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PROGRAMME ELARGI DE VACCINATION

REPUBLIC OF CAMEROON  
Peace - Work - Fatherland

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MINISTRY OF PUBLIC HEALTH

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SECRETARIAT GENERAL

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DIRECTORATE OF FAMILY HEALTH

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EXPANDED PROGRAMME ON IMMUNIZATION

# MANUAL OF ADMINISTRATIVE, FINANCIAL AND ACCOUNTING PROCEDURES FOR THE EXPANDED PROGRAMME ON IMMUNISATION ( EPI)

VERSION 2.0 JUNE 2022

## PREFACE

The procedures manual is a reference document for common use that clearly and concisely outlines all the current operations of a structure. The previous Manual of Procedures for the Expanded Programme on Immunisation (EPI), which came into force in 2016, has the merit of having made the programme competent for its administrative and financial actions in an increasingly competitive environment, to the point of obtaining the approval of the various development partners.

Following the advent of digital processes in our health system and the various fluctuations that are taking place in the world, it is appropriate for the programme to adapt to these new requirements in order to make the Cameroon EPI a model in terms of performance and response to health requirements in general and particularly as a standard for immunisation in the African sub-region.

This revised "EPI Administrative, Financial and Accounting Procedures Manual" aims to support the effective implementation of the Government's activities for the benefit of the population.



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## ACRONYMS AND ABBREVIATIONS

AAO	Tender Notice
ACG	: Assistants to the Management Controller
AI	: Internal Auditor
AMI	Notice of Call for Expression of Interest
ANO	No Objection Notice
AOI	International Call for Tenders
AOIR	International Restricted Tendering
AON	National Call for Tenders
AONR	National Restricted Tender
AVS	Supplementary Immunization Activities
BC	Order Form
BCA	Administrative Order Form
BE	Commitment Bond
BIP	Public Investment Budget
BL	Delivery note
BS	Exit slip
C4D	Communication for Development Section
AAC	Caisse Autonome d'Amortissement
CAM	Contract Award Committee
CASE	Head of the Health Area
CCIA	Inter-Agency Coordination Committee
CDC	Center for Diseases control and prevention
CDS	Head of the Health District
CFC	Central Financial Control
CHAI	Clinton Health Access Initiative
CMPM	Commission Ministérielle de Passation des Marchés
CNI	National Identity Card
CNPS	Caisse Nationale de Prévoyance Sociale
CPM	Contract Award Commission
SCFA	Head of Administrative and Financial Section
CSPM	Head of Procurement Department
CSPSE	Head of Planning, Monitoring and Evaluation Section
CM	: Material Accounting
CUGP	Head of Personnel Management Unit
CUGFCC	Head of Financial Management and Accounting and Control Unit
CUPM	Head of Procurement Unit
DA	Purchase request
DAJC	Legal Affairs and Litigation Division
DAO	Tender Documents
DDF	Request for Disbursement of Funds
DPD	Direct Payment Application
DQS	Data Quality Self-Assessment
DRF	Application for Withdrawal of Funds
DRFP	Financial Resources and Heritage Department
HRD/MINSANTE	Human Resources Department of MINSANTE
DRSP	Regional Public Health Delegates
DS	Health District
DFS	Department of Family Health

FACE	Financing and Expenditure Certification Authorisation
FCP	Counterparty Fund
FIFO	: First In First Out
FSB	Summary of needs form
GAVI	Global Alliance for Vaccination and Immunization
GESCOM	: Accounting Manager
GTC-PEV	EPI Central Technical Group
GFSI	Inspector General of Administrative Services
MAPI	Adverse Events Post Immunisation
MINDCAF	Ministry of Land and Real Estate
MINEPAT	Ministry of the Economy, Planning and Territorial Development
MINFI	Ministry of Finance
MINMAP	Ministry of Public Procurement
MINSANTE	Ministry of Public Health
MSP	Minister of Public Health
OHADA	Organisation for the Harmonisation of Business Law in Africa
WHO	World Health Organization
NGO	Non-governmental organisation
EPI	Expanded Programme on Immunisation
PMA	Minimum Activity Package
PPAC	Full Multi-Annual Plan
PREB	Biological Sample Receiving Station
PTA	Annual Work Plans
PTF	Technical and Financial Partners
SYSCOHADA	OHADA Accounting System
TDR	Terms of Reference
TER	Jobs and Resources Table
UNICEF	United Nations Children's Fund

# 1. INTRODUCTION TO THE MANUAL AND ORGANISATION OF THE EPI

## 1. PRESENTATION OF THE MANUAL

This procedures manual is a document that describes the organisation, administrative, financial and accounting management procedures of the Expanded Programme on Immunisation (EPI) as well as the management methods that will be applied and is intended for all programme stakeholders.

The structure of the manual is designed to facilitate its use by different users. The modalities for updating the manual are also described.

The general objective of this procedures manual is to formalise the main rules for administrative, financial, accounting and procurement management. It must be clear, concise and avoid redundancy.

The specific objectives are to:

- Describe the administrative, financial, accounting and budgetary organisation of the EPI;
- To provide a formal framework for the execution of financial, accounting and administrative operations, and to ensure compliance with the law:
  - To generally accepted management principles,
  - The provisions of the various funding agreements,
  - The applicable legal and regulatory framework;
- To enable all actors involved in the implementation of EPI activities to understand the organisation of functions, tasks and the system for processing administrative, accounting and financial information;
- Describe the procedures for implementing expenditure under conditions that guarantee effective internal control, formalising the controls to be carried out within the structure and defining those responsible for them at each stage of the document circuit;
- To enable the actions undertaken to be taken into account and consequently to compare the means implemented with the technical results obtained;
- Improve the productivity of staff involved in EPI management;
- To constitute a permanent methodological reference for all those involved in a procedure by harmonising practices;
- Specify the role and responsibilities of the various parties involved in a procedure, as well as the management circuit;
- To provide a training tool for new staff in the services who will be involved at various stages of a procedure;
- Contribute, in particular, to the development of constructive reflections on the organisation, efficiency, improvement and reliability of the audit trail within the programme, during its updates;
- To serve as an information base for any control mission aiming at evaluating the quality of the management of funds received from financial partners;
- Ensure the greatest rigour and precision in the implementation of EPI activities;
- Contribute to the fight against fraud and corruption, and to the protection of assets;
- Ensure the security of transactions, guarantee compliance with the expectations of the various stakeholders and enable effective internal control;
- Formalise the checks to be carried out and define the persons responsible for these checks at each stage of the document circuit;
- Improve efficiency in the use of human, material and financial resources.

### 1.1. USEFULNESS AND CONTENT OF THE PROCEDURES

A procedure is a formal written record of the process of carrying out a particular operation. For any organisation, procedures are particularly useful for :



- To make staff and users aware of the rules applicable to the performance of daily tasks;
- Harmonise working methods to ensure the speed and efficiency of the actions carried out;
- To ensure continuity of service in the event of a replacement of a staff member by a new one, as well as the objectivity of decisions;
- Resolve any conflicts that may arise during the execution of operations (competence, misunderstanding, etc.);

All staff are responsible at their level for ensuring that operations comply with validated procedures. However, the verification of this compliance is the permanent responsibility of any line manager during the course of a process, and of the internal auditors during their ex-post controls.

The text of each procedure will specify the following points:

- Who performs the tasks?
- When is this done?
- Where does the procedure take place?
- What should be done?
- How to do it?

## 1.2. STRUCTURE OF THE MANUAL

The manual has ten (10) parts and annexes (e.g. models of the necessary administrative, accounting and financial materials). Each part contains a number of specific procedures:

- The introduction to the manual which describes the organisation of the Expanded Programme on Immunisation (EPI). It describes the objectives and scope of the manual, the organisation and the job descriptions of EPI staff,
- Mail, switchboard and archive management procedures,
- Personnel management procedures,
- Procedures for managing stocks of common supplies and consumables,
- Vaccine and immunisation input stock management procedures,
- Procedures for managing fixed assets,
- Financial management procedures,
- Accounting management procedures,
- Procedures for the purchase of goods and services
- Monitoring and evaluation procedures.

This structuring is intended to facilitate its updating insofar as the manual must be continually adapted to changes in the organisation and in the EPI procedures. Thus, for each procedure, a distinction is made between the objectives of the procedure, the related management rules and the description of the procedure illustrated by tables.

## 1.3. UPDATE OF THE MANUAL

This manual is not a document that is fixed in time, it must take into account the various changes that the EPI will undergo in order to enable it to achieve its objectives. For this reason, an update of this manual is recommended every two (2) years. It is motivated and conducted according to a coherent methodology.

The reasons for updating the manual may include

- Changes in the structure or activities of the EPI following the decisions of the Inter-Agency Coordination Committee (IACC) or the financial and technical partners;
- Changes to systems and procedures in order to improve existing procedures and thus cope with new situations;
- Changes made necessary by the application of new legislation in force in Cameroon;
- Changes in the organisation of the EPI.

- Recommendations from the internal auditor, external auditors, with the aim of improving existing procedures.

The responsibility for updating the procedures manual lies with the Permanent Secretariat. The decision to modify existing procedures is taken by the Permanent Secretary on his or her own initiative, or that of the Inter-Agency Co-ordinating Committee.

When a decision to modify existing procedures is envisaged, the Permanent Secretary of the EPI shall convene a meeting in which all heads of departments and staff likely to be affected by the modifications shall participate.

The purpose of this meeting is to discuss the appropriateness of the proposed amendment and possible solutions to be adopted. At the end of this meeting, minutes are drawn up indicating the following elements

- The procedure to be changed ;
- Reasons for requesting the amendment ;
- The persons or consultant responsible for drafting the new procedures to be included in the manual;
- The deadline for drafting new procedures.

The person (or group of persons) in charge of drafting the new procedure submits it to the Permanent Secretary who makes the changes he/she deems necessary to finalise the draft text to be submitted to the Inter-Agency Co-ordinating Committee (IACC) for approval, following the same mechanism as the one implemented at the time of the establishment of the basic manual.

It may be necessary for the draft manual or new sections of the procedures manual to be submitted to the technical and financial partners for review. After approval of the final text by the ICC, the Permanent Secretary will circulate the updated version of the manual to all holders of a copy of the manual and to all interested staff.

The Secretariat shall note in the register the date of transmission of the revised manual to the parties concerned and the references of the amended procedures. Upon receipt of the new version of the manual, the parties concerned shall affix their stamp attesting to receipt. The Secretariat files a copy of the outdated version of the manual in chronological order for the record. The new procedures resulting from the update of the manual replace and cancel all previous ones, and have immediate effect.

## 2. ORGANISATION OF THE VP

### 2.1. CONTEXT AND JUSTIFICATION OF THE PROGRAMME

Vaccination is the artificial introduction into the body of a healthy or sick individual of a product made from a pathogen that is capable of inducing in the recipient organism specific antibodies against the development of that agent. It is part of primary health care, which aims to promote the health of the individual and the community.

Globally, vaccination is one of the ten greatest achievements in public health and is estimated to have saved more lives than any other health intervention. For example, smallpox was eradicated in 1977.

The Expanded Programme on Immunisation (EPI) started in Cameroon in 1976 as a pilot project coordinated by the Organisation for the Coordination of Endemic Control in Central Africa (OCEAC). The experimental programme at the time became operational in all regions of the country in 1982. With the declaration of the reorientation of primary health care in 1993, EPI activities were integrated into the Minimum Package of Activities (MPA) of all health facilities in the country.

The missions of the Expanded Programme on Immunisation (EPI) are to prevent, control, eliminate or eradicate vaccine preventable diseases. These missions are carried out by the following three coordinating bodies of the programme

- A coordinating body: the Inter-Agency Coordination Committee (ICC);
- An executive body: the EPI Permanent Secretariat, for implementation;
- An advisory body: the National Technical Advisory Group for Immunisation (GTCNV) responsible for guiding the health authorities in the field of vaccines and immunisation, whose organisation and operation are defined by a decision of the Minister of Public Health (MSP).

## 2.2. OBJECTIVES OF THE EXPANDED PROGRAMME ON IMMUNISATION (EPI)

The general objective of the EPI is to contribute to the reduction of infant and child morbidity and mortality, and the specific objectives are

- Increase routine immunisation coverage ;
- Ensure the supply of vaccines and optimise their management;
- Ensure the availability of cold chain equipment and rolling stock at all levels;
- Strengthen surveillance for diseases targeted by new vaccines and for adverse events following vaccination (AEFI);
- Achieve and maintain indicators for polio certification, measles pre-elimination and maternal and neonatal tetanus elimination;
- Strengthen communication, advocacy and social mobilization for immunization ;
- Organise quality Supplementary Immunisation Activities (SIAs);
- Improve programme planning, monitoring and evaluation at all levels;
- Strengthen the capacity of immunization managers and service providers.

