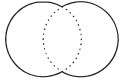
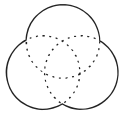
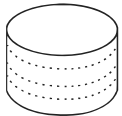


Overview

**Transparency:****34** /100

(Open Budget Index score)

**Public Participation:****11** /100**Budget Oversight:****33** /100

About the survey

Government budget decisions – what taxes to levy, what services to provide, and how much debt to take on – have important consequences for all people in society. When governments provide information and meaningful channels for the public to engage in these decisions, we can better ensure public money is spent on public interests.

The Open Budget Survey (OBS) is the world's only independent, comparative and fact-based research instrument that uses internationally accepted criteria to assess public access to central government budget information; formal opportunities for the public to participate in the national budget process; and the role of budget oversight institutions, such as legislatures and national audit offices, in the budget process.

The survey helps local civil society assess and confer with their government on the reporting and use of public funds. This 8th edition of the OBS covers 120 countries.

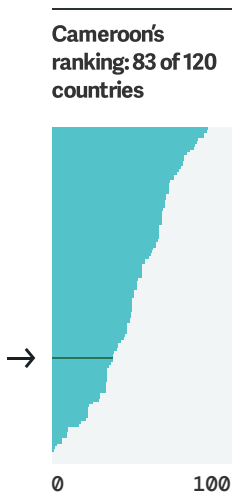
Visit www.internationalbudget.org/open-budget-survey for more information, including the full OBS methodology, the 2021 Global and Regional Reports, findings for all surveyed countries, and the Data Explorer.

Transparency

This part of the OBS measures public access to information on how the central government raises and spends public resources. It assesses the **online availability, timeliness, and comprehensiveness** of eight key budget documents using 109 equally weighted indicators and scores each country on a scale of 0 to 100. **A transparency score of 61 or above indicates a country is likely publishing enough material to support informed public debate on the budget.**

Cameroon has a transparency score of **34** (out of 100).

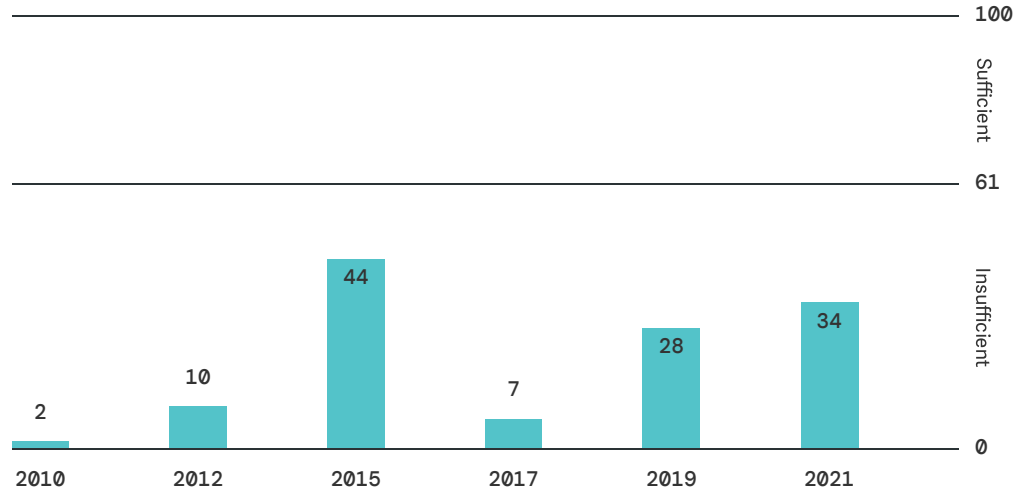
Transparency in Cameroon compared to others



Global Average	45
Benin	65
Côte d'Ivoire	47
Dem. Rep. of Congo	42
Senegal	40
Cameroon	34
Burkina Faso	31
Niger	27
Mali	8
Chad	6

0 Insufficient 61 Sufficient 100

How has the transparency score for Cameroon changed over time?

