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Ministry of Finance

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In the accomplishment of his duties, the Minister of Finance has a cabinet (comprising a private secretariat, technical advisers, a general inspectorate) and a central administration in the administrative capital in Yaoundé, decentralised services in the administrative ramifications, external services at diplomatic and consular missions abroad and attached services. (Download the [schéma organique](#) 314 ko)

The Minister's Cabinet

All services directly attached to the Minister constitute what is commonly called the "Minister's Cabinet ". These are:

Private Secretariat

it is in charge of the reserved affairs of the Minister. As such, it organises the formatting, recording, keying-in, expedition and preserving of the Minister's confidential in-coming and out-going mails. It also manages the agenda of the Minister, responsible for the reception and orientation of the VIPs and guests of the Minister, and users visiting the Minister's cabinet;

Technical Advisers

They are four in number (04) and perform all tasks assigned to them by the Minister of Finance and the Minister Delegate;

General Inspectorate

It comprises an Inspector General of Financial Services, and an Inspector General of Administrative and Budget Services. It also has five (05) Inspectors working under the authority of the two Inspectors General.

Each Inspector General is, within his area of competence, particularly in charge of: monitoring and evaluation of service performance in relation to set objectives and in conjunction with the Secretary General.

Internal control and evaluation of the functioning of central and decentralised services, establishments or bodies under its supervision, as well as attached projects, information of the Minister on the operational quality and efficiency of services, the evaluation of the implementation of organisational techniques and methods as well as the simplification of administrative work in conjunction with the relevant services of Administrative Reform, the implementation of the strategy against corruption. The coordination of the General Inspectorate is carried out by the Inspector General with seniority and, if both are of equal seniority, the elderly coordinates.

The Central Administration

It comprises: the Secretariat General, the Directorate General of Budget, the Directorate General of Customs, the Directorate General of Taxation, the Directorate General of Treasury, Financial and Monetary Cooperation, the Department of Standardization and Stores-Accounting; the Department of Forecasts, the Department of Financial Resources and the Department of Human Resources.

The Secretariat General

Mission:

Under the authority of a Secretary General, the Secretariat General is in charge of:

- coordinating the activities of the central, decentralised and external services of the ministry;
- defining and codifying the ministry's internal procedures;
- ensuring the continuous training of staff and organise under the authority of the Minister, advanced seminars and refresher courses, advanced;
- following up, under the authority of the Minister, the activities of attached services which he approves the programme of action plans and receives reports on activity.

Organisation:

The following services are attached to the Secretariat General:

- a Service of General Affairs, responsible for monitoring particular acts of management of material resources and financial management and human resources within the Secretariat;
- a Documentation and Archives Centre;
- a Sub-Department of Reception, Mail and Liaison, responsible among other things for the treatment and distribution of mails, as well as filing and preservation of signed documents;
- a Translation of Unit;
- a Division of Communication;
- a Follow up Division , carrying out studies or missions assigned by the Secretary General;
- a Division of Legal Affairs, in charge of legal advice, representation in state court, preparing and formatting of all drafts of legislative, regulatory or contractual nature initiated by the Ministry of Finance;
- a Division of Information Systems, responsible for developing and implementing policy and ICT of the Ministry of Finance.

The Directorate General of Budget

Missions:

- Elaboration and implementation of budgetary policy of the Government;
- Preparation of the State Budget;
- Validation of budgets and evaluation of performances of enterprises of the public and semi-public sector;
- Follow up of subsidies granted by the State to agencies and Administrative Public Establishments as well as the management of debts with public shares.
- Follow up and control of the execution of the State Budget.

Organisation:

Directorate General of Budget comprises:

- a Computer Division, in charge of coordinating the computer activities of the Directorate General of Budget, in conjunction with the Information Systems Division of the Secretariat General;
- a Division of preparation of the Budget charged with the centralization of operations contributing to the shaping of the draft Finance Bill of the State, the elaboration of the draft State budget, the follow up of regulation with budgetary implications;
- a Division of Participation and Contributions, in charge of the follow up of the equity capital of public and semi-public enterprises, the follow up of State participation in international financial organisations, the follow up of subsidies granted by the State;
- a Division of Budgetary Reform, in charge of studies relating to the budgetary and accounting reform, the conduct of the work necessary for the implementation of the Law on the financial regime of the State, the follow up in liaison with the administrations concerned with activities associated with the implementation of economic programmes with development partners;
- a Division of Budgetary Control, Audit and Quality of Expenditure, notably in charge of control of the execution of the budget of the State, regional and local authorities, public establishments and subsidised organisations, in addition, it is charged with auditing the systems and procedures of public finance management, the harmonization of internal control procedures;
- a Department of Personnel and Pensions Expenditure, in charge of the implementation of the salary policy of the Government in association with the Ministry of Public Service.