## 2.3. BENEFICIARIES OF THE EXPANDED PROGRAMME ON IMMUNISATION (EPI)

The beneficiaries are the targets of the programme, classified as follows:

- Routine immunization targets (children 0-11 months and pregnant women):
  - Pregnant women;
  - Women in the immediate postpartum period.
  - Live births ;
  - Surviving infants ;
- The targets of Supplementary Immunization Activities (SIAs) ;
  - Children 0-59 months
  - Children 0-10 years
  - Children 9-59 months
  - Children 12-59 months
  - Children 9 months 14 years
  - Women of childbearing age (15-49)
  - Specific targets:
    - HPV targets
    - FJ campaign target

## 2.4. INSTITUTIONAL ARRANGEMENTS FOR THE IMPLEMENTATION OF THE VP

In the implementation of its activities, the programme interacts with some of the following central services of the Ministry of Public Health

- The Directorate of Family Health (DSF), the programme's parent department, which plays a coordinating role;

- The Directorate of Health Promotion (DPS) which coordinates the promotion of communication in favour of vaccination;
- The Directorate for Disease Control, Epidemics and Pandemics (DLMEP). It is involved in the epidemiological surveillance of diseases;
- The Directorate of Pharmacy, Medicines and Laboratories (DPML), in pharmacovigilance ;
- The Legal Affairs and Litigation Division (DAJC) in relation to immunisation litigation;
- The Cooperation Division (DCOOP) for cooperation and partnership issues in the field of immunisation;
- The Directorate of Financial Resources and Heritage (DRFP), for monitoring the release of state counterpart funds;
- The Human Resources Department, which assigns staff to the EPI.

## 2.5. ORGANISATIONAL STRUCTURE AND FUNCTIONING OF THE VP

The Expanded Programme on Immunisation consists of the:

- Inter-Agency Coordination Committee ;
- National Technical Advisory Group for Immunization ;
- Permanent Secretariat.

### 2.5.1. THE INTER-AGENCY COORDINATION COMMITTEE (ICC)

In accordance with decision n° 0253/D/MINSANTE/CAB of 1<sup>er</sup> March 2018 on the reorganisation and operation of the Expanded Programme on Immunisation (EPI), the Inter-Agency Coordination Committee (IACC) is the EPI coordination body. Its mission is to define the major orientations and general objectives of the EPI, as well as to mobilise the necessary resources. In this respect, it is responsible for :

- Coordinate the development and implementation of national EPI policy;
- Validate multi-annual plans, Annual Work Plans (AWPs) and quarterly EPI plans and budgets;
- Validate the reports of global reviews, annual and quarterly EPI plans;
- Coordinate and monitor the implementation of the activities of the different EPI components;
- Mobilize resources for expanded programme on immunization activities ;
- Coordinate, harmonise and ensure the coherence of all the interventions of the different partners;
- Evaluate the technical and financial implementation of the expanded programme on immunisation.

The Inter Agency Coordination Committee (IACC) is composed as follows

- **Chair:** Minister of Public Health ;
- **Vice President :** The Secretary General of the Ministry of Public Health
- **Rapporteur:** The Permanent Secretary of the Expanded Programme on Immunization ;

#### Members :

- Six (06) representatives of the Ministry of Public Health:
  - The Inspector General of Administrative Services ;
  - The Technical Advisor responsible for the Prevention Programme ;
  - The Coordinator of the Technical Secretariat of the Health Sector Strategy Steering Committee ;
  - The Director of Family Health ;
  - The Director of Health Promotion ;
  - The Head of the Cooperation Division ;
- One (01) representative of the National Public Health Observatory;
- One (01) representative of the Centre Pasteur du Cameroun ;

- One (01) representative of the Ministry in charge of finance;
- One (01) representative of the Ministry in charge of the Economy, Planning and Regional Development;
- One (01) representative of the Ministry in charge of basic education;
- One (01) representative of the Ministry in charge of secondary education;
- One (01) representative of the Ministry in charge of Communication;
- One (01) representative of the Ministry in charge of decentralisation and local development;
- One (01) representative of the Ministry in charge of higher education;
- One (01) representative of the Ministry in charge of Territorial Administration;
- One (01) representative of the Ministry in charge of the promotion of women and the family;
- One (01) representative of the Ministry in charge of social affairs;
- One (01) representative of the association Communes et Villes Unies du Cameroun ;
- One (01) representative of the Catholic Health Organisation in Cameroon;
- One (01) representative of the Council of Protestant Churches of Cameroon;
- One (01) representative of the National Network of Health Training of Muslim Obedience
- One (01) representative of the Ad Lucem Foundation;
- Four (04) representatives of the platforms of civil society organisations;
- The Chairman of the National Technical Advisory Group on Immunisation ;
- Representatives of technical and financial partners involved in the field of immunisation.

The President may call upon any other person, because of his or her expertise, to participate in the work of the Committee in an advisory capacity.

The ICC meets when convened by its President:

- In ordinary session every quarter for the overall coordination of programme implementation activities;
- In extraordinary session for matters of an urgent and exceptional nature.

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### 2.5.2. THE NATIONAL TECHNICAL ADVISORY GROUP ON VACCINATION

The National Technical Advisory Group for Immunisation is an independent body responsible for issuing scientific opinions and recommendations to guide decision-making in the field of immunisation in Cameroon. As such, the NITAG is responsible for :

- Analyse current national immunisation policies and strategies (routine immunisation, non-EPI immunisation, supplementary immunisation activities and epidemiological surveillance, management of IPM);
- Propose, where necessary, adjustments to vaccine policies and strategies taking into account local data;
- To propose optimal strategies for the control of vaccine-preventable diseases;
- Provide advisory support to national authorities on relevant strategies for monitoring and evaluating the impact of immunisation activities;
- To inform national authorities on the latest scientific developments and innovations in the field of immunisation and vaccines;
- Partner with other immunization advisory committees;
- Analyse the constraints to sustainable immunisation financing and propose optimal strategies;

The National Technical Advisory Group for Immunisation is composed of 12 statutory members, experts in the following fields and specialities: vaccinology, infectiology, paediatrics, obstetrics and gynaecology, internal medicine, immunology, molecular biology, epidemiology, health economics, public health, medical socio-anthropology, pharmacy, neurology, health logistics, communication, law.

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### 2.5.3. THE PERMANENT SECRETARIAT OF THE EXPANDED PROGRAMME ON IMMUNIZATION

The Permanent Secretariat is the operational body for the implementation of the programme. As such, it is responsible for :

- Ensure the day-to-day management of the Programme,
- Provide the secretariat for the Inter-Agency Coordinating Committee and the National Technical Advisory Group for Immunization,
- Develop the strategic plan for immunization and the annual work plan and coordinate their implementation;
- Provide technical support to the Regional Public Health Delegations and to the Partners involved in the local response, in particular decentralised authorities, development committees, civil society organisations, ;
- Coordinate collaboration on immunization between the programme, learned societies and professional organizations,
- Ensure coordination of the communication strategy of the expanded programme on immunisation, in collaboration with the relevant structures,
- Organise epidemiological surveillance activities for vaccine-preventable diseases, in collaboration with other departments responsible for surveillance of diseases with epidemic potential;
  
- Prepare, in relation with the competent services of the Ministry in charge of public health, agreements and conventions in the field of immunisation.  
Perform any other task assigned to it by the Minister in charge of public health.

The Permanent Secretariat is placed under the authority of a Permanent Secretary, assisted by two (02) Deputy Permanent Secretaries. The Permanent Secretariat is composed of :

- An Internal Auditor ;
- An Immunization Services Delivery Section;
- An Epidemiological Surveillance and Response to Vaccine-Preventable Diseases Section,
- A Logistics and Maintenance Section;
- A Planning and Monitoring and Evaluation Section;
- A Communication Section;
- An Administration and Finance Section;

Ten (10) Regional Coordinators of the Expanded Programme on Immunisation

Reporting to the Permanent Secretary are

- Subject Accounting ;
- One (01) Executive Secretary ;
- Two (2) Assistants to the Permanent Secretary.

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#### 2.5.4. THE PERMANENT SECRETARY (PS)

The Permanent Secretary is responsible for :

- Coordinate the activities of the Central Technical Group in the framework of the implementation of the EPI;
- Organise and prepare the work of the ICC;
- Draft and disseminate the report of the ICC's work;
- Coordinate, develop and implement the EPI strategic plan, in relation with the deconcentrated government structures and all national/international partners involved;
- Coordinate, develop and implement the Annual Budgeted Work Plan (ABWP) according to the given guidelines;
- Ensuring the quality of programme data ;

- Prepare and submit to the ICC for approval, the quarterly and annual activity reports of the Programme;
- Manage the human, financial and material resources at its disposal;
- To prepare, in relation with the competent services of the Ministry of Public Health, Agreements and Conventions to be signed between the ICC and the various partners of the Programme and to follow up their application.

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#### 2.5.5. INTERNAL AUDIT

The internal auditor is responsible for the audit and management control of the programme. In this capacity, he/she :

- Proposes and implements the annual internal audit plan approved by the Inter-Agency Coordination Committee;
- Develops risk mapping and an internal audit charter;
- Prepares external audits in collaboration with the Administrative and Financial Section;
- Makes an inventory of management risks and draws up a plan for dealing with them;
- Ensures regular follow-up of the implementation of the recommendations issued in the framework of both internal and external audit missions;
- Assists the Programme in controlling its operations;

The Internal Auditor sends a quarterly internal audit report to the Inter-Agency Coordination Committee, with a copy to the Permanent Secretary.

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#### 2.5.6. THE DEPUTY PERMANENT SECRETARY (DPS)

It assists the Permanent Secretary in the accomplishment of his tasks and ensures the planning and supervision of the sections.

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#### 2.5.7. THE SUBJECT ACCOUNTANT

Placed under the authority of the Permanent Secretary, the Subject Accountant is responsible for :

- Management of fixed assets and stocks (except for vaccines and inputs) including the stamping of all EPI materials;
- Monitoring of vaccine and input stocks in collaboration with the section in charge of logistics;
- Periodic assessment of EPI material needs in collaboration with all sections;
- Preparing for material acceptance operations ;
- Updating the EPI's general baseline inventory ;
- The preparation of the annual EPI material management account ;
- Monitoring the receipt of EPI vaccines and inputs in collaboration with the section in charge of logistics;
- Carrying out any other tasks assigned by the hierarchy.

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#### 2.5.8. ASSISTANTS TO THE PERMANENT SECRETARY

Placed under the authority of the Permanent Secretary, the assistants are called upon to carry out any task entrusted to them by the latter.

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#### 2.5.9. THE EXECUTIVE SECRETARY

Placed under the authority of the Permanent Secretary, the secretary is responsible for carrying out the work of entering and processing correspondence and any task entrusted to them by the latter.

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#### 2.5.10. LOGISTICS AND MAINTENANCE SECTION (LMS)

Under the authority of a Head of Section, the Logistics and Maintenance Section is responsible for the planning, coordination and monitoring-evaluation of all activities in the vaccine supply and maintenance chain.

As such, it :

- Ensures the quality of vaccines at all levels of the supply chain;
- Develops standard operating procedures for vaccine and cold chain equipment management;
- Coordinates the management of vaccine stocks, inputs, and cold chain equipment;
- Plans the acquisition of equipment and ensures its maintenance in collaboration with the relevant departments;
- Organises the management of waste from vaccine activities in collaboration with the relevant departments;
- Carry out any other task assigned to it by the Permanent Secretary or the Deputy Permanent Secretary.

The Logistics and Maintenance Section comprises 02 units:

- The Vaccine Procurement and Logistics Unit ;
- The EPI Equipment Management and Maintenance Unit.

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#### 2.5.11. IMMUNISATION SERVICES DELIVERY SECTION (ISDS)

The Immunisation Service Delivery Section, under the authority of a Section Chief, is responsible for planning immunisation delivery strategies.

As such, it :

- Organizes and coordinates the implementation of routine immunization strategies and Supplementary Immunization Activities;
- Develops and updates reference documents for immunization in Cameroon in accordance with international standards and in collaboration with other stakeholders;
- Plans and evaluates the introduction of new vaccines;
- Participates in the organisation of the vaccine response to epidemics of vaccine-preventable diseases;
- Carry out any other tasks assigned to it by the Permanent Secretary or the Deputy Permanent Secretaries.

(2) The Immunisation Services Delivery Section is composed of two (02) units:

- The Routine Immunisation Activities Unit ;
- The Supplementary Immunisation Activities Unit.

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#### 2.5.12. MONITORING AND RESPONSE SECTION (MRS)

The Epidemiological Surveillance and Response to Epidemics of Vaccine-Preventable Diseases Section, under the authority of a Head of Section, is responsible for organising and coordinating the implementation of strategies for epidemiological surveillance and response to epidemics of vaccine-preventable diseases.

As such, it :

- Develops and updates reference documents for epidemiological surveillance of vaccine-preventable diseases and adverse events and responses, in collaboration with other stakeholders;



- Collects and analyses epidemiological data, including post-vaccination adverse events, and transmits them to the structure responsible for integrated disease surveillance;
- Organises the management of cases of post-vaccination adverse events in collaboration with the department in charge of pharmacovigilance;
- Oversees epidemiological surveillance and epidemic response activities in the Regions;
- Coordinates and supervises the activities of the biological sample receiving stations at central and regional level in collaboration with the stakeholders;
- Carry out any other tasks assigned to it by the Permanent Secretary or Deputy Permanent Secretary;

The Epidemiological Surveillance and Response to Vaccine-Preventable Diseases Section consists of 02 Units:

- The Vaccine-Preventable Diseases and Adverse Events Surveillance Unit;
- The Vaccine-Preventable Diseases Outbreak Response Unit.

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#### 2.5.13. PLANNING AND MONITORING AND EVALUATION SECTION (PMES)

Under the authority of a Head of Section, the Planning and Monitoring and Evaluation Section is responsible for the planning, monitoring and evaluation of programme activities.

As such it :

- Coordinates the development of the national strategic plan for immunisation in collaboration with the relevant departments;
- Monitor and evaluate the national and regional work plans;
- Prepares programme performance reports;
- Participates in the development of protocols and the implementation of research activities in collaboration with the relevant departments;
- Participates in the elaboration of support requests to technical and financial partners;
- Contributes to the development of innovative projects to improve immunisation coverage and equity;
- Organises the management of programme data;
- Carry out any other tasks assigned to it by the Permanent Secretary or the Deputy Permanent Secretaries.

