Drawing on internationally accepted criteria developed by multilateral organizations, the Open Budget Survey uses 109 equally weighted indicators to measure budget transparency. These indicators assess whether the central government makes eight key budget documents available to the public online in a timely manner and whether these documents present budget information in a comprehensive and useful way.

Each country receives a composite score (out of 100) that determines its ranking on the Open Budget Index – the world’s only independent and comparative measure of budget transparency.

### How has the OBI score for Cameroon changed over time?

- **2008**: Extensive
- **2010**: Substantial
- **2012**: Limited
- **2015**: Minimal
- **2017**: Scant or None

### How comprehensive and useful is the information provided in the key budget documents that Cameroon publishes?

- **Pre-Budget Statement**: Extensive
- **Executive’s Budget Proposal**: Extensive
- **Enacted Budget**: Extensive
- **Citizens Budget**: Extensive
- **In-Year Reports**: Substantial
- **Mid-Year Review**: Limited
- **Year-End Report**: Minimal
- **Audit Report**: Scant or None

Cameroon’s score of 7 out of 100 is substantially lower than the global average score of 42.

### Public availability of budget documents from 2008 to 2017

- **Pre-Budget Statement**: 2017
- **Executive’s Budget Proposal**: 2017
- **Enacted Budget**: 2017
- **Citizens Budget**: 2017
- **In-Year Reports**: 2017
- **Mid-Year Review**: 2017
- **Year-End Report**: 2017
- **Audit Report**: 2017

The legislature and supreme audit institution in Cameroon provide weak oversight of the budget.
Cameroon’s score of 7 on the 2017 Open Budget Index is substantially lower than its score in 2015.

The country’s score is in part affected by the change in definition of “publicly available” which from OBS 2017 only recognizes those documents that are published online on an official government website as available to the public. Online availability is now considered a basic standard for the publication of government information. As a result of this change, Cameroon no longer receives credit for the Year-End Report, which is published only in hard copy.

Since 2015, Cameroon has failed to make progress in the following ways:
- Not making the Executive’s Budget Proposal, the In-Year Reports, or the Mid-Year Review available to the public.
- Not making the Audit Report available to the public in a timely manner.
- Not producing a Citizens Budget.

### Key Budget Documents

**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.

**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.

**Enacted Budget**: the budget that has been approved by the legislature.

**Citizens Budget**: a simpler and less technical version of the government’s Executive’s Budget Proposal or Enacted Budget, designed to convey key information to the public.

**In-Year Reports**: include information on actual revenues collected, actual expenditures made, and debt incurred at different intervals; issued quarterly or monthly.

**Mid-Year Review**: contains 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.

**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.

**Audit Report**: Issued by the supreme audit institution, this document examines the soundness and completeness of the government’s year-end accounts.

### PUBLIC PARTICIPATION

Transparency alone is insufficient for improving governance. Public participation in budgeting is vital to realize the positive outcomes associated with greater budget transparency.

To measure public participation, the Open Budget Survey assesses the degree to which the government provides opportunities for the public to engage in budget processes. Such opportunities should be provided throughout the budget cycle by the executive, the legislature, and the supreme audit institution.

The questions assessing participation in the Open Budget Survey 2017 were revised to align them with the Global Initiative for Fiscal Transparency’s new principles on public participation, which now serve as the basis for widely accepted norms on public participation in national budget processes. Therefore, data on the extent of public participation in budgeting in the Open Budget Survey 2017 cannot be compared directly to data from earlier editions.

Cameroon’s score of 7 out of 100 indicates that it provides few opportunities for the public to engage in the budget process. This is lower than the global average score of 12.

### How does public participation in Cameroon compare to other countries in the region?

![Bar chart showing public participation in various countries](chart1)

![Bar chart showing public participation in various institutions in Cameroon](chart2)
The Open Budget Survey examines the role that legislatures, supreme audit institutions, and independent fiscal institutions play in the budget process and the extent to which they are able to provide effective oversight of the budget. These institutions play a critical role — often enshrined in national constitutions or laws — in planning budgets and overseeing their implementation.

These indicators were revised to better assess the role of formal oversight institutions in ensuring integrity and accountability in the use of public resources. Therefore, data on the role and effectiveness of oversight institutions in the Open Budget Survey 2017 should not be compared directly to data from earlier editions.

To what extent does the legislature in Cameroon provide budget oversight?

The legislature provides weak oversight during the budget cycle. This score reflects that the legislature provides weak oversight during the planning stage of the budget cycle and no oversight during the implementation stage of the budget cycle. The main barriers to effective legislative oversight are:

- A debate on budget policy by the legislature does not take place prior to the tabling of the Executive’s Budget Proposal.
- The Executive’s Budget Proposal is not provided to legislators at least two months before the start of the budget year.
- Legislative committees do not examine and publish reports on their analyses of the Executive’s Budget Proposal online.

To what extent does the Supreme Audit Institution in Cameroon provide budget oversight?

The supreme audit institution provides weak budget oversight.

- Under the law, it has full discretion to undertake audits as it sees fit.
- However, the head of the institution is not appointed by the legislature or judiciary and can be removed without legislative or judicial approval, which undermines its independence.
- Finally, the supreme audit institution is provided with insufficient resources to fulfill its mandate and its audit processes are not reviewed by an independent agency.

Oversight by an Independent Fiscal Institution

Cameroon does not have an independent fiscal institution (IFI). While IFIs are not yet widespread globally, they are increasingly recognized as an important source of independent, nonpartisan information. IFIs take a variety of different institutional forms. Common examples include parliamentary budget offices and fiscal councils.


RECOMMENDATIONS

How can Cameroon improve transparency?

Cameroon should prioritize the following actions to improve budget transparency:

- Publish the Executive’s Budget Proposal online.
- Publish a Year-End Report, In-Year Reports, and a Mid-Year Review online.
- Publish an Audit Report online in a timely manner.
Research to complete this country's Open Budget Survey was undertaken by:
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Further Information
Visit openbudgetsurvey.org for more information, including:
- The Open Budget Survey 2017: Global report
- Data explorer
- Methodology report
- Full questionnaire