The Directorate General of Customs

Missions:

- Tax mission: the Customs administration collects taxes and customs duties which are paid into the public treasury. Customs thus contributes to more than 30% in the realisation of Cameroon's State budget;
- Economic mission: consists in the protection of the national economic space and the encouragement of the country's economic development. This involves the fight against fraud, smuggling, trade facilitation, management of customs economic regimes, the fight against compensatory measures and dumping, the control of competition rules;
- Assistance mission: Due to its presence at the borders, Customs is required to carry out missions on behalf of other administrations. It thus provides its assistance to various State services, notably: the Ministry of Defence in controlling the entry of weapons, munitions and harmful substances, and the Ministry of Public Health through the control of Drugs and the quality of food;
- Surveillance Mission: the surveillance of land, air, maritime entry and exit points on the customs territory is provided by the DGC. This surveillance helps to fight against illegal trafficking (drugs, money laundering) and organised crime.

Organisation:

The Directorate General of Customs is comprised of the following services:

- a Department of Resources and Logistics;
- a Division of International Cooperation and Tax Bases;
- a Division of Legislation and Litigation;
- a Division of Customs Investigations and Surveillance;
- a Division of Recovery, Statistics and Information System;
- a Division for the Control of Financial Operations of External Trade and Exchange;
- an information and communication Unit;
- a Unit of Studies, Security and Trade facilitation;
- a Customs Training Centre;
- a Special Customs Intervention Squad.

Personnel of the Customs:

Customs staff consists of civil servants and non civil servants. The civil servants include:

- the sedentary personnel, working in principal offices in charge of the determination of the basis of calculation and collection of customs duties and taxes. It is the civilian personnel;
- The active personnel, working in the surveillance units (subdivisions, Brigades, Posts). This personnel fulfils the mission of surveillance of land, sea and air frontiers, the conducting and putting of goods at customs disposal. They wear the uniform of the customs. We find this personnel at central services as well;
- the other civil servants (of the Treasury, Statistics, Water and Forestry, Documentation ...), who perform various functions within the Customs Administration;

The non-civil servant staff is composed of contract officers of the administration and State agents, all governed by the Labour Code.

The Directorate General of Taxation

Missions:

- Elaboration of laws and regulations with respect to Taxes;
- Identification, location and registration of taxpayers;
- Emissions and collection of taxes;
- Controls and audits of taxes;
- Centralization of fiscal and statistical data and collection of tax information;
- Fight against fraud and tax law enforcement;
- Conventions and agreements on tax matters;
- Hearing of appeals for clemency and litigations.

Organisation:

The Directorate General of Taxes comprises the following services:

- an Information and Communication Unit;
- a Further and Continuing Training Unit;
- a Sub-Department of General Affairs;
- a Computer Division
- a Research and Tax Reforms Division;
- a National Inspectorate of Services;
- a Division of Programming and Follow up of Enquiries and Tax Control;
- a Department of the Collection, Tax values and Curatorship;
- a Division of Statistics, Simulations and Registration;
- a Division of Tax Legislation and International Relations;
- a Legal Affairs Division;
- a Large Tax Unit.

The Directorate General of Treasury, Financial and Monetary Cooperation

Missions:

The Directorate General of Treasury, Financial and Monetary Cooperation (DGTFMC):

- participates in the elaboration of the Finance Law and the Law of Settlement;
- collects all State revenues regularly calculated;
- executes all the budgetary operations of the State in revenue and expenditure after carrying out regulatory controls;
- keeps the accounts of the State as well as those of public establishments and local authorities;
- proceeds to the presentation of public accounts;
- assumes the control of banking, microfinance institutions, insurance companies and manual exchange offices;

- follows up issues relating to international monetary and financial cooperation.

Organisation:

The Directorate General of the Treasury, Financial and Monetary Cooperation comprises the following services:

- a Sub-Department of General Affairs;
- a Division of Insurance;
- a Division of Microfinance,
- a Department of Public Accounting, in charge of monitoring and supervision of accounting activities across the national territory;
- a Treasury Department in charge of monitoring financial transactions of the State;
- a Department of Financial and Monetary Cooperation in charge of international monetary and financial cooperation.