(2) The Planning and Monitoring and Evaluation Section comprises 03 units:

- The Planning Unit ;
- The Data and Knowledge Management Unit ;
- The Monitoring and Evaluation Unit.

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#### 2.5.14. ADMINISTRATION AND FINANCE SECTION (SAF)

Under the authority of a Head of Section, the Administration and Finance Section is responsible for the administrative, budgetary, financial and accounting management of the Programme.

As such it :

- Consolidates the programme budget in collaboration with the other sections;
- Prepares financial statements and other accounting and financial documents;
- Prepares the annual audits of the Programme;

- Coordinates the capital management of the programme in collaboration with the relevant departments;
- Coordinates the capacity building activities of the programme's human resources;
- Ensures the administrative management of human resources;
- Follows up on the procurement process;
- Carry out any other tasks assigned to it by the Permanent Secretary or the Deputy Permanent Secretaries.

(2) The Administration and Finance Section comprises 03 units:

- The Financial Management and Accounting Unit ;
- The Human Resources Management Unit ;
- The Procurement Unit.

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### 2.5.15. COMMUNICATION SECTION

Under the authority of a Chief of Section, the Communication Section is responsible for designing and coordinating the implementation of the communication strategy for immunisation.

As such it :

- Develops and implements the strategic communication plan for immunization and epidemiological surveillance of EPI target diseases in collaboration with stakeholders;
- Develops reference documents for communication for immunization promotion in collaboration with the relevant departments;
- Develops and implements the EPI digital communication strategy in collaboration with the relevant departments;
- Develops advocacy and partnership with relevant administrations, partners, opinion and community leaders, media and civil society;
- Ensures strategic communication monitoring;
- Carry out any other tasks assigned to it by the Permanent Secretary or the Deputy Permanent Secretaries.

The Communication for Development Section comprises (02) Units:

- The Marketing and Social Mobilisation Unit ;
- The Advocacy and Partnership Unit ;

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### 2.5.16. REGIONAL COORDINATION

Placed under the authority of a regional coordinator and the supervision of the Regional Delegate of Public Health, the regional coordination is responsible for planning, coordinating the implementation, monitoring and evaluation of immunisation activities at the regional level.

As such, it :

- Support the Health Districts in the preparation, implementation and evaluation of micro plans;
- Prepare the regional action plan on the basis of the micro plans of the Health Districts;
- Implements activities to improve immunisation coverage and equity;
- Coordinates the implementation of immunization communication activities at the regional level;

- Ensures the maintenance of the cold chain in collaboration with the competent service of the Delegation;
- Ensures the management of vaccine stocks and waste from vaccine activities;
- Coordinates epidemiological surveillance and response to outbreaks of vaccine-preventable diseases at the regional level;
- Coordinates the organisation of vaccination campaigns at regional level;
- Orders EPI expenditures at the regional level;
- Manages the funding allocated to the Programme at regional level;
- Prepares monthly, quarterly and annual activity reports;
- Carries out any task assigned to it by the Permanent Secretary or the Regional Public Health Delegate;

The regional coordination includes 04 units:

- The Financial Management and Accounting Unit ;
- The Communication Unit,
- The Monitoring and Evaluation Unit
- The Logistics and Maintenance Unit.

## 2. MAIL, SWITCHBOARD AND ARCHIVE MANAGEMENT PROCEDURES

Good mail, switchboard and archive management enables the Expanded Programme on Immunisation (EPI) to build up a database that is essential to its operation. This good management involves identifying the recipient and the origin of all mail sent or received. Similarly, it must ensure a good filing and archiving system.

The "Mail, switchboard and archive management" procedure is broken down into seven (07) points summarised in the table below:

#		REFERENCES
	<b>MAIL, SWITCHBOARD AND ARCHIVE MANAGEMENT</b>	<b>GA.GC</b>
1	Processing of incoming mail ;	GA.GC.01
2	Outgoing mail processing	GA.GC.02
3	Processing of "special" mail	GA.GC.03
4	Handling of e-mail	GA.GC.04
5	Switchboard management	GA.GC.05
6	Visit management	GA.GC.06
7	Archive management	GA.GC.07



## 2.1. PROCESSING OF "INCOMING" MAIL

The "incoming" stream refers to all correspondence and documents coming from outside. The procedure must simplify the tasks performed while maintaining the essential controls to ensure secure management.

To this end, the "incoming mail" management procedure formalises the tasks, specifies each stage of processing and the role of each actor.

In order for the "incoming mail" management procedure to be optimal, the following rules must be observed as a minimum:

- All incoming mail must be received at the Secretariat of the Permanent Secretary (PS);
- All mail received must be recorded by the Secretary in the "incoming mail" register with the following information: date of arrival, time, reference of the correspondence, sender, subject;
- Always stamp the mail "Mail Arrival" and write the date of arrival, the time, and the internal number assigned to the mail;
- Mail marked "PERSONAL" should be sent directly to the addressee;
- Letters marked "CONFIDENTIAL" are forwarded to the PS without delay;
- A copy of all official correspondence should be kept in the SP secretariat in the file reserved for this purpose.

The details of the procedure for handling incoming mail are as follows:

ORDER	STAKEHOLDERS	TASKS/ACTIVITIES	DOCUMENTS OR INTERFACE
<b>1. RECEIPT OF "INCOMING" MAIL</b>			
<b>1</b>	<b>Reception desk (Virgil)</b>	<ul style="list-style-type: none"> <li>▪ Receives the user holding the mail ;</li> <li>▪ Registers the user in the "User Movement Register" on the basis of his/her identity document;</li> <li>▪ Keeps the user's ID and gives him/her a "visitor's badge";</li> <li>▪ Directs the user to the secretariat and tells him/her to go back to the reception desk after depositing the mail.</li> </ul>	Register of user movements
<b>2</b>	<b>Secretary of the SP</b>	<ul style="list-style-type: none"> <li>▪ Receives the user holding the mail ;</li> <li>▪ Checks the conformity of any attachments;</li> <li>▪ Receives mail in case of compliance, against discharge of the bearer's transmission register or a copy of the mail;</li> <li>▪ In case of non-conformity, return the mail as waste to the bearer.</li> </ul>	<ul style="list-style-type: none"> <li>▪ Mail, envelopes,</li> <li>▪ Transmission register,</li> <li>▪ Consignment note</li> </ul>
<b>2. MAIL PROCESSING</b>			
<b>3</b>	<b>Secretary of the SP</b>	<ul style="list-style-type: none"> <li>▪ Stamps the mail with "date of arrival", "time" and "chronological number";</li> <li>▪ Acknowledges the information to be recorded;</li> <li>▪ Entered in the "incoming" mail register:               <ul style="list-style-type: none"> <li>- The date of arrival ;</li> <li>- Time ;</li> <li>- The serial number following the "incoming" mail register;</li> <li>- Mail references ;</li> <li>- The subject of the letter ;</li> <li>- The name or company name of the sender ;</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>▪ Mail, envelopes,</li> <li>▪ Incoming Mail Register,</li> <li>▪ Follow-up sheet.</li> </ul>

ORDER	STAKEHOLDERS	TASKS/ACTIVITIES	DOCUMENTS OR INTERFACE
		<ul style="list-style-type: none"> <li>▪ Attach the tracking form to the mail, mark the mail in the spaces indicated on the form: <ul style="list-style-type: none"> <li>- The date and time ;</li> <li>- The sender ;</li> <li>- References ;</li> <li>- Purpose ;</li> </ul> </li> <li>▪ Place the letter and the attached follow-up sheet on a sheet of the signature pad (one letter and its attachments per sheet);</li> <li>▪ Passes the initials containing the mail to the Permanent Secretary.</li> </ul>	
4	Permanent Secretary	<ul style="list-style-type: none"> <li>▪ Receives the initials ;</li> <li>▪ Takes note of its content;</li> <li>▪ Assigns the correspondence to a section;</li> <li>▪ Gives instructions on the follow-up sheet;</li> <li>▪ Passes the initials to the Secretary.</li> </ul>	<ul style="list-style-type: none"> <li>▪ Mail,</li> <li>▪ Folds,</li> <li>▪ Follow-up sheet</li> </ul>
5	Secretary of the SP	<ul style="list-style-type: none"> <li>▪ Receives the initials of the letter annotated ;</li> <li>▪ Draws the attention of the Permanent Secretary to any missing mail or documents (if any);</li> <li>▪ Fills in the internal transmission book;</li> <li>▪ Transmits the assigned mail to the recipient ;</li> <li>▪ Have the recipient unload the internal transmission book.</li> </ul>	<ul style="list-style-type: none"> <li>▪ Mail,</li> <li>▪ Folds,</li> <li>▪ Follow-up sheet</li> </ul>

## 2.2. PROCESSING OF "OUTGOING" MAIL

**Outgoing** mail refers to all correspondence and documents issued by the Expanded Programme on Immunisation (EPI) and which must be sent out. The procedure for processing outgoing mail makes it possible to codify the dispatch of EPI mail. It ensures the formalisation of all tasks relating to this operation. The various supporting documents allow for the appropriate archiving of the mail sent.

To achieve the objective of this procedure, the following rules must be respected:

- No EPI mail should be sent without the agreement of the Permanent Secretary or Deputy Permanent Secretaries or their interim. The Permanent Secretary or the Deputy Permanent Secretary or their interim (designated by memorandum) shall give their agreement by signing all mail to be sent;
- All mail to be sent must be stamped by the EPI;
- A serial number is assigned to each correspondence, showing the initials of the Ministry of Health (MINSANTE), the General Secretariat of the Ministry of Health (SG), the Family Health Directorate (DSF), the EPI Central Technical Group (GTC-PEV), (**Example: N°2020-02/MINSANTE/SG/DSF/PEV to designate the second outgoing letter of the year**).
- A copy of each letter should be archived in physical format at the PS Secretariat.

The details of the outgoing mail handling procedure are as follows:

ORDER	STAKEHOLDERS	TASKS/ACTIVITIES	DOCUMENTS OR INTERFACE
<b>1. MAIL PREPARATION</b>			
<b>1</b>	<b>Permanent Secretary or initiating section leader</b>	<ul style="list-style-type: none"> <li>▪ Gives instructions to the employee with all the necessary information for the drafting of the letter;</li> <li><b>Where</b></li> <li>▪ Receives the draft letter from the initiator.</li> </ul>	<ul style="list-style-type: none"> <li>▪ Backrest</li> <li>▪ Draft correspondence ;</li> <li>▪ Attachments if applicable</li> </ul>
<b>2</b>	<b>Staff member</b>	<ul style="list-style-type: none"> <li>▪ Receives instructions and information;</li> <li>▪ Draft correspondence;</li> <li>▪ Types and formats mail;</li> <li>▪ Forwards the typed draft letter and attached documents (if any) to the initiating PS or Head of Section for possible corrections.</li> </ul>	<ul style="list-style-type: none"> <li>▪ Draft correspondence ;</li> <li>▪ Attachments if applicable</li> </ul>
<b>3</b>	<b>Permanent Secretary or initiating section leader</b>	<ul style="list-style-type: none"> <li>▪ Receives the draft correspondence with attached documents;</li> <li>▪ Reads and comments, if any;</li> <li>▪ Passes the letter to the collaborator for finalisation.</li> </ul>	<ul style="list-style-type: none"> <li>▪ Draft correspondence ;</li> <li>▪ Attachments if applicable</li> </ul>
<b>4</b>	<b>Staff member</b>	<ul style="list-style-type: none"> <li>▪ Receives draft annotated correspondence;</li> <li>▪ Incorporates corrections or annotations ;</li> <li>▪ Finalise correspondence ;</li> <li>▪ Transmits to the Permanent Secretary for signature.</li> </ul>	<ul style="list-style-type: none"> <li>▪ Correspondence finalised ;</li> <li>▪ Attachments if applicable</li> </ul>
<b>2. SIGNING, SHIPPING AND ARCHIVING</b>			
<b>5</b>	<b>Permanent Secretary or the SPA</b>	<ul style="list-style-type: none"> <li>▪ Receive the finalized correspondence ;</li> <li>▪ Thoroughly proofreads the content;</li> <li>▪ Sign the correspondence if there are no corrections;</li> <li>▪ Return the signed letter to the Secretary</li> </ul>	<ul style="list-style-type: none"> <li>▪ Signed correspondence ;</li> <li>▪ Attachments if applicable</li> </ul>

ORDER	STAKEHOLDERS	TASKS/ACTIVITIES	DOCUMENTS OR INTERFACE
6	Secretary of the SP	<ul style="list-style-type: none"> <li>▪ Receives correspondence signed by the PS;</li> <li>▪ Stamp the EPI, date and number,</li> <li>▪ Records correspondence in the "outgoing mail" register.</li> </ul>	<ul style="list-style-type: none"> <li>▪ Signed correspondence ;</li> <li>▪ Attachments if applicable.</li> </ul>
8	Secretary	<ul style="list-style-type: none"> <li>▪ Archive a copy in the "outgoing mail" chrono;</li> <li>▪ Prepares mail for dispatch using appropriate envelopes, folders and parcels;</li> <li>▪ Send a copy to the initiating department if applicable;</li> <li>▪ Prepare the envelopes and hand them over to the entity in charge of mail against discharge in the transmission book;</li> <li>▪ Prepares the envelopes and hands them over to the courier with the transmission booklet for dispatch if it is local mail.</li> </ul>	<ul style="list-style-type: none"> <li>▪ Signed correspondence ;</li> <li>▪ Attachments if applicable ;</li> <li>▪ Copy of signed correspondence</li> <li>▪ Follow-up sheet</li> </ul>
9	Courier	<ul style="list-style-type: none"> <li>▪ Routes mail to the specified location;</li> <li>▪ Have the correspondent sign a release (in the transmission book or on a copy of the letter);</li> <li>▪ Return the discharge to the Secretary.</li> </ul>	<ul style="list-style-type: none"> <li>▪ Signed correspondence</li> <li>▪ Transmission book</li> </ul>
10	Secretary	<ul style="list-style-type: none"> <li>▪ Receives the transmission book or discharge;</li> <li>▪ Ensures that the handover book or release form is signed;</li> <li>▪ File the discharge in the "outgoing mail" chrono;</li> <li>▪ Follows up mail if necessary.</li> </ul>	<ul style="list-style-type: none"> <li>▪ Transmission book</li> <li>▪ Outgoing mail" chrono</li> </ul>



### 2.3. PROCESSING OF SPECIAL MAIL

So-called special mail can be obtained or sent by the EPI. These are "**CONFIDENTIAL**", "**PERSONAL**" or "**URGENT**" letters. Special mail, due to its particularity, must undergo a specific treatment. The present procedure allows codifying the main tasks carried out in the processing of special mail.

