Does NGAOUNDERE III council maintain its property to keep it in good condition?		Yes, low	Yes, low	No
Is NGAOUNDERE III council heavily dependent on tax revenue for its operations?			Yes, but acceptable	No
Is NGAOUNDERE III council heavily dependent on State subsidies?:			Yes, but acceptable	Yes, but acceptable
Is NGAOUNDERE III council making enough of an effort to repay its debt and finance some investments from its operating revenue?		Yes	No	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	NGOG MAPUBI	NYONG ET KELLE	Centre	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		40%	38%	42%
Investment expenditure ratio		60%	62%	58%
Staff expenditure ratio		44%	45%	44%
Staff expenditure volume		60000904	66625607	73212949
National ranking of RLAs in staff expenditure		124	165	161
Ratio of total planned revenue to total planned expenditure		1.01	1	1
Budget credibility				
		2020	2021	2022
Total revenue completion rate		59%	42%	35%
Total expenditure implementation rate		68%	45%	37%
Real operating expenditure implementation rate		61%	56%	67%
Real operating revenue completion rate		48%	40%	73%
Real investment expenditure implementation		74%	41%	28%
Real investment revenue completion rate		74%	43%	20%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real expenditure		40%	38%	42%
Weight of tax revenue in operating revenue		73%	70%	74%
Volume of tax revenue		101696002	92357279	165149818
National ranking in tax revenue mobilization RLAs		252	311	216
Weight of CAC + Other ICSP in real operating revenue		53%	47%	19%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		1%	1%	3%
Weight of State financial aid in total revenue		59%	67%	46%
Volume of State financial aid		175600000	241140450	177148557
National ranking of RLAs in mobilization of State financial aid		212	219	294
Weight of FEICOM financial aid in total revenue		0%	0%	0%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		4842512	-15515922	55494491
Net savings or net self-financing capacity		4842512	-15515922	55494491
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	11
Gross operating surplus or operating savings		4842512	-15515922	55501491
Analysis				
		2020	2021	2022
Is the level of investment by NGO MAPUBI council sufficient? (Section 417, GCRLAs) boost development?		Yes	Yes	Yes
Has the budget of NGO MAPUBI council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?		Yes	Yes	Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Critical productivity	Critical productivity	Critical productivity
Is the budget for NGO MAPUBI council realistic according to the PEF A Standard?		No, critical	No, critical	No, critical
Is the level of governance of NGO MAPUBI council satisfactory according to the PEF A Standard?		No	No	No
Does NGO MAPUBI council maintain its property to keep it in good condition?		Yes, low	Yes, low	Yes, low
Is NGO MAPUBI council heavily dependent on tax revenue for its operations?		No	No	No
Is NGO MAPUBI council heavily dependent on State subsidies?		Yes, but acceptable	Yes, but acceptable	No
Is NGO MAPUBI council making enough an effort to repay its debt and finance some investments in its operating revenue?		Yes	No	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	NGOMEDZAP	NYONG ET SOO	Centre	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		48%	%	%
Investment expenditure ratio		52%	%	%
Staff expenditure ratio		18%	%	%
Staff expenditure volume		38038904	0	0
National ranking of RLAs in staff expenditure		208	364	364
Ratio of total planned revenue to total planned expenditure		1		
Budget credibility				
		2020	2021	2022
Total revenue completion rate		69%	%	%
Total expenditure implementation rate		71%	%	%
Real operating expenditure implementation rate		83%	%	%
Real operating revenue completion rate		95%	%	%
Real investment expenditure implementation rate		62%	%	%
Real investment revenue completion rate		51%	%	%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		48%	%	%
Weight of tax revenue in operating revenue		88%	%	%
Volume of tax revenue		216686634	0	0
National ranking in tax revenue mobilization RLAs		131	368	365
Weight of CAC + Other ICSP in real operating revenue		41%	%	%
Weight of real expenditure on maintenance of price assets in real actual operating expenditure		7%	%	%
Weight of State financial aid in total revenue		49%	%	%
Volume of State financial aid		214466600	0	0
National ranking of RLAs in mobilization of State financial aid		178	364	357
Weight of FEICOM financial aid in total revenue		0%	%	%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		32190255	0	0
Net savings or net self-financing capacity		32190255	0	0
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	11
Gross operating surplus or operating savings		33128630	0	0
Analysis				
		2020	2021	2022
Is the level of investment by NGOMEDZAP council sufficient? (Section 417, GCRLAs) to boost development?	Yes			
Has the budget of NGOMEDZAP council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?	Yes			
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?	Yes			
Is the budget for NGOMEDZAP council realistic according to the PEFA Standard?	Yes, but not acceptable			
Is the level of governance of NGOMEDZAP council satisfactory according to the PEFA standard?	No			
Does NGOMEDZAP council maintain its property to keep it in good condition?	Yes			
Is NGOMEDZAP council heavily dependent on tax revenue for its operations?	Yes, critical			
Is NGOMEDZAP council heavily dependent on State subsidies?	Yes, critical			
NGOMEDZAP council making enough of effort to repay its debt and finance some investments in its operating revenue?	Yes			

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	NGONG	BENOUE	North	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		0%	%	45%
Investment expenditure ratio		100%	%	55%
Staff expenditure ratio		%	%	27%
Staff expenditure volume		-2100000	-4000000	107879024
National ranking of RLAs in staff expenditure		374	374	88
Ratio of total planned revenue to total planned expenditure		0.99	1	1
Budget credibility				
		2020	2021	2022
Total revenue completion rate		51%	68%	44%
Total expenditure implementation rate		1%	0%	46%
Real operating expenditure implementation rate		0%	0%	55%
Real operating revenue completion rate		72%	49%	50%
Real investment expenditure implementation		1%	0%	41%
Real investment revenue completion rate		35%	96%	40%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating revenue		0%	%	45%
Weight of tax revenue in operating revenue		91%	91%	87%
Volume of tax revenue		400260328	343727397	393311925
National ranking in tax revenue mobilization RLAs		44	68	67
Weight of CAC + Other ICSP in real operating revenue		82%	79%	66%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		%	%	6%
Weight of State financial aid in total revenue		45%	62%	34%
Volume of State financial aid		333172300	565532000	292524700
National ranking of RLAs in mobilization of State financial aid		87	30	199
Weight of FEICOM financial aid in total revenue		0%	0%	0%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		438245028	378630897	49054131
Net savings or net self-financing capacity		438245028	378630897	-81774285
Annual volume of resources for debt payment		0	0	130828416
National ranking of RLAs in resources voted to debt payment		27	48	3
Gross operating surplus or operating savings		438245028	378630897	35494466
Analysis				
		2020	2021	2022
Is the level of investment by NGONG council sufficient? (Section 417, GCRLAs) to boost development?		Yes		Yes
Has the budget of NGONG council remained balanced in terms of income and expenditure (Section 417, GCRLAs)?		Yes	Yes	Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?				Yes
Is the budget for NGONG council realistic according to the PEFA Standard?		No, critical	Yes, but not acceptable	No, critical
Is the level of governance of NGONG council satisfactory according to the PEFA standard?				No
Does NGONG council maintain its property keep it in good condition?				Yes
Is NGONG council heavily dependent on tax revenue for its operations?		Yes, critical	Yes, critical	Yes, critical
Is NGONG council heavily dependent on state subsidies?		Yes, critical	Yes, but acceptable	No
Is NGONG council making enough of an effort to repay its debt and finance some investments from operating revenue?		Yes	Yes	No

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	NGORO	MBAM ET KIM	Centre	
	2020	2021	2022	
Compliance with ratios and a balanced budget				
Operating expenditure ratio	31%	36%	44%	
Investment expenditure ratio	69%	64%	56%	
Staff expenditure ratio	36%	38%	36%	
Staff expenditure volume	49264851	64541180	67869192	
National ranking of RLAs in staff expenditure	156	171	180	
Ratio of total planned revenue to total planned expenditure	0.4	0.79	0.88	
Budget credibility	2020	2021	2022	
Total revenue completion rate	51%	54%	59%	
Total expenditure implementation rate	80%	47%	35%	
Real operating expenditure implementation rate	59%	82%	96%	
Real operating revenue completion rate	51%	30%	85%	
Real investment expenditure implementation	95%	37%	24%	
Real investment revenue completion rate	%	99%	27%	
Budget structures	2020	2021	2022	
Weight of real operating expenditure in real operating revenue	31%	36%	44%	
Weight of tax revenue in operating revenue	97%	83%	78%	
Volume of tax revenue	110323261	126936999	158189596	
National ranking in tax revenue mobilization	236	267	229	
Weight of CAC + Other ICSP in real operating revenue	70%	54%	39%	
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure	0%	0%	0%	
Weight of State financial aid in total revenue	0%	35%	57%	
Volume of State financial aid	0	147677000	246982700	
National ranking of RLAs in mobilization of State financial aid	302	293	249	
Weight of FEICOM financial aid in total revenue	0%	33%	0%	
Major financial balances	2020	2021	2022	
Gross savings or gross self-financing capacity	-23735424	-15266283	12604398	
Net savings or net self-financing capacity	-23735424	-15266283	12604398	
Annual volume of resources for debt payment	0	0	0	
National ranking of RLAs in resources voted to debt payment	27	48	10	
Gross operating surplus or operating savings	-23735424	-15266283	12604398	
Analysis	2020	2021	2022	
Is the level of investment by NGORO council sufficient? (Section 417, GCRLAs) to boost development?	Yes	Yes	Yes	
Has the budget of NGORO council remained balanced in terms of income and expenditure (Section 417, GCRLAs)?			No	
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?	Yes, but not acceptable	Yes, but not acceptable	Yes, but not acceptable	
Is the budget for NGORO council realistic according to the PEFA Standard?	No, critical	No, critical	No, critical	
Is the level of governance of NGORO council satisfactory according to the PEFA standard?	Yes, but not acceptable	No	No	
Does NGORO council maintain its property keep it in good condition?	No	No	No	
Is NGORO council heavily dependent on tax revenue for its operations?		Yes, but acceptable	Yes, but acceptable	
Is NGORO council heavily dependent on state subsidies?		No	No	
Is NGORO council making enough of an effort to repay its debt and finance some investments from operating revenue?	No	No	Yes	

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	NGOULEMAKONG	MVILA	South	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		40%	9%	32%
Investment expenditure ratio		60%	91%	68%
Staff expenditure ratio		13%	0%	22%
Staff expenditure volume		36418/33	0	4274/958
National ranking of RLAs in staff expenditure		215	364	288
Ratio of total planned revenue to total planned expenditure		1.27	17.09	0.9
Budget credibility				
		2020	2021	2022
Total revenue completion rate		59%	53%	66%
Total expenditure implementation rate		87%	42%	58%
Real operating expenditure implementation rate		88%	9%	55%
Real operating revenue completion rate		88%	67%	82%
Real investment expenditure implementation rate		87%	66%	59%
Real investment revenue completion rate		53%	48%	61%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		40%	9%	32%
Weight of tax revenue in operating revenue		84%	74%	70%
Volume of tax revenue		143/45512	108182580	117889258
National ranking in tax revenue mobilization RLAs		199	289	280
Weight of CAC + Other ICSP in real operating revenue		54%	57%	48%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		13%	0%	3%
Weight of State financial aid in total revenue		4%	8%	6%
Volume of State financial aid		24643/00	35616/00	34312500
National ranking of RLAs in mobilization of State financial aid		281	347	343
Weight of FEICOM financial aid in total revenue		0%	9%	0%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		-108123564	143687151	-21946277
Net savings or net self-financing capacity		-108123564	143687151	-21946277
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	10
Gross operating surplus or operating savings		-106872843	143684927	-20882271
Analysis				
		2020	2021	2022
Is the level of investment by NGOULEMAKONG council sufficient? (Section 7, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of NGOULEMAKONG council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?				No
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?				Yes
Is the budget for NGOULEMAKONG council realistic according to the PEFA Standard?		No, critical	No, critical	Yes, but not acceptable
Is the level of governance of NGOULEMAKONG council satisfactory according to the PEFA standard?		Yes, but not acceptable	No	No
Does NGOULEMAKONG council maintain its property to keep it in good condition?		Yes	No	Yes, low
Is NGOULEMAKONG council heavily dependent on tax revenue for its operations?		Yes, but acceptable	No	No
Is NGOULEMAKONG council heavily dependent on State subsidies?		Yes, critical		
Is NGOULEMAKONG council making enough of an effort to repay its debt and finance some investments from its operating revenue?		No	Yes	No

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	NGOUMOU	MEFOU ET AKONO	Centre	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		22%	34%	54%
Investment expenditure ratio		78%	66%	46%
Staff expenditure ratio		41%	29%	26%
Staff expenditure volume		72145280	69737566	90870363
National ranking of RLAs in staff expenditure		90	153	122
Ratio of total planned revenue to total planned expenditure		1.01	1	1
Budget credibility		2020	2021	2022
Total revenue completion rate		84%	44%	66%
Total expenditure implementation rate		62%	48%	46%
Real operating expenditure implementation rate		42%	79%	92%
Real operating revenue completion rate		73%	83%	71%
Real investment expenditure implementation		71%	40%	29%
Real investment revenue completion rate		91%	34%	65%
Budget structures		2020	2021	2022
Weight of real operating expenditure in real expenditure		22%	34%	54%
Weight of tax revenue in operating revenue		52%	78%	79%
Volume of tax revenue		183390707	200046691	221828766
National ranking in tax revenue mobilization RLAs		155	171	166
Weight of CAC + Other ICSP in real operating revenue		25%	31%	29%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		14%	18%	19%
Weight of State financial aid in total revenue		14%	65%	27%
Volume of State financial aid		160800709	426224532	257318835
National ranking of RLAs in mobilization of State financial aid		218	81	236
Weight of FEICOM financial aid in total revenue		0%	0%	0%
Major financial balances		2020	2021	2022
Gross savings or gross self-financing capacity		173728912	13540808	-71626159
Net savings or net self-financing capacity		173728912	13540808	-71626159
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	10
Gross operating surplus or operating savings		173728912	13540808	-71626159
Analysis		2020	2021	2022
		Yes	Yes	Yes
		Yes	Yes	Yes
Is the level of staff productivity satisfactory (section 417, GCRLAs)?		Critical productivity	Yes	Yes
		Yes	No, critical	Yes, but not acceptable
		No	No	No
Does NGOUMOU council maintain its property to keep it in good condition?		Yes		
Is NGOUMOU council heavily dependent on tax revenue for its operations?		No	Yes, but acceptable	Yes, but acceptable
Is NGOUMOU council heavily dependent on state subsidies?		No	Yes, but acceptable	
NGOUMOU council making enough of an effort to repay its debt and finance some investments from operating revenue?		Yes	Yes	No

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	NGOURA	LOME DJEREM	East	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		87%	21%	24%
Investment expenditure ratio		13%	79%	76%
Staff expenditure ratio		29%	33%	31%
Staff expenditure volume		64399290	76306534	114430943
National ranking of RLAs in staff expenditure		113	143	80
Ratio of total planned revenue to total planned expenditure		1.06	1	0.8
Budget credibility				
		2020	2021	2022
Total revenue completion rate		51%	51%	85%
Total expenditure implementation rate		24%	49%	75%
Real operating expenditure implementation rate		69%	46%	72%
Real operating revenue completion rate		68%	41%	168%
Real investment expenditure implementation rate		5%	50%	76%
Real investment revenue completion rate		43%	54%	69%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating revenue		87%	21%	24%
Weight of tax revenue in operating revenue		86%	82%	62%
Volume of tax revenue		199468479	179817195	259613307
National ranking in tax revenue mobilization RLAs		143	192	134
Weight of CAC + Other ICSP in real operating revenue		71%	64%	30%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		4%	0%	1%
Weight of State financial aid in total revenue		56%	66%	60%
Volume of State financial aid		316056015	762208102	805057888
National ranking of RLAs in mobilization of State financial aid		101	7	18
Weight of FEICOM financial aid in total revenue		0%	19%	0%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		12641946	-10522055	50518041
Net savings or net self-financing capacity		12641946	-10522055	50518041
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	10
Gross operating surplus or operating savings		12641946	-10522055	50518041
Analysis				
		2020	2021	2022
Is the level of investment by NGOURA council sufficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of NGOURA council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?		No	Yes	
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Yes	Fair	Fair
Is the budget for NGOURA council realistic according to the PEFA Standard?		No, critical	No, critical	Yes
Is the level of governance of NGOURA council satisfactory according to the PEFA standard?			No	No
Does NGOURA council maintain its property to keep it in good condition?		Yes, low	No	Yes, low
Is NGOURA council heavily dependent on external revenue for its operations?		Yes, critical	Yes, but acceptable	No
Is NGOURA council heavily dependent on state subsidies?		Yes, critical	Yes, but acceptable	Yes, but acceptable
Is NGOURA council making enough of an effort to repay its debt and finance some investments from operating revenue?		Yes	No	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	NGOYLA	HAUT-NYONG	East	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		49%	40%	54%
Investment expenditure ratio		51%	60%	46%
Staff expenditure ratio		14%	18%	19%
Staff expenditure volume		41095787	55123136	59724246
National ranking of RLAs in staff expenditure		195	206	203
Ratio of total planned revenue to total planned expenditure		1	1	1
Budget credibility				
		2020	2021	2022
Total revenue completion rate		55%	70%	65%
Total expenditure implementation rate		38%	55%	46%
Real operating expenditure implementation rate		82%	83%	78%
Real operating revenue completion rate		50%	67%	75%
Real investment expenditure implementation rate		25%	45%	31%
Real investment revenue completion rate		59%	74%	55%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		49%	40%	54%
Weight of tax revenue in operating revenue		78%	61%	41%
Volume of tax revenue		283923886	310278635	196968909
National ranking in tax revenue mobilization RLAs		79	79	187
Weight of CAC + Other ICSP in real operating revenue		68%	43%	29%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		0%	0%	0%
Weight of State financial aid in total revenue		10%	27%	16%
Volume of State financial aid		87865100	270539930	137975269
National ranking of RLAs in mobilization of State financial aid		254	196	311
Weight of FEICOM financial aid in total revenue		0%	0%	0%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		68958836	202387157	160389485
Net savings or net self-financing capacity		68958836	202387157	160389485
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	10
Gross operating surplus or operating savings		68958836	202387157	160389485
Analysis				
		2020	2021	2022
Is the level of investment by NGOYLA council sufficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of NGOYLA council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?		Yes	Yes	Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?			Yes	Yes
Is the budget for NGOYLA council realistic according to the PEFA Standard?		No, critical	Yes, but not acceptable	Yes, but not acceptable
Is the level of governance of NGOYLA council satisfactory according to the PEFA standard?		No	No	No
Does NGOYLA council maintain its property to keep it in good condition?		No	No	No
Is NGOYLA council heavily dependent on tax revenue for its operations?		Yes, but acceptable	No	No
Is NGOYLA council heavily dependent on state subsidies?		Yes, critical		
Is NGOYLA council making enough of an effort to repay its debt and finance some investments from operating revenue?		Yes	Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	NGUELEBOK	KADEY	East	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		54%	87%	44%
Investment expenditure ratio		46%	13%	56%
Staff expenditure ratio		16%	3%	15%
Staff expenditure volume		30694/51	31/56236	33/14065
National ranking of RLAs in staff expenditure		244	322	320
Ratio of total planned revenue to total planned expenditure		1.14	1.03	0.94
Budget credibility				
		2020	2021	2022
Total revenue completion rate		64%	69%	83%
Total expenditure implementation rate		71%	271%	71%
Real operating expenditure implementation rate		75%	543%	73%
Real operating revenue completion rate		36%	62%	82%
Real investment expenditure implementation		68%	60%	69%
Real investment revenue completion rate		84%	78%	84%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real expenditure		54%	87%	44%
Weight of tax revenue in operating revenue		93%	95%	89%
Volume of tax revenue		81970921	171830772	279771774
National ranking in tax revenue mobilization RLAs		282	203	121
Weight of CAC + Other ICSP in real operating revenue		83%	71%	22%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		33%	4%	0%
Weight of State financial aid in total revenue		76%	51%	49%
Volume of State financial aid		281300000	191100000	282942500
National ranking of RLAs in mobilization of State financial aid		125	268	204
Weight of FEICOM financial aid in total revenue		0%	0%	0%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		-105178071	1064099667	82288674
Net savings or net self-financing capacity		-105178071	1064099667	82288674
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	10
Gross operating surplus or operating savings		-105178071	1064099667	82288674
Analysis				
		2020	2021	2022
Is the level of investment by NGUELEBOK council sufficient? (Section 417, GCRLAs) to boost development?		Yes	No	Yes
Has the budget of NGUELEBOK council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?		No	No	No
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Yes		Yes
Is the budget for NGUELEBOK council realistic according to the PEFA Standard?		Yes, but not acceptable	Yes, but not acceptable	Yes
Is the level of governance of NGUELEBOK council satisfactory according to the PEFA standard?		No		No
Does NGOMEDZAP council maintain its property to keep it in good condition?			Yes, low	No
Is NGUELEBOK council heavily dependent on tax revenue for its operations?		Yes, critical		Yes, critical
Is NGUELEBOK council heavily dependent on State subsidies?		Yes, critical	No	No
NGUELEBOK council making enough of effort to repay its debt and finance some investments from its operating revenue?		No	No	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	NGUELEMENDOUKA	HAUT-YONG	East	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		20%	19%	31%
Investment expenditure ratio		80%	81%	69%
Staff expenditure ratio		26%	21%	25%
Staff expenditure volume		31639349	32728520	37321414
National ranking of RLAs in staff expenditure		237	320	312
Ratio of total planned revenue to total planned expenditure		1.03	1	1.04
Budget credibility				
		2020	2021	2022
Total revenue completion rate		89%	81%	80%
Total expenditure implementation rate		72%	73%	66%
Real operating expenditure implementation rate		57%	58%	64%
Real operating revenue completion rate		59%	59%	58%
Real investment expenditure implementation rate		77%	78%	66%
Real investment revenue completion rate		102%	88%	94%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		20%	19%	31%
Weight of tax revenue in operating revenue		85%	76%	78%
Volume of tax revenue		134792584	128742120	124259064
National ranking in tax revenue mobilization of RLAs		208	264	274
Weight of CAC + Other ICSP in real operating revenue		73%	59%	61%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		4%	0%	0%
Weight of State financial aid in total revenue		57%	53%	79%
Volume of State financial aid		428042944	495226714	482225750
National ranking of RLAs in mobilization of State financial aid		37	55	62
Weight of FEICOM financial aid in total revenue		0%	19%	0%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		38590753	12756902	10783629
Net savings or net self-financing capacity		38590753	163049446	10783629
Annual volume of resources for debt payment		0	175806348	0
National ranking of RLAs in resources voted to debt payment		27	11	10
Gross operating surplus or operating savings		38590753	12756902	10783629
Analysis				
		2020	2021	2022
Is the level of investment by NGUELEMENDOUKA council sufficient? (Section 7, GCRLAs) to boost development?	Yes	Yes	Yes	Yes
Has the budget of NGUELEMENDOUKA council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?	No	Yes	Yes	No
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?	Yes	Yes	Yes	Yes
Is the budget for NGUELEMENDOUKA council realistic according to the PEFA Standard?	Yes	Yes	Yes	Yes
Is the level of governance of NGUELEMENDOUKA council satisfactory according to the PEFA standard?	No	No	No	No
Does NGOMEDZAP council maintain its property to keep it in good condition?	Yes, low	No	No	No
Is NGUELEMENDOUKA council heavily dependent on tax revenue for its operations?	Yes, critical	Yes, but acceptable	Yes, but acceptable	Yes, but acceptable
Is NGUELEMENDOUKA council heavily dependent on State subsidies?	Yes, critical	No	No	Yes, critical
Is NGUELEMENDOUKA council making enough of an effort to repay its debt and finance some investments from its operating revenue?	Yes	No	No	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	NGUIBASSAL	NYONG ET KELLE	Centre	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		NA %	16%	%
Investment expenditure ratio		%	84%	%
Staff expenditure ratio		%	45%	%
Staff expenditure volume		0	36401668	0
National ranking of RLAs in staff expenditure		302	304	364
Ratio of total planned revenue to total planned expenditure			1	
Budget credibility		2020	2021	2022
Total revenue completion rate		%	43%	%
Total expenditure implementation rate		%	40%	%
Real operating expenditure implementation rate		%	46%	%
Real operating revenue completion rate		%	42%	%
Real investment expenditure implementation		%	39%	%
Real investment revenue completion rate		%	44%	%
Budget structures		2020	2021	2022
Weight of real operating expenditure in real expenditure		%	16%	%
Weight of tax revenue in operating revenue		%	93%	%
Volume of tax revenue		0	62740795	0
National ranking in tax revenue mobilization RLAs		310	351	365
Weight of CAC + Other ICSP in real operating revenue		%	80%	%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		%	1%	%
Weight of State financial aid in total revenue		%	44%	%
Volume of State financial aid		0	240029300	0
National ranking of RLAs in mobilization of State financial aid		302	223	357
Weight of FEICOM financial aid in total revenue		%	0%	%
Major financial balances		2020	2021	2022
Gross savings or gross self-financing capacity		0	-12890189	0
Net savings or net self-financing capacity		0	-12890189	0
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	10
Gross operating surplus or operating savings		0	-12890189	0
Analysis		2020	2021	2022
Is the level of investment by NGUIBASSAL council sufficient? (Section 417, GCRLAs) to boost development?			Yes	
Has the budget of NGUIBASSAL council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?			Yes	
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?			Critical productivity	
Is the budget for NGUIBASSAL council realistic according to the PEFA Standard?			No, critical	
Is the level of governance of NGUIBASSAL council satisfactory according to the PEFA standard?			No	
Does NGOMEDZAP council maintain its property to keep it in good condition?			Yes, low	
Is NGUIBASSAL council heavily dependent on tax revenue for its operations?			Yes, critical	
Is NGUIBASSAL council heavily dependent on State subsidies?			No	
Is NGUIBASSAL council making enough of effort to repay its debt and finance some investments from its operating revenue?			No	

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	NGUTI	KOUPE-MANENGOUBA	South- West	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		32%	43%	26%
Investment expenditure ratio		68%	57%	74%
Staff expenditure ratio		35%	48%	57%
Staff expenditure volume		54413108	78252126	78533123
National ranking of RLAs in staff expenditure		136	136	146
Ratio of total planned revenue to total planned expenditure		1	1	1
Budget credibility				
Total revenue completion rate		78%	69%	87%
Total expenditure implementation rate		79%	69%	86%
Real operating expenditure implementation rate		62%	59%	74%
Real operating revenue completion rate		61%	50%	65%
Real investment expenditure implementation rate		91%	81%	91%
Real investment revenue completion rate		91%	90%	100%
Budget structures				
Weight of real operating expenditure in real operating expenditure		32%	43%	26%
Weight of tax revenue in operating revenue		87%	80%	80%
Volume of tax revenue		13/185341	118019256	114556866
National ranking in tax revenue mobilization RLAs		206	279	289
Weight of CAC + Other ICSP in real operating revenue		78%	67%	72%
Weight of real expenditure on maintenance of price assets in real actual operating expenditure		1%	1%	2%
Weight of State financial aid in total revenue		67%	69%	78%
Volume of State financial aid		318686154	259503100	426635986
National ranking of RLAs in mobilization of State financial aid		99	208	93
Weight of FEICOM financial aid in total revenue		0%	0%	0%
Major financial balances				
Gross savings or gross self-financing capacity		3065071	-16314881	6314572
Net savings or net self-financing capacity		3065071	-16314881	6314572
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	10
Gross operating surplus or operating savings		3065071	-13343223	11231158
Analysis				
Is the level of investment by NGUTI council sufficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of NGUTI council remained balanced in terms of income and expenditure (Section 417, GCRLAs)?		Yes	Yes	Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Yes, but not acceptable	Critical productivity	Critical productivity
Is the budget for NGUTI council realistic according to the PEFA Standard?		Yes, but not acceptable	Yes, but not acceptable	Yes
Is the level of governance of NGUTI council satisfactory according to the PEFA standard?		No	No	Yes, but not acceptable
Does NGUTI council maintain its property to keep it in good condition?		Yes, low	Yes, low	Yes, low
Is NGUTI council heavily dependent on tax revenue for its operations?		Yes, critical	Yes, but acceptable	Yes, but acceptable
Is NGUTI council heavily dependent on State subsidies?		Yes, critical	Yes, but acceptable	Yes, critical
Is NGUTI council making enough of an effort to repay its debt and finance some investments from its operating revenue?		Yes	No	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	NGWEI	SANAGA-MARITIME	Littoral	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		56%	36%	23%
Investment expenditure ratio		44%	64%	77%
Staff expenditure ratio		40%	36%	37%
Staff expenditure volume		50/287/5	47/320/7	46/123/8
National ranking of RLAs in staff expenditure		151	251	266
Ratio of total planned revenue to total planned expenditure		1.01	1	1
Budget credibility		2020	2021	2022
Total revenue completion rate		66%	58%	70%
Total expenditure implementation rate		50%	72%	70%
Real operating expenditure implementation rate		58%	56%	61%
Real operating revenue completion rate		58%	49%	68%
Real investment expenditure implementation		42%	85%	73%
Real investment revenue completion rate		76%	66%	70%
Budget structures		2020	2021	2022
Weight of real operating expenditure in real expenditure		56%	36%	23%
Weight of tax revenue in operating revenue		94%	92%	89%
Volume of tax revenue		1340/0268	108813291	122738252
National ranking in tax revenue mobilization		210	288	276
Weight of CAC + Other ICSP in real operating revenue		84%	85%	87%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		0%	0%	1%
Weight of State financial aid in total revenue		55%	61%	78%
Volume of State financial aid		165105800	183050300	427289927
National ranking of RLAs in mobilization of State financial aid		217	278	92
Weight of FEICOM financial aid in total revenue		0%	0%	0%
Major financial balances		2020	2021	2022
Gross savings or gross self-financing capacity		16466819	-13/43890	10945423
Net savings or net self-financing capacity		16466819	-13/43890	10945423
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	10
Gross operating surplus or operating savings		16466819	-13/43890	10945423
Analysis		2020	2021	2022
Is the level of investment by NGWEI council sufficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of NGWEI council remained balanced in terms of income and expenditure (Section 417, GCRLAs)?		Yes	Yes	Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Critical productivity	Yes, but not acceptable	Yes, but not acceptable
Is the budget for NGWEI council realistic according to the PEFA Standard?		Yes, but not acceptable	No, critical	Yes, but not acceptable
Is the level of governance of NGWEI council satisfactory according to the PEFA standard?		No	No	No
Does NGWEI council maintain its property keep it in good condition?		No	No	Yes, low
Is NGWEI council heavily dependent on tax revenue for its operations?		Yes, critical	Yes, critical	Yes, critical
Is NGWEI council heavily dependent on state subsidies?		Yes, critical	Yes, but acceptable	Yes, critical
Is NGWEI council making enough of an effort to repay its debt and finance some investments from operating revenue?		Yes	No	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	NIETE	OCEAN	South	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		NA %	58%	48%
Investment expenditure ratio		%	42%	52%
Staff expenditure ratio		%	35%	53%
Staff expenditure volume		0	9077/4/5	135905219
National ranking of RLAs in staff expenditure		302	114	54
Ratio of total planned revenue to total planned expenditure			1	1
Budget credibility				
		2020	2021	2022
Total revenue completion rate		%	44%	22%
Total expenditure implementation rate		%	39%	55%
Real operating expenditure implementation rate		%	48%	52%
Real operating revenue completion rate		%	34%	23%
Real investment expenditure implementation		%	30%	58%
Real investment revenue completion rate		%	71%	21%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		%	58%	48%
Weight of tax revenue in operating revenue		%	80%	94%
Volume of tax revenue		0	228391282	109419561
National ranking in tax revenue mobilization		310	140	296
Weight of CAC + Other ICSP in real operating revenue		%	39%	57%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		%	0%	0%
Weight of State financial aid in total revenue		%	45%	49%
Volume of State financial aid		0	226316000	105760000
National ranking of RLAs in mobilization of State financial aid		302	236	330
Weight of FEICOM financial aid in total revenue		%	0%	0%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		0	29126316	139256114
Net savings or net self-financing capacity		0	29126316	139256114
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources devoted to debt payment		27	48	10
Gross operating surplus or operating savings		0	29126316	139256114
Analysis				
		2020	2021	2022
Is the level of investment by NIETE council efficient? (Section 417, GCRLAs) to boost development?			Yes	Yes
Has the budget of NIETE council remained balanced in terms of income and expenditure (Section 417, GCRLAs)?			Yes	Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?			Yes, but not acceptable	Critical productivity
Is the budget for NIETE council realistic according to the PEFA Standard?			No, critical	No, critical
Is the level of governance of NIETE council satisfactory according to the PEFA standard?			No	No
Does NIETE council maintain its property to keep it in good condition?			No	No
Is NIETE council heavily dependent on tax revenue for its operations?			Yes, but acceptable	Yes, critical
Is NIETE council heavily dependent on State subsidies?			No	No
Is NIETE council making enough of an effort to repay its debt and finance some investments from its operating revenue?			Yes	No