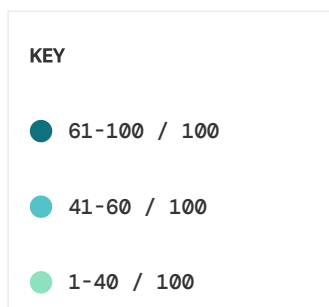


Public availability of budget documents in Cameroon

KEY	
●	Available to the Public
●	Published Late, or Not Published Online, or Produced for Internal Use Only
⊘	Not Produced

Document	2010	2012	2015	2017	2019	2021
Pre-Budget Statement	●	●	●	●	●	●
Executive's Budget Proposal	●	●	●	●	●	●
Enacted Budget	●	●	●	●	●	●
Citizens Budget	⊘	⊘	⊘	⊘	●	●
In-Year Reports	●	●	●	●	●	●
Mid-Year Review	●	⊘	●	●	⊘	●
Year-End Report	●	●	●	●	●	●
Audit Report	●	●	●	●	●	●

How comprehensive is the content of the key budget documents that Cameroon makes available to the public?



Key budget document	Document purpose and contents	Fiscal year assessed	Document content score
Pre-Budget Statement	Discloses the broad parameters of fiscal policies in advance of the Executive's Budget Proposal; outlines the government's economic forecast, anticipated revenue, expenditures, and debt.	2021	33
Executive's Budget Proposal	Submitted by the executive to the legislature for approval; details the sources of revenue, the allocations to ministries, proposed policy changes, and other information important for understanding the country's fiscal situation.	2021	38
Enacted Budget	The budget that has been approved by the legislature.	2021	89
Citizens Budget	A simpler and less technical version of the government's Executive's Budget Proposal or the Enacted Budget, designed to convey key information to the public.	2021	67
In-Year Reports	Include information on actual revenues collected, actual expenditures made, and debt incurred at different intervals; issued quarterly or monthly.	2020	Published Late
Mid-Year Review	A comprehensive update on the implementation of the budget as of the middle of the fiscal year; includes a review of economic assumptions and an updated forecast of budget outcomes.	2020	Published Late
Year-End Report	Describes the situation of the government's accounts at the end of the fiscal year and, ideally, an evaluation of the progress made toward achieving the budget's policy goals.	2019	45
Audit Report	Issued by the supreme audit institution, this document examines the soundness and completeness of the government's year-end accounts.	2019	Internal Use

Cameroon's transparency score of **34** in the OBS 2021 is moderately higher than its score in 2019.

What changed in OBS 2021?

Cameroon has increased the availability of budget information by:

- Publishing the Citizens Budget online.
- Increasing the information provided in the Executive's Budget Proposal.

However, Cameroon has decreased the availability of budget information by:

- Failing to publish the In-Year Reports online in a timely manner.

Recommendations

Cameroon should prioritize the following actions to improve budget transparency:

- Publish the In-Year Reports, Mid-Year Review and Audit Report online in a timely manner.
- Include information in the Executive's Budget Proposal on: the composition of the total debt outstanding at the end of the budget year, the macroeconomic forecast upon which the budget projections are based, and how new policy proposals will affect expenditures and revenues for the coming budget year.
- Include in the Year-End Report comparisons between borrowing estimates and actual outcomes and comparisons between the original macroeconomic forecast and actual outcomes. In addition, a financial statement should be included as part of the Year-End Report or released publicly as a separate document.
- Improve the comprehensiveness of the Pre-Budget Statement by providing information on government borrowing and debt for the budget year, and by providing estimates of total expenditures for at least two years beyond the budget year.

Public Participation

The OBS assesses the formal opportunities offered to the public for meaningful participation in the different stages of the budget process. It examines the practices of the central government's executive, the legislature, and the supreme audit institution (SAI) using 18 equally weighted indicators, aligned with the Global Initiative for Fiscal Transparency's [Principles of Public Participation in Fiscal Policies](#), and scores each country on a scale from 0 to 100.

Cameroon has a public participation score of **11** (out of 100).

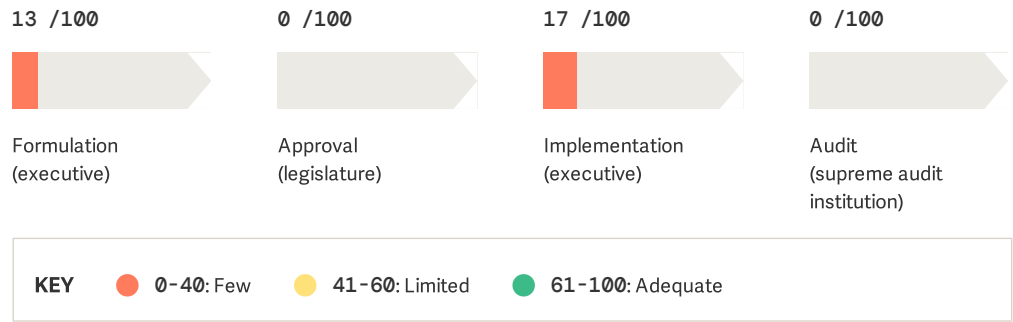
Public participation in Cameroon compared to others

Global Average	14
Dem. Rep. of Congo	35
Benin	28
Cameroon	11
Mali	7
Chad	4
Côte d'Ivoire	4
Senegal	4
Burkina Faso	0
Niger	0

0 Insufficient 61 Sufficient 100

For more information, see [here](#) for innovative public participation practices around the world.