To achieve the objective of this procedure, the following rules must be respected:

- The Permanent Secretary is the only person authorised to open "confidential incoming mail" or, failing that, the Deputy Permanent Secretaries or their interim (the agent responsible for deputising for him or her, designated by him or her in a memorandum).
- The preparation of "confidential departure" mail is entrusted to any member of staff on the sole decision of the Permanent Secretary;
- Any urgent, confidential or personal mail that arrives at the secretariat is dealt with promptly and forwarded directly to the persons concerned.

***The procedure for handling so-called special mail follows the same procedures for handling incoming and outgoing mail as regards the information circuit, the only difference being that the special nature of the mail (confidential, urgent or personal) is taken into account by applying the above management rules.***

## 2.4. MANAGEMENT OF ELECTRONIC MAIL

The Secretary to the Permanent Secretary receives and sends mail via the Internet or messages that are carried (oral message transmitted by an interlocutor) or telephoned (message transmitted by telephone).

The processing of electronic mail, both incoming and outgoing, is carried out in accordance with appropriate procedures allowing for a level of controls that is essential to ensure the security of operations. The procedure formalises the tasks, specifies the role of each actor and codifies the stages so that the operation can be monitored.

The management rules are as follows:

- Each Expanded Programme on Immunisation (EPI) worker has an e-mail address for professional correspondence;
- Each staff member is responsible for the mail that comes directly from his/her address. He/she is required to file at his/her level;
- If the correspondence concerns another member of staff, a copy is sent to him or her with a mandatory acknowledgement of receipt;
- The status of the mailbox should be checked frequently by the secretary so that she is informed without delay of any mail received;
- The e-mail software is set up so that each time a message is sent by a staff member, a copy is automatically sent to the general e-mail directory managed by the person designated for this purpose;
- Only administrative e-mails should be included in the settings;

The details of the procedure for handling "electronic" mail are as follows:

ORDER	STAKEHOLDERS	TASKS/ACTIVITIES	DOCUMENTS OR INTERFACE
<b>1. MAIL "DEPARTURE"</b>			
<b>1</b>	<b>Mail originator</b>	<ul style="list-style-type: none"> <li>▪ Sends an e-mail to the Secretary on the EPI e-mail box with the list of recipients; or</li> <li>▪ Forwards the paper message with the list of recipients to the Secretariat.</li> </ul>	E-mailing
<b>2</b>	<b>Secretary</b>	<ul style="list-style-type: none"> <li>▪ Have the content of the e-mail and the recipients validated by the Permanent Secretary;</li> <li>▪ In case of a paper message, enters the message and has it validated by the Permanent Secretary;</li> <li>▪ Sends the message to the recipients validated by the Permanent Secretary from the official EPI mailbox.</li> </ul>	E-mailing
<b>2. MAIL "ARRIVES"</b>			
<b>1</b>	<b>Secretary</b>	<ul style="list-style-type: none"> <li>▪ Check the email box continuously;</li> <li>▪ Treats emails as ordinary incoming mail if necessary.</li> </ul>	E-mailing

## 2.5. VISIT MANAGEMENT

Visits may be made by appointment with the Permanent Secretary, or unexpectedly, as a courtesy visit. In all cases, the visitor should be treated courteously, welcomed with respect, and offered a seat before any questions are asked about their presence.

The rules are as follows:

- All visitors must have a "visitor's badge", which they will pick up at the Welcome Desk against the deposit of their identity document. The visitor will only be able to pick up their ID when they have handed in their badge when leaving the EPI premises;
- If the visitor has come by appointment, he or she should inform the Permanent Secretary of his or her presence, who will give instructions. To do this, the visitor must declare his or her identity, and possibly the reasons for the visit. Do not insist on having his reasons if the visitor is reluctant;
- If the visit is without prior appointment, insist on the full identity of the visitor and the reasons for the visit. Suggest that the visitor make an appointment, or refer to a competent section to solve his/her problem, if the Permanent Secretary is not available.

***N.B.: The same procedure applies for visits to the Permanent Secretary, the Deputy Permanent Secretary and other sections of the EPI.***

ORDER	STAKEHOLDERS	TASKS/ACTIVITIES	DOCUMENTS OR INTERFACE
1	The Secretary	<ul style="list-style-type: none"> <li>▪ Organises, in collaboration with the Permanent Secretary, the latter's daily agenda;</li> <li>▪ Submits the transcribed agenda to the PS.</li> </ul>	Daily diary project
2	Permanent Secretary	<ul style="list-style-type: none"> <li>▪ Makes adjustments if necessary;</li> <li>▪ Transmits the validated agenda to the Assistant for follow-up.</li> </ul>	Daily agenda validated
3	Vigil	<ul style="list-style-type: none"> <li>▪ Greets the visitor and explains the purpose of the visit;</li> <li>▪ Ask for the visitor's ID and give him/her a "Visitor Badge";</li> <li>▪ Directs him to the secretariat.</li> </ul>	Register of entries Visitor's identity documents
4	Secretary	<ul style="list-style-type: none"> <li>▪ Ask the visitor to identify themselves and the purpose of the visit;</li> <li>▪ Informs the Permanent Secretary if it is an appointment with the latter, otherwise asks the visitor to make an appointment.</li> </ul>	
5	Virgil	At the end of the visit and before the visitor leaves the EPI, the badge is taken back and the visitor's ID is returned.	

## 2.6. ARCHIVE MANAGEMENT

The objective of the archive management procedure is to organise in an efficient and systematic way all the files, documents or data that the EPI may need to justify its activity, in any format. Indeed, archiving is the last step in the filing chain. It is an important function that should be given full attention.

However, there is no point in archiving if you are not sure that you will be able to find the document you are looking for quickly and in the right condition.

Effective archive management requires compliance with a number of rules.

- Sort and group documents into paper folders, possibly eliminating paper clips and anything else that might damage the paper or alter the ink;
- Collect the folders in archival boxes, which should be arranged in chronological order and on which a brief description of the contents of the box should be made;
- The documents referred to include the accounting books, supporting documents for operations and all documents likely to be kept by the EPI. These documents shall be sorted, classified and kept in such a way as to facilitate rapid access according to the needs of use;
- A general statement on the role of archives will aim to set out the reasons for the archiving programme and the objectives it has set itself. It should be supplemented by specific documents on :
  - The guidelines and procedures of the archiving policy implemented;
  - Conventions regulating the management and communication of archives;
  - A business continuity plan including backup and archiving aspects.
- The archive section is responsible for overseeing the archiving programme.
- Access to confidential documents concerning living persons will be limited to what is strictly necessary for the organisation's managers, according to the terms of the laws in force in Cameroon concerning the protection of personal data, in order to protect the privacy of individuals;
- The legal retention period for mandatory accounting documents is 10 years. Supporting documents are also kept for 10 years. However, according to accounting practice, the recommended retention period for documents relating to the acquisition of buildings and personnel is unlimited;
- Filing is both an intellectual operation (identifying the contents of a file or document from a symbol) and a material operation (arranging the collected documents in folders, boxes and on shelves);
- The archive is organised into three levels:
  - The living (or current) archives kept at the time of the execution of the cases dealt with;
  - Semi-living (or intermediate) archives, which are not commonly used and are stored in locations away from the workplace;
  - The definitive (or historical) archives which have a heritage value. They are kept for life. If this value is not proven, they must be destroyed at the end of the legal retention period.
- Records are documents of physical or electronic significance. Electronic document management (EDM) consists of filing and archiving documents on hard disks of computerised files and/or by transferring scanned documents. This method of filing and archiving, which is now economical, also has the advantage of saving a lot of space;
- The location of departmental archives is determined by the space available in each section and the use of the documents. Documents that are no longer in current use must be archived in a room to which only the secretary has the key;
- Entry into this room will be recorded in a register showing the name, date, department and signature of each authorised person. The register will also be signed on leaving the archives by the person concerned;
- For space management, folders should not be archived, boxes are better.

The Expanded Programme on Immunisation (EPI) defines by memorandum the global framework for the management of its archives according to the following plan:

Nature of the document	Mode of classification	Filing support	Shelf life
Partnership agreements, Memory aids	Date	Strap shirts	10 years
Programmatic reports	Date	Filing cabinets	10 years
Epidemiological data	Date	Filing cabinets	10 years
Monitoring and evaluation reports	Date	Filing cabinets	10 years
Vaccine and immunisation input inventory reports	Date	Filing cabinets	10 years
Contracts	Number	Strap shirts	Unlimited
Tender documents	Number	Strap shirts	10 years
Supplier invoice or statement	Number	Filing cabinets	10 years
Tax and social security declarations	Date	Filing cabinets	10 years
Summary statements of payment titles	Number	Filing cabinets	10 years
Evaluation and audit report	Date	Strap shirts	10 years
Bank coins	Number	Filing cabinets	10 years
Cash register parts	Number	Filing cabinets	10 years
Miscellaneous operations	Number	Filing cabinets	10 years
Bank statements	Date	Filing cabinets	10 years
Budget	Date	Strap shirts	10 years
Scales	Date	Strap shirts	10 years
Large book	Date	Archive boxes	10 years
Order form	Number	Filing cabinets	10 years
Personnel and building files	Date	Filing cabinets	Unlimited

- For letters and documents (general correspondence, memos, decisions of the authorities, in particular the Ministry of Public Health, the Directorate of Immunisation, etc.) the following rules should be followed
  - All originals, duplicates or copies of documents are filed in the secretariat in chronological order for "Outgoing" and "Incoming" mail, by type of document;
  - Each department can have its own classification which will follow the same criteria. This will have the advantage of standardising the search for a document from one department to another.
- Documents sent to the archives should be registered as soon as they arrive so that a record of their presence and location can be made from that moment on.
- Files should be sorted, organised and described. Two important principles govern the organisation of archival material: the principle of provenance (the source) and the principle of original order (as far as possible, archival holdings should be organised in the order in which they were created).
- The series model is as follows:

SERIES MODEL	
Legal documents	<ul style="list-style-type: none"> <li>▪ Official documents, constitutions, statutes, internal regulations; decrees, orders, etc.</li> <li>▪ Tax documents, audits, contracts ;</li> <li>▪ Notarial deeds, real estate documents, etc.</li> </ul>
Administrative and normative documents	<ul style="list-style-type: none"> <li>▪ Annual reports (moral, orientation, financial) ;</li> <li>▪ Minutes of executive boards, committees and meetings ;</li> <li>▪ Staff files ;</li> <li>▪ Circulars ;</li> <li>▪ Service notes ;</li> <li>▪ EPI internal standards and procedures manuals ;</li> <li>▪ Financial documents, etc.</li> </ul>

<b>Information materials on activities</b>	<ul style="list-style-type: none"> <li>▪ Publications such as newspapers, magazines, journals and brochures;</li> <li>▪ Programmes of special events ;</li> <li>▪ Advertising materials: leaflet, flyer, poster</li> <li>▪ Files relating to assemblies, conferences ;</li> <li>▪ Correspondence, memos and e-mails ;</li> <li>▪ Teaching materials ;</li> <li>▪ Audio-visual materials: Films and audio and/or video tapes of worship services and all other meetings, educational programmes, lectures, radio programmes;</li> <li>▪ Photographs of important events such as conferences, openings, seminars, etc. ;</li> <li>▪ Representative photographs of the field of activity;</li> <li>▪ Objects such as banners, costumes or objects used for announcements, etc.</li> </ul>
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The procedure consists of four (04) tasks:

- Processing archives for use: sorting, filing, and description ;
- Development of a research guide ;
- Conservation and preservation of archival documents ;
- Access to the archive room.