Department of Standardization and Stores-Accounting

Missions:

- Enactment of standards relating to stores-accounting and the definition of the classification of accounts related thereto, in conjunction with the Ministry in charge of State property;
- Training in stock management and the keeping of stores-accounts, in association with DHR;
- Classification of movable and immovable property of the State, in conjunction with the Ministry of State property;
- Centralization of stores accounts in view of their consolidation for the production of the stores management account;
- Consolidation of stores-accounts of authorising officers;
- Production of the annual report of stores management control, in collaboration with the competent services of the DGB and DGTFMC

Organisation:

The Department of Standardization and Stores Accounting comprises the following services:

- a Unit of Studies and Standards;
- a Regulation Unit;
- a National Brigade for the Control Stores Management Operations;
- a Sub-Department of Training and Information Systems;
- a Sub Department for the Treatment of Monthly Accounts and stores Management Accounts.

The Department of Forecasts:

Missions:

- elaboration and exploitation of the macroeconomic forecasts in the short and medium term, particularly in the preparation of the Finance Laws;
- elaboration of the Report on the Situation and Financial Prospects of the nation (RASIFEFIN) that accompanies the draft Finance Bill;
- realisation of studies of the impact of measures taken or planned within the framework of budgetary policy;
- elaboration and projection of public finance statistics, notably the management control data of public finances (TABORD) and the table of the State's financial operations (TOFE) in association with concerned administrations;
- follow up and analysis of activities of the real sector;
- follow up and analysis of external trade statistics;
- follow up and analysis of monetary aggregates in association with government departments and institutions concerned;

- elaboration and projection of the balance of payments.

Organisation:

The Department of Forecasts comprises the following services:

- a Computer Unit;
- a Unit for Monetary Analysis and the External Sector;
- a Unit of the balance of payments;
- a Macroeconomic Syntheses Unit
- a Unit for the Follow up and Analysis of the Real Sector;
- a Unit for the Follow up and Analysis of Public Finances.

The Human Resources Department**Missions:**

- follow up of the implementation of government policy on the training of staff within the Ministry, in conjunction with the Ministry of Public Service;
- coordination and elaboration of the training plan for staff of the Ministry, in conjunction with the Ministry of Public Service;
- preparation and follow up of recruitment of personnel of the ministry and their training, in conjunction with the Ministry of Public Service;
- Implementation of legal texts and regulations relating to the personnel expenditure of the ministry;
- preparation of instruments of personnel management and control of authenticity and conformity of career management instruments of the Ministry;
- follow up of the discipline of personnel of the Ministry;
- update of the card index of personnel serving in the ministry;
- follow up of the improvement of working conditions for staff serving in the ministry.

Organisation:

The Department of Human Resources comprises the following services:

- a Service of Personnel Card-index and Documentation;
- a Unit for the Management of the SIGIPES project;
- a Sub-Department of Salaries;
- a Sub-Department of Personnel.

Department of Financial Resources**Missions:**

- preparation and execution of the departmental budget;
- implement certain common expenses;
- management of material and financial resources of the Department;
- building maintenance and equipment maintenance of the Ministry
- physical organisation of official ceremonies and conferences of the ministry.

Organisation:

The Department of Financial Resources comprises the following services:

- a Sub-Department of Common Affairs, in charge of the management transport requisition, sovereignty expenses, medical, pharmaceutical and funeral expenses;
- a Sub-Department of Budget and Materials, in charge of the preparation and follow up of the implementation of the Ministry's budget, the follow up of public contract award procedures, the acquisition and maintenance of equipment and immovable property of the Ministry;

- a Computer and Maintenance Service.

Attached Services

Technical Committee for Privatisation and Liquidation of enterprises of the public and semi-public sector (TCPL).

Technical Committee for the Rehabilitation of enterprises of the public and semi-public sector (TCR).

The Consultative and Follow up Committee for the management of HIPC resources.

Decentralised services

The Ministry of Finance comprises:

The decentralised services of the *Directorate General of Budget*:

- Central financial controls (those created at ministries);
- Regional, divisional sub-divisional and district financial controls;
- Specialised financial controls (those created at public administrative establishments or regional and local authorities).

The decentralised services of the *Directorate General of Customs*:

- Customs Sectors;
- Customs offices;
- The Customs surveillance services.

The decentralised services of the *Directorate General of Taxation*:

- regional taxation centres;
- the medium-sized enterprise taxation centres;
- divisional or specialised taxation centres.

The decentralised services of the *Directorate General of the Treasury, Financial and Monetary Cooperation*:

- the pay office general of the Treasury;
- the specialised pay offices;
- the general treasuries;
- the regional services of monetary affairs and insurance;
- divisional treasuries;
- sub-divisional treasuries;
- accounting agencies.

The external services

The external services of the Ministry of Finance are made up of services placed at diplomatic or consular missions. They comprise:

- the Financial controls at diplomatic or consular missions which fall under the Directorate General of Budget;
- Pay offices at diplomatic or consular missions that fall under the Directorate General of the Treasury, Financial and Monetary Cooperation.

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