Extent of opportunities for public participation in the budget process



Recommendations

Cameroon has established pre-budget deliberations during budget formulation, as well as national, regional, divisional and communal tracking committees during budget implementation, but to further strengthen public participation in the budget process, should also prioritize the following actions:

- Expand mechanisms during budget formulation and implementation to engage any civil society organization or member of the public who wishes to participate.
- Actively engage with vulnerable and underrepresented communities, directly or through civil society organizations representing them.
- Ensure the regular publication online of the analyses and findings of the tracking committees at every level.

Cameroon's Parliament should prioritize the following actions:

- Allow members of the public or civil society organizations to testify during its hearings on the budget proposal prior to its approval.
- Allow members of the public or civil society organizations to testify during its hearings on the Audit Report.

Cameroon's Audit Bench of the Supreme Court should prioritize the following actions to improve public participation in the budget process:

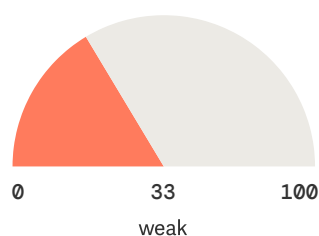
- Establish formal mechanisms for the public to assist in developing its audit program and to contribute to relevant audit investigations.

Budget Oversight

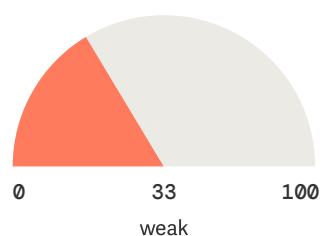
The OBS examines the role that legislatures and supreme audit institutions (SAIs) play in the budget process and the extent to which they provide oversight; each country is scored on a scale from 0 to 100 based on 18 equally weighted indicators. In addition, the survey collects supplementary information on independent fiscal institutions (see Box).

The legislature and supreme audit institution in Cameroon, together, provide weak oversight during the budget process, with a composite oversight score of **33** (out of 100). Taken individually, the extent of each institution's oversight is shown below:

Legislative oversight



Audit oversight



KEY ● 0-40: Few ● 41-60: Limited ● 61-100: Adequate

Recommendations

Cameroon's Parliament provides limited oversight during the planning stage of the budget cycle and weak oversight during the implementation stage. To improve oversight, the following actions should be prioritized:

- The Executive's Budget Proposal should be submitted to legislators at least two months before the start of the budget year.
- Legislative committees should examine the Executive's Budget Proposal and publish reports with their analysis online.
- A legislative committee should examine in-year budget implementation and publish reports with their findings online.

- In practice, Parliament should be consulted before the executive shifts funds specified in the Enacted Budget between administrative units, spends any unanticipated revenue, or reduces spending due to revenue shortfalls during the budget year.
- A legislative committee should examine the Audit Report and publish a report with their findings online.

To strengthen independence and improve audit oversight by Cameroon's Audit Bench of the Supreme Court, the following actions are recommended:

- The Audit Bench of the Supreme Court should be transformed into the Court of Accounts as required by the CEMAC regional directives, to fully exercise its prerogatives.
- Ensure the Audit Bench of the Supreme Court has adequate funding to perform its duties, as determined by an independent body (e.g., the legislature or judiciary).
- Ensure audit processes are reviewed by an independent agency.

The emerging practice of establishing independent fiscal institutions

Cameroon does not have an independent fiscal institution (IFI). IFIs are increasingly recognized as valuable independent and nonpartisan information providers to the Executive and/or Parliament during the budget process.

**These indicators are *not* scored in the Open Budget Survey.*

Methodology

- Only documents published and events, activities, or developments that took place through 31 December 2020 were assessed in the OBS 2021.
- The survey is based on a questionnaire completed in each country by an independent budget expert:
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charlie@afroleadership.org; www.afroleadership.org
- To further strengthen the research, each country's draft questionnaire is also reviewed by an anonymous independent expert, and in Cameroon by a representative of the Ministry of Finance.