ORDER	STAKEHOLDERS	TASKS/ACTIVITIES	DOCUMENTS OR INTERFACE
<b>A. PROCESSING ARCHIVES FOR USE: SORTING, FILING, AND DESCRIPTION</b>			
<b>1</b>	<b>Head of Archives</b>	<ul style="list-style-type: none"> <li>▪ Takes inventory and sorts archives;</li> <li>▪ Identifies the categories in which all documents should be classified;</li> <li>▪ Divides the archives into "series" according to the predefined model;</li> <li>▪ Organises the documents within the series;</li> <li>▪ Places documents in indexed folders, files, boxes and/or cartons.</li> </ul>	Documents to be archived
<b>B. DEVELOPMENT OF A RESEARCH GUIDE</b>			
<b>2</b>	<b>Head of Archives</b>	<p>Implements the following elements that should in principle be included in any type of finding aid:</p> <ul style="list-style-type: none"> <li>▪ The title of the archive,</li> <li>▪ The reference number,</li> <li>▪ The quantity/extent (the number of linear metres occupied by the number of boxes or volumes involved),</li> <li>▪ A description of the domain and content of these archives,</li> <li>▪ A description of the filing system,</li> <li>▪ A file-by-file or box-by-box list of the records, either using pre-existing indexes or the indexing that the archivist has given to the folders or boxes. File, box or carton numbers should be included in this list so that documents can be easily located.</li> </ul>	Search Guide
<b>C. CONSERVATION AND PRESERVATION OF ARCHIVAL DOCUMENTS</b>			
<b>3</b>	<b>Head of Archives</b>	<ul style="list-style-type: none"> <li>▪ Conducts a periodic review of the preservation conditions of the archives to ensure that the archives are in good physical condition;</li> </ul>	Review report

ORDER	STAKEHOLDERS	TASKS/ACTIVITIES	DOCUMENTS OR INTERFACE
		<ul style="list-style-type: none"> <li>▪ Implements all actions to ensure a healthy environment for archives: the most important factors to be taken into account for the preservation of archives are               <ul style="list-style-type: none"> <li>○ Avoid extreme temperatures and humidity;</li> <li>○ Pack and handle documents appropriately;</li> </ul> </li> <li>▪ Keeps the archive clean and dry to avoid insect and mould infestation.</li> </ul>	
<b>D. ACCESS TO ARCHIVES</b>			
4	Applicant	<ul style="list-style-type: none"> <li>▪ Expresses the need to access a document to the archive manager;</li> <li>▪ Give the necessary information about the document you are looking for.</li> </ul>	Archived documents
5	Head of Archives	<ul style="list-style-type: none"> <li>▪ Search for the document ;</li> <li>▪ Transmits the document to the applicant against the latter's discharge in the document input/output register.</li> </ul>	
<b>E. RETURN OF DOCUMENTS TO THE ARCHIVES</b>			
6	Taker	Return the document(s) obtained from the archives ;	
7	Head of Archives	<ul style="list-style-type: none"> <li>▪ Carries out the necessary checks, in particular the completeness of the documents withdrawn,</li> <li>▪ Notes the condition of each document;</li> <li>▪ Discharges the lessee in the register of entries and exits;</li> <li>▪ Re-file the document(s) in their original location.</li> </ul>	

### 3. PERSONNEL MANAGEMENT PROCEDURES

The Permanent Secretary is responsible for the management of human resources. The human resources of the Expanded Programme on Immunisation (EPI) belong to the State and are assigned to the Programme by decision of the Minister of Public Health. The EPI staff is made up of State employees who come under the general status of the civil service and the Labour Code.

The rules and procedures relating to the management of personnel are in line with the regulatory texts on the organisation and operation of the Expanded Programme on Immunisation (EPI).

The application of personnel management procedures is the responsibility of the Permanent Secretary in accordance with the regulations in force. He is assisted in this mission by the Head of the Administrative and Financial Section and the Head of the Human Resources Management Unit.

The "Personnel Management" procedure concerns the administrative and financial aspects (management of staff bonus payments).

Personnel management is based on ten (10) procedures summarised in the table below:

#		REFERENCE	
	<b>PERSONNEL MANAGEMENT</b>	<b>GA.GP</b>	
1	Assignment of staff		GA.GP.01
2	Management of personnel files		GA.GP.02
3	Payment of premiums		GA.GP.03
4	Staff evaluation		GA.GP.04
5	Management of staff training		GA.GP.05
6	Leave management		GA.GP.06
7	Absence management		GA.GP.07
8	Disciplinary sanctions		GA.GP.08
9	Management of staff travel (missions, work experience)		GA.GP.09
10	Personnel planning		GA.GP.11

The objectives of the EPI personnel management procedure are to ensure that :

- Staff assignments are made at the request of the programme on the basis of expressed needs;
- The staff roster is maintained and complete personnel files are up to date;
- Staff documents are kept even after a staff member has left or ended his or her career;
- The treatment of personnel is in accordance with established policies and in compliance with the laws and regulations in force in Cameroon;
- Any other matter relating to personnel management that cannot be resolved within the Programme is forwarded by the Permanent Secretary to the MINSANTE HRD after consolidation of the relevant files by the Administrative and Financial Section (SAF);
- The EPI has a reasonable number of staff with the necessary skills and competencies and a commitment to values and ethics.

The rules and procedures relating to personnel are in accordance with Decree No. 2000/287 of 12 October 2000 amending and supplementing certain provisions of Decree No. 94/199 of 7 October 1994 on the general status of the State civil service.



### 3.1. ALLOCATION OF PERSONNEL

The assignments of agents to the EPI are made by decision of the Minister of Health on the basis of the needs expressed by the Permanent Secretary of the programme. This procedure aims to fill the positions to be filled while respecting the job profiles.

The human resources needs will have to be included in the action plan submitted to the Inter-Agency Coordination Committee (ICC) for approval. The request for secondment or recruitment can only take place if the ICC approves it after a favourable opinion from the Human Resources Department of the Ministry of Public Health;

- The need for staff is either foreseen in the programme implementation plan or motivated by the actual workload that was not foreseen at the time of the programme design or with the signing of new agreements;
- Any request for personnel must be motivated and expressed by any means to the Permanent Secretary. Thus, when the request is deemed admissible by the PS, he submits it to the Minister of Public Health for approval;

The procedure for the provision of personnel consists of three (3) phases:

- Expressing the need for staff to the Ministry of Public Health;
- Provision or assignment of staff to the EPI ;
- Taking over the service.

ORDER	STAKEHOLDERS	TASKS/ACTIVITIES	DOCUMENTS OR INTERFACE
<b>A. 1. EXPRESSION OF THE NEED FOR THE VP TO THE MINISTER OF PUBLIC HEALTH</b>			
1	Head of Human Resources Management Unit (CUGRH)	<ul style="list-style-type: none"> <li>▪ Identify at the beginning of each year, in collaboration with the regional coordinations, the needs of the programme;</li> <li>▪ Centralise the Programme's staffing needs</li> <li>▪ Develops and submits a staffing requirement to the Chief FAS</li> </ul>	<ul style="list-style-type: none"> <li>▪ Expression of need ;</li> <li>▪ Transmission to MINSANTE</li> </ul>
2	SCFA	<ul style="list-style-type: none"> <li>▪ Amends the statement of needs and forwards the file to the PS.</li> </ul>	
3	Permanent Secretary	<ul style="list-style-type: none"> <li>▪ Validates the statement of needs and submits to the Minister of Health ;</li> </ul>	
<b>B. ASSIGNMENT OF STAFF TO THE VP</b>			
EPI staff are affected by a decision of the Minister of Public Health.			
<b>C. 1. TAKING UP DUTY AT CENTRAL LEVEL</b>			
1	CUGRH	<ul style="list-style-type: none"> <li>▪ Establishes the certificate of entry into service for new staff and forwards it to the SCFA;</li> </ul>	Draft certificate of employment
2	SCFA	<ul style="list-style-type: none"> <li>▪ Validates and forwards the draft certificate to the Permanent Secretary</li> </ul>	
3	Permanent Secretary	Signs the certificate of employment	Signed certificate of employment
4	Secretary of the SP	<ul style="list-style-type: none"> <li>▪ Makes three (3) copies of the certificate signed by the PS and gives the original to the person concerned;</li> <li>▪ Send a copy to the Head of Human Resources Management Unit for the personnel file;</li> <li>▪ Classifies a copy in his or her ranking timer.</li> </ul>	Signed certificate of employment

ORDER	STAKEHOLDERS	TASKS/ACTIVITIES	DOCUMENTS OR INTERFACE
<b>C.2. SERVICE PROVISION AT REGIONAL COORDINATION LEVEL</b>			
<b>1</b>	<b>DRSP/SAG</b>	<ul style="list-style-type: none"> <li>▪ The procedures for taking up service in the RWG fall within the remit of the general affairs departments of the regional health delegation.</li> </ul>	Certificate of employment

## 3.2. MANAGEMENT OF PERSONNEL FILES

The management of information on personnel requires a very particular rigour. This management has objectives and must respect certain management rules.

The objectives of personnel file management are to :

- Maintaining up-to-date personnel files and records;
- To ensure the management of personnel files in accordance with the laws and regulations in force;
- Ensure the proper archiving of personnel files.

The main documents contained in the physical and digital files include the following

- A **sub-file "Civil status and family"** containing the photograph, birth certificate, photocopy of the identity card, certificate of nationality, marriage certificate, birth certificates of children, etc.
- A **"Leave - absences" sub-folder** containing all the documents relating to staff absences: applications for leave (administrative, maternity, paternity, sickness, personal reasons, leave of absence, medical certificate);
- A **"Competence - training-career - evaluation -distinction" sub-folder** containing acts of integration, assignments, appointments, notes or decisions relating to transfers, promotions, periodic evaluations, acts of advancement, mission orders for training, copies of diplomas, copies of training certificates, certificates of payment for training, individual notification of advancement to a higher step, application for admission to retirement, notification of admission to retirement; etc.
- A **"Sanction" sub-file** containing all documents relating to any sanctions imposed on staff: warning letters, lay-offs, notification or decision to dismiss, decision or notification to abandon post;
- A **"Miscellaneous" sub-folder** containing any documents that cannot be classified in the various sub-folders indicated above.

ORDER	STAKEHOLDERS	DESCRIPTION OF THE TASKS	DOCUMENTS/ INTERFACES
<b>A. CONSTITUTION OF THE PERSONNEL FILE</b>			
1	Staff	Provide the documents and materials needed to complete the application.	<ul style="list-style-type: none"> <li>▪ Personnel file</li> <li>▪ Summary file of staff files</li> </ul>
2	CUGRH	<ul style="list-style-type: none"> <li>▪ Receives and checks documents provided by staff;</li> <li>▪ Files the documents in the appropriate folder and subfolders;</li> <li>▪ Maintains a summary file of staff records;</li> <li>▪ Scans all necessary files into folders created for this purpose.</li> </ul>	
<b>B. UPDATING THE PERSONNEL FILE</b>			
1	Staff	Provide the necessary documents to update their file.	Up-to-date personal file
2	CUGRH	<ul style="list-style-type: none"> <li>▪ Receives and checks documents provided by staff;</li> <li>▪ Files the new documents in the appropriate folder and subfolders;</li> </ul>	

- Enters new documents in the personnel file summary.

### 3.3. PAYMENT OF PREMIUMS

The payment of bonuses to staff is carried out in accordance with ***Order n° 1397/MINSANTE of 15 May 2017 on the harmonisation of the remuneration of staff involved in the projects and programmes of the Ministry of Public Health***. Following the signature of the decision authorising the release of current expenditure of counterpart funds for the Expanded Programme on Immunisation, the procedure for payment of bonuses is as follows

- Preparation of the premium file ;
- Transmission to the Minister of Health for signature of draft decisions and transfer orders ;
- Transmission to the Caisse Autonome d'Amortissement for payment ;
- Complete archiving of the payment file.

### 3.4. STAFF EVALUATION

The aim of the staff appraisal is to provide a basis for all initiatives to be taken in the area of personnel: staff motivation, training, promotion, or development of professional potential. The evaluation is carried out on the basis of previously established criteria, in particular

- Competence,
- Job descriptions,
- Behaviour,
- Attendance
- Availability
- Leadership.

Evaluation also aims at improving the quality of work and the professional development of the person being evaluated within an organisation. The rules of management are as follows

- The staff appraisal process ensures that the tasks and objectives set for each staff member are met.
- The evaluation of staff is done according to the top down procedure;
- The evaluation concerns all EPI staff with at least three (3) months of continuous presence in the Programme;
- Each quarter, in accordance with the evaluation model, each line manager evaluates the staff member under his/her responsibility with the assistance of the SCFA and the HRMC. An individual interview between the appraisee and his/her line manager takes place during the appraisal.
- The result of the evaluation is endorsed by the appraisee signing the evaluation form.
- In case of dispute of the mark attributed by his/her hierarchical superior, the agent has the possibility to send a motivated letter of dispute to the Permanent Secretary or to the DRSP if it concerns the level of the GTR-PEV;
- The analysis of the evaluation results may result in positive or negative sanctions.

The details of the procedure are as follows

ORDER	STAKEHOLDERS	DESCRIPTION OF THE TASKS	DOCUMENTS/ INTERFACES
1	CUGRH or Regional Coordinator	<ul style="list-style-type: none"> <li>▪ Prepares the assessment tool as instructed by the PS;</li> <li>▪ Submits to the PS and Regional Coordinators a draft schedule for the completion of the evaluations.</li> </ul>	Assessment tool
2	SP	<ul style="list-style-type: none"> <li>▪ Validates the evaluation schedule ;</li> <li>▪ Transmits evaluation planning with these instructions to the regional coordinator or the HRMC via the SCF.</li> </ul>	Planning for conducting evaluations; Evaluation tool
3	CUGRH/	<ul style="list-style-type: none"> <li>▪ Organises the explanation session for the section leaders and regional coordinators;</li> </ul>	Planning for conducting evaluations; evaluation tool
4	Heads of sections and Regional coordinators	<ul style="list-style-type: none"> <li>▪ Implement the staff appraisal according to the schedule</li> <li>▪ Send the scanned completed evaluation forms to the HRMU</li> </ul>	Evaluation form
6	Heads of section		Evaluation tool filled in
7	CUGRH	<ul style="list-style-type: none"> <li>▪ Use the completed evaluation forms;</li> <li>▪ Prepares an evaluation report and forwards it to the SP via the SCWF</li> </ul>	Evaluation report

ORDER	STAKEHOLDERS	DESCRIPTION OF THE TASKS	DOCUMENTS/ INTERFACES
9	SP	<ul style="list-style-type: none"> <li>▪ Approves the evaluation report;</li> </ul>	<ul style="list-style-type: none"> <li>▪ Evaluation report</li> </ul>

### 3.5. MANAGEMENT OF STAFF TRAINING

The purpose of the procedure is to describe the principles implemented by the EPI to ensure that its staff are qualified to adapt to the changing work environment. It allows to :

- Respond effectively to the objectives of the Programme ;
- Develop the skills and knowledge of staff ;
- Adapting knowledge to the evolution of science and technology;

The management rules are as follows

- The training courses initiated by the EPI are part of a medium-term capacity building plan;
- The follow-up of the training courses carried out is ensured by the Head of the Administrative and Financial Section assisted by the Head of the Human Resources Management Unit (CUGRH);
- At the end of the course, the participant will be issued with training certificates;
- The beneficiary shares with the HRMU his/her certificate/attestation at the end of a training.