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	NITOUKOU	MBAM-INOUBOU	Centre	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		17%	18%	15%
Investment expenditure ratio		83%	82%	85%
Staff expenditure ratio		41%	34%	42%
Staff expenditure volume		29439441	28533953	33083260
National ranking of RLAs in staff expenditure		248	334	326
Ratio of total planned revenue to total planned expenditure		1	0.97	1
Budget credibility				
		2020	2021	2022
Total revenue completion rate		83%	83%	68%
Total expenditure implementation rate		69%	78%	67%
Real operating expenditure implementation rate		76%	61%	64%
Real operating revenue completion rate		66%	63%	59%
Real investment expenditure implementation rate		68%	83%	67%
Real investment revenue completion rate		87%	89%	70%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		17%	18%	15%
Weight of tax revenue in operating revenue		93%	78%	81%
Volume of tax revenue		59683913	58479609	63375426
National ranking in tax revenue mobilization RLAs		300	354	349
Weight of CAC + Other ICSP in real operating revenue		92%	72%	74%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		1%	2%	2%
Weight of State financial aid in total revenue		65%	86%	81%
Volume of State financial aid		331737530	403871864	427494148
National ranking of RLAs in mobilization of State financial aid		88	91	91
Weight of FEICOM financial aid in total revenue		5%	0%	5%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		-8351747	-9117205	162864
Net savings or net self-financing capacity		-8351747	-9117205	162864
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	10
Gross operating surplus or operating savings		-8351747	-9117205	162864
Analysis				
		2020	2021	2022
Is the level of investment by NGUIBASSAL council sufficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of NGUIBASSAL council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?		Yes	No	Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Critical productivity	Fair	Critical productivity
Is the budget for NGUIBASSAL council realistic according to the PEFA Standard?		Yes	Yes	Yes, but not acceptable
Is the level of governance of NGUIBASSAL council satisfactory according to the PEFA standard?		No	No	No
Does NGOMEDZAP council maintain its property to keep it in good condition?		Yes, low	Yes, low	Yes, low
Is NGUIBASSAL council heavily dependent on tax revenue for its operations?		Yes, critical	Yes, but acceptable	Yes, but acceptable
Is NGUIBASSAL council heavily dependent on State subsidies?		Yes, critical	Yes, critical	Yes, critical
Is NGUIBASSAL council making enough of effort to repay its debt and finance some investments in its operating revenue?		No	No	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	NJIKWA	MOMO	North-West	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		23%	33%	32%
Investment expenditure ratio		77%	67%	68%
Staff expenditure ratio		28%	25%	24%
Staff expenditure volume		30959334	33431563	28729399
National ranking of RLAs in staff expenditure		243	319	337
Ratio of total planned revenue to total planned expenditure		0.99	1.04	0.71
Budget credibility				
		2020	2021	2022
Total revenue completion rate		86%	79%	134%
Total expenditure implementation rate		92%	73%	77%
Real operating expenditure implementation rate		73%	81%	64%
Real operating revenue completion rate		71%	58%	57%
Real investment expenditure implementation		99%	70%	86%
Real investment revenue completion rate		93%	90%	284%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		23%	33%	32%
Weight of tax revenue in operating revenue		87%	77%	54%
Volume of tax revenue		100841498	83868431	69488372
National ranking in tax revenue mobilization RLAs		255	327	345
Weight of CAC + Other ICSP in real operating revenue		80%	67%	48%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		0%	0%	0%
Weight of State financial aid in total revenue		25%	27%	22%
Volume of State financial aid		110225400	120848700	100000000
National ranking of RLAs in mobilization of State financial aid		248	314	331
Weight of FEICOM financial aid in total revenue		0%	0%	0%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		6767952	-24158222	8764366
Net savings or net self-financing capacity		6767952	-24158222	8764366
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	10
Gross operating surplus or operating savings		8995146	-21464760	11097026
Analysis				
		2020	2021	2022
Is the level of investment by NJIKWA council sufficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of NJIKWA council remained balanced in terms of income and expenditure (Section 417, GCRLAs)?		Yes	No	
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Yes	Yes	Yes
Is the budget for NJIKWA council realistic according to the PEFA Standard?		Yes	Yes, but not acceptable	Yes
Is the level of governance of NJIKWA council satisfactory according to the PEFA standard?		Yes	No	No
Does NJIKWA council maintain its property keep it in good condition?		No	No	No
Is NJIKWA council heavily dependent on tax revenue for its operations?		Yes, critical	Yes, but acceptable	No
Is NJIKWA council heavily dependent on state subsidies?		Yes, critical		
Is NJIKWA council making enough of an effort to repay its debt and finance some investments from operating revenue?		Yes	No	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	NJIMOM	NOUN	West	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		48%	47%	46%
Investment expenditure ratio		52%	53%	54%
Staff expenditure ratio		27%	35%	41%
Staff expenditure volume		5301040 /	61834551	71451494
National ranking of RLAs in staff expenditure		141	184	168
Ratio of total planned revenue to total planned expenditure		1	1	1
Budget credibility				
		2020	2021	2022
Total revenue completion rate		38%	38%	66%
Total expenditure implementation rate		37%	34%	62%
Real operating expenditure implementation rate		65%	50%	52%
Real operating revenue completion rate		57%	45%	42%
Real investment expenditure implementation		27%	26%	74%
Real investment revenue completion rate		29%	34%	100%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		48%	47%	46%
Weight of tax revenue in operating revenue		89%	88%	90%
Volume of tax revenue		172451458	139901842	134946460
National ranking in tax revenue mobilization RLAs		164	242	260
Weight of CAC + Other ICSP in real operating revenue		64%	68%	70%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		2%	4%	2%
Weight of State financial aid in total revenue		58%	66%	66%
Volume of State financial aid		236287736	274180400	266984850
National ranking of RLAs in mobilization of State financial aid		162	192	222
Weight of FEICOM financial aid in total revenue		0%	0%	0%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		753994	-16599947	-24598148
Net savings or net self-financing capacity		753994	-16599947	-24598148
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	10
Gross operating surplus or operating savings		3428893	-13924430	-21725641
Analysis				
		2020	2021	2022
Is the level of investment by NJIMOM council sufficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of NJIMOM council remained balanced in terms of income and expenditure (Section 417, GCRLAs)?		Yes	Yes	Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Yes	Yes, but not acceptable	Critical productivity
Is the budget for NJIMOM council realistic according to the PEFA Standard?		No, critical	No, critical	Yes, but not acceptable
Is the level of governance of NJIMOM council satisfactory according to the PEFA standard?		No	No	No
Does NJIMOM council maintain its property keep it in good condition?		Yes, low	Yes, low	Yes, low
Is NJIMOM council heavily dependent on tax revenue for its operations?		Yes, critical	Yes, critical	Yes, critical
Is NJIMOM council heavily dependent on state subsidies?		Yes, critical	Yes, but acceptable	Yes, but acceptable
Is NJIMOM council making enough of an effort to repay its debt and finance some investments from operating revenue?		Yes	No	No

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	NJINIKOM	BOYO	North-West	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		36%	33%	30%
Investment expenditure ratio		64%	67%	70%
Staff expenditure ratio		40%	34%	41%
Staff expenditure volume		44649193	43933587	52071067
National ranking of RLAs in staff expenditure		177	269	239
Ratio of total planned revenue to total planned expenditure		1.14	1.05	1
Budget credibility				
		2020	2021	2022
Total revenue completion rate		60%	68%	55%
Total expenditure implementation rate		62%	72%	54%
Real operating expenditure implementation rate		52%	56%	49%
Real operating revenue completion rate		56%	53%	60%
Real investment expenditure implementation		69%	83%	57%
Real investment revenue completion rate		63%	77%	53%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real expenditure		36%	33%	30%
Weight of tax revenue in operating revenue		95%	89%	85%
Volume of tax revenue		115954700	102553085	115364962
National ranking in tax revenue mobilization		230	294	288
Weight of CAC + Other ICSP in real operating revenue		92%	83%	70%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		0%	0%	0%
Weight of State financial aid in total revenue		7%	3%	72%
Volume of State financial aid		25227900	13234550	305265417
National ranking of RLAs in mobilization of State financial aid		280	360	192
Weight of FEICOM financial aid in total revenue		0%	0%	0%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		10638294	-14396153	10625865
Net savings or net self-financing capacity		10638294	-14396153	10625865
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	10
Gross operating surplus or operating savings		10638294	-14396153	15007048
Analysis				
		2020	2021	2022
Is the level of investment by NJINIKOM council sufficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of NJINIKOM council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?		No	No	Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Critical productivity	Fair	Critical productivity
Is the budget for NJINIKOM council realistic according to the PEFA Standard?		Yes, but not acceptable	Yes, but not acceptable	No, critical
Is the level of governance of NJINIKOM council satisfactory according to the PEFA standard?		No	No	No
Does NJINIKOM council maintain its property to keep it in good condition?		No	No	No
Is NJINIKOM council heavily dependent on tax revenue for its operations?			Yes, critical	Yes, but acceptable
Is NJINIKOM council heavily dependent on State subsidies?				Yes, but acceptable
Is NJINIKOM council making enough of an effort to repay its debt and finance some investments from operating revenue?		Yes	No	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	NKAMBE	DONGA MANTUNG	North-West	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		50%	40%	33%
Investment expenditure ratio		50%	60%	67%
Staff expenditure ratio		52%	37%	27%
Staff expenditure volume		113921540	11886/661	84510/19
National ranking of RLAs in staff expenditure		38	62	132
Ratio of total planned revenue to total planned expenditure		0.33	1.03	1
Budget credibility		2020	2021	2022
Total revenue completion rate		341%	80%	71%
Total expenditure implementation rate		62%	87%	77%
Real operating expenditure implementation rate		58%	79%	76%
Real operating revenue completion rate		228%	101%	56%
Real investment expenditure implementation		66%	94%	77%
Real investment revenue completion rate		544%	67%	80%
Budget structures		2020	2021	2022
Weight of real operating expenditure in real operating revenue		50%	40%	33%
Weight of tax revenue in operating revenue		83%	87%	83%
Volume of tax revenue		28540/243	300309/83	21690/006
National ranking in tax revenue mobilization		75	89	172
Weight of CAC + Other ICSP in real operating revenue		75%	80%	74%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		1%	4%	3%
Weight of State financial aid in total revenue		6%	50%	64%
Volume of State financial aid		44861050	375008693	567387000
National ranking of RLAs in mobilization of State financial aid		268	105	38
Weight of FEICOM financial aid in total revenue		0%	8%	0%
Major financial balances		2020	2021	2022
Gross savings or gross self-financing capacity		124191544	24679653	-56391800
Net savings or net self-financing capacity		124191544	-37725347	-56391800
Annual volume of resources for debt payment		0	62405000	0
National ranking of RLAs in resources voted to debt payment		27	21	10
Gross operating surplus or operating savings		126849651	41888820	-56391800
Analysis		2020	2021	2022
Is the level of investment by NKAMBE council sufficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of NKAMBE council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?			No	Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Critical productivity	Yes, but not acceptable	Yes
Is the budget for NKAMBE council realistic according to the PEFA Standard?		Yes	Yes	Yes, but not acceptable
Is the level of governance of NKAMBE council satisfactory according to the PEFA standard?		No	Yes, but not acceptable	No
Does NKAMBE council maintain its property to keep it in good condition?		Yes, low	Yes, low	Yes, low
Is NKAMBE council heavily dependent on tax revenue for its operations?		Yes, but acceptable	Yes, critical	Yes, but acceptable
Is NKAMBE council heavily dependent on state subsidies?		Yes, critical	No	Yes, but acceptable
Is NKAMBE council making enough of an effort to repay its debt and finance some investments from operating revenue?		Yes	No	No

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	NKOLAFAMB A	MEFOU ET AFAMBA	Centre	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		50%	48%	53%
Investment expenditure ratio		50%	52%	47%
Staff expenditure ratio		22%	34%	32%
Staff expenditure volume		77901963	104635602	135589591
National ranking of RLAs in staff expenditure		77	83	55
Ratio of total planned revenue to total planned expenditure		1.01	0.97	1
Budget credibility				
		2020	2021	2022
Total revenue completion rate		64%	56%	64%
Total expenditure implementation rate		51%	45%	57%
Real operating expenditure implementation rate		51%	48%	65%
Real operating revenue completion rate		58%	52%	60%
Real investment expenditure implementation		51%	43%	51%
Real investment revenue completion rate		73%	61%	70%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real expenditure		50%	48%	53%
Weight of tax revenue in operating revenue		96%	95%	96%
Volume of tax revenue		447133729	418081021	499805964
National ranking in tax revenue mobilization RLAs		31	43	49
Weight of CAC + Other ICSP in real operating revenue		20%	22%	19%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		2%	0%	0%
Weight of State financial aid in total revenue		40%	45%	40%
Volume of State financial aid		355050000	343062500	350990171
National ranking of RLAs in mobilization of State financial aid		71	127	146
Weight of FEICOM financial aid in total revenue		0%	0%	0%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		115385787	129312036	95135968
Net savings or net self-financing capacity		115385787	129312036	95135968
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	10
Gross operating surplus or operating savings		115385787	129312036	95135968
Analysis				
		2020	2021	2022
Is the level of investment by NKOLAFAMBA council sufficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of NKOLAFAMBA council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?		Yes	No	Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Yes	Fair	Fair
Is the budget for NKOLAFAMBA council realistic according to the PEF/A standard?		Yes, but not acceptable	No, critical	Yes, but not acceptable
Is the level of governance of NKOLAFAMBA council satisfactory according to the PEF/A standard?		No	No	No
Does NKOLAFAMBA council maintain property to keep it in good condition?		Yes, low	No	No
Is NKOLAFAMBA council heavily dependent on tax revenue for its operations?				
Is NKOLAFAMBA council heavily dependent on State subsidies?			No	No
Is NKOLAFAMBA council making enough an effort to repay its debt and finance some investments in its operating revenue?		Yes	Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	NKOLMETET	NYONG ET SOO	Centre	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		35%	28%	47%
Investment expenditure ratio		65%	72%	53%
Staff expenditure ratio		18%	33%	26%
Staff expenditure volume		13510166	39196189	53108047
National ranking of RLAs in staff expenditure		295	283	234
Ratio of total planned revenue to total planned expenditure		2.16	1.1	0.98
Budget credibility				
		2020	2021	2022
Total revenue completion rate		61%	53%	57%
Total expenditure implementation rate		74%	58%	53%
Real operating expenditure implementation rate		72%	54%	82%
Real operating revenue completion rate		37%	45%	111%
Real investment expenditure implementation rate		75%	60%	41%
Real investment revenue completion rate		100%	57%	32%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		35%	28%	47%
Weight of tax revenue in operating revenue		81%	80%	91%
Volume of tax revenue		104884103	91943366	264038755
National ranking in tax revenue mobilization RLAs		245	312	130
Weight of CAC + Other ICSP in real operating revenue		76%	69%	29%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		5%	1%	3%
Weight of State financial aid in total revenue		27%	78%	43%
Volume of State financial aid		115792750	332292196	201554725
National ranking of RLAs in mobilization of State financial aid		243	134	282
Weight of FEICOM financial aid in total revenue		6%	0%	0%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		43607089	-3888521	84329127
Net savings or net self-financing capacity		18607089	-3888521	84329127
Annual volume of resources for debt payment		25000000	0	0
National ranking of RLAs in resources voted to debt payment		15	48	10
Gross operating surplus or operating savings		43607089	-3888521	84559052
Analysis				
		2020	2021	2022
Is the level of investment by NKOLMETET council sufficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of NKOLMETET council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?			No	Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Yes	Fair	Yes
Is the budget for NKOLMETET council realistic according to the PEFA standard?		Yes, but not acceptable	No, critical	No, critical
Is the level of governance of NKOLMETET council satisfactory according to the PEFA standard?		No	No	No
Does NKOLMETET council maintain its property to keep it in good condition?			Yes, low	Yes, low
Is NKOLMETET council heavily dependent on tax revenue for its operations?		Yes, critical	Yes, but acceptable	Yes, critical
Is NKOLMETET council heavily dependent on State subsidies?		Yes, critical	Yes, critical	No
Is NKOLMETET council making enough of effort to repay its debt and finance some investments in its operating revenue?		Yes	No	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	NKONDJOCK	NKAM	Littoral	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		53%	53%	57%
Investment expenditure ratio		47%	47%	43%
Staff expenditure ratio		16%	24%	24%
Staff expenditure volume		35822992	46326905	42270351
National ranking of RLAs in staff expenditure		218	263	291
Ratio of total planned revenue to total planned expenditure		1	1	1
Budget credibility				
		2020	2021	2022
Total revenue completion rate		78%	61%	89%
Total expenditure implementation rate		43%	32%	35%
Real operating expenditure implementation rate		47%	39%	54%
Real operating revenue completion rate		96%	54%	92%
Real investment expenditure implementation		39%	27%	24%
Real investment revenue completion rate		66%	73%	86%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		53%	53%	57%
Weight of tax revenue in operating revenue		69%	86%	96%
Volume of tax revenue		259002283	320733178	376887666
National ranking in tax revenue mobilization RLAs		96	71	73
Weight of CAC + Other ICSP in real operating revenue		24%	34%	37%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		9%	21%	3%
Weight of State financial aid in total revenue		47%	27%	33%
Volume of State financial aid		353425000	188345500	255251675
National ranking of RLAs in mobilization of State financial aid		73	272	239
Weight of FEICOM financial aid in total revenue		0%	0%	0%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		156608494	179623924	214437778
Net savings or net self-financing capacity		156608494	179623924	214437778
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources devoted to debt payment		27	48	10
Gross operating surplus or operating savings		156246509	179063562	213952098
Analysis				
		2020	2021	2022
Is the level of investment by NKONDJOCK council sufficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of NKONDJOCK council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?		Yes	Yes	Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Yes	Yes	Yes
Is the budget for NKONDJOCK council realistic according to the PEF A standard?		Yes, but not acceptable	Yes, but not acceptable	Yes
Is the level of governance of NKONDJOCK council satisfactory according to the PEF A standard?		No	No	No
Does NKONDJOCK council maintain its property to keep it in good condition?		Yes		Yes, low
Is NKONDJOCK council heavily dependent on tax revenue for its operations?		No	Yes, critical	
Is NKONDJOCK council heavily dependent on State subsidies?		Yes, but acceptable		No
Is NKONDJOCK council making enough of effort to repay its debt and finance some investments in its operating revenue?		Yes	Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	NKONGSAMB A I	MOUNGO	Littoral	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		NA %	33%	39%
Investment expenditure ratio		%	67%	61%
Staff expenditure ratio		%	28%	27%
Staff expenditure volume		0	47875945	43223336
National ranking of RLAs in staff expenditure		302	248	285
Ratio of total planned revenue to total planned expenditure			0.99	1
Budget credibility		2020	2021	2022
Total revenue completion rate		%	30%	23%
Total expenditure implementation rate		%	33%	21%
Real operating expenditure implementation rate		%	41%	59%
Real operating revenue completion rate		%	71%	69%
Real investment expenditure implementation		%	30%	15%
Real investment revenue completion rate		%	20%	11%
Budget structures		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		%	33%	39%
Weight of tax revenue in operating revenue		%	82%	65%
Volume of tax revenue		0	163079670	187286781
National ranking in tax revenue mobilization of RLAs		310	214	193
Weight of CAC + Other ICSP in real operating revenue		%	69%	54%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		%	20%	22%
Weight of State financial aid in total revenue		%	60%	41%
Volume of State financial aid		0	270282729	187645114
National ranking of RLAs in mobilization of State financial aid		302	197	287
Weight of FEICOM financial aid in total revenue		%	0%	0%
Major financial balances		2020	2021	2022
Gross savings or gross self-financing capacity		0	31775183	130752025
Net savings or net self-financing capacity		0	31775183	130752025
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	10
Gross operating surplus or operating savings		0	31775183	130752025
Analysis		2020	2021	2022
Is the level of investment by NKONGSAMB A I council sufficient? (Section 417, GCRLAs) to boost development?			Yes	Yes
Has the budget of NKONGSAMB A I council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?			Yes	Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?			Yes	Yes
Is the budget for NKONGSAMB A I council realistic according to the PEFA Standard?			No, critical	No, critical
Is the level of governance of NKONGSAMB A I council satisfactory according to PEFA standard?			No	
Does NKONGSAMB A I council maintain property to keep it in good condition?				
Is NKONGSAMB A I council heavily dependent on tax revenue for its operations?			Yes, but acceptable	No
Is NKONGSAMB A I council heavily dependent on State subsidies?:			Yes, but acceptable	No
Does NKONGSAMB A I council making enough of an effort to repay its debt and finance some investments from its operating revenue?			Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	NKONGSAMB A II	MOUNGO	Littoral	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		NA %	33%	46%
Investment expenditure ratio		%	67%	54%
Staff expenditure ratio		%	46%	43%
Staff expenditure volume		0	5/3796/1	65498024
National ranking of RLAs in staff expenditure		302	201	182
Ratio of total planned revenue to total planned expenditure			1	0.84
Budget credibility		2020	2021	2022
Total revenue completion rate		%	47%	76%
Total expenditure implementation rate		%	51%	66%
Real operating expenditure implementation rate		%	50%	63%
Real operating revenue completion rate		%	48%	78%
Real investment expenditure implementation		%	51%	70%
Real investment revenue completion rate		%	46%	74%
Budget structures		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		%	33%	46%
Weight of tax revenue in operating revenue		%	80%	87%
Volume of tax revenue		0	103288359	130404220
National ranking in tax revenue mobilization of RLAs		310	292	266
Weight of CAC + Other ICSP in real operating revenue		%	72%	74%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		%	0%	4%
Weight of State financial aid in total revenue		%	3%	2%
Volume of State financial aid		0	8992494	7466649
National ranking of RLAs in mobilization of State financial aid		302	362	353
Weight of FEICOM financial aid in total revenue		%	0%	0%
Major financial balances		2020	2021	2022
Gross savings or gross self-financing capacity		0	3/592/8	-13/0354
Net savings or net self-financing capacity		0	3/592/8	-13/0354
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	10
Gross operating surplus or operating savings		0	2/18003	-22/8154
Analysis		2020	2021	2022
Is the level of investment by NKONGSAMB A II council sufficient? (Section 417, GCRLAs) to boost development?			Yes	Yes
Has the budget of NKONGSAMB A II council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?			Yes	
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?			Critical productivity	Critical productivity
Is the budget for NKONGSAMB A II council realistic according to the PEF A Standard?			No, critical	Yes, but not acceptable
Is the level of governance of NKONGSAMB A II council satisfactory according to PEF A standard?			No	No
Does NKONGSAMB A II council maintain property to keep it in good condition?			No	Yes, low
Is NKONGSAMB A II council heavily dependent on tax revenue for its operations?			Yes, but acceptable	Yes, critical
Is NKONGSAMB A II council heavily dependent on State subsidies?				
Does NKONGSAMB A II council making enough of an effort to repay its debt and finance some investments from its operating revenue?			Yes	No

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	NKONGSAMB A III	MOUNGO	Littoral	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		30%	35%	27%
Investment expenditure ratio		70%	65%	73%
Staff expenditure ratio		40%	41%	41%
Staff expenditure volume		45334072	47728894	37748645
National ranking of RLAs in staff expenditure		172	252	309
Ratio of total planned revenue to total planned expenditure		1	1.19	1.14
Budget credibility				
		2020	2021	2022
Total revenue completion rate		47%	52%	43%
Total expenditure implementation rate		44%	54%	39%
Real operating expenditure implementation rate		51%	46%	32%
Real operating revenue completion rate		57%	35%	35%
Real investment expenditure implementation rate		41%	60%	42%
Real investment revenue completion rate		44%	61%	47%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		30%	35%	27%
Weight of tax revenue in operating revenue		50%	82%	83%
Volume of tax revenue		63434701	73485421	84122424
National ranking in tax revenue mobilization RLAs		299	341	328
Weight of CAC + Other ICSP in real operating revenue		46%	74%	73%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		0%	0%	0%
Weight of State financial aid in total revenue		73%	77%	78%
Volume of State financial aid		290332829	293455822	342435793
National ranking of RLAs in mobilization of State financial aid		118	170	157
Weight of FEICOM financial aid in total revenue		0%	0%	0%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		13866854	-26331000	9656550
Net savings or net self-financing capacity		13866854	-26331000	9656550
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	10
Gross operating surplus or operating savings		13866854	-26331000	12128306
Analysis				
		2020	2021	2022
Is the level of investment by NKONGSAMB A III council sufficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of NKONGSAMB A III council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?		Yes		No
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Critical productivity	Critical productivity	Critical productivity
Is the budget for NKONGSAMB A III council realistic according to the PEFA Standard?		No, critical	No, critical	No, critical
Is the level of governance of NKONGSAMB A III council satisfactory according to the PEFA standard?		No	No	No
Does NKONGSAMB A III council maintain its property to keep it in good condition?		No	No	No
Is NKONGSAMB A III council heavily dependent on tax revenue for its operations?		No	Yes, but acceptable	Yes, but acceptable
Is NKONGSAMB A III council heavily dependent on State subsidies?		No	Yes, critical	Yes, critical
Does NKONGSAMB A III council making enough of an effort to repay its debt and finance some investments from its operating revenue?		Yes	No	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	NKOR	BUI	North-West	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		NA %	45%	45%
Investment expenditure ratio		%	55%	55%
Staff expenditure ratio		%	40%	36%
Staff expenditure volume		0	82163651	73096007
National ranking of RLAs in staff expenditure		302	127	162
Ratio of total planned revenue to total planned expenditure			0.96	1
Budget credibility				
		2020	2021	2022
Total revenue completion rate		%	68%	52%
Total expenditure implementation rate		%	68%	61%
Real operating expenditure implementation rate		%	51%	47%
Real operating revenue completion rate		%	75%	72%
Real investment expenditure implementation		%	95%	79%
Real investment revenue completion rate		%	64%	43%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		%	45%	45%
Weight of tax revenue in operating revenue		%	91%	91%
Volume of tax revenue		0	152477614	148359238
National ranking in tax revenue mobilization		310	228	240
Weight of CAC + Other ICSP in real operating revenue		%	89%	90%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		%	0%	6%
Weight of State financial aid in total revenue		%	31%	62%
Volume of State financial aid		0	134291550	243384495
National ranking of RLAs in mobilization of State financial aid		302	302	254
Weight of FEICOM financial aid in total revenue		%	0%	0%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		0	-38075171	-42566368
Net savings or net self-financing capacity		0	-38075171	-42566368
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	10
Gross operating surplus or operating savings		0	-38075171	-42574383
Analysis				
		2020	2021	2022
Is the level of investment by NKOR council sufficient? (Section 417, GCRLAs) to boost development?			Yes	Yes
Has the budget of NKOR council remained balanced in terms of income and expenditure (Section 417, GCRLAs)?			No	Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?			Critical productivity	Yes, but not acceptable
Is the budget for NKOR council realistic according to the PEFA Standard?			Yes, but not acceptable	No, critical
Is the level of governance of NKOR council satisfactory according to the PEFA standard?			No	No
Does NKOR council maintain its property to keep it in good condition?			No	Yes
Is NKOR council heavily dependent on tax revenue for its operations?			Yes, critical	Yes, critical
Is NKOR council heavily dependent on State subsidies?			No	Yes, but acceptable
Is NKOR council making enough of an effort to repay its debt and finance some investments from its operating revenue?			No	No

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	NKOTENG	HAUTE-SANAGA	Centre	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		50%	51%	30%
Investment expenditure ratio		50%	49%	70%
Staff expenditure ratio		22%	28%	33%
Staff expenditure volume		845/9505	120/85159	126/8/114
National ranking of RLAs in staff expenditure		68	60	61
Ratio of total planned revenue to total planned expenditure		1.09	0.95	0.99
Budget credibility				
		2020	2021	2022
Total revenue completion rate		79%	58%	63%
Total expenditure implementation rate		75%	45%	53%
Real operating expenditure implementation rate		80%	77%	59%
Real operating revenue completion rate		75%	76%	62%
Real investment expenditure implementation rate		71%	31%	51%
Real investment revenue completion rate		85%	48%	64%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		50%	51%	30%
Weight of tax revenue in operating revenue		82%	78%	86%
Volume of tax revenue		3/6929339	3/4447536	3/7279635
National ranking in tax revenue mobilization RLAs		47	57	72
Weight of CAC + Other ICSP in real operating revenue		25%	21%	23%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		2%	8%	4%
Weight of State financial aid in total revenue		28%	30%	22%
Volume of State financial aid		253840000	314911000	327969085
National ranking of RLAs in mobilization of State financial aid		146	150	170
Weight of FEICOM financial aid in total revenue		0%	9%	40%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		70922787	46872976	52603541
Net savings or net self-financing capacity		70922787	-43127024	-37396459
Annual volume of resources for debt payment		0	90000000	90000000
National ranking of RLAs in resources voted to debt payment		27	15	4
Gross operating surplus or operating savings		70922787	46872976	54702695
Analysis				
		2020	2021	2022
Is the level of investment by NKOTENG council sufficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of NKOTENG council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?		No	No	Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Yes	Yes	Fair
Is the budget for NKOTENG council realistic according to the PEFA standard?		Yes, but not acceptable	No, critical	Yes, but not acceptable
Is the level of governance of NKOTENG council satisfactory according to the PEFA standard?		No	No	No
Does NKOTENG council maintain its property to keep it in good condition?		Yes, low	Yes	Yes, low
Is NKOTENG council heavily dependent on tax revenue for its operations?		Yes, but acceptable	Yes, but acceptable	Yes, critical
Is NKOTENG council heavily dependent on state subsidies?		Yes, critical	No	
Is NKOTENG council making enough of an effort to repay its debt and finance some investments from operating revenue?		Yes	No	No

