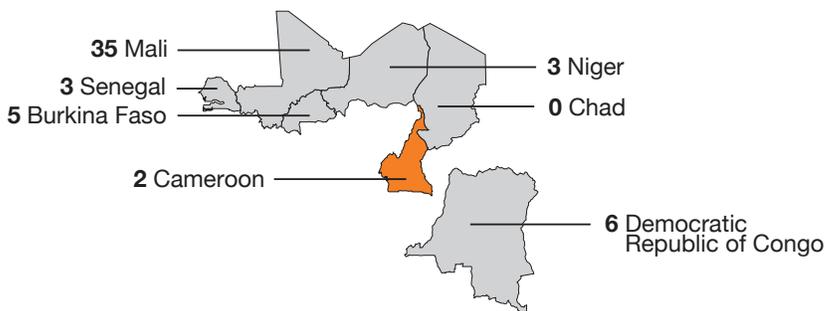
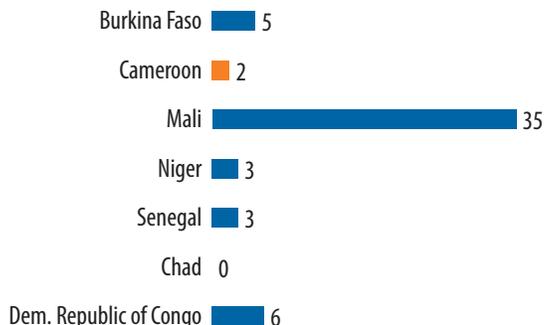




**Overall score: 2**  
(Out of 100)

Provides scant information to the public in its budget documents during the year.

### How Does Cameroon Compare to Its Neighbors?



## Key Findings

The scores for 92 questions from the Open Budget Survey (see sidebar) used to compile objective scores and rankings of each country's relative transparency. These scores constitute the Open Budget Index.

Cameroon's score is 2 out of 100, which shows that the government provides the public with almost no information on the central government's budget and financial activities. This makes it virtually impossible for citizens to hold the government accountable for its management of the public's money.

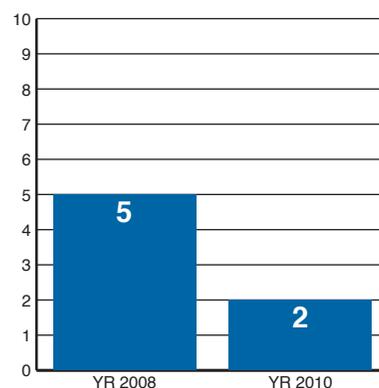
Cameroon's score has essentially remained the same from 2008 to 2010.

### Information in Public Budget Documents

#### Adequacy & Availability of Eight Key Budget Documents

Document	Level of Information Grade*	Publication Status
Pre-Budget Statement	C	Published
Executive's Budget Proposal	E	Produced, Not Published
Enacted Budget	D	Published
Citizens Budget	E	Not Produced
In-Year Reports	E	Produced, Not Published
Mid-Year Review	E	Produced, Not Published
Year-End Report	E	Produced, Not Published
Audit Report	E	Produced, Not Published

### OBI Scores Over Two Surveys



\* Grades for the comprehensiveness of the information provided in each document and its accessibility are calculated from the average scores received on a subset of questions from the Open Budget Survey related to each document. An average score between 0-20 (scant information) is graded as E; 21-40 (minimal) is graded as D; 41-60 (some) is graded as C; 61-80 (significant) is graded as B; and 81-100 (extensive) is graded as A.

The **Executive's Budget Proposal** is the government's most important policy instrument. It presents how the government plans to raise revenues and where these funds are allocated, thus transforming policy goals into action. In Cameroon, the budget proposal is produced but is not made public.

The **Pre-Budget Statement** sets forth the broad parameters that will define the government's forthcoming budget. Cameroon publishes a Pre-Budget Statement but it is not sufficiently comprehensive; it lacks important details on the government's macroeconomic and fiscal framework.