The details of the procedure are as follows:

ORDER	STAKEHOLDERS	DESCRIPTION OF THE TASKS	DOCUMENTS/ INTERFACES
1	Heads of Section	<ul style="list-style-type: none"> <li>▪ Expresses training needs in their PTA/PPAC or SNV</li> </ul>	Expression of need
2	CUGRH/ Training Needs Analysis Commission	<ul style="list-style-type: none"> <li>▪ Ensures that training needs are consistent with reference documents;</li> <li>▪ Consolidates training needs,</li> <li>▪ Develops an annual training plan ;</li> <li>▪ Search inside or outside the country for structures or organisations likely to provide the identified and planned training;</li> <li>▪ Transmits the files to the Permanent Secretary after advice from the SCFA</li> </ul>	<ul style="list-style-type: none"> <li>▪ Expression of need ;</li> <li>▪ Annual training plan</li> </ul>
3	Permanent Secretary	<ul style="list-style-type: none"> <li>▪ Research and mobilisation of resources</li> <li>▪</li> </ul>	<ul style="list-style-type: none"> <li>▪ Requests</li> </ul>
4	CUGRH	<ul style="list-style-type: none"> <li>▪ Monitors the implementation of the annual training plan.</li> </ul>	<ul style="list-style-type: none"> <li>▪ Annual training plan ;</li> <li>▪ Monitoring Dashboard</li> </ul>



### 3.6. LEAVE MANAGEMENT

The procedure aims to :

- Ensuring compliance with the provisions of the General Statute of the State Civil Service regarding leave for civil servants;
- Ensure compliance with the provisions of the Labour Code for contractual staff;
- Ensure proper administrative and accounting management of leave entitlements.

The management rules are as follows:

- In accordance with Article 52 of Decree No. 94/199 of 7 October 1994 on the general status of the State civil service, as amended and supplemented by Decree No. 2000/287 of 12 October 2000, "the civil servant in active service is entitled to annual administrative leave with pay". This right is acquired after twelve (12) months of effective service. It is of (30) consecutive days, with full pay, including any allowances and bonuses the civil servant may receive;
- Staff covered by the Labour Code are governed by Law No. 92/007 of 14 August 1992 on the Labour Code. The said text stipulates in its articles 89-93 that the worker acquires the right to paid leave at the expense of the employer, at the rate of one and a half working days per month of effective service, i.e. 18 working days of annual leave;
- The dates of annual leave shall be agreed between the staff and the Permanent Secretary. An annual leave schedule for all eligible staff is drawn up at the beginning of each year by the HRMU and submitted to the SCWF for consideration. The employee must be notified of the date of his/her departure on leave at least 15 days in advance;
- A staff member who is required to work during his or her leave may subsequently recover the time worked;
- Other aspects of leave (maternity leave, sick leave, etc.) are regulated by the texts and laws in force in Cameroon.

The details of the procedures are as follows:

ORDER	STAKEHOLDERS	DESCRIPTION OF THE TASKS	DOCUMENTS/ INTERFACES
<b>ANNUAL LEAVE</b>			
<b>A. Holiday planning</b>			
<b>1</b>	<b>Heads of Sections</b>	<ul style="list-style-type: none"> <li>▪ Make proposals for holiday planning;</li> <li>▪ Forward the planning proposal to the Head of Human Resources Management Unit (HRMU).</li> </ul>	Proposal for a Holiday Plan
<b>2</b>	<b>CUGRH</b>	<ul style="list-style-type: none"> <li>▪ Prepare a draft leave plan for all staff and submit it to the PS;</li> </ul>	Draft holiday planning
<b>5</b>	<b>Permanent Secretary</b>	<ul style="list-style-type: none"> <li>▪ Reviews the draft holiday plan;</li> <li>▪ Validates and forwards to the HRMC for follow-up.</li> </ul>	Holiday planning

At the regional level, the same procedures are applied. However, the MINSANTE, the SP, the SCFA and the CUGRH are replaced by the Governor, the DRSP, the Regional Coordinator and the GESCOM respectively.

### 3.7. ABSENCE MANAGEMENT

The regulation of absences within the EPI makes it possible to prevent the abandonment of posts, to identify the productivity of the agent and finally to ensure the continuity of activities.

The management rules are as follows:

- The texts and laws in force in Cameroon, notably the general status of the State civil service, govern the provisions applicable to the management of absences.
- Any leave of absence is subject to a request to the PS for approval,
- The leave of absence may not exceed 48 hours.
- Any unjustified absence of two weeks is recorded by the HRMC and reported to the SCFA. On the basis of the report, the HRMC prepares a letter of absence, endorsed by the SCoF, for the attention of the PS and to the person concerned.
- After receiving the letter of absence, the person concerned has a minimum of one week to return to his/her post. After this period, a note of inactivity is submitted to the Minister of Public Health with a proposal to replace the absent staff.

ORDER	STAKEHOLDERS	DESCRIPTION OF THE TASKS	DOCUMENTS/ INTERFACES
<b>A. LEAVE OF ABSENCE</b>			
1	Staff	<ul style="list-style-type: none"> <li>▪ Send a request for leave of absence to the PS, duly validated by the line manager;</li> </ul>	Request for leave of absence
2	Permanent Secretary	<ul style="list-style-type: none"> <li>▪ Approves or disapproves the request and forwards to the HRMU for execution.</li> </ul>	Application processed
3	Secretariat	<ul style="list-style-type: none"> <li>▪ Transmits the signed leave of absence to the person concerned, if applicable, with a copy to the HRMU</li> </ul>	Leave of absence

**NB:**

At the regional level, the same procedures are applied. However, the MINSANTE, the SP, the SCFA and the CUGRH are replaced by the Governor, the DRSP, the Regional Coordinator and the GESCOM respectively.

### 3.8. MISSION MANAGEMENT

The objective of the procedure is to ensure the efficient management of missions carried out within the framework of the implementation of the Expanded Programme on Immunisation (EPI) activities. The procedure applies to all missions carried out inside or outside Cameroon.

A mission is defined as any professional activity carried out outside the usual place of work.

All missions are subject to prior authorisation by the competent authority. This authorisation takes the form of a Mission Order (MO).

The management rules applicable to the procedure are as follows:

- The travel regime for EPI staff is governed by the national regulations in force;
- No mission within Cameroon, financed by the EPI, should be carried out without a mission order signed by the Permanent Secretary (for staff at the central level), by the Regional Delegate (for the regional coordinations) or by the Heads of Districts for the other structures implementing EPI activities;
- All authorisations to travel outside the country for EPI-funded missions are signed by the Minister of Public Health;
- The purpose of the mission must correspond to an activity foreseen in the budget, supported by a memorandum;
- Mission expenses include :
  - The Restoration ;
  - Hotel or accommodation costs;
  - Transport costs ;
  - Reimbursable costs.
- The mission expenses are daily and are intended to cover the above-mentioned subsistence expenses, and are calculated in accordance with the texts in force;
- To carry out the mission, 50% of the mission costs and all other costs are allocated to staff and other resource persons to meet the expenses of the mission;
- Advances for a new mission are conditional on the justification of the costs of the previous mission;
- The mission order must be endorsed on departure and arrival by the competent authorities and/or the entities visited;
- The elements of justification for a mission are the discharge forms, the signed mission order, a report approved by the Permanent Secretary/Regional Coordinator or any other mandated official. Mission expenses shall be justified within the time limits below:
  - For the central level: 07 days ;
  - For the regional level: 05 days ;
  - For the health district level: 03 days.
- The bundle of supporting documents includes :
  - The mission order sealed and signed by the competent authorities and/or the entities visited;
  - The mission report ;
  - Airline and train tickets where applicable;
  - Vehicle rental invoices, if applicable;
  - Fuel bills ;
  - Invoices for other reimbursable expenses.
- A copy of the mission report is sent to the relevant section for archiving;

The operations to be carried out under this procedure are :

- Preparation and submission of the technical file for the assignment;
- Drafting and signing of the memorandum ;

- Preparation and signature of the mission order;
- The justification for the mission.

ORDER	STAKEHOLDERS	DESCRIPTION OF THE TASKS	DOCUMENTS/ INTERFACES
<b>A. Preparation and submission of the technical file</b>			
1.	Sections	<ul style="list-style-type: none"> <li>▪ Develop the technical and budgetary sheet;</li> <li>▪ Draft the request</li> <li>▪ Prepare draft memo for signature</li> <li>▪ Consolidate and submit the complete mission file to the SAF in collaboration with the Secretariat.</li> </ul>	Technical file
<b>B. Preparation and signature of the mission order</b>			
2.	SCFA/HRMU	<ul style="list-style-type: none"> <li>▪ Makes comments where appropriate;</li> <li>▪ Identifies the logistical means;</li> <li>▪ Establishes mission orders and transmits them to the PS for signature;</li> </ul>	<ul style="list-style-type: none"> <li>▪ signed mission order</li> </ul>
<b>C. Preparation of the statement of payment of mission expenses</b>			
3.	CSAF/UGFC	<ul style="list-style-type: none"> <li>▪ Makes advance payments</li> </ul>	<ul style="list-style-type: none"> <li>▪ State of provision</li> </ul>
<b>D. Justification of the mission</b>			
4.	The staff	<ul style="list-style-type: none"> <li>▪ Submits the technical and financial report to the PS secretariat for validation;</li> </ul>	<ul style="list-style-type: none"> <li>▪ Mission report ;</li> <li>▪ Supporting documents</li> </ul>
5.	Permanent Secretary	<ul style="list-style-type: none"> <li>▪ Validates and forwards the report and supporting documents to the SCFA for payment.</li> </ul>	Validated supporting documents
6.	CSAF/UGFC	<ul style="list-style-type: none"> <li>▪ Analyse the case;</li> <li>▪ Makes the payment</li> </ul>	

- The issuance of travel orders for trips organised by other departments of the Ministry of Health and partner administrations requires the prior authorisation of the Permanent Secretary.
- **All missions abroad must be authorised by the Minister of Health.** The costs of missions abroad are determined in accordance with the provisions in force or according to the procedures of the lessor.

#### Scale of in-country mission expenses

Level	Travel area	Supervisor	Driver
Central	Douala	55 000	25 000

	Other	45 000	25 000
Regional	Within the region	25 000	15 000
	Outside the region of residence	45 000	25 000
	Douala and Yaoundé	55 000	25 000
Health district	Within the district	10 000	5 000
	Outside the district in the region	25 000	15 000
	Outside the region	45 000	25 000
	Douala and Yaoundé	55 000	25 000

#### Scale of allowances for the health area level

Level	Health area staff	Community health worker
At the health area level	5 000	3 000
At the health district level	10 000	10 000
At the regional level	25 000	25 000

#### Missions financed from external and counterpart funds

The applicable rates are aligned with the provisions of the United Nations inter-agency memorandum setting out the principles and modalities relating to the coverage of governmental and non-governmental partners by the United Nations System in Cameroon signed on 13 January 2014.

A memorandum from the Permanent Secretary will take into account any changes and specificities in relation to mission expense rates.

### 3.9. DISCIPLINARY SANCTIONS

EPI staff are subject to the disciplinary measures laid down in the legal texts in force at national level, in this case the General Statute of the Civil Service and the Labour Code. The sanction must be based on precise facts and not on a personal judgement (mood, look, lack of sympathy, etc.).