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	NKONG ZEM	MENOUA	West	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		42%	32%	58%
Investment expenditure ratio		58%	68%	42%
Staff expenditure ratio		34%	41%	38%
Staff expenditure volume		758558/3	9580511/	9951206/
National ranking of RLAs in staff expenditure		80	102	108
Ratio of total planned revenue to total planned expenditure		1	1	1
Budget credibility		2020	2021	2022
Total revenue completion rate		58%	70%	44%
Total expenditure implementation rate		54%	67%	38%
Real operating expenditure implementation rate		60%	43%	51%
Real operating revenue completion rate		77%	49%	53%
Real investment expenditure implementation		50%	93%	28%
Real investment revenue completion rate		46%	92%	37%
Budget structures		2020	2021	2022
Weight of real operating expenditure in real expenditure		42%	32%	58%
Weight of tax revenue in operating revenue		86%	86%	79%
Volume of tax revenue		243428/83	227118/05	214165539
National ranking in tax revenue mobilization RLAs		106	141	173
Weight of CAC + Other ICSP in real operating revenue		70%	65%	63%
Weight of real expenditure on maintenance of vice assets in real actual operating expenditure		3%	1%	3%
Weight of State financial aid in total revenue		54%	68%	51%
Volume of State financial aid		311131293	510640600	264167634
National ranking of RLAs in mobilization of State financial aid		104	49	226
Weight of FEICOM financial aid in total revenue		0%	0%	0%
Major financial balances		2020	2021	2022
Gross savings or gross self-financing capacity		62792661	33080841	11035718
Net savings or net self-financing capacity		62792661	33080841	11035718
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	9
Gross operating surplus or operating savings		62792661	33080841	11035718
Analysis		2020	2021	2022
Is the level of investment by NKOUNG ZEM council sufficient? (Section 417, GCRLAs) to post development?		Yes	Yes	Yes
Has the budget of NKOUNG ZEM council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?		Yes	Yes	Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Fair	Critical productivity	Yes, but not acceptable
Is the budget for NKOUNG ZEM council realistic according to the PEFA Standard?		No, critical	Yes, but not acceptable	No, critical
Is the level of governance of NKOUNG ZEM council satisfactory according to the PEFA Standard?		No	No	No
Does NKOUNG ZEM council maintain its property to keep it in good condition?		Yes, low	Yes, low	Yes, low
Is NKOUNG ZEM council heavily dependent on tax revenue for its operations?		Yes, critical	Yes, critical	Yes, but acceptable
Is NKOUNG ZEM council heavily dependent on State subsidies?		Yes, critical	Yes, but acceptable	No
Is NKOUNG ZEM council making enough an effort to repay its debt and finance some investments in its operating revenue?		Yes	Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	NKUM	BUI	North-West	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		NA %	37%	42%
Investment expenditure ratio		%	63%	58%
Staff expenditure ratio		%	32%	37%
Staff expenditure volume		0	52213432	77721926
National ranking of RLAs in staff expenditure		302	225	148
Ratio of total planned revenue to total planned expenditure			1.01	1.04
Budget credibility				
		2020	2021	2022
Total revenue completion rate		%	54%	105%
Total expenditure implementation rate		%	51%	58%
Real operating expenditure implementation rate		%	49%	64%
Real operating revenue completion rate		%	56%	57%
Real investment expenditure implementation		%	52%	54%
Real investment revenue completion rate		%	53%	141%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		%	37%	42%
Weight of tax revenue in operating revenue		%	89%	90%
Volume of tax revenue		0	158047577	197901149
National ranking in tax revenue mobilization RLAs		310	221	186
Weight of CAC + Other ICSP in real operating revenue		%	88%	70%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		%	0%	0%
Weight of State financial aid in total revenue		%	24%	12%
Volume of State financial aid		0	112506400	115335000
National ranking of RLAs in mobilization of State financial aid		302	322	325
Weight of FEICOM financial aid in total revenue		%	0%	27%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		0	12783716	8076178
Net savings or net self-financing capacity		0	12783716	161115897
Annual volume of resources for debt payment		0	0	169192075
National ranking of RLAs in resources voted to debt payment		27	48	1
Gross operating surplus or operating savings		0	13591139	13465086
Analysis				
		2020	2021	2022
Is the level of investment by NKUM council sufficient? (Section 417, GCRLAs) to boost development?			Yes	Yes
Has the budget of NKUM council remained balanced in terms of income and expenditure (Section 417, GCRLAs)?			Yes	No
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?			Fair	Yes, but not acceptable
Is the budget for NKUM council realistic according to the PEF/A Standard?			No, critical	Yes
Is the level of governance of NKUM council satisfactory according to the PEF/A standard?			No	No
Does NKUM council maintain its property to keep it in good condition?			No	No
Is NKUM council heavily dependent on tax revenue for its operations?			Yes, critical	Yes, critical
Is NKUM council heavily dependent on State subsidies?				
Is NKUM council making enough of an effort to repay its debt and finance some investments from its operating revenue?			Yes	No

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	NSEM	HAUTE-SANAGA	Centre	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		28%	23%	26%
Investment expenditure ratio		72%	77%	74%
Staff expenditure ratio		39%	37%	32%
Staff expenditure volume		25903635	25948574	25269882
National ranking of RLAs in staff expenditure		264	346	346
Ratio of total planned revenue to total planned expenditure		1.01	1	1.01
Budget credibility				
		2020	2021	2022
Total revenue completion rate		75%	77%	79%
Total expenditure implementation rate		67%	59%	80%
Real operating expenditure implementation rate		64%	51%	65%
Real operating revenue completion rate		61%	50%	55%
Real investment expenditure implementation rate		68%	62%	86%
Real investment revenue completion rate		82%	90%	93%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		28%	23%	26%
Weight of tax revenue in operating revenue		96%	84%	85%
Volume of tax revenue		70137032	68784060	67227750
National ranking in tax revenue mobilization RLAs		293	343	348
Weight of CAC + Other ICSP in real operating revenue		87%	71%	74%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		2%	1%	0%
Weight of State financial aid in total revenue		63%	73%	76%
Volume of State financial aid		169340796	288548600	229764150
National ranking of RLAs in mobilization of State financial aid		215	179	269
Weight of FEICOM financial aid in total revenue		0%	6%	0%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		6240356	11925952	1297662
Net savings or net self-financing capacity		6240356	11925952	1297662
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	8
Gross operating surplus or operating savings		6440356	11925952	1297662
Analysis				
		2020	2021	2022
Is the level of investment by NSEM council sufficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of NSEM council remained balanced in terms of income and expenditure (Section 417, GCRLAs)?		Yes	Yes	Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Yes, but not acceptable	Yes, but not acceptable	Fair
Is the budget for NSEM council realistic according to the PEFA Standard?		Yes, but not acceptable	Yes, but not acceptable	Yes, but not acceptable
Is the level of governance of NSEM council satisfactory according to the PEFA standard?		No	No	Yes, but not acceptable
Does NSEM council maintain its property to keep it in good condition?		Yes, low	Yes, low	No
Is NSEM council heavily dependent on tax revenue for its operations?			Yes, but acceptable	Yes, but acceptable
Is NSEM council heavily dependent on State subsidies?			Yes, but acceptable	Yes, critical
Is NSEM council making enough of an effort to repay its debt and finance some investments from its operating revenue?		Yes	Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	NTUI	MBAM ET KIM	Centre	
	2020	2021	2022	
Compliance with ratios and a balanced budget				
Operating expenditure ratio	61%	41%	34%	
Investment expenditure ratio	39%	59%	66%	
Staff expenditure ratio	49%	36%	47%	
Staff expenditure volume	102653151	111309028	137150130	
National ranking of RLAs in staff expenditure	47	73	53	
Ratio of total planned revenue to total planned expenditure	1	0.93	0.74	
Budget credibility	2020	2021	2022	
Total revenue completion rate	44%	61%	73%	
Total expenditure implementation rate	30%	70%	69%	
Real operating expenditure implementation rate	46%	59%	47%	
Real operating revenue completion rate	58%	41%	54%	
Real investment expenditure implementation rate	19%	80%	91%	
Real investment revenue completion rate	38%	91%	87%	
Budget structures	2020	2021	2022	
Weight of real operating expenditure in real operating revenue	61%	41%	34%	
Weight of tax revenue in operating revenue	87%	79%	77%	
Volume of tax revenue	172053079	194370896	159894158	
National ranking in tax revenue mobilization	165	177	225	
Weight of CAC + Other ICSP in real operating revenue	50%	35%	41%	
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure	3%	7%	7%	
Weight of State financial aid in total revenue	60%	15%	50%	
Volume of State financial aid	297866666	93414305	342133005	
National ranking of RLAs in mobilization of State financial aid	111	335	159	
Weight of FEICOM financial aid in total revenue	0%	0%	20%	
Major financial balances	2020	2021	2022	
Gross savings or gross self-financing capacity	-9597946	-60011916	-87371786	
Net savings or net self-financing capacity	-9597946	-60011916	-87371786	
Annual volume of resources for debt payment	0	0	0	
National ranking of RLAs in resources voted to debt payment	27	48	8	
Gross operating surplus or operating savings	-22238479	-60011916	-87371786	
Analysis	2020	2021	2022	
Is the level of investment by NTUI council sufficient? (Section 417, GCRLAs) to boost development?	Yes	Yes	Yes	
Has the budget of NTUI council remained balanced in terms of income and expenditure (Section 417, GCRLAs)?	Yes	No		
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?	Critical productivity	Yes, but not acceptable	Critical productivity	
Is the budget for NTUI council realistic according to the PEFA Standard?	No, critical	Yes, but not acceptable	Yes, but not acceptable	
Is the level of governance of NTUI council satisfactory according to the PEFA standard?	No	No	No	
Does NTUI council maintain its property to keep it in good condition?	Yes, low	Yes	Yes	
Is NTUI council heavily dependent on tax revenue for its operations?	Yes, critical	Yes, but acceptable	Yes, but acceptable	
Is NTUI council heavily dependent on State subsidies?	Yes, critical		No	
Is NTUI council making enough of an effort to repay its debt and finance some investments from its operating revenue?	No	No	No	

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	NWA	DONGA MANTUNG	North-West	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		41%	%	30%
Investment expenditure ratio		59%	%	70%
Staff expenditure ratio		36%	%	0%
Staff expenditure volume		96435639	0	0
National ranking of RLAs in staff expenditure		54	364	364
Ratio of total planned revenue to total planned expenditure		1		1.39
Budget credibility		2020	2021	2022
Total revenue completion rate		59%	%	52%
Total expenditure implementation rate		66%	%	62%
Real operating expenditure implementation rate		50%	%	59%
Real operating revenue completion rate		42%	%	47%
Real investment expenditure implementation		86%	%	64%
Real investment revenue completion rate		111%	%	58%
Budget structures		2020	2021	2022
Weight of real operating expenditure in real expenditure		41%	%	30%
Weight of tax revenue in operating revenue		90%	%	85%
Volume of tax revenue		287390805	0	253414036
National ranking in tax revenue mobilization		74	368	135
Weight of CAC + Other ICSP in real operating revenue		88%	%	77%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		0%	%	4%
Weight of State financial aid in total revenue		5%	%	6%
Volume of State financial aid		29894106	0	36355500
National ranking of RLAs in mobilization of State financial aid		277	364	340
Weight of FETCOM financial aid in total revenue		0%	%	0%
Major financial balances		2020	2021	2022
Gross savings or gross self-financing capacity		48182089	0	153797110
Net savings or net self-financing capacity		48182089	0	153797110
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources devoted to debt payment		27	48	8
Gross operating surplus or operating savings		52584601	0	156698558
Analysis		2020	2021	2022
Is the level of investment by NWA council sufficient? (Section 417, GCRLAs) to boost development?		Yes		Yes
Has the budget of NWA council remained balanced in terms of income and expenditure (Section 417, GCRLAs)?		Yes		
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Yes, but not acceptable		
Is the budget for NWA council realistic according to the PEFA Standard?		No, critical		No, critical
Is the level of governance of NWA council satisfactory according to the PEFA standard?		No		No
Does NWA council maintain its property to keep it in good condition?		No		Yes, low
Is NWA council heavily dependent on tax revenue for its operations?		Yes, critical		Yes, but acceptable
Is NWA council heavily dependent on State subsidies?		Yes, critical		
Is NWA council making enough of an effort to repay its debt and finance some investments from its operating revenue?		Yes		Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	NYAMBAKA	VINA	Adamawa	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		32%	30%	28%
Investment expenditure ratio		68%	70%	72%
Staff expenditure ratio		33%	32%	29%
Staff expenditure volume		48483982	47309009	44000488
National ranking of RLAs in staff expenditure		160	257	277
Ratio of total planned revenue to total planned expenditure		0.61	1	1.02
Budget credibility				
		2020	2021	2022
Total revenue completion rate		94%	71%	68%
Total expenditure implementation rate		62%	75%	68%
Real operating expenditure implementation rate		41%	59%	61%
Real operating revenue completion rate		79%	47%	52%
Real investment expenditure implementation		81%	85%	72%
Real investment revenue completion rate		106%	97%	79%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating revenue		32%	30%	28%
Weight of tax revenue in operating revenue		92%	85%	75%
Volume of tax revenue		148569305	132887375	132434165
National ranking in tax revenue mobilization RLAs		194	259	263
Weight of CAC + Other ICSP in real operating revenue		87%	76%	68%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		1%	2%	0%
Weight of State financial aid in total revenue		4%	71%	74%
Volume of State financial aid		16980700	333871900	403840090
National ranking of RLAs in mobilization of State financial aid		289	132	111
Weight of FEICOM financial aid in total revenue		0%	0%	0%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		16235027	6811082	23913141
Net savings or net self-financing capacity		15735027	6811082	23913141
Annual volume of resources for debt payment		500000	0	0
National ranking of RLAs in resources devoted to debt payment		26	48	8
Gross operating surplus or operating savings		16235027	6811082	23913141
Analysis				
		2020	2021	2022
Is the level of investment by NYAMBAKA council sufficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of NYAMBAKA council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?			Yes	No
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Fair	Fair	Yes
Is the budget for NYAMBAKA council realistic according to the PEFA standard?		Yes	Yes, but not acceptable	Yes, but not acceptable
Is the level of governance of NYAMBAKA council satisfactory according to the PEFA standard?		No	No	No
Does NYAMBAKA council maintain its property to keep it in good condition?		Yes, low	Yes, low	No
Is NYAMBAKA council heavily dependent on tax revenue for its operations?		Yes, critical	Yes, critical	No
Is NYAMBAKA council heavily dependent on State subsidies?		Yes, critical	Yes, but acceptable	Yes, but acceptable
Is NYAMBAKA council making enough of effort to repay its debt and finance some investments in its operating revenue?		Yes	Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	NYANON	SANAGA-MARITIME	Littoral	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		36%	17%	17%
Investment expenditure ratio		64%	83%	83%
Staff expenditure ratio		22%	50%	63%
Staff expenditure volume		30392333	36572174	53314320
National ranking of RLAs in staff expenditure		245	302	233
Ratio of total planned revenue to total planned expenditure		1	1	1
Budget credibility		2020	2021	2022
Total revenue completion rate		49%	56%	51%
Total expenditure implementation rate		45%	44%	40%
Real operating expenditure implementation rate		65%	36%	40%
Real operating revenue completion rate		55%	57%	55%
Real investment expenditure implementation		39%	46%	40%
Real investment revenue completion rate		47%	55%	50%
Budget structures		2020	2021	2022
Weight of real operating expenditure in real expenditure		36%	17%	17%
Weight of tax revenue in operating revenue		90%	90%	85%
Volume of tax revenue		124802943	122999599	113216563
National ranking in tax revenue mobilization		219	271	291
Weight of CAC + Other ICSP in real operating revenue		78%	49%	57%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		0%	0%	0%
Weight of State financial aid in total revenue		70%	71%	65%
Volume of State financial aid		292123950	392655052	401580253
National ranking of RLAs in mobilization of State financial aid		115	96	113
Weight of FEICOM financial aid in total revenue		0%	0%	0%
Major financial balances		2020	2021	2022
Gross savings or gross self-financing capacity		629152	62520276	48457430
Net savings or net self-financing capacity		629152	62520276	48457430
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	8
Gross operating surplus or operating savings		629152	62520276	48457430
Analysis		2020	2021	2022
Is the level of investment by NYANON council sufficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of NYANON council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?		Yes	Yes	Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Yes	Critical productivity	Critical productivity
Is the budget for NYANON council realistic according to the PEFA Standard?		No, critical	No, critical	No, critical
Is the level of governance of NYANON council satisfactory according to the PEFA standard?		No	No	No
Does NYANON council maintain its property to keep it in good condition?		No	No	No
Is NYANON council heavily dependent on tax revenue for its operations?		Yes, critical	Yes, critical	Yes, critical
Is NYANON council heavily dependent on state subsidies?		Yes, critical	Yes, but acceptable	Yes, but acceptable
Is NYANON council making enough of an effort to repay its debt and finance some investments from operating revenue?		Yes	Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	OBALA	LEKIE	Centre	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		NA %	34%	%
Investment expenditure ratio		%	66%	%
Staff expenditure ratio		%	30%	%
Staff expenditure volume		0	100634213	0
National ranking of RLAs in staff expenditure		302	89	364
Ratio of total planned revenue to total planned expenditure			0.96	
Budget credibility				
		2020	2021	2022
Total revenue completion rate		%	58%	%
Total expenditure implementation rate		%	52%	%
Real operating expenditure implementation rate		%	47%	%
Real operating revenue completion rate		%	47%	%
Real investment expenditure implementation		%	56%	%
Real investment revenue completion rate		%	74%	%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		%	34%	%
Weight of tax revenue in operating revenue		%	88%	%
Volume of tax revenue		0	414947427	0
National ranking in tax revenue mobilization		310	45	365
Weight of CAC + Other ICSP in real operating revenue		%	56%	%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		%	7%	%
Weight of State financial aid in total revenue		%	55%	%
Volume of State financial aid		0	561088420	0
National ranking of RLAs in mobilization of State financial aid		302	33	357
Weight of FEICOM financial aid in total revenue		%	0%	%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		0	141330062	0
Net savings or net self-financing capacity		0	141330062	0
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	8
Gross operating surplus or operating savings		0	141307195	0
Analysis				
		2020	2021	2022
Is the level of investment by OBALA council sufficient? (Section 417, GCRLAs) to boost development?			Yes	
Has the budget of OBALA council remained balanced in terms of income and expenditure (Section 417, GCRLAs)?			No	
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?			Fair	
Is the budget for OBALA council realistic according to the PEFA Standard?			No, critical	
Is the level of governance of OBALA council satisfactory according to the PEFA standard?			No	
Does OBALA council maintain its property keep it in good condition?			Yes	
Is OBALA council heavily dependent on tax revenue for its operations?			Yes, critical	
Is OBALA council heavily dependent on state subsidies?			No	
Is OBALA council making enough of an effort to repay its debt and finance some investments from operating revenue?			Yes	

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	OKOLA	LEKIE	Centre	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		27%	33%	46%
Investment expenditure ratio		73%	67%	54%
Staff expenditure ratio		15%	37%	33%
Staff expenditure volume		64/46282	1229468/2	154314182
National ranking of RLAs in staff expenditure		112	56	43
Ratio of total planned revenue to total planned expenditure		1.15	1	1
Budget credibility				
		2020	2021	2022
Total revenue completion rate		76%	59%	93%
Total expenditure implementation rate		81%	39%	39%
Real operating expenditure implementation rate		128%	44%	69%
Real operating revenue completion rate		71%	49%	62%
Real investment expenditure implementation		71%	37%	29%
Real investment revenue completion rate		77%	64%	105%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		27%	33%	46%
Weight of tax revenue in operating revenue		91%	82%	75%
Volume of tax revenue		394721569	316162008	320965182
National ranking in tax revenue mobilization RLAs		45	76	107
Weight of CAC + Other ICSP in real operating revenue		45%	44%	40%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		0%	0%	0%
Weight of State financial aid in total revenue		28%	38%	18%
Volume of State financial aid		469750100	583003213	425398950
National ranking of RLAs in mobilization of State financial aid		23	27	95
Weight of FEICOM financial aid in total revenue		0%	0%	40%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		8342125	48514595	-30706160
Net savings or net self-financing capacity		8342125	48514595	-30706160
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	8
Gross operating surplus or operating savings		8342125	48514595	-30706160
Analysis				
		2020	2021	2022
Is the level of investment by OKOLA council sufficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of OKOLA council remained balanced in terms of income and expenditure (Section 417, GCRLAs)?		No	Yes	Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Yes	Yes, but not acceptable	Fair
Is the budget for OKOLA council realistic according to the PEFA Standard?		Yes, but not acceptable	No, critical	Yes
Is the level of governance of OKOLA council satisfactory according to the PEFA standard?		Yes, but not acceptable	No	No
Does OKOLA council maintain its property keep it in good condition?		No	No	No
Is OKOLA council heavily dependent on tax revenue for its operations?		Yes, critical	Yes, but acceptable	No
Is OKOLA council heavily dependent on State subsidies?		Yes, critical	No	
Is OKOLA council making enough of an effort to repay its debt and finance some investments from operating revenue?		Yes	Yes	No

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	OLAMZE	VALLEE DU NTEM	South	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		NA %	%	20%
Investment expenditure ratio		%	%	80%
Staff expenditure ratio		%	%	23%
Staff expenditure volume		0	0	21959451
National ranking of RLAs in staff expenditure		302	364	354
Ratio of total planned revenue to total planned expenditure				1
Budget credibility				
		2020	2021	2022
Total revenue completion rate		%	71%	70%
Total expenditure implementation rate		%	%	68%
Real operating expenditure implementation rate		%	%	48%
Real operating revenue completion rate		%	71%	42%
Real investment expenditure implementation		%	%	76%
Real investment revenue completion rate		%	%	90%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		%	%	20%
Weight of tax revenue in operating revenue		%	83%	67%
Volume of tax revenue		0	134084169	79509658
National ranking in tax revenue mobilization RLAs		310	255	333
Weight of CAC + Other ICSP in real operating revenue		%	35%	47%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		%	%	0%
Weight of State financial aid in total revenue		%	16%	83%
Volume of State financial aid		0	25865351	401949057
National ranking of RLAs in mobilization of State financial aid		302	352	112
Weight of FEICOM financial aid in total revenue		%	0%	0%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		0	162125520	23055626
Net savings or net self-financing capacity		0	162125520	23055626
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	8
Gross operating surplus or operating savings		0	162125520	23055626
Analysis				
		2020	2021	2022
Is the level of investment by OLAMZE council sufficient? (Section 417, GCRLAs) to boost development?				Yes
Has the budget of OLAMZE council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?				Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?				Yes
Is the budget for OLAMZE council realistic according to the PEFA Standard?			Yes, but not acceptable	Yes, but not acceptable
Is the level of governance of OLAMZE council satisfactory according to the PEFA standard?				No
Does OLAMZE council maintain its property to keep it in good condition?				No
Is OLAMZE council heavily dependent on external revenue for its operations?			Yes, but acceptable	No
Is OLAMZE council heavily dependent on state subsidies?				Yes, critical
Is OLAMZE council making enough of an effort to repay its debt and finance some investments from operating revenue?			Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	OLANGUINA	MEFOU ET AFAMBA	Centre	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		30%	22%	43%
Investment expenditure ratio		70%	78%	57%
Staff expenditure ratio		34%	33%	7%
Staff expenditure volume		2/998638	23112099	24361146
National ranking of RLAs in staff expenditure		250	352	350
Ratio of total planned revenue to total planned expenditure		1.02	1.02	1
Budget credibility		2020	2021	2022
Total revenue completion rate		69%	83%	74%
Total expenditure implementation rate		70%	74%	96%
Real operating expenditure implementation rate		64%	47%	90%
Real operating revenue completion rate		58%	52%	94%
Real investment expenditure implementation		73%	87%	101%
Real investment revenue completion rate		77%	100%	65%
Budget structures		2020	2021	2022
Weight of real operating expenditure in real expenditure		30%	22%	43%
Weight of tax revenue in operating revenue		94%	93%	92%
Volume of tax revenue		962811/4	75445919	237529786
National ranking in tax revenue mobilization		261	339	152
Weight of CAC + Other ICSP in real operating revenue		60%	83%	21%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		4%	2%	29%
Weight of State financial aid in total revenue		65%	79%	64%
Volume of State financial aid		182415100	292160649	430061902
National ranking of RLAs in mobilization of State financial aid		208	173	89
Weight of FEICOM financial aid in total revenue		0%	0%	0%
Major financial balances		2020	2021	2022
Gross savings or gross self-financing capacity		19264668	12101059	116263289
Net savings or net self-financing capacity		19264668	12101059	119392921
Annual volume of resources for debt payment		0	0	3129632
National ranking of RLAs in resources voted to debt payment		27	48	7
Gross operating surplus or operating savings		19374668	12101059	116263289
Analysis		2020	2021	2022
Is the level of investment by OLANGUINA council sufficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of OLANGUINA council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?		No	No	Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Fair	Fair	
Is the budget for OLANGUINA council realistic according to the PEFA standard?		Yes, but not acceptable	Yes	Yes, but not acceptable
Is the level of governance of OLANGUINA council satisfactory according to the PEFA standard?		No	No	Yes
Does OLANGUINA council maintain its property to keep it in good condition?		Yes, low	Yes, low	
Is OLANGUINA council heavily dependent on tax revenue for its operations?		Yes, critical	Yes, critical	Yes, critical
Is OLANGUINA council heavily dependent on State subsidies?		Yes, critical	Yes, critical	Yes, but acceptable
Is OLANGUINA council making enough an effort to repay its debt and finance some investments in its operating revenue?		Yes	Yes	No

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	OMBESSA	MBAM-INOUBOU	Centre	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		78%	90%	43%
Investment expenditure ratio		22%	10%	57%
Staff expenditure ratio		33%	32%	41%
Staff expenditure volume		64382461	64651150	57688115
National ranking of RLAs in staff expenditure		114	170	214
Ratio of total planned revenue to total planned expenditure		0.98	1.33	1
Budget credibility				
		2020	2021	2022
Total revenue completion rate		33%	27%	28%
Total expenditure implementation rate		32%	27%	28%
Real operating expenditure implementation rate		90%	39%	22%
Real operating revenue completion rate		60%	38%	23%
Real investment expenditure implementation rate		10%	7%	35%
Real investment revenue completion rate		27%	19%	33%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		78%	90%	43%
Weight of tax revenue in operating revenue		63%	79%	95%
Volume of tax revenue		53818114	149069054	116616754
National ranking in tax revenue mobilization RLAs		304	235	282
Weight of CAC + Other ICSP in real operating revenue		24%	60%	69%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		0%	0%	0%
Weight of State financial aid in total revenue		73%	47%	2%
Volume of State financial aid		185891208	141517181	6500000
National ranking of RLAs in mobilization of State financial aid		205	299	354
Weight of FEICOM financial aid in total revenue		0%	0%	0%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		-111315912	-11900606	-19207198
Net savings or net self-financing capacity		-111315912	-11900606	-19207198
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	7
Gross operating surplus or operating savings		-76244171	-3529796	-17567566
Analysis				
		2020	2021	2022
Is the level of investment by OMBESSA council sufficient? (Section 417, GCRLAs) to boost development?		Yes	No	Yes
Has the budget of OMBESSA council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?		Yes		Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Fair	Fair	Critical productivity
Is the budget for OMBESSA council realistic according to the PEFA standard?		No, critical	No, critical	No, critical
Is the level of governance of OMBESSA council satisfactory according to the PEFA standard?		No		
Does OMBESSA council maintain its property to keep it in good condition?		No	No	No
Is OMBESSA council heavily dependent on tax revenue for its operations?		No	Yes, but acceptable	Yes, critical
Is OMBESSA council heavily dependent on state subsidies?		Yes, but acceptable	No	
Is OMBESSA council making enough of an effort to repay its debt and finance some investments from operating revenue?		No	No	No

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	OULI	KADEY	East	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		25%	33%	29%
Investment expenditure ratio		75%	67%	71%
Staff expenditure ratio		31%	30%	32%
Staff expenditure volume		24348654	29935/10	40844946
National ranking of RLAs in staff expenditure		272	327	295
Ratio of total planned revenue to total planned expenditure		1	0.88	1.03
Budget credibility				
Total revenue completion rate		31%	43%	86%
Total expenditure implementation rate		34%	31%	84%
Real operating expenditure implementation rate		43%	55%	84%
Real operating revenue completion rate		39%	34%	75%
Real investment expenditure implementation		31%	26%	85%
Real investment revenue completion rate		28%	45%	93%
Budget structures				
Weight of real operating expenditure in real expenditure		2020 25%	2021 33%	2022 29%
Weight of tax revenue in operating revenue		89%	81%	83%
Volume of tax revenue		6989688 /	5280/535	116412/02
National ranking in tax revenue mobilization RLAs		294	358	284
Weight of CAC + Other ICSP in real operating revenue		88%	73%	71%
Weight of real expenditure on maintenance of vice assets in real actual operating expenditure		0%	1%	0%
Weight of State financial aid in total revenue		74%	57%	75%
Volume of State financial aid		207642350	201899490	346305690
National ranking of RLAs in mobilization of State financial aid		188	259	149
Weight of FEICOM financial aid in total revenue		0%	0%	0%
Major financial balances				
Gross savings or gross self-financing capacity		2020 -5207/78	2021 -33383330	2022 10659094
Net savings or net self-financing capacity		-5207/78	-33383330	10659094
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	7
Gross operating surplus or operating savings		-5207/78	-33383330	10659094
Analysis				
		2020	2021	2022
Is the level of investment by OULI council sufficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of OULI council remained balanced in terms of income and expenditure (Section 417, GCRLAs)?		Yes	No	No
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Fair	Fair	Fair
Is the budget for OULI council realistic according to the PEFA Standard?		No, critical	No, critical	Yes
Is the level of governance of OULI council satisfactory according to the PEFA standard?		No	No	Yes, but not acceptable
Does OULI council maintain its property to keep it in good condition?		No	Yes, low	No
Is OULI council heavily dependent on tax revenue for its operations?		Yes, critical	Yes, but acceptable	Yes, but acceptable
Is OULI council heavily dependent on State subsidies?		Yes, critical	No	Yes, critical
Is OULI council making enough of an effort to repay its debt and finance some investments from its operating revenue?		No	No	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	OVENG	DJA ET LOBO	South	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		NA %	37%	38%
Investment expenditure ratio		%	63%	62%
Staff expenditure ratio		%	27%	21%
Staff expenditure volume		0	45413045	44149511
National ranking of RLAs in staff expenditure		302	264	275
Ratio of total planned revenue to total planned expenditure			0.95	0.99
Budget credibility				
		2020	2021	2022
Total revenue completion rate		%	64%	69%
Total expenditure implementation rate		%	63%	64%
Real operating expenditure implementation rate		%	49%	57%
Real operating revenue completion rate		%	55%	54%
Real investment expenditure implementation		%	76%	70%
Real investment revenue completion rate		%	72%	81%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		%	37%	38%
Weight of tax revenue in operating revenue		%	78%	70%
Volume of tax revenue		0	150051921	140622686
National ranking in tax revenue mobilization RLAs		310	233	249
Weight of CAC + Other ICSP in real operating revenue		%	30%	29%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		%	0%	15%
Weight of State financial aid in total revenue		%	59%	68%
Volume of State financial aid		0	261026400	408007497
National ranking of RLAs in mobilization of State financial aid		302	205	107
Weight of FEICOM financial aid in total revenue		%	0%	0%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		0	23220884	-9637634
Net savings or net self-financing capacity		0	23220884	-9637634
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	7
Gross operating surplus or operating savings		0	23220884	-9637634
Analysis				
		2020	2021	2022
Is the level of investment by OVENG council sufficient? (Section 417, GCRLAs) to boost development?			Yes	Yes
Has the budget of OVENG council remained balanced in terms of income and expenditure (Section 417, GCRLAs)?			No	Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?			Yes	Yes
Is the budget for OVENG council realistic according to the PEFA Standard?			Yes, but not acceptable	Yes, but not acceptable
Is the level of governance of OVENG council satisfactory according to the PEFA standard?			No	No
Does OVENG council maintain its property keep it in good condition?			No	
Is OVENG council heavily dependent on tax revenue for its operations?			Yes, but acceptable	No
Is OVENG council heavily dependent on State subsidies?			No	Yes, but acceptable
Is OVENG council making enough of an effort to repay its debt and finance some investments from operating revenue?			Yes	No