The **Enacted Budget** becomes a country's law and provides the baseline information for all budget analyses conducted during the budget year. In general terms, the Enacted Budget should provide the public with the data it can use to assess the government's stated policy priorities and hold it to account. Cameroon publishes an Enacted Budget but it lacks key details; it only reflects total allocation to ministerial chapters.

A **Citizens Budget** is a nontechnical presentation of a government's budget that is intended to enable the public — including those who are not familiar with public finance — to understand a government's plans. Cameroon does not produce a Citizens Budget.

**In-Year Reports** provide a snapshot of the budget's effects during the budget year. They allow for comparisons with the enacted budget figures and thus can facilitate adjustments. In Cameroon, In-Year Reports are prepared but are not made public.

The **Mid-Year Review** provides a comprehensive overview of the budget's effects at the mid-point of a budget year and discusses any changes in economic assumptions that affect approved budget policies. Information in this report allows the government, legislature, and the public to identify whether or not adjustments related to revenues, expenditures, or borrowing should be made for the remainder of the budget year. In Cameroon, the Mid-Year Review is prepared but is not made public.

The **Year-End Report** compares the actual budget execution to the Enacted Budget. Year-End Reports can inform policymakers' on tax policies, debt requirements, and major expenditure priorities, facilitating adjustments for upcoming budget years. In Cameroon, the Year-End Report is prepared but is not made public.

The **Audit Report** is an evaluation of the government's accounts by the country's supreme audit institution (SAI). It reports whether the government has raised revenues and spent national revenue in line with the authorized budget, whether the government's book keeping is balanced and accurate, and whether there were problems in the management of public funds. In Cameroon, the Audit Report is prepared but is not made public.

# OPEN BUDGET SURVEY 2010

## Cameroon

The International Budget Partnership's Open Budget Survey assesses the availability in each country assessed of eight key budget documents, as well as the comprehensiveness of the data contained in these documents. The Survey also examines the extent of effective oversight provided by legislatures and supreme audit institutions (SAI), as well as the opportunities available to the public to participate in national budget decision-making processes.

Research to complete this country's Open Budget Survey was undertaken by:

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## Public Participation and Institutions of Accountability

Beyond improving the availability and comprehensiveness of key budget documents, there are other ways in which Cameroon's budget process can be made more open. This includes ensuring the existence of a strong legislature and SAI that provide effective budget oversight, as well as providing greater opportunities for public engagement in the budget process.

### Are oversight bodies effective in their budget role?

Oversight Institution	Strength**
Legislature	Weak
SAI	Weak

\*\* Legislature and SAI strengths are calculated from the average scores received for a subset of questions from the Open Budget Survey related to each institution. An average score between 0-33 is graded as weak, 34-66 as moderate, and 67-100 as strong.

According to the Open Budget Survey, budget oversight provided by Cameroon's legislature is inadequate because it does not:

1. have sufficient powers to amend the Executive Budget Proposal at the start of the year;
2. have sufficient powers to approve any changes made to the budget over the course of the fiscal year;
3. have sufficient time to discuss and approve a budget; and it does not
4. hold open budget discussions at which the public can testify or allow the public to be present during legislative hearings at which the executive testifies on its proposed budget.

According to the Open Budget Survey, budget oversight provided by Cameroon's SAI is weak due to the following reasons:

1. it is not fully independent from the executive; the executive can remove the head of the SAI without seeking final consent from the legislature or judiciary;
2. it does not have complete discretion in law to select what it will audit;
3. it does not have sufficient resources to meaningfully exercise its mandate;
4. it does not issue timely Audit Reports on the final expenditures of national departments;
5. it does not have proper channels of communication with the public;
6. legislative scrutiny of audits are insufficient; and
7. it does not have adequate reporting on the follow-up steps taken by the executive to address audit recommendations for remedial action.

## Recommendations

### Cameroon should:

- make public on government websites the many key budget documents it now produces for internal purposes only. These include the Executive's Budget Proposal, In-Year Reports, Mid-Year Review, Year-End Report, and Audit Report;
- strengthen the role of the legislature and the SAI in the budget process; and
- provide opportunities for the public to attend legislative hearings on the budget.