#### 1. Management rules

ORDER	STAKEHOLDERS	DESCRIPTION OF THE TASKS	DOCUMENTS/ INTERFACES
<b>A. INVESTIGATION OF THE DISCIPLINARY FILE AT GTC-PEV LEVEL</b>			
1	Line manager or Permanent Secretary	Finds fault with a member of its staff; Judge the extent of the fault; Decides to give it a formal character; Inform the PS within 24 hours.	
2	Permanent Secretary	Takes note ; Appreciate the gravity ; Request the SCFA to carry out the assessment.	
3	SCFA	Initiates the investigation of the disciplinary file; Delegates the CUGRH to make the finding.	Report of findings
4	CUGRH	Talks to offending staff; Prepares a report, compiles the disciplinary file and forwards it to the SCFA.	
5	SCFA	Assesses and forwards the file to the Permanent Secretary with an opinion on the case.	
6	Permanent Secretary	Appraises and forwards the file to the HRD of the Ministry of Health for allocation	
7	CUGRH	Follows up the file at the MINSANTE HRD with periodic reports to the SCFA.	
<b>B. DISCIPLINARY INVESTIGATION AT THE LEVEL OF THE REGIONAL COORDINATIONS</b>			
1	Regional Coordinator or Line Manager	Finds fault with a member of its staff; Judge the extent of the fault ; Decides to give it a formal character; Informs the DRSP within 24 hours.	
2	Regional Public Health Delegate	Takes note ; Appreciate the gravity ; Ask the head of SAG to make the report.	
3	Head of SAG	Initiates the investigation of the disciplinary file; Talks to offending staff; Prepares a report, compiles the disciplinary file and forwards it to the DRSP.	Letter of explanation
4	DRSP	Appraises and forwards the file to the DRH/MINSANTE for attribution (with a copy to the Permanent Secretary)	

### 3.10. FORWARD LOOKING MANAGEMENT OF THE WORKFORCE

The provisional management of human resources is the responsibility of the Head of the Administrative and Financial Section assisted by the Head of the Human Resources Management Unit at the EPI level and of the Regional Coordinator assisted by the Accounting Manager at the RWG-EPI level. This management is based on the following methods:

- Identification of staffing needs and appropriate profiles;
- The mobilisation of the most suitable human resources to carry out the activities programmed within the framework of the missions assigned to the EPI.
- Management of the adequacy of the needs-resources pairing at given deadlines
- The increase in workload may require the assignment of additional staff;
- 

#### **The employment framework**

An employment framework is systematically established to enable forward-looking human resource management.

The job description is a document that describes for each job :

- Duration ;
- Related service obligations ;
- Qualifications required for the position;
- The name, classification, date of commencement of service of the staff member occupying the post and the date of termination of service if it is a fixed-term contract.

The job framework is also the result of periodic job evaluation, which may lead to the redefinition of the job, its resizing, and the determination and programming of the training of the agent with a view to improving the performance and expected results of the activities related to the job.

## 4. PROCEDURES FOR MANAGING STOCKS OF SUPPLIES AND CONSUMABLES

Supplies and consumables are goods acquired by the Programme for distribution to the implementing units. They are, in general, goods that are destroyed when first used. The purpose of this procedure for managing stocks of supplies and consumables is to describe the process of receipt, handling and disposal.

The procedures described address three (03) major concerns:

- Maintain for each article, supply, consumable, etc., a level of stocks allowing to ensure, in the best conditions, the execution of the Programme activities;
- Identify the elements and parameters that allow replenishment and stock control actions;
- Provide the means to ensure periodic physical control of the corresponding stocks.

The Programme's stocks of supplies and consumables consist mainly of :

- Office supplies and printed matter (paper, ink, pens, folders, administrative forms, etc.);
- Maintenance products and materials ;
- Computer consumables ;
- Small materials ;
- Fuel and lubricant ;
- Other miscellaneous supplies and consumables.

The management rules are as follows:

- On receipt of supplies and consumables, the Material Accountant approves the delivery note and reconciles the quantities received with those ordered;
- Supplies and consumables are stored centrally and regionally by the relevant Material Accountant. He/she is responsible for the respect of the established procedures in this regard and the situation of the stocks declared in the different shops. He/she must provide the Permanent Secretary every month with the situation of stocks acquired by source of funding as well as their values.
- The Material Accountant keeps a stock record for each item. As soon as the minimum stock level is reached or an item requested does not exist in stock, he/she shall draw up a status certificate which he/she shall submit to the Permanent Secretary for initiation of the procurement procedure.
- Physical inventories from the Regions must be signed by the Regional Coordinators and the stock accountant
- All stock movements must be supported by delivery notes, issue notes and recorded on stock cards.

The management of supplies and consumables is based on three (03) sub-procedures summarised in the table below: (i) material entry, (ii) handling and (iii) disposal.



## 4.1. INPUTS OF MATERIALS

The entry of materials is based on the established rights and the generating event of receipt, which is described in the procedures for the acquisition of goods and services, and/or the provision of goods. It gives rise to a receipt report signed by the members in accordance with the circular on the execution of the State budget (CIREX).

***N.B.: A copy of the purchase order must accompany the delivery note when the materials are received by the Programme.***

The entry of materials shall give rise to an entry order signed by the authorising officer and co-signed by the material accountant who prepares it. It shall contain the following compulsory information:

- The date of entry into storage ;
- The summary nomenclature classes of goods, supplies and materials received ;
- The designation of products, supplies and articles ;
- The quantities received ;
- The name of the supplier ;
- The references of the supplier's final invoice.

As soon as the materials are placed in stock, the material accountant stamps them and enters them in the material accounting books and documents.

ORDER	SPEAKER	TASKS/ACTIVITIES	DOCUMENTS OR INTERFACE
1	SP	Convene the reception committee after referral to the provider	Letter of invitation
2	Provider	Delivers goods and services	Delivery note/service certificate
3	Reception Commission	<ul style="list-style-type: none"> <li>▪ Checks the conformity of the delivery with the order form or the specifications;</li> <li>▪ Sign the Acceptance Report ;</li> <li>▪ Notes the non-conforming delivery in terms of quantity and/or quality in accordance with the specifications, if applicable;</li> <li>▪ Issue a provisional receipt for the quantities received where applicable.</li> <li>▪ Invites the supplier to deliver the missing quantities if necessary.</li> </ul>	<ul style="list-style-type: none"> <li>▪ Delivery note,</li> <li>▪ Provisional / Partial Acceptance Voucher</li> <li>▪ PV reception</li> </ul>
4	Subject Accountant	<ul style="list-style-type: none"> <li>▪ Stores goods and supplies received ;</li> <li>▪ Supports in books and documents ;</li> <li>▪ Files the bundle of reception documents</li> </ul>	<ul style="list-style-type: none"> <li>▪ Care package, books and documents</li> </ul>

## 4.2. MOVEMENTS OF S MATERIALS

The material movement operation is located within the programme. It is materialised by the allocation or consumption of materials;

The assignment of materials consists of the movement of materials from the Material Accountant, for equipment and furniture in shop, to a Material Holder for temporary or prolonged use. It gives rise to the establishment of a holder's form signed by the Permanent Secretary, the Material Accountant and the Material Holder, to justify its effective handover.

The procedure for moving materials is as follows:

ORDER	STAKEHOLDERS	TASKS/ACTIVITIES	DOCUMENTS/ INTERFACES
1	Subject Accountant	<ul style="list-style-type: none"> <li>▪ Fills in the stock sheet for consumables in the warehouse;</li> <li>▪ Fills in the holder's card for durable goods assigned for prolonged use;</li> <li>▪ Fills out the temporary equipment assignment form for temporary assigned non-expendable property</li> </ul>	Stock sheet Holder's card

## 4.3. THE OUTPUT OF MATERIALS

Disposal is an act of management of movable tangible assets, the purpose of which is to remove them definitively from the programme's accounts with a view to their consumption, disposal, reformation or following a loss duly recorded and approved by the authorising officer.

The exit procedure is as follows:

ORDER	STAKEHOLDERS	TASKS/ACTIVITIES	DOCUMENTS/ INTERFACES
1	The applicant	<ul style="list-style-type: none"> <li>▪ Fills in and signs the temporary release form or material request form indicating the nature and quantity of the goods required;</li> <li>▪ Transmits the voucher to the authorising officer for approval;</li> </ul>	Provisional exit voucher
	The PS	<ul style="list-style-type: none"> <li>▪ Reviews the application</li> <li>▪ Orders the stock accountant to serve the authorised quantities according to the availability of funds</li> </ul>	Signed and validated provisional release form
	The subject accountant	<ul style="list-style-type: none"> <li>▪ Receives the validated voucher and makes the materials available to the applicant;</li> <li>▪ Move books and documents;</li> <li>▪ Submits to the authorising officer the corresponding exit orders for signature</li> </ul>	Consumption control book Stock sheet
	The PS	<ul style="list-style-type: none"> <li>▪ Transmits the signed issue order to the material accountant for discharge of the material in the books.</li> </ul>	Exit order

## 5. STOCK MANAGEMENT PROCEDURES FOR VACCINES AND IMMUNISATION INPUTS

The availability of vaccines and immunisation inputs at the level of the health districts is fundamental to the achievement of the missions of the Expanded Programme on Immunisation (EPI). Therefore, particular emphasis must be placed on the supply of the various warehouses, the monitoring of stocks in shop, and consumption forecasts in the central warehouses, regional depots, health districts and health facilities. The programming of orders is done annually with the support of partners.

The management rules are as follows:

- When the vaccines are received, the Head of the Logistics and Maintenance Section validates the delivery note and reconciles the quantities received with those planned;
- The Head of the Logistics and Maintenance Section is responsible for compliance with established procedures in this area and for the situation of stocks declared in the various warehouses. Every month, he provides the Permanent Secretary with a report on the situation of the stocks of vaccines acquired by source of financing as well as their values. It prepares a quarterly report based on the physical inventories of the regional coordinations and the central level.
- Under the responsibility of the Head of Logistics and Maintenance, the Warehouse Managers keep a stock register for each type of vaccine.
- All vaccine stock movements are recorded in the stock register and in the Stock Management Tool (SMT).

The management of stocks of vaccines and immunisation inputs must respect the norms and standards of the Expanded Programme on Immunisation.

The management of vaccine stocks and inputs for immunisation is based on nine (09) steps in the table below:

#	Steps
1	Quantification of vaccine and consumable requirements
2	Ordering and receiving vaccines and consumables
3	Expression of the regions' needs
4	Delivery of vaccines to regions
5	Expression of needs of health districts
6	Provision of vaccines to health districts
7	Vaccine quality control at all levels
8	Monitoring the consumption of vaccines and other inputs at all levels
9	Inventory at all levels

## 5.1. QUANTIFICATION OF VACCINE NEEDS AND SUPPLY PLAN

The quantification of needs is done by the Logistics and Maintenance Section. This quantification takes into account the data on the target populations, the objectives of immunisation coverage, the number of doses in the immunisation calendar, the loss factor, the reserve stock, the physical stock on the date of the estimate and the stock being acquired. The Section has computer tools for this purpose, namely the forecast and SMT software. It should be noted that the quantification of vaccine needs and the development of the supply plan are participatory processes involving the partners in the logistics committee.

### ❖ Expression of the regions' needs

The needs expressed by the regions are based on the target population to be vaccinated and the stocks available at their level.

### The Regional Coordinator in collaboration with the logistician :

- Collects orders from the health districts;
- Issue a Purchase Order (PO) ;
- Transmits the PO to the EV-CWG.

### ❖ Expression of needs of health districts

The health districts express their needs in writing to the Regional Technical Group. They obtain supplies by the 10th of each month at the latest, according to the needs expressed in their order form from the regional depot. On the basis of the delivery note issued by the regional logistician, the inputs are received at the regional depot and forwarded to the district depot by the District Head or another member of his team.

The process of quantifying needs is as follows:

ORDER	SPEAKER	TASKS/ACTIVITIES	DOCUMENTS OR INTERFACE
1	Heads of Logistics and Maintenance, PSV and PSE Sections	Estimate vaccine targets	Status of vaccine targets
2	Head of Vaccine Procurement and Logistics Unit	<ul style="list-style-type: none"> <li>▪ Evaluate the quantities of vaccines to be ordered per antigen and propose the supply plan</li> <li>▪ Transmits the statement of requirements and supply plan to the Head of Section</li> </ul>	Forecast and draft procurement plan
3	Head of Logistics and Maintenance Section	<ul style="list-style-type: none"> <li>▪ Checks the forecasts and makes any observations;</li> <li>▪ Transmits the forecasts to the Permanent Secretary for validation.</li> </ul>	Forecast and draft procurement plan
4	Permanent Secretary	<ul style="list-style-type: none"> <li>▪ Validates the forecasts and the supply plan;</li> <li>▪ Passes the file to the Head of Section</li> </ul>	Approved procurement plan
5	Head of Logistics and Maintenance Section	Finalise the forecast and send to UNICEF.	Forecast validated

## 5.2. ORDERING AND RECEIVING VACCINES AND IMMUNISATION INPUTS

The process of receiving orders is triggered by the receipt of the order form from the partner and the notification of the arrival of the vaccines (pre-alert).

The vaccine reception team at the warehouse is composed of the :

- Head of Vaccine Supply and Logistics Unit (CUAVL) ;
- Warehouse Manager ;
- Warehouse Managers ;
- Handlers ;
- Subject accountant, and ;
- Representative of the partner.