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	PENJA	MOUNGO	Littoral	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		66%	59%	66%
Investment expenditure ratio		34%	41%	34%
Staff expenditure ratio		34%	40%	34%
Staff expenditure volume		1308/0490	1338/2/16	122614390
National ranking of RLAs in staff expenditure		30	47	66
Ratio of total planned revenue to total planned expenditure		1.03	0.99	1.01
Budget credibility				
Total revenue completion rate		58%	29%	51%
Total expenditure implementation rate		63%	29%	52%
Real operating expenditure implementation rate		82%	42%	56%
Real operating revenue completion rate		74%	22%	46%
Real investment expenditure implementation rate		43%	20%	46%
Real investment revenue completion rate		13%	55%	64%
Budget structures				
Weight of real operating expenditure in real operating expenditure		66%	59%	66%
Weight of tax revenue in operating revenue		74%	94%	95%
Volume of tax revenue		3/6521461	31/326039	342140155
National ranking in tax revenue mobilization RLAs		48	75	91
Weight of CAC + Other ICSP in real operating revenue		30%	38%	35%
Weight of real expenditure on maintenance of vice assets in real actual operating expenditure		13%	6%	21%
Weight of State financial aid in total revenue		26%	40%	32%
Volume of State financial aid		142651521	234/58564	1/0559588
National ranking of RLAs in mobilization of State financial aid		229	228	296
Weight of FEICOM financial aid in total revenue		0%	0%	0%
Major financial balances				
Gross savings or gross self-financing capacity		129642887	602134	2512123
Net savings or net self-financing capacity		129642887	602134	2512123
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	7
Gross operating surplus or operating savings		128326577	-1440416	66/480
Analysis				
Is the level of investment by PENJA council sufficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	No
Has the budget of PENJA council remained balanced in terms of income and expenditure (Section 417, GCRLAs)?		No	Yes	Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Fair	Critical productivity	Fair
Is the budget for PENJA council realistic according to the PEFA Standard?		No, critical	No, critical	No, critical
Is the level of governance of PENJA council satisfactory according to the PEFA standard?		No		No
Does PENJA council maintain its property to keep it in good condition?		Yes	Yes	
Is PENJA council heavily dependent on tax revenue for its operations?		No	Yes, critical	Yes, critical
Is PENJA council heavily dependent on State subsidies?		Yes, but acceptable	No	No
Is PENJA council making enough of an effort to repay its debt and finance some investments from its operating revenue?		Yes	Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	PENKA MICHEL	MENOUA	West	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		0%	47%	51%
Investment expenditure ratio		100%	53%	49%
Staff expenditure ratio		%	24%	34%
Staff expenditure volume		0	68015564	112417757
National ranking of RLAs in staff expenditure		302	162	84
Ratio of total planned revenue to total planned expenditure		1.73	0.92	1
Budget credibility		2020	2021	2022
Total revenue completion rate		60%	61%	64%
Total expenditure implementation rate		69%	58%	70%
Real operating expenditure implementation rate		%	61%	68%
Real operating revenue completion rate		88%	63%	63%
Real investment expenditure implementation		69%	56%	73%
Real investment revenue completion rate		45%	59%	65%
Budget structures		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		0%	47%	51%
Weight of tax revenue in operating revenue		79%	81%	73%
Volume of tax revenue		266693944	250776823	208462951
National ranking in tax revenue mobilization RLAs		90	119	175
Weight of CAC + Other ICSP in real operating revenue		72%	67%	65%
Weight of real expenditure on maintenance of price assets in real actual operating expenditure		%	6%	1%
Weight of State financial aid in total revenue		58%	56%	65%
Volume of State financial aid		371429189	331249007	388318065
National ranking of RLAs in mobilization of State financial aid		64	135	121
Weight of FEICOM financial aid in total revenue		0%	0%	0%
Major financial balances		2020	2021	2022
Gross savings or gross self-financing capacity		338971564	20795205	-50601607
Net savings or net self-financing capacity		338971564	20795205	-50601607
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	7
Gross operating surplus or operating savings		338971564	20795205	-50601607
Analysis		2020	2021	2022
Is the level of investment by PENKA MICHEL council sufficient? (Section 417, GCRLAs) boost development?		Yes	Yes	Yes
Has the budget of PENKA MICHEL council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?			No	Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?			Yes	Fair
Is the budget for PENKA MICHEL council realistic according to the PEFA Standard?		Yes, but not acceptable	Yes, but not acceptable	Yes, but not acceptable
Is the level of governance of PENKA MICHEL council satisfactory according to the PEFA Standard?		No	No	No
Does PENKA MICHEL council maintain property to keep it in good condition?			Yes	Yes, low
Is PENKA MICHEL council heavily dependent on tax revenue for its operations?		Yes, but acceptable	Yes, but acceptable	No
Is PENKA MICHEL council heavily dependent on State subsidies?		Yes, critical	No	Yes, but acceptable
Is PENKA MICHEL council making enough of an effort to repay its debt and finance some investments from its operating revenue?		Yes	Yes	No

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	PETE BANDJOUN	KOUNG-KHI	West	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		44%	60%	57%
Investment expenditure ratio		56%	40%	43%
Staff expenditure ratio		39%	35%	41%
Staff expenditure volume		126470896	141877385	152716297
National ranking of RLAs in staff expenditure		31	43	44
Ratio of total planned revenue to total planned expenditure		1.1	0.81	1
Budget credibility		2020	2021	2022
Total revenue completion rate		65%	53%	53%
Total expenditure implementation rate		68%	64%	59%
Real operating expenditure implementation rate		62%	77%	76%
Real operating revenue completion rate		44%	50%	58%
Real investment expenditure implementation rate		73%	51%	46%
Real investment revenue completion rate		110%	96%	49%
Budget structures		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		44%	60%	57%
Weight of tax revenue in operating revenue		72%	62%	73%
Volume of tax revenue		257283133	250539692	247593468
National ranking in tax revenue mobilization of RLAs		100	120	141
Weight of CAC + Other ICSP in real operating revenue		50%	37%	36%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		14%	17%	17%
Weight of State financial aid in total revenue		55%	26%	22%
Volume of State financial aid		429529466	115650700	130109417
National ranking of RLAs in mobilization of State financial aid		36	320	315
Weight of FEICOM financial aid in total revenue		0%	0%	5%
Major financial balances		2020	2021	2022
Gross savings or gross self-financing capacity		31072912	-1368024	-31110522
Net savings or net self-financing capacity		31072912	-1368024	-61110522
Annual volume of resources for debt payment		0	0	30000000
National ranking of RLAs in resources voted to debt payment		27	48	3
Gross operating surplus or operating savings		31072912	-1368024	-29124196
Analysis		2020	2021	2022
Is the level of investment by PETE BANDJOUN council sufficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of PETE BANDJOUN council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?		No		Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Yes, but not acceptable	Yes, but not acceptable	Critical productivity
Is the budget for PETE BANDJOUN council realistic according to the PEFA standard?		Yes, but not acceptable	No, critical	No, critical
Is the level of governance of PETE BANDJOUN council satisfactory according to the PEFA standard?		No	No	No
Does PETE BANDJOUN council maintain its property to keep it in good condition?		Yes		
Is PETE BANDJOUN council heavily dependent on tax revenue for its operations?		No	No	No
Is PETE BANDJOUN council heavily dependent on State subsidies?		Yes, but acceptable		
Is PETE BANDJOUN council making enough of an effort to repay its debt and finance some investments from its operating revenue?		Yes	No	No

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	PETTE	DIAMARE	Far-North	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		19%	5%	24%
Investment expenditure ratio		81%	95%	76%
Staff expenditure ratio		18%	21%	15%
Staff expenditure volume		2424/605	2951/283	4879/261
National ranking of RLAs in staff expenditure		273	328	256
Ratio of total planned revenue to total planned expenditure		0.09	1.01	1.08
Budget credibility				
Total revenue completion rate		56%	64%	26%
Total expenditure implementation rate		19%	126%	100%
Real operating expenditure implementation rate		48%	54%	99%
Real operating revenue completion rate		61%	46%	41%
Real investment expenditure implementation rate		17%	137%	100%
Real investment revenue completion rate		0%	67%	21%
Budget structures				
Weight of real operating expenditure in real operating expenditure		19%	5%	24%
Weight of tax revenue in operating revenue		97%	99%	98%
Volume of tax revenue		180519812	159489081	161848795
National ranking in tax revenue mobilization RLAs		157	218	223
Weight of CAC + Other ICSP in real operating revenue		91%	78%	85%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		0%	4%	21%
Weight of State financial aid in total revenue		0%	80%	55%
Volume of State financial aid		0	1059154283	216500000
National ranking of RLAs in mobilization of State financial aid		302	1	277
Weight of FEICOM financial aid in total revenue		0%	0%	0%
Major financial balances				
Gross savings or gross self-financing capacity		49555716	22729290	162561869
Net savings or net self-financing capacity		49555716	7729290	162561869
Annual volume of resources for debt payment		0	15000000	0
National ranking of RLAs in resources voted to debt payment		27	37	6
Gross operating surplus or operating savings		51823038	25528311	160475977
Analysis				
Is the level of investment by PETTE council sufficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of PETTE council remained balanced in terms of income and expenditure (Section 417, GCRLAs)?			Yes	No
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Yes	Yes	Yes
Is the budget for PETTE council realistic according to the PEFA Standard?		No, critical	Yes, but not acceptable	No, critical
Is the level of governance of PETTE council satisfactory according to the PEFA standard?				Yes
Does PETTE council maintain its property to keep it in good condition?		No	Yes, low	
Is PETTE council heavily dependent on tax revenue for its operations?				
Is PETTE council heavily dependent on State subsidies?			Yes, critical	No
Is PETTE council making enough of an effort to repay its debt and finance some investments from its operating revenue?		Yes	Yes	No

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	PITOA	BENOUE	North	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		36%	27%	23%
Investment expenditure ratio		64%	73%	77%
Staff expenditure ratio		21%	32%	28%
Staff expenditure volume		51581124	68644376	69312363
National ranking of RLAs in staff expenditure		146	159	176
Ratio of total planned revenue to total planned expenditure		0.67	1.04	0.71
Budget credibility				
		2020	2021	2022
Total revenue completion rate		83%	63%	85%
Total expenditure implementation rate		53%	57%	74%
Real operating expenditure implementation rate		53%	56%	79%
Real operating revenue completion rate		166%	55%	100%
Real investment expenditure implementation rate		53%	57%	81%
Real investment revenue completion rate		52%	71%	82%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		36%	27%	23%
Weight of tax revenue in operating revenue		86%	81%	45%
Volume of tax revenue		344087259	307269466	57427976
National ranking in tax revenue mobilization RLAs		60	83	354
Weight of CAC + Other ICSP in real operating revenue		76%	67%	25%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		1%	0%	0%
Weight of State financial aid in total revenue		51%	51%	61%
Volume of State financial aid		378006783	471919286	540349412
National ranking of RLAs in mobilization of State financial aid		62	60	45
Weight of FEICOM financial aid in total revenue		0%	15%	30%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		152192252	165056249	116685512
Net savings or net self-financing capacity		152192252	165056249	116685512
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	6
Gross operating surplus or operating savings		152192252	165056249	116685512
Analysis				
		2020	2021	2022
Is the level of investment by PITOA council sufficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of PITOA council remained balanced in terms of income and expenditure (Section 417, GCRLAs)?			No	
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Yes	Fair	Yes
Is the budget for PITOA council realistic according to the PEFA Standard?		Yes	Yes, but not acceptable	Yes
Is the level of governance of PITOA council satisfactory according to the PEFA standard?		No	No	No
Does PITOA council maintain its property to keep it in good condition?		Yes, low	No	No
Is PITOA council heavily dependent on tax revenue for its operations?		Yes, critical	Yes, but acceptable	No
Is PITOA council heavily dependent on State subsidies?		Yes, critical	No	Yes, but acceptable
Is PITOA council making enough of an effort to repay its debt and finance some investments from its operating revenue?		Yes	Yes	No

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	POLI	FARO	North	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		31%	27%	31%
Investment expenditure ratio		69%	73%	69%
Staff expenditure ratio		13%	29%	29%
Staff expenditure volume		31814344	49912159	53631772
National ranking of RLAs in staff expenditure		236	240	232
Ratio of total planned revenue to total planned expenditure		0.96	1	1
Budget credibility				
		2020	2021	2022
Total revenue completion rate		38%	28%	25%
Total expenditure implementation rate		43%	27%	43%
Real operating expenditure implementation rate		100%	67%	69%
Real operating revenue completion rate		77%	79%	80%
Real investment expenditure implementation		35%	22%	37%
Real investment revenue completion rate		30%	20%	9%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		31%	27%	31%
Weight of tax revenue in operating revenue		75%	78%	76%
Volume of tax revenue		1/1483538	183349264	189074022
National ranking in tax revenue mobilization RLAs		167	190	192
Weight of CAC + Other ICSP in real operating revenue		69%	61%	57%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		1%	1%	1%
Weight of State financial aid in total revenue		38%	41%	44%
Volume of State financial aid		255042698	276096460	151391600
National ranking of RLAs in mobilization of State financial aid		144	190	306
Weight of FEICOM financial aid in total revenue		0%	0%	0%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		-20676409	61814765	61510211
Net savings or net self-financing capacity		-20676409	61814765	61510211
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	6
Gross operating surplus or operating savings		-20676409	61814765	61510211
Analysis				
		2020	2021	2022
Is the level of investment by POLI council sufficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of POLI council remained balanced in terms of income and expenditure (Section 417, GCRLAs)?		No	Yes	Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?			Yes	Yes
Is the budget for POLI council realistic according to the PEFA Standard?		No, critical	No, critical	No, critical
Is the level of governance of POLI council satisfactory according to the PEFA standard?		No		No
Does POLI council maintain its property to keep it in good condition?		Yes, low	Yes, low	Yes, low
Is POLI council heavily dependent on tax revenue for its operations?		Yes, but acceptable	Yes, but acceptable	Yes, but acceptable
Is POLI council heavily dependent on State subsidies?		Yes, critical	No	No
Is POLI council making enough of an effort to pay its debt and finance some investments from its operating revenue?		No	Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	POUMA	SANAGA-MARITIME	Littoral	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		43%	%	29%
Investment expenditure ratio		57%	%	71%
Staff expenditure ratio		32%	%	34%
Staff expenditure volume		626989/4	0	5/35/958
National ranking of RLAs in staff expenditure		117	364	217
Ratio of total planned revenue to total planned expenditure		1		0.97
Budget credibility		2020	2021	2022
Total revenue completion rate		88%	%	60%
Total expenditure implementation rate		56%	%	51%
Real operating expenditure implementation rate		77%	%	43%
Real operating revenue completion rate		66%	%	56%
Real investment expenditure implementation		46%	%	56%
Real investment revenue completion rate		100%	%	63%
Budget structures		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		43%	%	29%
Weight of tax revenue in operating revenue		79%	%	81%
Volume of tax revenue		15/939911	0	208052092
National ranking in tax revenue mobilization RLAs		178	368	176
Weight of CAC + Other ICSP in real operating revenue		65%	%	56%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		8%	%	5%
Weight of State financial aid in total revenue		73%	%	60%
Volume of State financial aid		526446/64	0	387873800
National ranking of RLAs in mobilization of State financial aid		14	364	123
Weight of FEICOM financial aid in total revenue		0%	%	4%
Major financial balances		2020	2021	2022
Gross savings or gross self-financing capacity		5004928	0	89163509
Net savings or net self-financing capacity		5004928	0	64163509
Annual volume of resources for debt payment		0	0	25000000
National ranking of RLAs in resources devoted to debt payment		27	48	3
Gross operating surplus or operating savings		5004928	0	89163509
Analysis		2020	2021	2022
Is the level of investment by POUMA council sufficient? (Section 417, GCRLAs) to boost development?		Yes		Yes
Has the budget of POUMA council remained balanced in terms of income and expenditure (Section 417, GCRLAs)?		Yes		No
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Fair		Fair
Is the budget for POUMA council realistic according to the PEFA Standard?		Yes		Yes, but not acceptable
Is the level of governance of POUMA council satisfactory according to the PEFA standard?		No		No
Does POUMA council maintain its property keep it in good condition?		Yes		
Is POUMA council heavily dependent on tax revenue for its operations?		Yes, but acceptable		Yes, but acceptable
Is POUMA council heavily dependent on State subsidies?		Yes, critical		Yes, but acceptable
Is POUMA council making enough of an effort to repay its debt and finance some investments from operating revenue?		Yes		Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	REY BOUBA	MAYO-REY	North	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		43%	35%	47%
Investment expenditure ratio		57%	65%	53%
Staff expenditure ratio		15%	25%	31%
Staff expenditure volume		62312844	112872343	125045780
National ranking of RLAs in staff expenditure		120	72	64
Ratio of total planned revenue to total planned expenditure		0.99	1	1
Budget credibility				
		2020	2021	2022
Total revenue completion rate		64%	69%	68%
Total expenditure implementation rate		93%	82%	71%
Real operating expenditure implementation rate		102%	84%	77%
Real operating revenue completion rate		93%	61%	75%
Real investment expenditure implementation		87%	81%	67%
Real investment revenue completion rate		31%	77%	58%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		43%	35%	47%
Weight of tax revenue in operating revenue		87%	84%	69%
Volume of tax revenue		453692113	397966491	374244661
National ranking in tax revenue mobilization RLAs		30	48	75
Weight of CAC + Other ICSP in real operating revenue		84%	77%	64%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		1%	6%	1%
Weight of State financial aid in total revenue		31%	63%	54%
Volume of State financial aid		207929594	687435200	453123336
National ranking of RLAs in mobilization of State financial aid		187	13	79
Weight of FEICOM financial aid in total revenue		0%	0%	0%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		101620613	21931800	134768253
Net savings or net self-financing capacity		101620613	21931800	134768253
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	5
Gross operating surplus or operating savings		103426915	23739939	135524000
Analysis				
		2020	2021	2022
Is the level of investment by REY BOUBA council sufficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of REY BOUBA council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?		Yes	Yes	Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Yes	Yes	Fair
Is the budget for REY BOUBA council realistic according to the PEFA Standard?		Yes, but not acceptable	Yes, but not acceptable	Yes, but not acceptable
Is the level of governance of REY BOUBA council satisfactory according to the PEFA standard?		Yes	Yes, but not acceptable	No
Does REY BOUBA council maintain its property to keep it in good condition?		Yes, low	Yes	Yes, low
Is REY BOUBA council heavily dependent on tax revenue for its operations?		Yes, critical	Yes, but acceptable	No
Is REY BOUBA council heavily dependent on State subsidies?		Yes, critical	Yes, but acceptable	No
Is REY BOUBA council making enough of effort to repay its debt and finance some investments from its operating revenue?		Yes	Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	ROUA	MAYO-TSANAGA	Far-North	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		51%	47%	37%
Investment expenditure ratio		49%	53%	63%
Staff expenditure ratio		21%	21%	21%
Staff expenditure volume		5310290 /	50521255	54150364
National ranking of RLAs in staff expenditure		140	235	230
Ratio of total planned revenue to total planned expenditure		1.01	1	0.99
Budget credibility				
		2020	2021	2022
Total revenue completion rate		69%	56%	57%
Total expenditure implementation rate		71%	63%	54%
Real operating expenditure implementation rate		85%	82%	77%
Real operating revenue completion rate		93%	61%	60%
Real investment expenditure implementation rate		60%	52%	46%
Real investment revenue completion rate		50%	51%	55%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		51%	47%	37%
Weight of tax revenue in operating revenue		86%	84%	92%
Volume of tax revenue		243059158	204662813	243751053
National ranking in tax revenue mobilization RLAs		108	166	148
Weight of CAC + Other ICSP in real operating revenue		85%	83%	73%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		4%	2%	3%
Weight of State financial aid in total revenue		47%	54%	66%
Volume of State financial aid		228453700	245042900	471815850
National ranking of RLAs in mobilization of State financial aid		172	217	68
Weight of FEICOM financial aid in total revenue		0%	0%	0%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		28818109	5919068	6508808
Net savings or net self-financing capacity		28818109	5919068	6508808
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	5
Gross operating surplus or operating savings		28818109	5919068	6508808
Analysis				
		2020	2021	2022
Is the level of investment by ROUA council efficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of ROUA council remained balanced in terms of income and expenditure (Section 417, GCRLAs)?		Yes	Yes	Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Yes	Yes	Yes
Is the budget for ROUA council realistic according to the PEFA Standard?		Yes, but not acceptable	No, critical	No, critical
Is the level of governance of ROUA council satisfactory according to the PEFA standard?		No	No	No
Does ROUA council maintain its property to keep it in good condition?		Yes, low	Yes, low	Yes, low
Is ROUA council heavily dependent on tax revenue for its operations?		Yes, critical	Yes, but acceptable	Yes, critical
Is ROUA council heavily dependent on State subsidies?		Yes, critical	No	Yes, but acceptable
Is ROUA council making enough of an effort to repay its debt and finance some investments from its operating revenue?		Yes	Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	SAA	LEKIE	Centre	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		NA %	59%	68%
Investment expenditure ratio		%	41%	32%
Staff expenditure ratio		%	36%	28%
Staff expenditure volume		0	118095624	98430918
National ranking of RLAs in staff expenditure		302	65	109
Ratio of total planned revenue to total planned expenditure			1.01	0.99
Budget credibility				
		2020	2021	2022
Total revenue completion rate		%	64%	58%
Total expenditure implementation rate		%	63%	58%
Real operating expenditure implementation rate		%	61%	84%
Real operating revenue completion rate		%	74%	89%
Real investment expenditure implementation		%	66%	35%
Real investment revenue completion rate		%	48%	31%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		%	59%	68%
Weight of tax revenue in operating revenue		%	63%	79%
Volume of tax revenue		0	256159928	288788649
National ranking in tax revenue mobilization RLAs		310	116	118
Weight of CAC + Other ICSP in real operating revenue		%	47%	48%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		%	1%	4%
Weight of State financial aid in total revenue		%	52%	39%
Volume of State financial aid		0	294519300	197322000
National ranking of RLAs in mobilization of State financial aid		302	169	284
Weight of FEICOM financial aid in total revenue		%	0%	0%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		0	76063409	17923133
Net savings or net self-financing capacity		0	76063409	17923133
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	5
Gross operating surplus or operating savings		0	84063409	25397375
Analysis				
		2020	2021	2022
Is the level of investment by SAA council sufficient? (Section 417, GCRLAs) to boost development?			Yes	No
Has the budget of SAA council remained balanced in terms of income and expenditure (Section 417, GCRLAs)?			Yes	Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?			Yes, but not acceptable	Yes
Is the budget for SAA council realistic according to the PEFA Standard?			Yes, but not acceptable	No, critical
Is the level of governance of SAA council satisfactory according to the PEFA standard?			No	No
Does SAA council maintain its property to keep it in good condition?			Yes, low	Yes, low
Is SAA council heavily dependent on tax revenue for its operations?			No	Yes, but acceptable
Is SAA council heavily dependent on State subsidies?			No	No
Is SAA council making enough of an effort to pay its debt and finance some investments from its operating revenue?			Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	SALAPOUMBE	BOUMBA ET NGOKO	East	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		66%	30%	59%
Investment expenditure ratio		34%	70%	41%
Staff expenditure ratio		28%	28%	22%
Staff expenditure volume		79369800	92658478	69869075
National ranking of RLAs in staff expenditure		75	112	173
Ratio of total planned revenue to total planned expenditure		1	1.08	1
Budget credibility		2020	2021	2022
Total revenue completion rate		51%	36%	62%
Total expenditure implementation rate		36%	47%	36%
Real operating expenditure implementation rate		70%	52%	51%
Real operating revenue completion rate		49%	40%	66%
Real investment expenditure implementation rate		19%	45%	26%
Real investment revenue completion rate		56%	34%	58%
Budget structures		2020	2021	2022
Weight of real operating expenditure in real expenditure		66%	30%	59%
Weight of tax revenue in operating revenue		74%	68%	77%
Volume of tax revenue		282725252	274215449	352955494
National ranking in tax revenue mobilization		80	102	83
Weight of CAC + Other ICSP in real operating revenue		35%	28%	36%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		2%	5%	4%
Weight of State financial aid in total revenue		40%	56%	50%
Volume of State financial aid		250947100	500792468	453145905
National ranking of RLAs in mobilization of State financial aid		147	54	78
Weight of FEICOM financial aid in total revenue		1%	0%	0%
Major financial balances		2020	2021	2022
Gross savings or gross self-financing capacity		98063885	79781911	143016066
Net savings or net self-financing capacity		90063885	78519411	143016066
Annual volume of resources for debt payment		8000000	1262500	0
National ranking of RLAs in resources voted to debt payment		20	47	5
Gross operating surplus or operating savings		98063885	79781911	143016066
Analysis		2020	2021	2022
Is the level of investment by SALAPOUMBE council sufficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of SALAPOUMBE council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?		Yes	No	Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Yes	Yes	Yes
Is the budget for SALAPOUMBE council realistic according to the PEFA standard?		No, critical	No, critical	Yes, but not acceptable
Is the level of governance of SALAPOUMBE council satisfactory according to the PEFA standard?		No	No	No
Does SALAPOUMBE council maintain its property to keep it in good condition?		Yes, low		Yes, low
Is SALAPOUMBE council heavily dependent on tax revenue for its operations?		No	No	Yes, but acceptable
Is SALAPOUMBE council heavily dependent on State subsidies?		Yes, but acceptable	No	No
Is SALAPOUMBE council making enough an effort to repay its debt and finance some investments in its operating revenue?		Yes	Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	SANGMELIMA	DJA ET LOBO	South	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		36%	37%	39%
Investment expenditure ratio		64%	63%	61%
Staff expenditure ratio		23%	25%	29%
Staff expenditure volume		123096685	164787952	197835329
National ranking of RLAs in staff expenditure		34	35	33
Ratio of total planned revenue to total planned expenditure		1	1	1
Budget credibility				
Total revenue completion rate		51%	34%	43%
Total expenditure implementation rate		57%	21%	49%
Real operating expenditure implementation rate		75%	63%	67%
Real operating revenue completion rate		72%	64%	44%
Real investment expenditure implementation rate		50%	15%	42%
Real investment revenue completion rate		51%	29%	42%
Budget structures				
Weight of real operating expenditure in real operating expenditure		36%	37%	39%
Weight of tax revenue in operating revenue		83%	84%	79%
Volume of tax revenue		468111395	587261666	357705648
National ranking in tax revenue mobilization RLAs		29	35	80
Weight of CAC + Other ICSP in real operating revenue		58%	39%	56%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		7%	24%	7%
Weight of State financial aid in total revenue		34%	19%	31%
Volume of State financial aid		524078091	542306100	463267687
National ranking of RLAs in mobilization of State financial aid		16	37	73
Weight of FEICOM financial aid in total revenue		24%	58%	40%
Major financial balances				
Gross savings or gross self-financing capacity		18556560	34015129	218005177
Net savings or net self-financing capacity		-353720218	34015129	218005177
Annual volume of resources for debt payment		372276778	0	0
National ranking of RLAs in resources voted to debt payment		1	48	5
Gross operating surplus or operating savings		18556560	34015129	218005177
Analysis				
Is the level of investment by SANGMELIMA council sufficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of SANGMELIMA council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?		Yes	Yes	Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Yes	Yes	Yes
Is the budget for SANGMELIMA council realistic according to the PEFA standard?		No, critical	No, critical	No, critical
Is the level of governance of SANGMELIMA council satisfactory according to the PEFA standard?		No		No
Does SANGMELIMA council maintain its property to keep it in good condition?		Yes		Yes
Is SANGMELIMA council heavily dependent on tax revenue for its operations?		Yes, but acceptable	Yes, but acceptable	Yes, but acceptable
Is SANGMELIMA council heavily dependent on State subsidies?		Yes, critical		No
Is SANGMELIMA council making enough an effort to repay its debt and finance some investments in its operating revenue?		No	Yes	No

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	SANTA	MEZAM	North-West	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		100%	45%	52%
Investment expenditure ratio		0%	55%	48%
Staff expenditure ratio		0%	39%	39%
Staff expenditure volume		0	118654014	112292180
National ranking of RLAs in staff expenditure		302	63	85
Ratio of total planned revenue to total planned expenditure		10.36	1	1
Budget credibility				
		2020	2021	2022
Total revenue completion rate		35%	31%	33%
Total expenditure implementation rate		58%	51%	33%
Real operating expenditure implementation rate		58%	66%	54%
Real operating revenue completion rate		61%	60%	62%
Real investment expenditure implementation		%	43%	23%
Real investment revenue completion rate		21%	13%	20%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real expenditure		100%	45%	52%
Weight of tax revenue in operating revenue		90%	82%	71%
Volume of tax revenue		2/61049/1	24465329/1	228830812
National ranking in tax revenue mobilization RLAs		85	125	159
Weight of CAC + Other ICSP in real operating revenue		78%	65%	60%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		0%	0%	1%
Weight of State financial aid in total revenue		8%	35%	9%
Volume of State financial aid		40283931	143902900	48961000
National ranking of RLAs in mobilization of State financial aid		270	296	337
Weight of FEICOM financial aid in total revenue		0%	3%	0%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		22389/151	-9084403	31969634
Net savings or net self-financing capacity		22389/151	-21084403	31969634
Annual volume of resources for debt payment		0	12000000	0
National ranking of RLAs in resources voted to debt payment		27	40	5
Gross operating surplus or operating savings		22389/151	-398/0/6	3/804560
Analysis				
		2020	2021	2022
Is the level of investment by SANTA council sufficient? (Section 417, GCRLAs) to boost development?			Yes	Yes
Has the budget of SANTA council remained balanced in terms of income and expenditure (Section 417, GCRLAs)?			Yes	Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?			Yes, but not acceptable	Yes, but not acceptable
Is the budget for SANTA council realistic according to the PEFA Standard?		No, critical	No, critical	No, critical
Is the level of governance of SANTA council satisfactory according to the PEFA standard?		No	No	No
Does SANTA council maintain its property keep it in good condition?		No	No	Yes, low
Is SANTA council heavily dependent on tax revenue for its operations?		Yes, critical	Yes, but acceptable	No
Is SANTA council heavily dependent on state subsidies?		Yes, critical	No	
Is SANTA council making enough of an effort to repay its debt and finance some investments from operating revenue?		Yes	No	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	SANTCHOU	MENOUA	West	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		41%	49%	34%
Investment expenditure ratio		59%	51%	66%
Staff expenditure ratio		31%	38%	32%
Staff expenditure volume		566444/5	797040/18	770216/6
National ranking of RLAs in staff expenditure		131	130	151
Ratio of total planned revenue to total planned expenditure		1	0.95	1
Budget credibility				
		2020	2021	2022
Total revenue completion rate		70%	55%	71%
Total expenditure implementation rate		69%	53%	77%
Real operating expenditure implementation rate		62%	54%	68%
Real operating revenue completion rate		55%	49%	55%
Real investment expenditure implementation rate		76%	52%	82%
Real investment revenue completion rate		114%	73%	92%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		41%	49%	34%
Weight of tax revenue in operating revenue		90%	89%	85%
Volume of tax revenue		241090444	247686400	241017891
National ranking in tax revenue mobilization of RLAs		113	122	150
Weight of CAC + Other ICSP in real operating revenue		64%	52%	50%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		0%	0%	0%
Weight of State financial aid in total revenue		44%	41%	60%
Volume of State financial aid		202771957	175906181	396817084
National ranking of RLAs in mobilization of State financial aid		193	282	115
Weight of FEICOM financial aid in total revenue		0%	0%	0%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		83181898	66790961	41246758
Net savings or net self-financing capacity		83181898	66790961	41246758
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	5
Gross operating surplus or operating savings		84668998	67604903	41246758
Analysis				
		2020	2021	2022
Is the level of investment by SANTCHOU council sufficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of SANTCHOU council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?		Yes	No	Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Fair	Yes, but not acceptable	Fair
Is the budget for SANTCHOU council realistic according to the PEFA standard?		Yes, but not acceptable	No, critical	Yes, but not acceptable
Is the level of governance of SANTCHOU council satisfactory according to the PEFA standard?		No	No	No
Does SANTCHOU council maintain its property to keep it in good condition?		No	No	No
Is SANTCHOU council heavily dependent on tax revenue for its operations?		Yes, critical	Yes, critical	Yes, but acceptable
Is SANTCHOU council heavily dependent on State subsidies?		Yes, critical	No	Yes, but acceptable
Is SANTCHOU council making enough of effort to repay its debt and finance some investments in its operating revenue?		Yes	Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	SOA	MEFOU ET AFAMBA	Centre	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		NA %	59%	55%
Investment expenditure ratio		%	41%	45%
Staff expenditure ratio		%	31%	30%
Staff expenditure volume		0	160329530	163097662
National ranking of RLAs in staff expenditure		302	38	42
Ratio of total planned revenue to total planned expenditure			1.02	1
Budget credibility				
		2020	2021	2022
Total revenue completion rate		%	73%	72%
Total expenditure implementation rate		%	44%	51%
Real operating expenditure implementation rate		%	63%	68%
Real operating revenue completion rate		%	69%	70%
Real investment expenditure implementation		%	31%	39%
Real investment revenue completion rate		%	76%	74%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating revenue		%	59%	55%
Weight of tax revenue in operating revenue		%	91%	88%
Volume of tax revenue		0	539336770	585350776
National ranking in tax revenue mobilization		310	37	42
Weight of CAC + Other ICSP in real operating revenue		%	23%	20%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		%	10%	5%
Weight of State financial aid in total revenue		%	27%	19%
Volume of State financial aid		0	406782000	264165000
National ranking of RLAs in mobilization of State financial aid		302	90	227
Weight of FEICOM financial aid in total revenue		%	8%	0%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		0	69036018	122579109
Net savings or net self-financing capacity		0	111302221	122579109
Annual volume of resources for debt payment		0	180338239	0
National ranking of RLAs in resources devoted to debt payment		27	10	5
Gross operating surplus or operating savings		0	70383510	125381011
Analysis				
		2020	2021	2022
Is the level of investment by SOA council sufficient? (Section 417, GCRLAs) to boost development?			Yes	Yes
Has the budget of SOA council remained balanced in terms of income and expenditure (Section 417, GCRLAs)?			No	Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?			Fair	Fair
Is the budget for SOA council realistic according to the PEFA Standard?			Yes, but not acceptable	Yes, but not acceptable
Is the level of governance of SOA council satisfactory according to the PEFA standard?			No	No
Does SOA council maintain its property to keep it in good condition?			Yes	
Is SOA council heavily dependent on tax revenue for its operations?			Yes, critical	Yes, critical
Is SOA council heavily dependent on State subsidies?				
Is SOA council making enough of an effort to pay its debt and finance some investments from its operating revenue?			No	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	SOMALOMO	HAUT-NYONG	East	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		13%	50%	23%
Investment expenditure ratio		87%	50%	77%
Staff expenditure ratio		19%	20%	22%
Staff expenditure volume		1967/1882	34781632	28492799
National ranking of RLAs in staff expenditure		286	313	339
Ratio of total planned revenue to total planned expenditure		0.94	1.22	0.99
Budget credibility				
		2020	2021	2022
Total revenue completion rate		95%	83%	86%
Total expenditure implementation rate		108%	62%	78%
Real operating expenditure implementation rate		75%	74%	67%
Real operating revenue completion rate		86%	51%	52%
Real investment expenditure implementation rate		116%	53%	82%
Real investment revenue completion rate		99%	100%	100%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		13%	50%	23%
Weight of tax revenue in operating revenue		61%	51%	91%
Volume of tax revenue		114417479	65790828	94217602
National ranking in tax revenue mobilization RLAs		235	348	315
Weight of CAC + Other ICSP in real operating revenue		32%	32%	47%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		0%	1%	0%
Weight of State financial aid in total revenue		30%	33%	42%
Volume of State financial aid		199871100	186618000	254677580
National ranking of RLAs in mobilization of State financial aid		195	276	241
Weight of FEICOM financial aid in total revenue		0%	27%	0%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		82197234	-47206587	-24809986
Net savings or net self-financing capacity		82197234	-47206587	-24809986
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	5
Gross operating surplus or operating savings		82702994	-47206587	-24809986
Analysis				
		2020	2021	2022
Is the level of investment by SOMALOMO council sufficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of SOMALOMO council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?		No		Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Yes	Yes	Yes
Is the budget for SOMALOMO council realistic according to the PEFA standard?		Yes	Yes	Yes
Is the level of governance of SOMALOMO council satisfactory according to the PEFA standard?			No	No
Does SOMALOMO council maintain its property to keep it in good condition?		No	Yes, low	No
Is SOMALOMO council heavily dependent on tax revenue for its operations?		No	No	Yes, critical
Is SOMALOMO council heavily dependent on State subsidies?		Yes, but acceptable	No	No
Is SOMALOMO council making enough of effort to repay its debt and finance some investments in its operating revenue?		Yes	No	No

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	TCHATI BALI	MAYO-DANAY	Far-North	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		27%	34%	26%
Investment expenditure ratio		73%	66%	74%
Staff expenditure ratio		30%	22%	25%
Staff expenditure volume		42200674	41289184	41942235
National ranking of RLAs in staff expenditure		194	271	292
Ratio of total planned revenue to total planned expenditure		1.05	1.02	1.02
Budget credibility				
		2020	2021	2022
Total revenue completion rate		398%	73%	80%
Total expenditure implementation rate		73%	75%	72%
Real operating expenditure implementation rate		59%	67%	56%
Real operating revenue completion rate		53%	55%	47%
Real investment expenditure implementation rate		79%	81%	81%
Real investment revenue completion rate		680%	91%	100%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		27%	34%	26%
Weight of tax revenue in operating revenue		86%	76%	87%
Volume of tax revenue		156584823	155076209	140831169
National ranking in tax revenue mobilization RLAs		180	225	248
Weight of CAC + Other ICSP in real operating revenue		84%	56%	75%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		0%	0%	0%
Weight of State financial aid in total revenue		95%	37%	64%
Volume of State financial aid		2865369770	201887200	453298389
National ranking of RLAs in mobilization of State financial aid		1	260	77
Weight of FEICOM financial aid in total revenue		0%	12%	16%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		42190466	12908720	-5396648
Net savings or net self-financing capacity		42190466	12908720	-5396648
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	5
Gross operating surplus or operating savings		42190466	41895920	-5396648
Analysis				
		2020	2021	2022
Is the level of investment by TCHATI BALI council sufficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of TCHATI BALI council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?		No	No	No
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Fair	Yes	Yes
Is the budget for TCHATI BALI council realistic according to the PEFA Standard?		Yes	Yes, but not acceptable	Yes
Is the level of governance of TCHATI BALI council satisfactory according to the PEFA standard?		No	No	No
Does TCHATI BALI council maintain its property to keep it in good condition?		No	No	No
Is TCHATI BALI council heavily dependent on tax revenue for its operations?		Yes, critical	Yes, but acceptable	Yes, critical
Is TCHATI BALI council heavily dependent on State subsidies?		Yes, critical	No	Yes, but acceptable
Is TCHATI BALI council making enough effort to repay its debt and finance some investments from its operating revenue?		Yes	Yes	No

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	TCHOLLIRE	MAYO-REY	North	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		46%	43%	40%
Investment expenditure ratio		54%	57%	60%
Staff expenditure ratio		25%	30%	30%
Staff expenditure volume		73559703	76522824	80140127
National ranking of RLAs in staff expenditure		86	141	143
Ratio of total planned revenue to total planned expenditure		0.99	1	0.99
Budget credibility				
		2020	2021	2022
Total revenue completion rate		62%	57%	58%
Total expenditure implementation rate		59%	56%	54%
Real operating expenditure implementation rate		83%	77%	70%
Real operating revenue completion rate		66%	70%	65%
Real investment expenditure implementation		48%	47%	47%
Real investment revenue completion rate		60%	48%	53%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating revenue		46%	43%	40%
Weight of tax revenue in operating revenue		90%	78%	76%
Volume of tax revenue		231496521	233512947	250328731
National ranking in tax revenue mobilization		124	136	139
Weight of CAC + Other ICSP in real operating revenue		77%	58%	61%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		3%	0%	1%
Weight of State financial aid in total revenue		58%	61%	60%
Volume of State financial aid		380451700	370900531	417972250
National ranking of RLAs in mobilization of State financial aid		57	109	100
Weight of FEICOM financial aid in total revenue		0%	0%	0%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		-35044807	44884517	64736577
Net savings or net self-financing capacity		-35044807	44884517	64736577
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	5
Gross operating surplus or operating savings		-20172096	44884517	66175377
Analysis				
		2020	2021	2022
Is the level of investment by TCHOLLIRE council sufficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of TCHOLLIRE council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?		Yes	Yes	Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Yes	Fair	Fair
Is the budget for TCHOLLIRE council realistic according to the PEFA standard?		Yes, but not acceptable	No, critical	No, critical
Is the level of governance of TCHOLLIRE council satisfactory according to the PEFA standard?		No	No	No
Does TCHOLLIRE council maintain its property to keep it in good condition?		Yes, low	No	Yes, low
Is TCHOLLIRE council heavily dependent on tax revenue for its operations?		Yes, critical	Yes, but acceptable	Yes, but acceptable
Is TCHOLLIRE council heavily dependent on State subsidies?		Yes, critical	Yes, but acceptable	Yes, but acceptable
Is TCHOLLIRE council making enough of effort to repay its debt and finance some investments in its operating revenue?		No	Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	TIBATI	DJEREM	Adamawa	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		43%	40%	49%
Investment expenditure ratio		57%	60%	51%
Staff expenditure ratio		32%	16%	25%
Staff expenditure volume		62698974	54238135	83528313
National ranking of RLAs in staff expenditure		117	213	135
Ratio of total planned revenue to total planned expenditure		1	1.03	1.03
Budget credibility				
		2020	2021	2022
Total revenue completion rate		88%	66%	62%
Total expenditure implementation rate		56%	75%	64%
Real operating expenditure implementation rate		77%	65%	60%
Real operating revenue completion rate		66%	45%	50%
Real investment expenditure implementation rate		46%	84%	67%
Real investment revenue completion rate		100%	98%	92%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		43%	40%	49%
Weight of tax revenue in operating revenue		79%	90%	83%
Volume of tax revenue		157939911	279543783	326405611
National ranking in tax revenue mobilization RLAs		178	98	102
Weight of CAC + Other ICSP in real operating revenue		65%	77%	73%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		8%	2%	7%
Weight of State financial aid in total revenue		73%	63%	50%
Volume of State financial aid		526446764	493402100	344751400
National ranking of RLAs in mobilization of State financial aid		14	56	154
Weight of FEICOM financial aid in total revenue		0%	0%	0%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		5004928	-36430056	60177231
Net savings or net self-financing capacity		5004928	-36430056	60177231
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	5
Gross operating surplus or operating savings		5004928	-36430056	60177231
Analysis				
		2020	2021	2022
Is the level of investment by TIBATI council sufficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of TIBATI council remained balanced in terms of income and expenditure (Section 417, GCRLAs)?		Yes	No	No
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Fair	Yes	Yes
Is the budget for TIBATI council realistic according to the PEFA Standard?		Yes	Yes, but not acceptable	Yes, but not acceptable
Is the level of governance of TIBATI council satisfactory according to the PEFA standard?		No	No	No
Does TIBATI council maintain its property to keep it in good condition?		Yes	Yes, low	Yes
Is TIBATI council heavily dependent on tax revenue for its operations?		Yes, but acceptable	Yes, critical	Yes, but acceptable
Is TIBATI council heavily dependent on State subsidies?		Yes, critical	Yes, but acceptable	No
Is TIBATI council making enough of an effort to repay its debt and finance some investments from its operating revenue?		Yes	No	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	TIGNERE	FARO ET DEO	Adamawa	
	2020	2021	2022	
Compliance with ratios and a balanced budget				
Operating expenditure ratio	26%	100%	100%	
Investment expenditure ratio	74%	0%	0%	
Staff expenditure ratio	26%	34%	0%	
Staff expenditure volume	55016/06	5998/0/6	0	
National ranking of RLAs in staff expenditure	132	194	364	
Ratio of total planned revenue to total planned expenditure	0.8	3.36	3.45	
Budget credibility	2020	2021	2022	
Total revenue completion rate	58%	49%	48%	
Total expenditure implementation rate	64%	60%	40%	
Real operating expenditure implementation rate	70%	60%	40%	
Real operating revenue completion rate	29%	71%	65%	
Real investment expenditure implementation	62%	%	%	
Real investment revenue completion rate	69%	41%	41%	
Budget structures	2020	2021	2022	
Weight of real operating expenditure in real operating expenditure	26%	100%	100%	
Weight of tax revenue in operating revenue	44%	84%	84%	
Volume of tax revenue	37019187	168936643	169010298	
National ranking in tax revenue mobilization RLAs	306	208	213	
Weight of CAC + Other ICSP in real operating revenue	29%	55%	55%	
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure	10%	1%	1%	
Weight of State financial aid in total revenue	77%	57%	57%	
Volume of State financial aid	467547416	277974243	277974243	
National ranking of RLAs in mobilization of State financial aid	25	188	212	
Weight of FEICOM financial aid in total revenue	0%	0%	0%	
Major financial balances	2020	2021	2022	
Gross savings or gross self-financing capacity	-130291392	24112608	85175665	
Net savings or net self-financing capacity	-130291392	24112608	85175665	
Annual volume of resources for debt payment	0	0	0	
National ranking of RLAs in resources voted to debt payment	27	48	5	
Gross operating surplus or operating savings	-130291392	24112608	85175665	
Analysis	2020	2021	2022	
Is the level of investment by TIGNERE council sufficient? (Section 417, GCRLAs) to boost development?	Yes			
Has the budget of TIGNERE council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?				
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?	Yes	Fair		
Is the budget for TIGNERE council realistic according to the PEFA standard?	No, critical	No, critical	No, critical	
Is the level of governance of TIGNERE council satisfactory according to the PEFA standard?	No	No	No	
Does TIGNERE council maintain its property to keep it in good condition?	Yes	Yes, low	Yes, low	
Is TIGNERE council heavily dependent on tax revenue for its operations?	No	Yes, but acceptable	Yes, but acceptable	
Is TIGNERE council heavily dependent on state subsidies?	No	No	No	
Is TIGNERE council making enough of an effort to repay its debt and finance some investments from operating revenue?	No	Yes	Yes	

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	TIKO	FAKO	South- West	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		30%	42%	46%
Investment expenditure ratio		70%	58%	54%
Staff expenditure ratio		33%	36%	37%
Staff expenditure volume		2/998638	220334486	233898657
National ranking of RLAs in staff expenditure		250	26	27
Ratio of total planned revenue to total planned expenditure		1.01	1	1
Budget credibility				
		2020	2021	2022
Total revenue completion rate		68%	62%	58%
Total expenditure implementation rate		70%	76%	66%
Real operating expenditure implementation rate		62%	70%	67%
Real operating revenue completion rate		57%	65%	60%
Real investment expenditure implementation rate		73%	80%	65%
Real investment revenue completion rate		77%	57%	55%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		30%	42%	46%
Weight of tax revenue in operating revenue		94%	83%	78%
Volume of tax revenue		962811/4	602407482	6148033/1
National ranking in tax revenue mobilization RLAs		261	34	40
Weight of CAC + Other ICSP in real operating revenue		60%	51%	45%
Weight of actual expenditure on maintenance of service heritage in actual operating expenditure		4%	6%	2%
Weight of State financial aid in total revenue		65%	36%	37%
Volume of State financial aid		182415100	426493600	449472047
National ranking of RLAs in mobilization of State financial aid		208	80	81
Weight of FEICOM financial aid in total revenue		0%	4%	0%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		17764668	108521840	156371004
Net savings or net self-financing capacity		17764668	65529183	156371004
Annual volume of resources for debt payment		0	42992657	0
National ranking of RLAs in resources voted to debt payment		27	24	5
Gross operating surplus or operating savings		17874668	108521840	156655870
Analysis				
		2020	2021	2022
Is the level of investment by TIGNERE council sufficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of TIGNERE council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?		Yes	Yes	Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Yes, but not acceptable	Yes, but not acceptable	Yes, but not acceptable
Is the budget for TIGNERE council realistic according to the PEFA standard?		but not acceptable	Yes, but not acceptable	No, critical
Is the level of governance of TIGNERE council satisfactory according to the PEFA standard?		No	No	No
Does TIGNERE council maintain its property to keep it in good condition?		Yes, low	Yes	Yes, low
Is TIGNERE council heavily dependent on revenue for its operations?		Yes, critical	Yes, but acceptable	Yes, but acceptable
Is TIGNERE council heavily dependent on state subsidies?		Yes, critical	No	No
Is TIGNERE council making enough of an effort to repay its debt and finance some investments from operating revenue?		Yes	Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	TINTO	MANYU	South- West	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		30%	58%	45%
Investment expenditure ratio		70%	42%	55%
Staff expenditure ratio		26%	34%	34%
Staff expenditure volume		44081312	90505641	99575488
National ranking of RLAs in staff expenditure		181	115	107
Ratio of total planned revenue to total planned expenditure		1.01	0.99	0.87
Budget credibility				
		2020	2021	2022
Total revenue completion rate		51%	78%	95%
Total expenditure implementation rate		62%	66%	75%
Real operating expenditure implementation rate		61%	73%	66%
Real operating revenue completion rate		65%	96%	103%
Real investment expenditure implementation rate		60%	57%	85%
Real investment revenue completion rate		53%	65%	85%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		30%	58%	45%
Weight of tax revenue in operating revenue		74%	81%	82%
Volume of tax revenue		154196790	216830352	351785753
National ranking in tax revenue mobilization of RLAs		183	147	87
Weight of CAC + Other ICSP in real operating revenue		62%	79%	57%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		1%	15%	8%
Weight of State financial aid in total revenue		63%	58%	45%
Volume of State financial aid		325360221	312656800	317934250
National ranking of RLAs in mobilization of State financial aid		90	152	181
Weight of FEICOM financial aid in total revenue		0%	0%	0%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		40721751	1901216	140600619
Net savings or net self-financing capacity		40721751	1901216	140600619
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	5
Gross operating surplus or operating savings		40721751	1901216	140600619
Analysis				
		2020	2021	2022
Is the level of investment by TINTO council sufficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of TINTO council remained balanced in terms of income and expenditure (Section 417, GCRLAs)?		Yes	Yes	No
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Yes	Fair	Fair
Is the budget for TINTO council realistic according to the PEFA Standard?		No, critical	Yes, but not acceptable	Yes
Is the level of governance of TINTO council satisfactory according to the PEFA standard?		No	No	No
Does TINTO council maintain its property to keep it in good condition?		Yes, low		Yes
Is TINTO council heavily dependent on tax revenue for its operations?		No	Yes, but acceptable	Yes, but acceptable
Is TINTO council heavily dependent on State subsidies?		Yes, but acceptable	No	No
Is TINTO council making enough of an effort to repay its debt and finance some investments from its operating revenue?		Yes	Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	TOKO	NDIAN	South- West	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		48%	48%	49%
Investment expenditure ratio		52%	52%	51%
Staff expenditure ratio		20%	31%	25%
Staff expenditure volume		39997873	37713886	38503141
National ranking of RLAs in staff expenditure		198	294	303
Ratio of total planned revenue to total planned expenditure		2.38	0.88	0.99
Budget credibility				
		2020	2021	2022
Total revenue completion rate		41%	37%	47%
Total expenditure implementation rate		93%	37%	55%
Real operating expenditure implementation rate		108%	28%	44%
Real operating revenue completion rate		19%	17%	40%
Real investment expenditure implementation rate		82%	55%	70%
Real investment revenue completion rate		102%	67%	52%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		48%	48%	49%
Weight of tax revenue in operating revenue		96%	87%	76%
Volume of tax revenue		139510492	52457328	63293216
National ranking in tax revenue mobilization RLAs		204	359	350
Weight of CAC + Other ICSP in real operating revenue		51%	84%	73%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		29%	22%	38%
Weight of State financial aid in total revenue		66%	71%	76%
Volume of State financial aid		281341700	154327100	202344851
National ranking of RLAs in mobilization of State financial aid		123	287	281
Weight of FEICOM financial aid in total revenue		0%	0%	0%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		-51015113	-59745040	-68704657
Net savings or net self-financing capacity		-51015113	-59745040	-68704657
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	5
Gross operating surplus or operating savings		-51015113	-59745040	-68504657
Analysis				
		2020	2021	2022
Is the level of investment by TOKO council sufficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of TOKO council remained balanced in terms of income and expenditure (Section 417, GCRLAs)?			No	Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Yes	Fair	Yes
Is the budget for TOKO council realistic according to the PEFA Standard?		No, critical	No, critical	No, critical
Is the level of governance of TOKO council satisfactory according to the PEFA standard?		Yes	No	No
Does TOKO council maintain its property to keep it in good condition?				
Is TOKO council heavily dependent on tax revenue for its operations?			Yes, critical	Yes, but acceptable
Is TOKO council heavily dependent on State subsidies?			Yes, but acceptable	Yes, critical
Is TOKO council making enough of an effort to repay its debt and finance some investments from its operating revenue?		No	No	No

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	TOKOMBERE	MAYO-SAVA	Far-North	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		NA %	28%	22%
Investment expenditure ratio		%	72%	78%
Staff expenditure ratio		%	25%	26%
Staff expenditure volume		0	77366120	84785486
National ranking of RLAs in staff expenditure		302	139	130
Ratio of total planned revenue to total planned expenditure			1	1
Budget credibility				
	2020	2021	2022	
Total revenue completion rate	%	93%	60%	
Total expenditure implementation rate	%	83%	73%	
Real operating expenditure implementation rate	%	73%	79%	
Real operating revenue completion rate	%	66%	70%	
Real investment expenditure implementation	%	87%	71%	
Real investment revenue completion rate	%	113%	56%	
Budget structures				
	2020	2021	2022	
Weight of real operating expenditure in real operating expenditure	%	28%	22%	
Weight of tax revenue in operating revenue	%	84%	86%	
Volume of tax revenue	0	306198453	367226520	
National ranking in tax revenue mobilization RLAs	310	86	76	
Weight of CAC + Other ICSP in real operating revenue	%	67%	66%	
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure	%	1%	2%	
Weight of State financial aid in total revenue	%	62%	70%	
Volume of State financial aid	0	754203108	860759689	
National ranking of RLAs in mobilization of State financial aid	302	9	16	
Weight of FEICOM financial aid in total revenue	%	12%	0%	
Major financial balances				
	2020	2021	2022	
Gross savings or gross self-financing capacity	0	55765354	96766484	
Net savings or net self-financing capacity	0	55765354	96766484	
Annual volume of resources for debt payment	0	0	0	
National ranking of RLAs in resources voted to debt payment	27	48	5	
Gross operating surplus or operating savings	0	55765354	96766484	
Analysis				
	2020	2021	2022	
Is the level of investment by TOKOMBERE council sufficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	
Has the budget of TOKOMBERE council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?		Yes	Yes	
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Yes	Yes	
Is the budget for TOKOMBERE council realistic according to the PEFA Standard?		Yes	Yes, but not acceptable	
Is the level of governance of TOKOMBERE council satisfactory according to the PEFA standard?		Yes, but not acceptable	No	
TOKOMBERE council maintain its property to keep it in good condition?		Yes, low	Yes, low	
Is TOKOMBERE council heavily dependent on tax revenue for its operations?		Yes, but acceptable	Yes, critical	
Is TOKOMBERE council heavily dependent on State subsidies?		Yes, but acceptable	Yes, but acceptable	
Is TOKOMBERE council making enough of effort to repay its debt and finance some investments on its operating revenue?		Yes	Yes	

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	TOMBEL	KOUPE-MANENGOUBA	South- West	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		35%	%	30%
Investment expenditure ratio		65%	%	70%
Staff expenditure ratio		22%	%	34%
Staff expenditure volume		53405197	0	76728202
National ranking of RLAs in staff expenditure		139	364	152
Ratio of total planned revenue to total planned expenditure		1.67		0.97
Budget credibility				
		2020	2021	2022
Total revenue completion rate		56%	%	43%
Total expenditure implementation rate		68%	%	36%
Real operating expenditure implementation rate		78%	%	49%
Real operating revenue completion rate		47%	%	52%
Real investment expenditure implementation		64%	%	32%
Real investment revenue completion rate		63%	%	40%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		35%	%	30%
Weight of tax revenue in operating revenue		93%	%	88%
Volume of tax revenue		339584044	0	227277782
National ranking in tax revenue mobilization RLAs		61	368	162
Weight of CAC + Other ICSP in real operating revenue		60%	%	66%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		7%	%	0%
Weight of State financial aid in total revenue		43%	%	49%
Volume of State financial aid		415403900	0	424091800
National ranking of RLAs in mobilization of State financial aid		40	364	96
Weight of FEICOM financial aid in total revenue		0%	%	0%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		117347296	0	33528326
Net savings or net self-financing capacity		117347296	0	33528326
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	5
Gross operating surplus or operating savings		117704796	0	33528326
Analysis				
		2020	2021	2022
Is the level of investment by TOMBEL council sufficient? (Section 417, GCRLAs) to boost development?		Yes		Yes
Has the budget of TOMBEL council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?				No
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Yes		Fair
Is the budget for TOMBEL council realistic according to the PEFA Standard?		No, critical		No, critical
Is the level of governance of TOMBEL council satisfactory according to the PEFA standard?		No		No
Does TOMBEL council maintain its property keep it in good condition?		Yes		No
Is TOMBEL council heavily dependent on tax revenue for its operations?		Yes, critical		Yes, critical
Is TOMBEL council heavily dependent on State subsidies?		Yes, critical		No
Is TOMBEL council making enough of an effort to repay its debt and finance some investments from operating revenue?		Yes		Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	TONGA	NDE	West	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		NA %	36%	44%
Investment expenditure ratio		%	64%	56%
Staff expenditure ratio		%	32%	42%
Staff expenditure volume		0	6/259493	6155945/
National ranking of RLAs in staff expenditure		302	163	198
Ratio of total planned revenue to total planned expenditure			1.01	1
Budget credibility				
		2020	2021	2022
Total revenue completion rate		%	65%	32%
Total expenditure implementation rate		%	60%	39%
Real operating expenditure implementation rate		%	71%	62%
Real operating revenue completion rate		%	99%	63%
Real investment expenditure implementation rate		%	55%	31%
Real investment revenue completion rate		%	55%	21%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		%	36%	44%
Weight of tax revenue in operating revenue		%	49%	70%
Volume of tax revenue		0	101695341	105403017
National ranking in tax revenue mobilization RLAs		310	295	299
Weight of CAC + Other ICSP in real operating revenue		%	33%	55%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		%	1%	0%
Weight of State financial aid in total revenue		%	66%	59%
Volume of State financial aid		0	421059528	163412388
National ranking of RLAs in mobilization of State financial aid		302	83	300
Weight of FEICOM financial aid in total revenue		%	1%	0%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		0	-1483956	3261046
Net savings or net self-financing capacity		0	-10183956	3261046
Annual volume of resources for debt payment		0	8/00000	0
National ranking of RLAs in resources voted to debt payment		27	44	5
Gross operating surplus or operating savings		0	-1483956	3261046
Analysis				
		2020	2021	2022
Is the level of investment by TONGA council sufficient? (Section 417, GCRLAs) to boost development?			Yes	Yes
Has the budget of TONGA council remained balanced in terms of income and expenditure (Section 417, GCRLAs)?			Yes	Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?			Fair	Critical productivity
Is the budget for TONGA council realistic according to the PEFA Standard?			Yes, but not acceptable	No, critical
Is the level of governance of TONGA council satisfactory according to the PEFA standard?			No	No
Does TONGA council maintain its property keep it in good condition?			Yes, low	No
Is TONGA council heavily dependent on tax revenue for its operations?			No	No
Is TONGA council heavily dependent on State subsidies?			Yes, but acceptable	No
Is TONGA council making enough of an effort to repay its debt and finance some investments from operating revenue?			No	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	TOUBORO	MAYO-REY	North	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		44%	28%	29%
Investment expenditure ratio		56%	72%	71%
Staff expenditure ratio		12%	26%	30%
Staff expenditure volume		613640/1	15233139/	1681279/0
National ranking of RLAs in staff expenditure		121	41	39
Ratio of total planned revenue to total planned expenditure		0.85	0.86	1.1
Budget credibility				
		2020	2021	2022
Total revenue completion rate		78%	82%	60%
Total expenditure implementation rate		64%	75%	79%
Real operating expenditure implementation rate		65%	69%	72%
Real operating revenue completion rate		73%	67%	47%
Real investment expenditure implementation		62%	77%	82%
Real investment revenue completion rate		90%	96%	68%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		44%	28%	29%
Weight of tax revenue in operating revenue		99%	87%	98%
Volume of tax revenue		112769312	681778222	484010921
National ranking in tax revenue mobilization RLAs		17	24	50
Weight of CAC + Other ICSP in real operating revenue		74%	59%	64%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		3%	1%	1%
Weight of State financial aid in total revenue		29%	41%	69%
Volume of State financial aid		333596500	828968906	107775616
National ranking of RLAs in mobilization of State financial aid		86	4	9
Weight of FEICOM financial aid in total revenue		4%	24%	0%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		286244883	199032638	-61167396
Net savings or net self-financing capacity		286244883	199032638	-61167396
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	5
Gross operating surplus or operating savings		291745319	199032638	-61167396
Analysis				
		2020	2021	2022
Is the level of investment by TOUBORO council sufficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of TOUBORO council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?		No	No	No
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?			Yes	Fair
Is the budget for TOUBORO council realistic according to the PEFA Standard?		Yes, but not acceptable	Yes	Yes, but not acceptable
Is the level of governance of TOUBORO council satisfactory according to the PEFA standard?		No	No	No
Does TOUBORO council maintain its property to keep it in good condition?		Yes, low	Yes, low	Yes, low
Is TOUBORO council heavily dependent on tax revenue for its operations?			Yes, critical	
Is TOUBORO council heavily dependent on State subsidies?			No	Yes, but acceptable
Is TOUBORO council making enough of an effort to repay its debt and finance some investments from operating revenue?		Yes	Yes	No

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	TOULOU	MAYO-KANI	Far-North	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		46%	27%	34%
Investment expenditure ratio		54%	73%	66%
Staff expenditure ratio		25%	26%	25%
Staff expenditure volume		73559703	51146408	49144342
National ranking of RLAs in staff expenditure		86	233	253
Ratio of total planned revenue to total planned expenditure		0.99	1	1
Budget credibility				
		2020	2021	2022
Total revenue completion rate		62%	69%	30%
Total expenditure implementation rate		59%	56%	28%
Real operating expenditure implementation rate		83%	69%	58%
Real operating revenue completion rate		66%	64%	58%
Real investment expenditure implementation		48%	53%	22%
Real investment revenue completion rate		60%	71%	23%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		46%	27%	34%
Weight of tax revenue in operating revenue		90%	84%	88%
Volume of tax revenue		231496521	197105920	208687177
National ranking in tax revenue mobilization RLAs		124	174	174
Weight of CAC + Other ICSP in real operating revenue		77%	63%	61%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		3%	1%	2%
Weight of State financial aid in total revenue		58%	44%	65%
Volume of State financial aid		380451700	388929578	391935300
National ranking of RLAs in mobilization of State financial aid		57	99	119
Weight of FEICOM financial aid in total revenue		0%	21%	0%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		-35044807	41813460	38770221
Net savings or net self-financing capacity		-35044807	146879252	38770221
Annual volume of resources for debt payment		0	188692712	0
National ranking of RLAs in resources voted to debt payment		27	8	5
Gross operating surplus or operating savings		-20172096	41813460	38770221
Analysis				
		2020	2021	2022
Is the level of investment by TOULOU council sufficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of TOULOU council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?		Yes	Yes	Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Yes	Yes	Yes
Is the budget for TOULOU council realistic according to the PEFA Standard?		Yes, but not acceptable	Yes, but not acceptable	No, critical
Is the level of governance of TOULOU council satisfactory according to the PEFA standard?		No	No	
Does TOULOU council maintain its property to keep it in good condition?		Yes, low	Yes, low	Yes, low
Is TOULOU council heavily dependent on tax revenue for its operations?		Yes, critical	Yes, but acceptable	Yes, critical
Is TOULOU council heavily dependent on state subsidies?		Yes, critical	No	Yes, but acceptable
Is TOULOU council making enough of an effort to repay its debt and finance some investments from operating revenue?		No	No	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	TOUROUA	BENOUE	North	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		20%	29%	25%
Investment expenditure ratio		80%	71%	75%
Staff expenditure ratio		20%	24%	20%
Staff expenditure volume		26850935	35244853	29887084
National ranking of RLAs in staff expenditure		259	310	334
Ratio of total planned revenue to total planned expenditure		0.98	1	1
Budget credibility				
		2020	2021	2022
Total revenue completion rate		92%	77%	88%
Total expenditure implementation rate		85%	75%	62%
Real operating expenditure implementation rate		65%	63%	60%
Real operating revenue completion rate		73%	64%	70%
Real investment expenditure implementation rate		92%	82%	63%
Real investment revenue completion rate		104%	91%	98%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		20%	29%	25%
Weight of tax revenue in operating revenue		99%	88%	88%
Volume of tax revenue		213299726	203699225	222690777
National ranking in tax revenue mobilization RLAs		135	168	165
Weight of CAC + Other ICSP in real operating revenue		85%	67%	59%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		0%	0%	0%
Weight of State financial aid in total revenue		19%	24%	21%
Volume of State financial aid		134053300	126464700	177198565
National ranking of RLAs in mobilization of State financial aid		232	308	292
Weight of FEICOM financial aid in total revenue		24%	0%	8%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		80540133	81545834	100557856
Net savings or net self-financing capacity		80540133	81545834	-22942144
Annual volume of resources for debt payment		0	0	123500000
National ranking of RLAs in resources voted to debt payment		27	48	2
Gross operating surplus or operating savings		80540133	81545834	100557856
Analysis				
		2020	2021	2022
Is the level of investment by TOUROUA council sufficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of TOUROUA council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?		Yes	Yes	Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Yes	Yes	Yes
Is the budget for TOUROUA council realistic according to the PEFA Standard?		Yes	Yes, but not acceptable	Yes
Is the level of governance of TOUROUA council satisfactory according to the PEFA standard?		Yes, but not acceptable	No	No
Does TOUROUA council maintain its property to keep it in good condition?		No	No	No
Is TOUROUA council heavily dependent on external revenue for its operations?			Yes, critical	Yes, critical
Is TOUROUA council heavily dependent on state subsidies?				
Is TOUROUA council making enough of an effort to repay its debt and finance some investments from operating revenue?		Yes	Yes	No

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	TUBAH	MEZAM	North-West	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		NA %	52%	35%
Investment expenditure ratio		%	48%	65%
Staff expenditure ratio		%	31%	25%
Staff expenditure volume		0	79644357	63537457
National ranking of RLAs in staff expenditure		302	131	190
Ratio of total planned revenue to total planned expenditure			0.94	1
Budget credibility				
		2020	2021	2022
Total revenue completion rate		%	41%	55%
Total expenditure implementation rate		%	32%	58%
Real operating expenditure implementation rate		%	48%	48%
Real operating revenue completion rate		%	52%	50%
Real investment expenditure implementation		%	23%	65%
Real investment revenue completion rate		%	36%	61%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		%	52%	35%
Weight of tax revenue in operating revenue		%	89%	69%
Volume of tax revenue		0	223137586	218537262
National ranking in tax revenue mobilization		310	143	171
Weight of CAC + Other ICSP in real operating revenue		%	67%	54%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		%	5%	0%
Weight of State financial aid in total revenue		%	19%	19%
Volume of State financial aid		0	111006500	127291400
National ranking of RLAs in mobilization of State financial aid		302	325	317
Weight of FEICOM financial aid in total revenue		%	0%	0%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		0	-1457823	64057026
Net savings or net self-financing capacity		0	-1457823	64057026
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	4
Gross operating surplus or operating savings		0	-1457823	64057026
Analysis				
		2020	2021	2022
Is the level of investment by TUBAH council sufficient? (Section 417, GCRLAs) to boost development?			Yes	Yes
Has the budget of TUBAH council remained balanced in terms of income and expenditure (Section 417, GCRLAs)?			No	Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?			Fair	Yes
Is the budget for TUBAH council realistic according to the PEFA Standard?			No, critical	No, critical
Is the level of governance of TUBAH council satisfactory according to the PEFA standard?			No	No
Does TUBAH council maintain its property keep it in good condition?				No
Is TUBAH council heavily dependent on tax revenue for its operations?			Yes, critical	No
Is TUBAH council heavily dependent on state subsidies?				
Is TUBAH council making enough of an effort to repay its debt and finance some investments from operating revenue?			No	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	WABANE	LEBIALEM	South- West	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		51%	45%	50%
Investment expenditure ratio		49%	55%	50%
Staff expenditure ratio		20%	13%	20%
Staff expenditure volume		409/5/38	39336866	63089380
National ranking of RLAs in staff expenditure		196	282	193
Ratio of total planned revenue to total planned expenditure		0.82	1	1.01
Budget credibility				
		2020	2021	2022
Total revenue completion rate		103%	84%	82%
Total expenditure implementation rate		45%	78%	71%
Real operating expenditure implementation rate		63%	71%	72%
Real operating revenue completion rate		41%	70%	47%
Real investment expenditure implementation rate		34%	84%	70%
Real investment revenue completion rate		256%	100%	118%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		51%	45%	50%
Weight of tax revenue in operating revenue		81%	47%	69%
Volume of tax revenue		1/5391212	151391110	144829/51
National ranking in tax revenue mobilization RLAs		161	230	244
Weight of CAC + Other ICSP in real operating revenue		73%	39%	61%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		9%	33%	24%
Weight of State financial aid in total revenue		76%	69%	77%
Volume of State financial aid		5/9438/80	503662900	55/829802
National ranking of RLAs in mobilization of State financial aid		7	52	40
Weight of FEICOM financial aid in total revenue		0%	0%	0%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		12559386	20385296	101690410
Net savings or net self-financing capacity		12559386	20385296	101690410
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	4
Gross operating surplus or operating savings		1506/639	21920296	-997/5885
Analysis				
		2020	2021	2022
Is the level of investment by WABANE council sufficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of WABANE council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?			Yes	Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Yes		Yes
Is the budget for WABANE council realistic according to the PEFA Standard?		Yes	Yes	Yes
Is the level of governance of WABANE council satisfactory according to the PEFA standard?		No	No	No
Does WABANE council maintain its property to keep it in good condition?		Yes		
Is WABANE council heavily dependent on tax revenue for its operations?		Yes, but acceptable	No	No
Is WABANE council heavily dependent on state subsidies?		Yes, critical	Yes, but acceptable	Yes, critical
Is WABANE council making enough of an effort to repay its debt and finance some investments from operating revenue?		Yes	Yes	No

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	WAZA	LOGONE ET CHARI	Far-North	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		50%	28%	12%
Investment expenditure ratio		50%	72%	88%
Staff expenditure ratio		29%	39%	17%
Staff expenditure volume		47/01618	54280014	24792267
National ranking of RLAs in staff expenditure		162	212	348
Ratio of total planned revenue to total planned expenditure		1	0.96	1
Budget credibility		2020	2021	2022
Total revenue completion rate		47%	71%	63%
Total expenditure implementation rate		47%	60%	65%
Real operating expenditure implementation rate		57%	60%	54%
Real operating revenue completion rate		55%	43%	35%
Real investment expenditure implementation		40%	60%	67%
Real investment revenue completion rate		42%	83%	68%
Budget structures		2020	2021	2022
Weight of real operating expenditure in real expenditure		50%	28%	12%
Weight of tax revenue in operating revenue		87%	89%	91%
Volume of tax revenue		140149809	88666835	94465768
National ranking in tax revenue mobilization		202	320	314
Weight of CAC + Other ICSP in real operating revenue		79%	83%	91%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		0%	0%	0%
Weight of State financial aid in total revenue		35%	84%	92%
Volume of State financial aid		115628200	472845306	103695181
National ranking of RLAs in mobilization of State financial aid		244	59	12
Weight of FEICOM financial aid in total revenue		0%	0%	0%
Major financial balances		2020	2021	2022
Gross savings or gross self-financing capacity		-2847418	-38312057	-38819553
Net savings or net self-financing capacity		-2847418	-38312057	-38819553
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources devoted to debt payment		27	48	4
Gross operating surplus or operating savings		-1964143	-38312057	-38819553
Analysis		2020	2021	2022
Is the level of investment by WAZA council sufficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of WAZA council remained balanced in terms of income and expenditure (Section 417, GCRLAs)?		Yes	No	Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Yes	Yes, but not acceptable	Yes
Is the budget for WAZA council realistic according to the PEF/A Standard?		No, critical	Yes, but not acceptable	Yes, but not acceptable
Is the level of governance of WAZA council satisfactory according to the PEF/A standard?		No	No	No
Does WAZA council maintain its property to keep it in good condition?		No	No	No
Is WAZA council heavily dependent on tax revenue for its operations?		Yes, critical	Yes, critical	Yes, critical
Is WAZA council heavily dependent on State subsidies?		Yes, critical	Yes, critical	Yes, critical
Is WAZA council making enough of an effort to repay its debt and finance some investments from its operating revenue?		No	No	No

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	WIDIKUM	MOMO	North-West	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		50%	49%	38%
Investment expenditure ratio		50%	51%	62%
Staff expenditure ratio		29%	27%	34%
Staff expenditure volume		47701618	44941868	58983754
National ranking of RLAs in staff expenditure		162	266	206
Ratio of total planned revenue to total planned expenditure		1	0.99	1
Budget credibility				
		2020	2021	2022
Total revenue completion rate		47%	44%	55%
Total expenditure implementation rate		47%	44%	71%
Real operating expenditure implementation rate		57%	47%	52%
Real operating revenue completion rate		55%	42%	47%
Real investment expenditure implementation		40%	42%	91%
Real investment revenue completion rate		42%	46%	64%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		50%	49%	38%
Weight of tax revenue in operating revenue		87%	83%	74%
Volume of tax revenue		140149809	121845546	119062020
National ranking in tax revenue mobilization RLAs		202	273	279
Weight of CAC + Other ICSP in real operating revenue		79%	69%	66%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		0%	0%	0%
Weight of State financial aid in total revenue		35%	7%	5%
Volume of State financial aid		115628200	24703400	18871100
National ranking of RLAs in mobilization of State financial aid		244	355	350
Weight of FEICOM financial aid in total revenue		0%	6%	6%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		-2847418	-18375318	-13816032
Net savings or net self-financing capacity		-2847418	-38375318	-33816032
Annual volume of resources for debt payment		0	20000000	20000000
National ranking of RLAs in resources voted to debt payment		27	36	2
Gross operating surplus or operating savings		-1964143	-15715381	-10688930
Analysis				
		2020	2021	2022
Is the level of investment by WIDIKUM council sufficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of WIDIKUM council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?		Yes	Yes	Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Yes	Yes	Fair
Is the budget for WIDIKUM council realistic according to the PEFA Standard?		No, critical	No, critical	No, critical
Is the level of governance of WIDIKUM council satisfactory according to the PEFA standard?		No	No	No
Does WIDIKUM council maintain its property to keep it in good condition?		No	No	No
Is WIDIKUM council heavily dependent on tax revenue for its operations?		Yes, critical	Yes, but acceptable	No
Is WIDIKUM council heavily dependent on state subsidies?		Yes, critical		
Is WIDIKUM council making enough of an effort to repay its debt and finance some investments from operating revenue?		No	No	No

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	WINA	MAYO-DANAY	Far-North	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		22%	24%	30%
Investment expenditure ratio		78%	76%	70%
Staff expenditure ratio		0%	25%	24%
Staff expenditure volume		0	28006610	28389435
National ranking of RLAs in staff expenditure		302	338	340
Ratio of total planned revenue to total planned expenditure		1.03	1.12	1
Budget credibility				
		2020	2021	2022
Total revenue completion rate		74%	77%	71%
Total expenditure implementation rate		54%	62%	47%
Real operating expenditure implementation rate		56%	58%	54%
Real operating revenue completion rate		66%	69%	58%
Real investment expenditure implementation rate		53%	64%	44%
Real investment revenue completion rate		78%	82%	80%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		22%	24%	30%
Weight of tax revenue in operating revenue		91%	91%	92%
Volume of tax revenue		169951956	205203054	190630601
National ranking in tax revenue mobilization RLAs		168	165	190
Weight of CAC + Other ICSP in real operating revenue		79%	56%	72%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		0%	0%	0%
Weight of State financial aid in total revenue		36%	21%	42%
Volume of State financial aid		241743900	139797600	243989600
National ranking of RLAs in mobilization of State financial aid		155	301	253
Weight of FEICOM financial aid in total revenue		0%	0%	0%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		79062776	110542707	89332505
Net savings or net self-financing capacity		79062776	110542707	89332505
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	3
Gross operating surplus or operating savings		79488876	110542707	89749486
Analysis				
		2020	2021	2022
Is the level of investment by WINA council efficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of WINA council remained balanced in terms of income and expenditure (Section 417, GCRLAs)?		No	No	Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?			Yes	Yes
Is the budget for WINA council realistic according to the PEFA Standard?		Yes, but not acceptable	Yes, but not acceptable	Yes, but not acceptable
Is the level of governance of WINA council satisfactory according to the PEFA standard?		No	No	No
Does WINA council maintain its property to keep it in good condition?		No	No	No
Is WINA council heavily dependent on tax revenue for its operations?		Yes, critical	Yes, critical	Yes, critical
Is WINA council heavily dependent on State subsidies?		Yes, critical		No
Is WINA council making enough of an effort to repay its debt and finance some investments from its operating revenue?		Yes	Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	WUM	MENCHUM	North-West	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		37%	42%	45%
Investment expenditure ratio		63%	58%	55%
Staff expenditure ratio		31%	37%	35%
Staff expenditure volume		71870323	68525483	64541975
National ranking of RLAs in staff expenditure		91	160	187
Ratio of total planned revenue to total planned expenditure		1	0.94	1.01
Budget credibility				
Total revenue completion rate		70%	37%	52%
Total expenditure implementation rate		53%	36%	34%
Real operating expenditure implementation rate		61%	37%	43%
Real operating revenue completion rate		71%	41%	42%
Real investment expenditure implementation rate		50%	35%	29%
Real investment revenue completion rate		70%	33%	61%
Budget structures				
Weight of real operating expenditure in real operating expenditure		37%	42%	45%
Weight of tax revenue in operating revenue		90%	79%	78%
Volume of tax revenue		428059019	158217113	177742257
National ranking in tax revenue mobilization RLAs		35	220	201
Weight of CAC + Other ICSP in real operating revenue		37%	65%	64%
Weight of real expenditure on maintenance of physical assets in real actual operating expenditure		0%	0%	0%
Weight of State financial aid in total revenue		3%	30%	20%
Volume of State financial aid		21357300	129611800	128572600
National ranking of RLAs in mobilization of State financial aid		285	305	316
Weight of FEICOM financial aid in total revenue		0%	0%	0%
Major financial balances				
Gross savings or gross self-financing capacity		242291267	12340895	42439637
Net savings or net self-financing capacity		242291267	12340895	42439637
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	3
Gross operating surplus or operating savings		256359331	21114881	44337556
Analysis				
Is the level of investment by WUM council sufficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of WUM council remained balanced in terms of income and expenditure (Section 417, GCRLAs)?		Yes	No	Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Fair	Yes, but not acceptable	Yes, but not acceptable
Is the budget for WUM council realistic according to the PEFA Standard?		Yes, but not acceptable	No, critical	No, critical
Is the level of governance of WUM council satisfactory according to the PEFA standard?		No	No	No
Does WUM council maintain its property to keep it in good condition?		No	No	No
Is WUM council heavily dependent on tax revenue for its operations?		Yes, critical	Yes, but acceptable	Yes, but acceptable
Is WUM council heavily dependent on State subsidies?		Yes, critical	No	
Is WUM council making enough of an effort to repay its debt and finance some investments from its operating revenue?		Yes	Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	YABASSI	NKAM	Littoral	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		43%	21%	27%
Investment expenditure ratio		57%	79%	73%
Staff expenditure ratio		22%	37%	38%
Staff expenditure volume		38723513	49836854	56292685
National ranking of RLAs in staff expenditure		204	241	222
Ratio of total planned revenue to total planned expenditure		1.27	1	1
Budget credibility				
		2020	2021	2022
Total revenue completion rate		43%	39%	76%
Total expenditure implementation rate		51%	39%	74%
Real operating expenditure implementation rate		46%	14%	49%
Real operating revenue completion rate		46%	24%	71%
Real investment expenditure implementation		55%	75%	90%
Real investment revenue completion rate		41%	50%	79%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		43%	21%	27%
Weight of tax revenue in operating revenue		77%	82%	83%
Volume of tax revenue		124392863	137542838	150194472
National ranking in tax revenue mobilization RLAs		221	245	236
Weight of CAC + Other ICSP in real operating revenue		54%	46%	45%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		3%	0%	9%
Weight of State financial aid in total revenue		7%	19%	22%
Volume of State financial aid		33222866	127396372	126752066
National ranking of RLAs in mobilization of State financial aid		274	307	318
Weight of FEICOM financial aid in total revenue		0%	0%	0%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		-17734292	31681950	33184802
Net savings or net self-financing capacity		-17734292	31681950	33184802
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources devoted to debt payment		27	48	3
Gross operating surplus or operating savings		-17734292	31681950	33347397
Analysis				
		2020	2021	2022
Is the level of investment by YABASSI council sufficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of YABASSI council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?			Yes	Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Yes	Yes, but not acceptable	Yes, but not acceptable
Is the budget for YABASSI council realistic according to the PEFA Standard?		No, critical	No, critical	Yes, but not acceptable
Is the level of governance of YABASSI council satisfactory according to the PEFA standard?		No	No	No
Does YABASSI council maintain its property to keep it in good condition?		Yes, low	No	Yes
Is YABASSI council heavily dependent on tax revenue for its operations?		Yes, but acceptable	Yes, but acceptable	Yes, but acceptable
Is YABASSI council heavily dependent on state subsidies?		Yes, critical		
Is YABASSI council making enough of an effort to repay its debt and finance some investments from operating revenue?		No	Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	YAGOUA	MAYO-DANAY	Far-North	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		42%	38%	44%
Investment expenditure ratio		58%	62%	56%
Staff expenditure ratio		26%	25%	29%
Staff expenditure volume		102231/96	97470/42	117665104
National ranking of RLAs in staff expenditure		49	98	75
Ratio of total planned revenue to total planned expenditure		0.96	1	1
Budget credibility				
		2020	2021	2022
Total revenue completion rate		63%	51%	41%
Total expenditure implementation rate		64%	50%	46%
Real operating expenditure implementation rate		61%	59%	54%
Real operating revenue completion rate		119%	59%	53%
Real investment expenditure implementation rate		62%	46%	41%
Real investment revenue completion rate		40%	46%	34%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		42%	38%	44%
Weight of tax revenue in operating revenue		89%	86%	95%
Volume of tax revenue		423695157	379291352	347520271
National ranking in tax revenue mobilization RLAs		36	55	88
Weight of CAC + Other ICSP in real operating revenue		75%	67%	71%
Weight of real expenditure on maintenance of price assets in real actual operating expenditure		0%	0%	0%
Weight of State financial aid in total revenue		51%	63%	58%
Volume of State financial aid		439782066	656149320	478921555
National ranking of RLAs in mobilization of State financial aid		32	20	64
Weight of FEICOM financial aid in total revenue		0%	0%	0%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		86691005	56309354	-44668668
Net savings or net self-financing capacity		86691005	56309354	-44668668
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	3
Gross operating surplus or operating savings		86691005	56309354	-44668668
Analysis				
		2020	2021	2022
Is the level of investment by YAGOUA council sufficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of YAGOUA council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?		No	Yes	Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Yes	Yes	Yes
Is the budget for YAGOUA council realistic according to the PEFA Standard?		Yes, but not acceptable	No, critical	No, critical
Is the level of governance of YAGOUA council satisfactory according to the PEFA standard?		No	No	No
Does YAGOUA council maintain its property to keep it in good condition?		No	No	No
Is YAGOUA council heavily dependent on tax revenue for its operations?		Yes, critical	Yes, critical	
Is YAGOUA council heavily dependent on state subsidies?		Yes, critical	Yes, but acceptable	No
Is YAGOUA council making enough of an effort to repay its debt and finance some investments from operating revenue?		Yes	Yes	No

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	YAOUNDE I	MFOUNDI	Centre	
	2020	2021	2022	
Compliance with ratios and a balanced budget				
Operating expenditure ratio	NA %	59%	50%	
Investment expenditure ratio	%	41%	50%	
Staff expenditure ratio	%	44%	33%	
Staff expenditure volume	0	420118995	452426/54	
National ranking of RLAs in staff expenditure	302	12	13	
Ratio of total planned revenue to total planned expenditure		1	0.96	
Budget credibility	2020	2021	2022	
Total revenue completion rate	%	65%	72%	
Total expenditure implementation rate	%	52%	72%	
Real operating expenditure implementation rate	%	55%	82%	
Real operating revenue completion rate	%	68%	83%	
Real investment expenditure implementation	%	48%	65%	
Real investment revenue completion rate	%	51%	46%	
Budget structures	2020	2021	2022	
Weight of real operating expenditure in real operating revenue	%	59%	50%	
Weight of tax revenue in operating revenue	%	89%	95%	
Volume of tax revenue	0	152293896	200895461	
National ranking in tax revenue mobilization RLAs	310	10	9	
Weight of CAC + Other ICSP in real operating revenue	%	28%	37%	
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure	%	5%	8%	
Weight of State financial aid in total revenue	%	10%	13%	
Volume of State financial aid	0	206650000	3295/2000	
National ranking of RLAs in mobilization of State financial aid	302	254	169	
Weight of FEICOM financial aid in total revenue	%	0%	0%	
Major financial balances	2020	2021	2022	
Gross savings or gross self-financing capacity	0	/63129775	/68934099	
Net savings or net self-financing capacity	0	/63129775	/68934099	
Annual volume of resources for debt payment	0	0	0	
National ranking of RLAs in resources voted to debt payment	27	48	3	
Gross operating surplus or operating savings	0	/64412623	/68934099	
Analysis	2020	2021	2022	
Is the level of investment by YAOUNDE I council sufficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	
Has the budget of YAOUNDE I council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?		Yes	No	
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Critical productivity	Fair	
Is the budget for YAOUNDE I council realistic according to the PEFA Standard?		Yes, but not acceptable	Yes, but not acceptable	
Is the level of governance of YAOUNDE I council satisfactory according to the PEFA standard?		No	No	
Does YAOUNDE I council maintain its property to keep it in good condition?			Yes	
Is YAOUNDE I council heavily dependent on tax revenue for its operations?		Yes, critical	Yes, critical	
Is YAOUNDE I council heavily dependent on State subsidies?				
Is YAOUNDE I council making enough of effort to repay its debt and finance some investments in its operating revenue?		Yes	Yes	

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	YAOUNDE II	MFOUNDI	Centre	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		NA %	65%	61%
Investment expenditure ratio		%	35%	39%
Staff expenditure ratio		%	34%	31%
Staff expenditure volume		0	299803351	322571555
National ranking of RLAs in staff expenditure		302	23	21
Ratio of total planned revenue to total planned expenditure			0.99	1
Budget credibility				
		2020	2021	2022
Total revenue completion rate		%	61%	62%
Total expenditure implementation rate		%	60%	60%
Real operating expenditure implementation rate		%	74%	70%
Real operating revenue completion rate		%	62%	71%
Real investment expenditure implementation		%	45%	50%
Real investment revenue completion rate		%	55%	35%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		%	65%	61%
Weight of tax revenue in operating revenue		%	87%	93%
Volume of tax revenue		0	1003819967	1404024964
National ranking in tax revenue mobilization		310	18	17
Weight of CAC + Other ICSP in real operating revenue		%	32%	48%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		%	6%	12%
Weight of State financial aid in total revenue		%	15%	15%
Volume of State financial aid		0	193703100	258337200
National ranking of RLAs in mobilization of State financial aid		302	264	235
Weight of FEICOM financial aid in total revenue		%	0%	0%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		0	276633958	476347692
Net savings or net self-financing capacity		0	276633958	476347692
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	3
Gross operating surplus or operating savings		0	276633958	476347692
Analysis				
		2020	2021	2022
Is the level of investment by YAOUNDE II council sufficient? (Section 417, GCRLAs) to boost development?			Acceptable	Acceptable
Has the budget of YAOUNDE II council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?			Yes	Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?			Fair	Fair
Is the budget for YAOUNDE II council realistic according to the PEFA Standard?			Yes, but not acceptable	Yes, but not acceptable
Is the level of governance of YAOUNDE II council satisfactory according to the PEFA standard?			No	No
Does YAOUNDE II council maintain its property to keep it in good condition?			Yes	Yes
Is YAOUNDE II council heavily dependent on tax revenue for its operations?			Yes, critical	Yes, critical
Is YAOUNDE II council heavily dependent on State subsidies?				
Is YAOUNDE II council making enough of effort to repay its debt and finance some investments in its operating revenue?			Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	YAOUNDE I	MFOUNDI	Centre	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		NA %	64%	52%
Investment expenditure ratio		%	36%	48%
Staff expenditure ratio		%	29%	33%
Staff expenditure volume		0	2529461/8	282837841
National ranking of RLAs in staff expenditure		302	24	23
Ratio of total planned revenue to total planned expenditure			1	1
Budget credibility				
		2020	2021	2022
Total revenue completion rate		9%	61%	69%
Total expenditure implementation rate		%	59%	68%
Real operating expenditure implementation rate		%	61%	62%
Real operating revenue completion rate		9%	54%	60%
Real investment expenditure implementation		%	55%	77%
Real investment revenue completion rate		%	73%	84%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		%	64%	52%
Weight of tax revenue in operating revenue		100%	84%	81%
Volume of tax revenue		26900000	636298599	757786272
National ranking in tax revenue mobilization		309	29	32
Weight of CAC + Other ICSP in real operating revenue		0%	47%	46%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		%	12%	14%
Weight of State financial aid in total revenue		0%	37%	34%
Volume of State financial aid		0	515376933	562530250
National ranking of RLAs in mobilization of State financial aid		302	47	39
Weight of FEICOM financial aid in total revenue		0%	14%	9%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		26900000	104705322	78857872
Net savings or net self-financing capacity		26900000	293057822	78857872
Annual volume of resources for debt payment		0	188352500	0
National ranking of RLAs in resources devoted to debt payment		27	9	3
Gross operating surplus or operating savings		26900000	104705322	78857872
Analysis				
		2020	2021	2022
Is the level of investment by YAOUNDE III council sufficient? (Section 417, GCRLAs) to boost development?			Acceptable	Yes
Has the budget of YAOUNDE III council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?			Yes	Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?			Yes	Fair
Is the budget for YAOUNDE III council realistic according to the PEFA Standard?			Yes, but not acceptable	Yes, but not acceptable
Is the level of governance of YAOUNDE III council satisfactory according to the PEFA standard?			No	No
Does YAOUNDE III council maintain its property to keep it in good condition?			Yes	Yes
Is YAOUNDE III council heavily dependent on tax revenue for its operations?			Yes, but acceptable	Yes, but acceptable
Is YAOUNDE III council heavily dependent on State subsidies?			No	No
Is YAOUNDE III council making enough effort to repay its debt and finance some investments from its operating revenue?	Yes		No	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	YAOUNDE IV	MFOUNDI	Centre	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		NA %	67%	53%
Investment expenditure ratio		%	33%	47%
Staff expenditure ratio		%	34%	36%
Staff expenditure volume		0	512880624	583697364
National ranking of RLAs in staff expenditure		302	6	6
Ratio of total planned revenue to total planned expenditure			0.99	0.78
Budget credibility				
Total revenue completion rate		2020	2021	2022
		%	75%	75%
Total expenditure implementation rate		%	74%	70%
Real operating expenditure implementation rate		%	94%	87%
Real operating revenue completion rate		%	80%	78%
Real investment expenditure implementation		%	52%	57%
Real investment revenue completion rate		%	63%	65%
Budget structures				
Weight of real operating expenditure in real expenditure		2020	2021	2022
		%	67%	53%
Weight of tax revenue in operating revenue		%	89%	91%
Volume of tax revenue		0	1543419852	1804130834
National ranking in tax revenue mobilization RLAs		310	8	12
Weight of CAC + Other ICSP in real operating revenue		%	40%	56%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		%	7%	9%
Weight of State financial aid in total revenue		%	9%	8%
Volume of State financial aid		0	196722876	198321642
National ranking of RLAs in mobilization of State financial aid		302	263	283
Weight of FEICOM financial aid in total revenue		%	5%	0%
Major financial balances				
Gross savings or gross self-financing capacity		2020	2021	2022
		0	240822550	349176531
Net savings or net self-financing capacity		0	134884010	349176531
Annual volume of resources for debt payment		0	105938540	0
National ranking of RLAs in resources voted to debt payment		27	13	3
Gross operating surplus or operating savings		0	258458171	407441177
Analysis				
		2020	2021	2022
Is the level of investment by YAOUNDE IV council sufficient? (Section 417, GCRLAs) to boost development?			No	Yes
Has the budget of YAOUNDE IV council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?			Yes	
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?			Fair	Yes, but not acceptable
Is the budget for YAOUNDE IV council realistic according to the PEFA Standard?			Yes, but not acceptable	Yes, but not acceptable
Is the level of governance of YAOUNDE IV council satisfactory according to the PEFA standard?			No	No
Does YAOUNDE IV council maintain its property to keep it in good condition?			Yes	Yes
Is YAOUNDE IV council heavily dependent on tax revenue for its operations?			Yes, critical	Yes, critical
Is YAOUNDE IV council heavily dependent on State subsidies?				
Is YAOUNDE IV council making enough an effort to repay its debt and finance some investments in its operating revenue?			Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	YAOUNDE V	MFOUNDI	Centre	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		59%	67%	52%
Investment expenditure ratio		41%	33%	48%
Staff expenditure ratio		35%	38%	33%
Staff expenditure volume		333554594	414982362	471752789
National ranking of RLAs in staff expenditure		13	13	10
Ratio of total planned revenue to total planned expenditure		1	1	1
Budget credibility				
		2020	2021	2022
Total revenue completion rate		63%	56%	66%
Total expenditure implementation rate		70%	63%	78%
Real operating expenditure implementation rate		88%	81%	72%
Real operating revenue completion rate		65%	51%	67%
Real investment expenditure implementation rate		54%	43%	85%
Real investment revenue completion rate		57%	100%	66%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		59%	67%	52%
Weight of tax revenue in operating revenue		85%	86%	94%
Volume of tax revenue		862397333	1016486296	1514477388
National ranking in tax revenue mobilization RLAs		14	17	15
Weight of CAC + Other ICSP in real operating revenue		37%	33%	49%
Weight of real expenditure on maintenance of price assets in real actual operating expenditure		6%	4%	5%
Weight of State financial aid in total revenue		29%	18%	31%
Volume of State financial aid		417828300	263852600	719558000
National ranking of RLAs in mobilization of State financial aid		39	203	22
Weight of FEICOM financial aid in total revenue		0%	0%	0%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		71428833	90232254	181921279
Net savings or net self-financing capacity		71428833	90232254	181921279
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	3
Gross operating surplus or operating savings		71428833	90232254	181921279
Analysis				
		2020	2021	2022
Is the level of investment by YAOUNDE V council sufficient? (Section 417, GCRLAs) to boost development?		Yes	No	Yes
Has the budget of YAOUNDE V council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?		Yes	Yes	Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Yes, but not acceptable	Yes, but not acceptable	Fair
Is the budget for YAOUNDE V council realistic according to the PEFA Standard?		Yes, but not acceptable	No, critical	Yes, but not acceptable
Is the level of governance of YAOUNDE V council satisfactory according to the PEFA standard?		No	No	No
Does YAOUNDE V council maintain its property to keep it in good condition?		Yes	Yes, low	
Is YAOUNDE V council heavily dependent on tax revenue for its operations?		Yes, critical	Yes, critical	Yes, critical
Is YAOUNDE V council heavily dependent on State subsidies?		Yes, critical		No
Is YAOUNDE V council making enough of effort to repay its debt and finance some investments in its operating revenue?		Yes	Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	YAOUNDE I	MFOUNDI	Centre	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		NA %	54%	58%
Investment expenditure ratio		%	46%	42%
Staff expenditure ratio		%	37%	37%
Staff expenditure volume		0	42117/524	478334287
National ranking of RLAs in staff expenditure		302	11	9
Ratio of total planned revenue to total planned expenditure			0.99	1
Budget credibility				
		2020	2021	2022
Total revenue completion rate		%	62%	64%
Total expenditure implementation rate		%	72%	76%
Real operating expenditure implementation rate		%	74%	82%
Real operating revenue completion rate		%	74%	75%
Real investment expenditure implementation		%	69%	69%
Real investment revenue completion rate		%	41%	39%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real expenditure		%	54%	58%
Weight of tax revenue in operating revenue		%	83%	88%
Volume of tax revenue		0	1129198687	1321816810
National ranking in tax revenue mobilization RLAs		310	15	19
Weight of CAC + Other ICSP in real operating revenue		%	30%	40%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		%	4%	3%
Weight of State financial aid in total revenue		%	1%	12%
Volume of State financial aid		0	25118909	232828504
National ranking of RLAs in mobilization of State financial aid		302	354	264
Weight of FEICOM financial aid in total revenue		%	0%	0%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		0	207046779	208007788
Net savings or net self-financing capacity		0	207046779	208007788
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	3
Gross operating surplus or operating savings		0	209388991	209479193
Analysis				
		2020	2021	2022
Is the level of investment by YAOUNDE VI council sufficient? (Section 417, GCRLAs) to boost development?			Yes	Yes
Has the budget of YAOUNDE VI council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?			Yes	Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?			Yes, but not acceptable	Yes, but not acceptable
Is the budget for YAOUNDE VI council realistic according to the PEFA Standard?			Yes, but not acceptable	Yes, but not acceptable
Is the level of governance of YAOUNDE VI council satisfactory according to the PEFA standard?			No	No
Does YAOUNDE VI council maintain its property to keep it in good condition?			Yes, low	Yes, low
Is YAOUNDE VI council heavily dependent on tax revenue for its operations?			Yes, but acceptable	Yes, critical
Is YAOUNDE VI council heavily dependent on State subsidies?				
Is YAOUNDE VI council making enough an effort to repay its debt and finance some investments in its operating revenue?			Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	YAOUNDE VII	MFOUNDI	Centre	
	2020	2021	2022	
Compliance with ratios and a balanced budget				
Operating expenditure ratio	NA %	44%	59%	
Investment expenditure ratio	%	56%	41%	
Staff expenditure ratio	%	33%	24%	
Staff expenditure volume	0	205847277	199050616	
National ranking of RLAs in staff expenditure	302	27	31	
Ratio of total planned revenue to total planned expenditure		1	1	
Budget credibility				
	2020	2021	2022	
Total revenue completion rate	%	60%	56%	
Total expenditure implementation rate	%	64%	62%	
Real operating expenditure implementation rate	%	62%	85%	
Real operating revenue completion rate	%	57%	55%	
Real investment expenditure implementation	%	65%	45%	
Real investment revenue completion rate	%	73%	100%	
Budget structures				
	2020	2021	2022	
Weight of real operating expenditure in real operating expenditure	%	44%	59%	
Weight of tax revenue in operating revenue	%	70%	70%	
Volume of tax revenue	0	702924001	876159887	
National ranking in tax revenue mobilization RLAs	310	23	30	
Weight of CAC + Other ICSP in real operating revenue	%	16%	23%	
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure	%	5%	3%	
Weight of State financial aid in total revenue	%	28%	26%	
Volume of State financial aid	0	371633200	333129250	
National ranking of RLAs in mobilization of State financial aid	302	108	167	
Weight of FEICOM financial aid in total revenue	%	0%	0%	
Major financial balances				
	2020	2021	2022	
Gross savings or gross self-financing capacity	0	382784108	413735632	
Net savings or net self-financing capacity	0	382784108	413735632	
Annual volume of resources for debt payment	0	0	0	
National ranking of RLAs in resources voted to debt payment	27	48	3	
Gross operating surplus or operating savings	0	382784108	413735632	
Analysis				
	2020	2021	2022	
Is the level of investment by YAOUNDE VII council sufficient? (Section 417, GCRLAs) to post development?		Yes	Yes	
Has the budget of YAOUNDE VII council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?		Yes	Yes	
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Fair	Yes	
Is the budget for YAOUNDE VII council realistic according to the PEFA Standard?		Yes, but not acceptable	No, critical	
Is the level of governance of YAOUNDE VII council satisfactory according to the PEFA Standard?		No	No	
Does YAOUNDE VII council maintain its property to keep it in good condition?			Yes, low	
Is YAOUNDE VII council heavily dependent on tax revenue for its operations?		No	No	
Is YAOUNDE VII council heavily dependent on State subsidies?				
Is YAOUNDE VII council making enough an effort to repay its debt and finance some investments in its operating revenue?		Yes	Yes	

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	YINGUI	NKAM	Littoral	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		44%	28%	22%
Investment expenditure ratio		56%	72%	78%
Staff expenditure ratio		25%	21%	37%
Staff expenditure volume		1562/8/1	16466988	46068629
National ranking of RLAs in staff expenditure		291	359	269
Ratio of total planned revenue to total planned expenditure		0.79	0.99	1.07
Budget credibility				
Total revenue completion rate		43%	65%	82%
Total expenditure implementation rate		26%	52%	89%
Real operating expenditure implementation rate		32%	44%	76%
Real operating revenue completion rate		63%	70%	83%
Real investment expenditure implementation rate		23%	56%	93%
Real investment revenue completion rate		31%	63%	81%
Budget structures				
Weight of real operating expenditure in real operating revenue		44%	28%	22%
Weight of tax revenue in operating revenue		91%	85%	96%
Volume of tax revenue		89599710	85343103	148733662
National ranking in tax revenue mobilization		273	325	239
Weight of CAC + Other ICSP in real operating revenue		42%	48%	60%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		0%	2%	2%
Weight of State financial aid in total revenue		30%	60%	65%
Volume of State financial aid		52964/81	205836115	364405936
National ranking of RLAs in mobilization of State financial aid		266	255	140
Weight of FEICOM financial aid in total revenue		0%	0%	8%
Major financial balances				
Gross savings or gross self-financing capacity		3/166462	23489797	30979399
Net savings or net self-financing capacity		3/166462	23489797	30979399
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources devoted to debt payment		27	48	3
Gross operating surplus or operating savings		3/166462	23489797	30979399
Analysis				
Is the level of investment by YINGUI council sufficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of YINGUI council remained balanced in terms of income and expenditure (Section 417, GCRLAs)?			Yes	No
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Yes	Yes	Yes, but not acceptable
Is the budget for YINGUI council realistic according to the PEFA Standard?		No, critical	Yes, but not acceptable	Yes
Is the level of governance of YINGUI council satisfactory according to the PEFA standard?			No	Yes, but not acceptable
Does YINGUI council maintain its property keep it in good condition?		No	Yes, low	Yes, low
Is YINGUI council heavily dependent on tax revenue for its operations?		Yes, critical	Yes, but acceptable	
Is YINGUI council heavily dependent on State subsidies?		Yes, critical	Yes, but acceptable	Yes, but acceptable
Is YINGUI council making enough of an effort to repay its debt and finance some investments from operating revenue?		Yes	Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	YOKADOUMA	BOUMBA ET NGOKO	East	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		NA %	70%	60%
Investment expenditure ratio		%	30%	40%
Staff expenditure ratio		%	48%	45%
Staff expenditure volume		0	39 792 794	266039695
National ranking of RLAs in staff expenditure		302	15	25
Ratio of total planned revenue to total planned expenditure			1	0.98
Budget credibility		2020	2021	2022
Total revenue completion rate		%	57%	66%
Total expenditure implementation rate		%	59%	55%
Real operating expenditure implementation rate		%	83%	58%
Real operating revenue completion rate		%	49%	64%
Real investment expenditure implementation		%	35%	51%
Real investment revenue completion rate		%	118%	98%
Budget structures		2020	2021	2022
Weight of real operating expenditure in real expenditure		%	70%	60%
Weight of tax revenue in operating revenue		%	87%	94%
Volume of tax revenue		0	755114/48	992298419
National ranking in tax revenue mobilization RLAs		310	21	25
Weight of CAC + Other ICSP in real operating revenue		%	71%	52%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		%	6%	3%
Weight of State financial aid in total revenue		%	17%	13%
Volume of State financial aid		0	191677387	149487238
National ranking of RLAs in mobilization of State financial aid		302	265	308
Weight of FEICOM financial aid in total revenue		%	0%	0%
Major financial balances		2020	2021	2022
Gross savings or gross self-financing capacity		0	46669413	460818085
Net savings or net self-financing capacity		0	46669413	460818085
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	3
Gross operating surplus or operating savings		0	46669413	460818085
Analysis		2020	2021	2022
Is the level of investment by YOKADOUMA council sufficient? (Section 417, GCRLAs) to boost development?			No	Yes
Has the budget of YOKADOUMA council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?			Yes	Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?			Critical productivity	Critical productivity
Is the budget for YOKADOUMA council realistic according to the PEFA Standard?			No, critical	Yes, but not acceptable
Is the level of governance of YOKADOUMA council satisfactory according to the PEFA standard?			No	No
Does YOKADOUMA council maintain its property to keep it in good condition?			Yes	Yes, low
Is YOKADOUMA council heavily dependent on tax revenue for its operations?			Yes, critical	Yes, critical
Is YOKADOUMA council heavily dependent on State subsidies?				
Is YOKADOUMA council making enough an effort to repay its debt and finance some investments in its operating revenue?			Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	YOKO	MBAM ET KIM	Centre	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		24%	27%	44%
Investment expenditure ratio		76%	73%	56%
Staff expenditure ratio		30%	25%	24%
Staff expenditure volume		47007951	49023636	49297414
National ranking of RLAs in staff expenditure		165	242	251
Ratio of total planned revenue to total planned expenditure		0.82	1	1
Budget credibility				
		2020	2021	2022
Total revenue completion rate		100%	83%	74%
Total expenditure implementation rate		69%	64%	47%
Real operating expenditure implementation rate		77%	74%	61%
Real operating revenue completion rate		88%	80%	75%
Real investment expenditure implementation		67%	61%	40%
Real investment revenue completion rate		108%	84%	74%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		24%	27%	44%
Weight of tax revenue in operating revenue		90%	86%	84%
Volume of tax revenue		244517606	207158732	244654245
National ranking in tax revenue mobilization RLAs		102	162	147
Weight of CAC + Other ICSP in real operating revenue		32%	32%	26%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		4%	5%	7%
Weight of State financial aid in total revenue		40%	37%	32%
Volume of State financial aid		318025649	339369500	229943815
National ranking of RLAs in mobilization of State financial aid		100	128	268
Weight of FEICOM financial aid in total revenue		24%	0%	2%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		112525505	47155971	86299340
Net savings or net self-financing capacity		61237755	47155971	73301345
Annual volume of resources for debt payment		51287750	0	12997995
National ranking of RLAs in resources devoted to debt payment		9	48	2
Gross operating surplus or operating savings		112525505	47155971	86299340
Analysis				
		2020	2021	2022
Is the level of investment by YOKO council sufficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of YOKO council remained balanced in terms of income and expenditure (Section 417, GCRLAs)?			Yes	Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Fair	Yes	Yes
Is the budget for YOKO council realistic according to the PEF/A Standard?		Yes	Yes	Yes, but not acceptable
Is the level of governance of YOKO council satisfactory according to the PEF/A standard?		No	No	No
Does YOKO council maintain its property to keep it in good condition?		Yes, low		Yes
Is YOKO council heavily dependent on tax revenue for its operations?		Yes, critical	Yes, critical	Yes, but acceptable
Is YOKO council heavily dependent on State subsidies?		Yes, critical	No	No
Is YOKO council making enough of an effort to repay its debt and finance some investments from its operating revenue?		Yes	Yes	Yes

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	ZHOA	MENCHUM	North-West	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		36%	33%	39%
Investment expenditure ratio		64%	67%	61%
Staff expenditure ratio		22%	33%	42%
Staff expenditure volume		30392333	83836181	114005522
National ranking of RLAs in staff expenditure		245	124	82
Ratio of total planned revenue to total planned expenditure		1	1	1
Budget credibility				
		2020	2021	2022
Total revenue completion rate		49%	52%	60%
Total expenditure implementation rate		45%	61%	55%
Real operating expenditure implementation rate		65%	51%	44%
Real operating revenue completion rate		55%	30%	35%
Real investment expenditure implementation		39%	67%	65%
Real investment revenue completion rate		47%	79%	87%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		36%	33%	39%
Weight of tax revenue in operating revenue		90%	97%	72%
Volume of tax revenue		124802943	208734474	164649414
National ranking in tax revenue mobilization RLAs		219	159	217
Weight of CAC + Other ICSP in real operating revenue		78%	95%	71%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		0%	2%	4%
Weight of State financial aid in total revenue		70%	15%	60%
Volume of State financial aid		292123950	101674700	450185165
National ranking of RLAs in mobilization of State financial aid		115	330	80
Weight of FEICOM financial aid in total revenue		0%	37%	18%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		629152	-41816817	-42580178
Net savings or net self-financing capacity		629152	294003441	180396898
Annual volume of resources for debt payment		0	252186624	137816720
National ranking of RLAs in resources voted to debt payment		27	5	1
Gross operating surplus or operating savings		629152	-35818192	-37603439
Analysis				
		2020	2021	2022
Is the level of investment by ZHOA council sufficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of ZHOA council remained balanced in terms of income and expenditure (Section 417, GCRLAs)?		Yes	Yes	Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Yes	Fair	Critical productivity
Is the budget for ZHOA council realistic according to the PEFA Standard?		No, critical	No, critical	Yes, but not acceptable
Is the level of governance of ZHOA council satisfactory according to the PEFA standard?		No	No	No
Does ZHOA council maintain its property to keep it in good condition?		No	Yes, low	Yes, low
Is ZHOA council heavily dependent on tax revenue for its operations?		Yes, critical		No
Is ZHOA council heavily dependent on State subsidies?		Yes, critical		Yes, but acceptable
Is ZHOA council making enough of an effort to repay its debt and finance some investments from its operating revenue?		Yes	No	No

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	ZINA	LOGONE ET CHARI	Far-North	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		NA %	30%	23%
Investment expenditure ratio		%	70%	77%
Staff expenditure ratio		%	19%	35%
Staff expenditure volume		0	2680/141	6073832/
National ranking of RLAs in staff expenditure		302	344	201
Ratio of total planned revenue to total planned expenditure			1	1
Budget credibility				
Total revenue completion rate		2020 %	2021 55%	2022 67%
Total expenditure implementation rate		%	57%	68%
Real operating expenditure implementation rate		%	56%	54%
Real operating revenue completion rate		%	48%	44%
Real investment expenditure implementation rate		%	57%	73%
Real investment revenue completion rate		%	60%	79%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		%	30%	23%
Weight of tax revenue in operating revenue		%	86%	85%
Volume of tax revenue		0	138295640	139705152
National ranking in tax revenue mobilization RLAs		310	244	251
Weight of CAC + Other ICSP in real operating revenue		%	61%	67%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		%	0%	12%
Weight of State financial aid in total revenue		%	70%	80%
Volume of State financial aid		0	324758131	588722750
National ranking of RLAs in mobilization of State financial aid		302	141	34
Weight of FEICOM financial aid in total revenue		%	0%	0%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		0	15649051	-6384445
Net savings or net self-financing capacity		0	15649051	-6384445
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources devoted to debt payment		27	48	1
Gross operating surplus or operating savings		0	15649051	-6384445
Analysis				
		2020	2021	2022
Is the level of investment by ZINA council sufficient? (Section 417, GCRLAs) to boost development?			Yes	Yes
Has the budget of ZINA council remained balanced in terms of income and expenditure (Section 417, GCRLAs)?			Yes	Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?			Yes	Yes, but not acceptable
Is the budget for ZINA council realistic according to the PEFA Standard?			No, critical	Yes, but not acceptable
Is the level of governance of ZINA council satisfactory according to the PEFA standard?			No	No
Does ZINA council maintain its property to keep it in good condition?			No	Yes
Is ZINA council heavily dependent on tax revenue for its operations?			Yes, critical	Yes, but acceptable
Is ZINA council heavily dependent on State subsidies?			Yes, but acceptable	Yes, critical
Is ZINA council making enough of an effort to repay its debt and finance some investments from its operating revenue?			Yes	No

FINANCIAL PROFILE OF REGIONAL AND LOCAL AUTHORITIES				
Council	ZOETELE	DJA ET LOBO	South	
		2020	2021	2022
Compliance with ratios and a balanced budget				
Operating expenditure ratio		37%	52%	35%
Investment expenditure ratio		63%	48%	65%
Staff expenditure ratio		41%	34%	38%
Staff expenditure volume		904648/1	90118996	95657444
National ranking of RLAs in staff expenditure		62	117	118
Ratio of total planned revenue to total planned expenditure		0.98	1	1
Budget credibility				
		2020	2021	2022
Total revenue completion rate		37%	48%	56%
Total expenditure implementation rate		38%	41%	53%
Real operating expenditure implementation rate		42%	46%	44%
Real operating revenue completion rate		41%	51%	43%
Real investment expenditure implementation rate		36%	37%	60%
Real investment revenue completion rate		35%	46%	66%
Budget structures				
		2020	2021	2022
Weight of real operating expenditure in real operating expenditure		37%	52%	35%
Weight of tax revenue in operating revenue		81%	68%	54%
Volume of tax revenue		168281339	170693800	142953874
National ranking in tax revenue mobilization RLAs		171	206	246
Weight of CAC + Other ICSP in real operating revenue		71%	55%	47%
Weight of real expenditure on maintenance of fixed assets in real actual operating expenditure		2%	7%	4%
Weight of State financial aid in total revenue		60%	45%	54%
Volume of State financial aid		3418/5600	2643/2600	410382400
National ranking of RLAs in mobilization of State financial aid		82	202	105
Weight of FEICOM financial aid in total revenue		0%	0%	0%
Major financial balances				
		2020	2021	2022
Gross savings or gross self-financing capacity		-10383477	-14018706	9255868
Net savings or net self-financing capacity		-10383477	-14018706	9255868
Annual volume of resources for debt payment		0	0	0
National ranking of RLAs in resources voted to debt payment		27	48	1
Gross operating surplus or operating savings		-6791372	-14018706	9255868
Analysis				
		2020	2021	2022
Is the level of investment by ZOETELE council sufficient? (Section 417, GCRLAs) to boost development?		Yes	Yes	Yes
Has the budget of ZOETELE council remained balanced in terms of income and expenditure (Section 377, GCRLAs)?		Yes	Yes	Yes
Is the level of staff productivity satisfactory (Section 417, GCRLAs)?		Critical productivity	Fair	Yes, but not acceptable
Is the budget for ZOETELE council realistic according to the PEFA Standard?		No, critical	No, critical	No, critical
Is the level of governance of ZOETELE council satisfactory according to the PEFA standard?		No	No	No
Does ZOETELE council maintain its property to keep it in good condition?		Yes, low	Yes	Yes, low
Is ZOETELE council heavily dependent on tax revenue for its operations?		Yes, but acceptable	No	No
Is ZOETELE council heavily dependent on state subsidies?		Yes, critical	No	No
Is ZOETELE council making enough of an effort to repay its debt and finance some investments from operating revenue?		No	No	Yes

APPENDIX 2 : REGIONS PROFILE

ADAMAWA				
INDICATORS	METHOD OF CALCULATION	OUTCOME		STANDARDS
		2021	2022	
Compliance with ratios and a balanced budget				
Operating expenditure ratio	Operating expenditure/Total expenditure X100	.48% 53	.31% 38	60% Max
Investment expenditure ratio	Capital expenditure/Total expenditure X 100	.51% 46	.69% 61	40% Min
Staff expenditure ratio	Personal expenditure/Operating expenditure X 100	.59% 01	.42% 04	35% Max
Ratio of total planned revenue to total planned expenditure	Total forecast revenue/total forecast expenditure	1	1	1
Budget credibility				
Total revenue completion rate	Actual revenue/Forecast revenue X 100	.91% 88	.71% 70	Min 92%
Total expenditure implementation rate	Actual expenditure/Forecast expenditure X 100	.49% 54	.67% 63	Min 85%
Real operating expenditure implementation rate	Operating expenditure/Forecast expenditure X 100	.66% 26	.77% 17	Min 85%
Real operating revenue completion rate	Actual operating revenue/Forecast operating revenue X 100	.79% 70	.49% 44	Min 92%
Real investment expenditure implementation rate	Expenditure Inv/Expenditure Inv forecast X 100	.38% 40	.62% 11	Min 85%
Real investment revenue completion rate	Revenue Inv/Actual/Revenue Inv Forecast X 100	.10% 0	.89% 70	Min 92%
Budget structures				
Weight of real operating expenditure in real total expenditure	Operating expenditure/total expenditure x 100	.53% 48	.38% 31	
Weight of tax revenue in operating revenue	Tax revenue/operating revenue X 100	N E	N E	
Weight of CAC + Other ICSP in real operating revenue	Péréq revenue/Operating revenue X 100	N E	N E	
Weight of real expenditure on maintenance of service assets in real actual operating expenditure	Capital expenditure/Operating expenditure X 100	.125% 25	.033% 33	
Weight of State financial aid in total revenue	Revenue (Allocation + credit transferred)/Total revenue X 100	.099% 76	.066% 13	
Weight of FEICOM financial aid in total revenue	FEICOM Interv/Total revenue X 100			
Major financial balances				
Gross savings or gross self-financing capacity	Operating revenue – Operating expenditure	16,278,350	- 0,216,066	
Net savings or net self-financing capacity	Gross savings – Repayment of debts	16,278,350	- 0,216,066	
Gross operating surplus or operating savings	Gross savings – (Financial income + Financial expenses)	16,278,350	- 0,216,066	
Debt position				

Weight of debt on operating revenue	Debt / operating revenue X 100			Max 30%
Gross self-financing margin	Gross savings			
Net debt compared with self-financing margin	Outstanding debt/Self-financing			Max 6 years

CENTRE				
INDICATORS	METHOD OF CALCULATION	OUTCOME		STANDARD
		2021	2022	
Compliance with ratios and a balanced budget				
Operating expenditure ratio	Operating expenditure/Total expenditure X 100	35.70%	60.35%	Maximum 60%
Investment expenditure ratio	Capital expenditure/Total expenditure X 100	64.30%	39.65%	Minimum 40%
Staff expenditure ratio	Personal expenditure/Operating expenditure X 100	10.74%	20.25%	Maximum 35%
Ratio of total planned revenue to total planned expenditure	Total forecast revenue/total forecast expenditure	1.03	1	1
Budget credibility				
Total revenue completion rate	Actual revenue/Forecast revenue X 100	91.66%	85.80%	Minimum 92%
Total expenditure implementation rate	Actual expenditure/Forecast expenditure X 100	74.32%	58.49%	Minimum 85%
Real operating expenditure implementation rate	Operating expenditure/Forecast expenditure X 100	66.33%	88.30%	Minimum 85%
Real operating revenue completion rate	Actual operating revenue/Forecast operating revenue X 100	91.66%	84.41%	Minimum 92%
Real investment expenditure implementation rate	Expenditure Inv/Expenditure Inv forecast X 100	79.65%	38.64%	Minimum 85%
Real investment revenue completion rate	Revenue Inv/Revenue Inv Forecast X 100	NE	100%	Minimum 92%
Budget structures				
Weight of real operating expenditure in real total expenditure	Operating expenditure/total expenditure x 100	35.70%	60.35%	
Weight of tax revenue in operating revenue	Tax revenue/operating revenue X 100	NE	NE	
Weight of CAC + Other ICSP in real operating revenue	Pérég revenue/Operating revenue X 100	NE	NE	
Weight of real expenditure on maintenance of service assets in real total operating expenditure	Capital expenditure/Operating expenditure X 100	00%	00%	
Weight of State financial aid in total revenue	Revenue (Allocation + credit transferred)/Total revenue X 100	100%	82.77%	
Weight of FEICOM financial aid in total revenue	FEICOM Interv/Total revenue X 100			
Major financial balances				
Gross savings or gross self-financing capacity	Operating revenue – operating expenditure	1,954,097,096	1,464,670,281	
Net savings or net self-financing capacity	Gross savings – payment of debts	1,954,097,096	1,464,670,281	
Gross operating surplus or operating savings	Gross savings – (Financial income + Financial expenses)	1,954,097,096	1,464,670,281	
Debt position				
Weight of debt on operating revenue	Debt / operating revenue X 100			Maximum 30%

Gross self-financing margin	Gross savings			
Net debt compared with self-financing margin	Outstanding debt/Self-financing			Max 6 years

EAST				
INDICATORS	METHOD OF CALCULATION	OUTCOMES		STANDARD
		2021	2022	
Compliance with ratios and a balanced budget				
Operating expenditure ratio	Operating expenditure/Total expenditure X 100	63.71%	60.52%	Maximum 60%
Investment expenditure ratio	Capital expenditure/Total expenditure X 100	36.27%	39.48%	Minimum 40%
Staff expenditure ratio	Personal expenditure/Operating expenditure X 100	01.78%	19.03%	Maximum 35%
Ratio of total planned revenue to total planned expenditure	Total forecast revenue/total forecast expenditure	0.7597	0.9985	1
Budget credibility				
Total revenue completion rate	Actual revenue/Forecast revenue X 100	75.00%	73.81%	Minimum 92%
Total expenditure implementation rate	Actual expenditure/Forecast expenditure X 100	80.99%	55.12%	Minimum 85%
Real operating expenditure implementation rate	Operating expenditure/Forecast expenditure X 100	84.93%	94.36%	Minimum 85%
Real operating revenue completion rate	Actual operating revenue/Forecast operating revenue X 100	100%	83.40%	Minimum 92%
Real investment expenditure implementation rate	Expenditure Inv Rec/Expenditure Inv forecast X 100	64.49%	33.74%	Minimum 85%
Real investment revenue completion rate	Revenue Inv Actual/Revenue Inv Forecast X 100	66.67%	68.52%	Minimum 92%
Budget structures				
Weight of real operating expenditure in real total expenditure	Operating expenditure/total expenditure x 100	63.71%	60.52%	
Weight of tax revenue in operating revenue	Tax revenue/operating revenue X 100	N/A	N/A	
Weight of CAC + Other SP in real operating revenue	Péréquation revenue/Operating revenue X 100	N/A	N/A	
Weight of real expenditure on maintenance of service assets in real actual operating expenditure	Capital expenditure/Operating expenditure X 100	36.27%	39.48%	
Weight of State financial aid in total revenue	Revenue (Allocation + credit transferred)/Total revenue X 100	10.0%	99.79%	
Weight of FEICOM financial aid in total revenue	FEICOM Interv/Total revenue X 100			
Major financial balances				
Gross savings or gross self-financing capacity	Operating revenue – operating expenditure	-7,428,176	-7,116,675	
Net savings or net self-financing capacity	Gross savings – payment of debts	-7,428,176	-7,116,675	

Gross operating surplus	Gross savings –	-	-	
operating savings	financial income + Financial (expenses)	7,428,176	7,116,675	
Debt position				
Weight of debt on	Debt / operating			Ma
erating revenue	venue X 100			x 30%
Gross self-financing	Gross savings			
margin				
Net debt compared	Outstanding debt/Self-			Ma
th self- financing margin	ancing			x 6 years

FAR-NORTH				
INDICATORS	METHOD OF CALCULATION	OUTCOME		STANDARD
		2021	2022	
Compliance with ratios and a balanced budget				
Operating expenditure ratio	Operating expenditure/Total expenditure X 100	29.97%	58.37%	Maximum 60%
Investment expenditure ratio	Capital expenditure/Total expenditure X 100	70.03%	41.63%	Minimum 40%
Staff expenditure ratio	Personal expenditure/Operating expenditure X 100	404.84%	16.50%	Maximum 35%
Ratio of total planned revenue to total planned expenditure	Total forecast revenue/total forecast expenditure	1	1	1
Budget credibility				
Total revenue completion rate	Actual revenue/Forecast revenue X 100	82%	42.13%	Minimum 92%
Total expenditure implementation rate	Actual expenditure/Forecast expenditure X 100	83.68%	38.95%	Minimum 85%
Real operating expenditure implementation rate	Operating expenditure/Forecast expenditure X 100	66.48%	81.6%	Minimum 85%
Real operating revenue completion rate	Actual operating revenue/Forecast operating revenue X 100	82%	50.57%	Minimum 92%
Real investment expenditure implementation rate	Expenditure Inv rec/Expenditure Inv forecast X 100	94.10%	22.47%	Minimum 85%
Real investment revenue completion rate	Revenue Inv actual/Revenue Inv Forecast X 100	NE	00%	Minimum 92%
Budget structures				
Weight of real operating expenditure in real total expenditure	Operating expenditure/total expenditure X 100	29.97%	58.37%	
Weight of tax revenue in operating revenue	Tax revenue/operating revenue X 100	NE	NE	
Weight of CAC + Other SP in real operating revenue	Péréq revenue/Operating revenue X 100	NE	NE	
Weight of real expenditure on maintenance of service assets in real actual operating expenditure	Capital expenditure/Operating expenditure X 100	0.44%	0.80%	
Weight of State financial aid in total revenue	Revenue (Allocation + credit transferred)/Total revenue X 100	100%	99.12%	
Weight of FEICOM financial aid in total revenue	FEICOM Interv/Total revenue X 100			
Major financial balances				
Gross savings or gross self-financing capacity	Operating revenue – operating expenditure	1,561,862,226	1,161,040,417	

Net savings or net self-financing capacity	Gross savings – payment of debts	1,56 1,862,226	1,16 1,040,417	
Gross operating surplus or operating savings	Gross savings – financial income + Financial expenses)	1,56 1,862,226	1,16 1,040,417	
Debt position				
Weight of debt on operating revenue	Debt / operating revenue X 100			Ma x 30%
Gross self-financing margin	Gross savings			
Net debt compared with self-financing margin	Outstanding debt/Self-financing			Ma x 6 years

LITTORAL				
INDICATORS	METHOD OF CALCULATION	OUTCOME		STANDARD
		2021	2022	
Compliance with ratios and a balanced budget				
Operating expenditure ratio	Operating expenditure/Total expenditure X 100	34.78%	93.51%	Maximum 60%
Investment expenditure ratio	Capital expenditure/Total expenditure X 100	65.22%	6.49%	Minimum 40%
Staff expenditure ratio	Personal expenditure/Operating expenditure X 100	4.11%	06.40%	Maximum 35%
Ratio of total planned revenue to total planned expenditure	Total forecast revenue/total forecast expenditure	1	0.9084	1
Budget credibility				
Total revenue completion rate	Actual revenue/Forecast revenue X 100	91.67%	66.28%	Minimum 92%
Total expenditure implementation rate	Actual expenditure/Forecast expenditure X 100	76.64%	30.17%	Minimum 85%
Real operating expenditure implementation rate	Operating expenditure/Forecast expenditure X 100	66.64%	69.03%	Minimum 85%
Real operating revenue completion rate	Actual operating revenue/Forecast operating revenue X 100	91.67%	194.24%	Minimum 92%
Real investment expenditure implementation rate	Expenditure Inv/Expenditure Inv forecast X 100	83.30%	3.20%	Minimum 85%
Real investment revenue completion rate	Revenue Inv/Actual/Revenue Inv Forecast X 100	NE	8.77%	Minimum 92%
Budget structures				
Weight of real operating expenditure in real total expenditure	Operating expenditure/total expenditure X 100	34.78%	93.51%	
Weight of tax revenue in operating revenue	Tax revenue/operating revenue X 100	NE	NE	
Weight of CAC + Other SP in real operating revenue	Péréquation revenue/Operating revenue X 100	NE	NE	
Weight of real expenditure on maintenance of service assets in real actual operating expenditure	Capital expenditure/Operating expenditure X 100	1.36%	1.04%	
Weight of State financial aid in total revenue	Revenue (Allocation credit transferred)/Total revenue X 100	100%	84.78%	
Weight of FEICOM financial aid in total revenue	FEICOM Interv/Total revenue X 100			
Major financial balances				
Gross savings or gross self-financing capacity	Operating revenue – operating expenditure	1,950,262,801	1,297,775,179	
Net savings or net self-financing capacity	Gross savings – payment of debts	1,95	1,29	

		0,262,801	7,775,179	
Gross operating surplus or operating savings	Gross savings – financial income + Financial expenses)	1,950,262,801	1,297,775,179	
Debt position				
Weight of debt on operating revenue	Debt / operating revenue X 100			Maximum 30%
Gross self-financing margin	Gross savings			
Net debt compared with self- financing margin	Outstanding debt/Self-financing			Maximum 6 years

NORTH				
INDICATORS	METHOD OF CALCULATION	OUTCOME		STANDARD
		2021	2022	
Compliance with ratios and a balanced budget				
Ratio of operating expenditure	Operating expenditure/Total expenditure X 100	5.95%	2.93%	28 x 60%
Ratio of investment expenditure	Capital expenditure/Total expenditure X 100	4.05%	7.07%	71 Min 40%
Staff expenditure ratio	Personal expenditure/Operating expenditure X 100	1.03%	8.96%	13 x 35%
Ratio of total planned revenue to total planned expenditure	Total forecast revenue/total forecast expenditure	1	1	1
Budget credibility				
Percentage of total revenue completion	Actual revenue/Forecast revenue X 100	1.93%	8.85%	72 Min 92%
Percentage of total expenditure implementation rate	Actual expenditure/Forecast expenditure X 100	6.65%	7.0%	10 Min 85%
Percentage of real operating expenditure implementation rate	Operating expenditure/Forecast expenditure X 100	9.91%	4.166%	10 Min 85%
Percentage of real operating revenue completion rate	Actual operating revenue/Forecast operating revenue X 100	4.65%	5.34%	86 Min 92%
Percentage of real investment expenditure implementation rate	Expenditure Inv/Expenditure Inv forecast X 100	4.37%	9.34%	99 Min 85%
Percentage of real investment revenue completion rate	Revenue Inv/Actual/Revenue Inv Forecast X 100	100%	1.69%	57 Min 92%
Budget structures				
Weight of real operating expenditure in real total expenditure	Operating expenditure/total expenditure x 100	5.95%	2.93%	28
Weight of tax revenue in operating revenue	Tax revenue/operating revenue X 100	N/A	N/A	N/A
Weight of CAC + Other SP in real operating revenue	Péréquation revenue/Operating revenue X 100	N/A	N/A	N/A
Weight of real expenditure maintenance of service assets in total actual operating expenditure	Capital expenditure/Operating expenditure X 100	0%	0%	00
Weight of State financial aid in total revenue	Revenue (Allocation + credit transferred)/Total revenue X 100	9.87%	9.16%	62
Weight of FEICOM financial aid in total revenue	FEICOM Interv/Total revenue X 100			
Major financial balances				
Gross savings or gross self-financing capacity	Operating revenue – operating expenditure	5,844,041	95,732,703	
Net savings or net self-financing capacity	Gross savings – payment of debts	5,844,041	95,732,703	

Gross operating surplus operating savings	Gross savings – financial income + Financial expenses)	5 844,041	95 ,732,703	
Debt position				
Weight of debt on operating revenue	Debt / operating revenue X 100			Ma x 30%
Gross self-financing margin	Gross savings			
Net debt compared with self- financing margin	Outstanding debt/Self- financing			Ma x 6 years

NORTH-WEST					
INDICATORS	METHOD OF CALCULATION	UNIT		STANDARD	
		2021	2022		
Compliance with ratios and a balanced budget					
Operating expenditure ratio	Operating expenditure/Total expenditure X100	42.53%		Maximum 60%	
Investment expenditure ratio	Capital expenditure/Total expenditure X 100	57.47%		Minimum 40%	
Staff expenditure ratio	Personal expenditure/Operating expenditure X100	09.01%		Maximum 35%	
Ratio of total planned revenue to total planned expenditure	Total forecast revenue/total forecast expenditure	0.75		1	
Budget credibility					
Total revenue completion rate	Actual revenue/Forecast revenue X 100	100%		Minimum 92%	
Total expenditure implementation rate	Actual expenditure/Forecast expenditure X 100	100%		Minimum 85%	
Real operating expenditure implementation rate	Operating expenditure/Forecast expenditure X 100	100%		Minimum 85%	
Real operating revenue completion rate	Actual operating revenue/Forecast operating revenue X 100	100%		Minimum 92%	
Real investment expenditure implementation rate	Expenditure Inv actual/Expenditure Inv forecast X 100	100%		Minimum 85%	
Real investment revenue completion rate	Revenue Inv actual/Revenue Inv Forecast X 100	100%		Minimum 92%	
Budget structures					
Weight of real operating expenditure in real total expenditure	Operating expenditure/total expenditure x 100	42.53%			
Weight of tax revenue in operating revenue	Tax revenue/operating revenue X 100	NE			
Weight of CAC + Other ICSP in total operating revenue	Péréq revenue/Operating revenue X 100	NE			
Weight of real expenditure on maintenance of service assets in real actual operating expenditure	Capital expenditure/Operating expenditure X 100	00%			
Weight of State financial aid in total revenue	Revenue (Allocation + credit transferred)/Total revenue X 100	100%			
Weight of FEICOM financial aid in total revenue	FEICOM Interv/Total revenue X 100				
Major financial balances					
Gross savings or gross self-financing capacity	Operating revenue – operating expenditure	- 4,920,000			
Net savings or net self-financing capacity	Gross savings – Repayment debts	- 4,920,000			
Gross operating surplus or operating savings	Gross savings – (Financial income + Financial expenses)	- 4,920,000			
Debt position					
Weight of debt on operating revenue	Debt / operating revenue X 100			Maximum 30%	
Gross self-financing margin	Gross savings				
Net debt compared with self-financing margin	Outstanding debt/Self-financing			Maximum	

				6 years
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WEST				
INDICATORS	METHOD OF CALCULATION	OUTCOME		STANDARD
		2021	2022	
Compliance with ratios and a balanced budget				
Operating expenditure ratio	Operating expenditure/Total expenditure X 100	53.26%	37.74%	Maximum 60%
Investment expenditure ratio	Capital expenditure/Total expenditure X 100	46.74%	62.26%	Minimum 40%
Staff expenditure ratio	Personal expenditure/Operating expenditure X 100	902.5%	85% 3.	Maximum 35%
Ratio of total planned revenue to total planned expenditure	Total forecast revenue/total forecast expenditure	1	0.819	1
Budget credibility				
Total revenue completion rate	Actual revenue/Forecast revenue X 100	82.79%	61.37%	Minimum 92%
Total expenditure implementation rate	Actual expenditure/Forecast expenditure X 100	45.56%	98.59%	Minimum 85%
Real operating expenditure implementation rate	Operating expenditure/Forecast expenditure X 100	60.71%	100%	Minimum 85%
Real operating revenue completion rate	Actual operating revenue/Forecast operating revenue X 100	82.79%	81.31%	Minimum 92%
Real investment expenditure implementation rate	Expenditure Inv Rec/Expenditure Inv forecast X 100	35.47%	97.76%	Minimum 85%
Real investment revenue completion rate	Revenue Inv actual/Revenue Inv Forecast X 100	NE	00%	Minimum 92%
Budget structures				
Weight of real operating expenditure in real total expenditure	Operating expenditure/total expenditure x 100	53.26%	37.74%	
Weight of tax revenue in operating revenue	Tax revenue/operating revenue X 100	NE	NE	
Weight of CAC + Other ICSP in real operating revenue	Péréquation revenue/Operating revenue X 100	NE	NE	
Weight of real expenditure on maintenance of service assets in real total operating expenditure	Capital expenditure/Operating expenditure X 100	0.06	0.54%	
Weight of State financial aid in total revenue	Revenue (Allocation + credit transferred)/Total revenue X 100	100%	99.93%	
Weight of FEICOM financial aid in total revenue	FEICOM Interv/Total revenue X 100			
Major financial balances				
Gross savings or gross self-financing capacity	Operating revenue – operating expenditure	1,590,587,985	65,290,000	
Net savings or net self-financing capacity	Gross savings – payment of debts	1,590,587,985	65,290,000	
Gross operating surplus or operating savings	Gross savings – financial income + Financial	1,59	65	

	penses)	0,587,985	,290,000	
Debt position				
Weight of debt on operating venue	Debt / operating venue X 100			Max 30%
Gross self-financing margin	Gross savings			
Net debt compared with lf- financing margin	Outstanding debt/Self- ancing			Max 6 years

SOUTH AFRICA					
INDICATORS	METHOD OF CALCULATION	2021/22		2020/21	STANDARDS
		2021	2022		
Compliance with ratios and a balanced budget					
Operating expenditure ratio	Operating expenditure/Total expenditure X 100	4.604%	41.38%		Max 60%
Investment expenditure ratio	Capital expenditure/Total expenditure X 100	53.96%	58.62%		Min 40%
Staff expenditure ratio	Personal expenditure/Operating expenditure X 100	17.71%	18.36%		Max 35%
Ratio of total planned revenue to total planned expenditure	Total forecast revenue/total forecast expenditure	1.0091	1		1
Budget credibility					
Total revenue completion rate	Actual revenue/Forecast revenue X 100	91.67%	74.86%		Min 92%
Total expenditure implementation rate	Actual expenditure/Forecast expenditure X 100	85.45%	79.09%		Min 85%
Real operating expenditure implementation rate	Operating expenditure/Forecast expenditure X 100	100.63%	84.52%		Min 85%
Real operating revenue completion rate	Actual operating revenue/Forecast operating revenue X 100	100%	86.83%		Min 92%
Real investment expenditure implementation rate	Expenditure Inv Rec/Expenditure Inv forecast X 100	76.85%	75.66%		Min 85%
Real investment revenue completion rate	Revenue Inv Actual/Revenue Inv Forecast X 100	86.11%	80.28%		Min 92%
Budget structures					
Weight of real operating expenditure in real total expenditure	Operating expenditure/total expenditure x 100	4.604%	41.38%		
Weight of tax revenue in operating revenue	Tax revenue/operating revenue X 100	NE	NE		
Weight of CAC + Other ICSP in real operating revenue	Péréquation revenue/Operating revenue X 100	NE	NE		
Weight of real expenditure on maintenance of service assets in real total operating expenditure	Capital expenditure/Operating expenditure X 100	53.96%			
Weight of State financial aid in total revenue	Revenue (Allocation + credit transferred)/Total revenue X 100	100%	98.07%		
Weight of FEICOM financial aid in total revenue	FEICOM Interv/Total revenue X 100				
Major financial balances					
Gross savings or gross self-financing capacity	Operating revenue – operating expenditure	1664,275	13,701,208		
Net savings or net self-financing capacity	Gross savings – payment of debts	1664,275	13,701,208		
Gross operating surplus or operating savings	Gross savings – financial income + Financial expenses)	1664,275	13,701,208		

Debt position				
Weight of debt on operating revenue	Debt / operating revenue X 100			Max 30%
Gross self-financing margin	Gross savings			
Net debt compared with self-financing margin	Outstanding debt/Self-financing			Max 6 years

SOUTH- WEST				
INDICATORS	METHOD OF CALCULATION	COMPLETION		STANDARDS
		2011	2012	
Compliance with ratios and a balanced budget				
Operating expenditure ratio	Operating expenditure/Total expenditure X100			Max 60%
Investment expenditure ratio	Capital expenditure/Total expenditure X 100			Min 40%
Staff expenditure ratio	Personal expenditure/Operating expenditure X 100			Max 35%
Ratio of total planned revenue to total planned expenditure	Total forecast revenue/total forecast expenditure			1
Budget credibility				
Total revenue completion rate	Actual revenue/Forecast revenue X 100			Min 92%
Total expenditure implementation rate	Actual expenditure/Forecast expenditure X 100			Min 85%
Real operating expenditure implementation rate	Operating expenditure/Forecast expenditure X 100			Min 85%
Real operating revenue completion rate	Actual operating revenue/Forecast operating revenue X 100			Min 92%
Real investment expenditure implementation rate	Expenditure Inv rec/Expenditure Inv forecast X 100			Min 85%
Real investment revenue completion rate	Revenue Inv actual/Revenue Inv Forecast X 100			Min 92%
Budget structures				
Weight of real operating expenditure in real total expenditure	Operating expenditure/total expenditure x 100			
Weight of tax revenue in operating revenue	Tax revenue/operating revenue X 100			
Weight of CAC + Other ICSP in total operating revenue	Péréq revenue/Operating revenue X 100			
Weight of real expenditure on maintenance of service assets in real actual operating expenditure	Capital expenditure/Operating expenditure X 100			
Weight of State financial aid in total revenue	Revenue (Allocation + credit transferred)/Total revenue X 100			
Weight of FEICOM financial aid in total revenue	FEICOM Interv/Total revenue X 100			
Major financial balances				
Gross savings or gross self-financing capacity	Operating revenue – operating expenditure			
Net savings or net self-financing capacity	Gross savings – Repayment debts			
Gross operating surplus or operating savings	Gross savings – (Financial income + Financial expenses)			
Debt position				
Weight of debt on operating revenue	Debt / operating revenue X 100			Max 30%
Gross self-financing margin	Gross savings			
Net debt compared with self-financing margin	Outstanding debt/Self-financing			Max 6 years

APPENDIX 3 : TECHNICAL DRAFTING TEAM

General supervision

Mr Georges Elanga Obam, Minister of Decentralization and Local Development.

General coordination

Mr Fred Ebongue Makolle, Secretary-General of the Ministry of Decentralization and Local Development;

Prof. Jean Claude Tcheuwa, Inspector General of MINDDEVEL.

Technical coordination

Mr Edou Oliver David, Director of Local Finance, Coordinator of the TS/CONAFIL.

Team in charge of the entry and verification of administrative accounts and other information received from government services

1. **Mr Tchientcheu Kévin**, Head of the Studies and Statistics Unit / DESPC, Team supervisor;
2. **Ms Haoua Aldef, épouse Said Kamsouloum**, Sub-Director of the Monitoring and Use of Budgets and Accounts of Regional and Local Authorities, Team supervisor;
3. **Mr Tchiaze Fouodji Hervé**, Entry agent;
4. **Mr Bilong Jean Paul**, Entry agent;
5. **Ms Bechele Digo, épouse Temfack Pelagie**, Entry agent;
6. **Ms Mafodjo Elvire Murielle, épouse Omgbwa**, Entry agent ;
7. **Mr Yindi Basile**, Entry agent;
8. **Mr Guefona Ademaga Josué**, Entry agent;
9. **Mr Boumsong Noe Samy Fabrice**, Entry agent;
10. **Mr Tchakodjo Alex**, Entry agent;
11. **Ms Ipieth Michelle Amandine**, Entry agent;
12. **Ms Kamche Lauren**, Verification agent;
13. **Mr Mokom Marcel Young**, Verification agent;
14. **Mr Boade Hervé**, Verification agent;
15. **Mr Messi Enyegue**, Verification agent;
16. **Mr Abdoulaziz Choua**, Verification agent.

Consolidation team

1. **Mr Tchientcheu Kévin**, Head of the Studies and Statistics Unit / DESPC;
2. **Ms Haoua Aldef, épouse Said Kamsouloum**, Sub-Director of the Monitoring and Use of Budgets and Accounts of Regional and Local Authorities, Rapporteur of the TS/ CONAFIL;
3. **Ms Bechele Digo, épouse Temfack Pelagie**, Assistant Research Officer, Local Development Planning Division;
4. **Mr Abbo Hamidou**, Assistant Research Officer, Monitoring and Management Control Division;
5. **Mr Abdoulaziz Choua**, Assistant Research Officer, Local Development Planning Division;
6. **Mr Tchiaze Fouodji Hervé**, Staff, DESPC.

Drafting team

➤ Members of the TS/CONAFIL

1. **Mr Edou David**, Director of Local Finance, Coordinator of the TS/CONAFIL;
2. **Mr Kamdem Kouam Brice**, Head of the Legal Affairs Division, MINDDEVEL;
3. **Mr Mouafo Apala**, Director of Local Services, MINDDEVEL;
4. **Ms Mout Nyambara Estelle Hermine**, Sub-Director of Local Taxation, MINDDEVEL;

5. **Mr Tokty Kamne Bienvenu**, Sub-Director of Allocations and other Resources of Regional and Local Authorities, MINDDEVEL;
6. **Ms Boumsong Sophie**, Head of the DGB/MINFI Budgetary Reform Division;
7. **Mr Ngassa Laurent**, Head of the DGD/MINFI Customs Revenue Monitoring Unit;
8. **Mr Tocke Terence Adrien**, Head of the DGI/MINFI Research, Planning and Tax Reforms Division;
9. **Mr Mba Pierre**, Head of the DGTCFM/MINFI Legislation and Codification Unit;
10. **Mr Amougou Gabriel**, DPIP/MINEPAT Sub-Director of the Monitoring of Public Investment Programmes and Projects;
11. **Mr Siewe Guillaume Thierry**, Head of the Public Debt Research and Analysis Division of the CAA;
12. **Mr Bossoko Pierre**, Director of Mobilization of Financial Resources, Expenditure and Accounting of FEICOM;
13. **Mr Ewane Clifford Ngabe**, South-West Regional Treasurer;
14. **Mr Mbal Bikak Elie**, Ebolowa City Council Treasurer;
15. **Ms Ngolle Marie Evelyne**, Specialized Paymaster at MINDDEVEL;
16. **Ms Haoua Aldef, épse Said Kamsouloum**, Sub-Director of the Monitoring and Use of Budgets and Accounts of Regional and Local Authorities, Rapporteur of the TS/CONAFIL.

➤ **Invited resource persons and local finance experts**

1. **Prof. Jean Claude Tcheuwa**, Inspector General/MINDDEVEL;
2. **Ndjom Nack Elie Désirée**, President of the Control and Judgement Section of Accounting Officers of RLAs and their Public Establishments;
3. **Lydie Chantal Ella**, Head of the Studies, Statistics, Planning and Cooperation Division/MINDDEVEL;
4. **Serge Hervé Ondoua**, Director of Regional and Local Authorities Cooperation and Partnerships/MINDDEVEL;
5. **Atikatou Alhadji**, Head of the National Regional and Local Authorities Control Squad/MINDDEVEL;
6. **Nsom Otya'a Hugues**, Head of the RLAs Unit /DGB/MINFI;
7. **Tchientcheu Kevin**, Head of the Studies and Statistics Unit /DESPC/MINDDEVEL;
8. **Njoya Cédric**, Head of the Laws and Regulations Unit /DAJ/MINDDEVEL;
9. **Mouhamadou Awal**, Sub-Director of Assigned Revenue at the Directorate General of Taxation/MINFI;
10. **Nana Daouda**, Audit Bench of the Supreme Court;
11. **Gorsou Éric**, Sub-Director of the Monitoring and Mobilization of Financial Resources/FEICOM;
12. **Abono Romaric**, Service head of the Financial Operations of RLAs /DITRE/DGTCFM;
13. **Tandja Michel**, Expert in financial analysis;
14. **Mvogo Mvogo Alain Thierry**, Expert in local taxation;
15. **Berka Dzekem**, MINMAP representative.

➤ **Support staff pool**

1. **DFL research engineers** (7 people);
2. **Tabong Nanzah Nelly**, ARO/DPDS/MINDDEVEL;
3. **Essomba Arnaud**, ARO/CRC/DAJ/MINDDEVEL;
4. **Ketu Nembuanyi Nchotebah**, ARO2/CLR/DAJ/MINDDEVEL;
5. **Abdoulaziz Choua**, ARO2/DPDL/MINDDEVEL;
6. **Bechele, épse Temfack Pélagie**, ARO2/CPL/DPDL/MINDDEVEL;
7. **Abbo Hamidou**, ARO/DSCG/MINDDEVEL;
8. **Badjeck Laureine**, DPC/DGB/MINDDEVEL;
9. **Tobi**, DGTCFM/MINFI;

10. **Mohamadou Moustapha**, BNC/MINDDEVEL;
11. **Bolo Bertrand**, ARO/SDPIP/MINEPAT;
12. **Nde Blanche**, ARO/DGB/MINFI ;
13. **Tchiaze Hervé**, DESPC/MINDDEVEL;
14. **Zang Ferdinand Loic**, Staff/DRH/MINDDEVEL;
15. **DFL staff** (7 people).

Translation team

1. **Dr Zeh James Wung**, Head of the Translation and Bilingualism Promotion Division, MINDDEVEL;
2. **Mr Fague Nicolas**, Head of the Translation Unit, DTPB/MINDDEVEL;
3. **Mrs Mpeck, née Tabita Bange Abudi**, ARO1/CELTRAD/DTPB/MINDDEVEL;
4. **Ms Bessinula Elizabeth kinjim**, ARO2/CELTRAD/DTPB/MINDDEVEL;
5. **Ms Ebonkeng Essouman Audrey Vanelle**, Staff/DTPB/MINDDEVEL;
6. **Mrs Agbor, née Njinkeu Tchana Christine Kelly**, Staff/DTPB/MINDDEVEL;
7. **Ms Njoya Erna Claude Jordane**, Staff/DTPB/MINDDEVEL;
8. **Ms Ghemning Kouokam Elvire Linda**, Staff/DTPB/MINDDEVEL;
9. **Mr Mengue Hylord Bryan**, Staff/DTPB/MINDDEVEL;
10. **Ms Lum Nchang Sandra**, Staff/ DCRP/MINDDEVEL;
11. **Mr Youssa Menike Angelot**, Staff DTPB/MINDDEVEL;
12. **Ms Bengono Mboue Marie Louise**, Staff/DTPB/MINDDEVEL.

Proofreading Team

1. **Prof. Jean Claude Tcheuwa**, Inspector General, MINDDEVEL;
2. **Mr Nantchou Ngoko Justin**, Inspector 2, MINDDEVEL;
3. **Mr Aliou Moussa**, Inspector 1, MINDDEVEL;
4. **Mr Edou Olivier**, Director of Local Finance, MINDDEVEL;
5. **Ms Haoua Aldef**, Sub-Director of the Monitoring and Use of Budgets and Accounts of Regional and Local Authorities/DFL/MINDDEVEL;
6. **Tchientcheu Kévin**, Head of the Studies and Statistics Unit /DESPC/MINDDEVEL;
7. **Mr Biloa Armand Pierre**, Sub-Director of Personnel/DAG/MINDDEVEL;
8. **Ms Mout Nyambara Estelle Hermine**, Sub-Director of Local Taxation, MINDDEVEL;
9. **Mr Angoula Firmin**, Sub-Director of Budget/DAG/MINDDEVEL;
10. **Mr Manon Georges**, Head of the Management Control Unit /DSCG/MINDDEVEL;
11. **Dr Njoya**, Head of the Laws and Regulations Unit/DAJ/MINDDEVEL;
12. **Mr Engamba Emmanuel**, Head of the Petitions and Disputes Unit/DAJ/MINDDEVEL;
13. **Mr Tokty Kamne Bienvenu**, Sub-Director of Allocations and other Resources of Regional and Local Authorities, MINDDEVEL;
14. **Ms Ebode**, Research Engineer 1 /SDFIL/DFL/MINDDEVEL;
15. **Ms Ipieth**, Research Engineer 1/SDSEBC/DFL/MINDDEVEL;
16. **Mr Abdoulazize Choua**, ARO/CPL/DPDL/MINDDEVEL;
17. **Mr Abbo Hamidou**, ARO/DSCG/MINDDEVEL;
18. **Mr Messi**, Research Engineer 3/SSDFL/DFL/MINDDEVEL;
19. **Mr Boade Herve Constant**, Research Engineer No. 2/SDDAR/DFL;
20. **Mr Mback Patrick**, Research Engineer/DPDS;
21. **Mr Tchiaze Hervé**, Staff/DESPC/MINDDEVEL
22. **Mrs Bechele Digo, épouse Temfack Pélagie**, ARO/CPL//DPDL/MINDDEVEL;
23. **Ms Kamche**, Staff /DFL/MINDDEVEL;
24. **Ms Mukete Rhoda Fule**, Staff/General Inspectorate, MINDDEVEL;
25. **Mr Nyatte Assomo Raoul Aaron**, Staff/General Inspectorate, MINDDEVEL;
26. **Ms Boyakan Béatrice**, Staff/General Inspectorate, MINDDEVEL;
27. **Mr Tandja Michel**, Expert in financial analysis.

Review and validation team

➤ CONAFIL statutory members

- 1. M. Essono Mvoa John Kennedy**, Representative of the Prime Minister's Office;
- 2. Mr Ebongue Makolle Fred Rodrigue Aurélien**, Secretary-General of the Ministry of Decentralization and Local Development;
- 3. Ms Otsili Medzogo Evelyne, épouse Koa**, Permanent Secretary of the National Decentralization Board;
- 4. Mr Edou Alo'o Cyrille**, Director-General of the Budget;
- 5. Mr Fongod Nuvaga Edwin**, Director-General of Customs;
- 6. Mr Meyong Abath Roger Athanase**, Director-General of Taxation;
- 7. Mr Moh Tangongho Sylvester**, Director-General of the Treasury, Financial and Monetary Cooperation;
- 8. Mr Akoa Philippe Camille**, Director-General of the Special Council Support Fund for Mutual Assistance;
- 9. Mr Noah Ndongo Adolphe**, Director-General of the Autonomous Sinking Fund;
- 10. Mr Mvondo Jean Sylvain**, Director of Public Investments Programming at MINEPAT;
- 11. Mr Tsimi Evouna Gilbert**, President of the Centre Regional Council;
- 12. Mr Bakoma Elango Zacheus**, President of the South-West Regional Executive Council;
- 13. Mr Tamba Augustin**, President of the United Councils and Cities of Cameroon;
- 14. Mr Edjo'o Daniel**, City Mayor of Ebolowa;
- 15. Mr Epoupa Bossambo Valentin**, Mayor of the Douala III Council;
- 16. Mr Ondoua Efala Alphonse**, Mayor of Akono Council;
- 17. Mr Nembo Ketu Israel**, Mayor of Wabane Council;
- 18. Ms Kometa Britney**, North-West Regional Treasurer;
- 19. Mr Mbella Ntocke Lucien**, Douala City Council Treasurer;
- 20. Mr Bolanga Kwane Eugène Emmanuel**, Minta Council Treasurer.

➤ Resource persons invited for CONAFIL

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