The procedures for ordering and receiving vaccines and other inputs are as follows:

ORDER	SPEAKER	TASKS/ACTIVITIES	DOCUMENTS OR INTERFACE
1	Permanent Secretary	<ul style="list-style-type: none"> <li>▪ Apply at the beginning of each financial year for exemption from customs duties and taxes;</li> <li>▪ Receives notification of the arrival of vaccines (Pre-alert);</li> <li>▪ Sends the notice of arrival of the vaccines to the Logistics and Maintenance Section with a copy to the SAF;</li> <li>▪ Selects a freight forwarder from the shortlist drawn up after the call for expressions of interest.</li> </ul>	<ul style="list-style-type: none"> <li>▪ Certificate of exemption from customs duties ;</li> <li>▪ Early warning</li> </ul>
2	Head of SAF	<ul style="list-style-type: none"> <li>▪ Starts the Purchase Order procedure (PO);</li> <li>▪ Submits the ACO and customs clearance documents, including the Air Waybill (AWB) or the Delivery Note (DB) to the freight forwarder.</li> </ul>	Order form ; Air Waybill or BL
3	Forwarder	<ul style="list-style-type: none"> <li>▪ Prepares the reception at the airport or port;</li> <li>▪ Carries out the formalities of the removal.</li> </ul>	
4	CUAVL	Accompany the Freight Forwarder to the airport or port if necessary	
5	Forwarder	<ul style="list-style-type: none"> <li>▪ Conveys vaccines to the EPI warehouse</li> <li>▪ Deliver the vaccines to the cold room(s) of the GTC/PEV warehouse</li> </ul>	Delivery note ; Stock register
6	Reception team	<ul style="list-style-type: none"> <li>▪ Carries out quantity control of vaccines;</li> <li>▪ Carries out the required quality controls: condition of the packages, control tablet, recommended temperature range, cold accumulator, expiry date, etc.</li> <li>▪ Receives vaccines ;</li> <li>▪ Write and sign the arrival report;</li> <li>▪ Transmits the arrival report to the Permanent Secretary.</li> </ul>	Vaccine and immunisation inputs arrival report
7	Warehouse Manager	<ul style="list-style-type: none"> <li>▪ Record the receipt of vaccines in the stock register (order number, date of arrival, antigen concerned, manufacturer, packaging, quantity, unit price, expiry date, batch number, status of the control tablet)</li> </ul>	Warehouse register ; Stock sheet
8	Data Manager	Records the entry of vaccines in the SMT and Scorecard software	Updated SMT and Scorecard

10	CUGFC	Receives the bundle of receipts of vaccines and immunization inputs and makes the accounting entries in the Tom2Pro software	Delivery note, Arrival report, Stock register; Invoices, etc.
11	Permanent Secretary	Send the report on the arrival of the vaccines to UNICEF within 72 hours of receiving the inputs.	UNICEF discharge of arrival report

❖ **Delivery of vaccines and other inputs to regions**

After examining the orders from the regions and the arbitrations made, the quantities to be delivered are determined by region. The procedure for taking vaccines out of the warehouse is as follows:

ORDER	SPEAKER	TASKS/ACTIVITIES	DOCUMENTS OR INTERFACE
1	Vaccine Supply and Logistics Unit	<ul style="list-style-type: none"> <li>▪ Draw up the technical sheet and budget for the delivery activity;</li> <li>▪ Develops the distribution plan ;</li> <li>▪ Identifies the batches of vaccines to be delivered by region</li> <li>▪ Prepare delivery notes for vaccines;</li> <li>▪ Prepare the memorandum of assignment of the coaches;</li> <li>▪ Prepares packages by axis;</li> <li>▪ Supervises the start-up operations of the convoy;</li> <li>▪ Ensure that data is recorded in the management tools (stock sheet, vaccine movement register, SMT)</li> <li>▪ Initiates a shop inventory after delivery.</li> </ul>	<ul style="list-style-type: none"> <li>▪ Delivery note</li> <li>▪ Stock movement register</li> <li>▪ SMT</li> </ul>
2	Warehouse Manager	<ul style="list-style-type: none"> <li>▪ Identifies the batches of vaccines to be delivered by region according to the methods :               <ul style="list-style-type: none"> <li>❖ "FEFO" First Out, First Out</li> <li>❖ Status of VCP</li> </ul> </li> <li>▪ Prepares packages by axis,</li> <li>▪ Carries out an inventory of the shop after delivery.</li> <li>▪ Updates the cold room content sheet</li> </ul>	<ul style="list-style-type: none"> <li>▪ Delivery note</li> <li>▪ Stock movement register</li> <li>▪ SMT</li> <li>▪ FC content sheet</li> </ul>
3	Data managers	Update stock management tools (SMT and Scorecard)	
4	Warehouse Manager	Updates the stock movement register	Stock movement register ; Stock sheet
5	Subject Accountant	Checks the quantities issued and updates his stock cards	

**NB:** The "first expired, first out" principle must be strictly adhered to after prioritising the release of vaccines with a PCV status close to the point of release.

❖ Process of receiving vaccines in the regions

ORDER	SPEAKER	TASKS/ACTIVITIES	DOCUMENTS OR INTERFACE
1	Regional Logistician	<ul style="list-style-type: none"> <li>▪ Checks the quantities of vaccines and other inputs received;</li> <li>▪ Quality control of vaccines ;</li> <li>▪ Aims at the receipt slip ;</li> <li>▪ Records data in the various stock management tools (SMT, stock movement register, etc.)</li> </ul>	Receipt slip
2	Material accountant of the region	<ul style="list-style-type: none"> <li>▪ Draw up and sign an acceptance report in four copies.</li> <li>▪ Conducts a shop inventory after delivery</li> </ul>	Minutes of receipt
3	Regional Coordinator	<ul style="list-style-type: none"> <li>▪ Sign the acceptance report, keep a copy;</li> <li>▪ Send a copy to the Logistics and Maintenance Section via the supervisor.</li> </ul>	Signed acceptance report



### 5.3. QUALITY CONTROL OF VACCINES AND INPUTS

Logisticians, vaccine stock managers and health workers responsible for handling vaccines at all levels of the supply chain should be proficient in reading and interpreting the VVM.

- Description of the procedure

ORDER	SPEAKER	TASKS/ACTIVITIES	DOCUMENTS OR INTERFACE
1	Warehouse Manager	<p>(i) <b><u>When the vaccines arrive at the warehouse</u></b></p> <ul style="list-style-type: none"> <li>▪ Participates in the visual inspection of packages</li> <li>▪ Checks the status of the VCP,</li> </ul> <p>(ii) <b><u>When the vaccines leave the depot</u></b></p> <ul style="list-style-type: none"> <li>▪ Checks the status of the VVM and the expiry dates of each vaccine type during the preparation of the delivery note;</li> <li>▪ Prioritizes the release of vaccines with a PCV status close to the point of release;</li> <li>▪ Indicates the VCP status of each vaccine and each batch on the delivery note.</li> </ul> <p>(iii) <b><u>On arrival of the vaccines at a lower level depot</u></b></p> <ul style="list-style-type: none"> <li>▪ Checks a sample of each batch of each vaccine received;</li> <li>▪ Record the status of the PCV on the delivery note;</li> <li>▪ Compares the observed condition of the PCV with the condition indicated on the delivery note and reports any differences to the shipping depot;</li> <li>▪ Ensure that the vaccine whose VVM appears to be reaching the point of release is clearly identified so that it is used first.</li> </ul>	<p>Arrival report</p> <p>Vaccine stock situation</p>
4	Vaccinating officer	<p>When administering the vaccine and before opening the vial :</p> <ul style="list-style-type: none"> <li>• Check that its VVM indicates that it is usable and that the expiry date has not passed. If both checks are positive, use the vaccine.</li> <li>• If the VVM indicates that the vaccine is not usable or if the expiry date has passed, do not use the vaccine.</li> <li>• Isolate the expired vaccine and/or the VVM that has reached the rejection point of the other vaccines until the end of the session, then dispose of it appropriately.</li> </ul>	RMA

## 5.4. MONITORING AND INVENTORY OF STOCKS OF VACCINES AND OTHER INPUTS

For proper monitoring of stocks, a physical inventory of vaccines and other inputs is carried out every quarter in the central and regional warehouses, and monthly in the districts and health areas.

### ❖ Monitoring the consumption of vaccines and other inputs

The monitoring of the consumption of vaccines and other inputs is done at all levels through the stock cards, the stock movement registers, the DHIS2 and the SMT. A monthly report (by the 5th of the following month at the latest) on use is sent to the Health District by the Head of the Health Area. The Health District consolidates and then sends a report to the RWG-PEV (by the 10th of the following month at the latest) which transmits it to the central level (by the 15th of the following month at the latest).

### ❖ Stock monitoring

Stocks are monitored at the central level by the CUAVL, at the regional level by the Logistician and at the health district level by the Head of the Health Office (CBS), on the basis of stock sheets, vaccine movement registers and the SMT.

### ❖ Vaccine stock management tools

The different tools used at each level of the health pyramid for managing stocks of vaccines and other immunisation inputs are listed in the table below:

Level	Ordering	Reception	Delivery
<b>Central</b>	<ul style="list-style-type: none"> <li>▪ SMT</li> <li>▪ Unicef cost estimate</li> <li>▪ Unicef request form</li> <li>▪ Unicef forecasting tool</li> <li>▪ Stock movement register</li> </ul>	<ul style="list-style-type: none"> <li>▪ SMT</li> <li>▪ Vaccine Arrival Report</li> <li>▪ Early warning</li> <li>▪ Packing list</li> <li>▪ Stock movement register</li> </ul>	<ul style="list-style-type: none"> <li>▪ Order form</li> <li>▪ Delivery note</li> <li>▪ Batch identification sheet</li> <li>▪ Distribution plan</li> <li>▪ SMT</li> <li>▪ Waybill</li> </ul>
<b>Regional</b>	<ul style="list-style-type: none"> <li>▪ Order form</li> <li>▪ DHIS2</li> <li>▪ Estimated needs</li> <li>▪ Inventory sheet</li> <li>▪ Stock movement register</li> <li>▪ SMT</li> </ul>	<ul style="list-style-type: none"> <li>▪ Order form</li> <li>▪ Delivery note</li> <li>▪ Stock movement register</li> </ul>	<ul style="list-style-type: none"> <li>▪ Order form</li> <li>▪ Stock movement register</li> <li>▪ Delivery note</li> <li>▪ SMT</li> </ul>
<b>Health district</b>	<ul style="list-style-type: none"> <li>▪ Order/delivery form</li> <li>▪ Inventory sheet</li> <li>▪ Stock movement register</li> <li>▪ Stock sheet</li> </ul>	<ul style="list-style-type: none"> <li>▪ Order form/Delivery</li> <li>▪ Stock movement register</li> <li>▪ Stock sheet</li> </ul>	<ul style="list-style-type: none"> <li>▪ Order/delivery form</li> <li>▪ Stock movement register</li> <li>▪ Stock sheet</li> <li>▪ DHIS2</li> </ul>
<b>Health training</b>	<ul style="list-style-type: none"> <li>▪ Order/delivery form</li> <li>▪ Stock register</li> <li>▪ RMA</li> </ul>	<ul style="list-style-type: none"> <li>▪ Order form/</li> <li>▪ Delivery</li> <li>▪ Stock movement register</li> <li>▪ RMA</li> </ul>	<ul style="list-style-type: none"> <li>▪ Order/delivery form</li> <li>▪ Stock movement register</li> <li>▪ DHIS2</li> <li>▪ RMA</li> </ul>

### ❖ Inventory of vaccine stocks

- Representatives of the SAF, the Logistics and Maintenance Section and the Material Accounting Department take part in this inventory.
- The inventory reports are drawn up by the Logistics and Maintenance Section and sent to the SP-PEV with a copy to the SAF no later than 15 days after the end of the inventory.
- The reconciliation between the physical inventory and the theoretical situation of the vaccine stock is carried out at the RWG-PEV level by the regional logistician, the head of the warehouse and the GESCOM and at the EPI level by the Head of the Vaccine Supply and Logistics Unit, the Head of the Financial Management and Accounting Unit (CUGFC) and the stock accountant.
- The minimum documentation necessary for reconciliation of the book inventory to the physical inventory is the stocktaking report, the arrival and departure reports of the vaccines of the period subject to the inventory and the MTS. The entry of adjustment entries (shortage/overage) in the physical inventory and/or SMT registers is made by the logistician at all levels and the explanations of this shortage/overage are recorded in the inventory report.
- The central warehouse carries out a physical inventory of vaccines, diluents and injection material every three (03) months;
- The stock movement register and the SMT are updated as soon as the inventory is taken. Each adjustment is justified in the inventory management system;
- Inventory of spare parts, fixed and single-use electronic temperature monitoring devices such as freeze indicators and 30-day refrigerator temperature data loggers are carried out once a year to allow for replenishment.

The details of the procedure are as follows:

ORDER	STAKEHOLDERS	TASKS/ACTIVITIES	DOCUMENTS/INTERFACES
<b>A. MONITORING STOCKS OF VACCINES AND OTHER INPUTS</b>			
1	Warehouse Manager	<ul style="list-style-type: none"> <li>▪ Regularly monitors to avoid stock-outs of vaccines and immunisation inputs</li> </ul>	Stock movement register
<b>B. INVENTORY OF STOCKS</b>			
<b>B.1. Inventory planning</b>			
2	CUAVL	Plan inventories according to an action plan	Inventory planning
<b>B.2 Setting up inventory teams and developing inventory instructions</b>			
3	CUAVL	<ul style="list-style-type: none"> <li>▪ Prepare a draft memorandum designating the stocktaking team and submit it to the PS via the Head of Section 15 days before the start of the stocktaking</li> </ul>	<ul style="list-style-type: none"> <li>▪ Memorandum appointing the members of the inventory team</li> </ul>
4	Permanent Secretary	<ul style="list-style-type: none"> <li>▪ Validates and signs the memorandum of appointment of the members</li> </ul>	<ul style="list-style-type: none"> <li>▪ Memorandum on the appointment of members</li> </ul>
5	CUAVL	<ul style="list-style-type: none"> <li>▪ Informs team members;</li> <li>▪ Ensures the availability of appropriate personal protective equipment;</li> <li>▪ Prepares the various documents and forms needed for the inventory;</li> </ul>	
<b>B.3 Preparation of inventories</b>			

ORDER	STAKEHOLDERS	TASKS/ACTIVITIES	DOCUMENTS/ INTERFACES
6	CUAVL	<ul style="list-style-type: none"> <li>▪ Ensures the availability of tools</li> <li>▪ Builds teams by warehouse</li> <li>▪ Ensures the counter-expertise of the inventory</li> <li>▪ Print a sufficient number of inventory cards for each storage point;</li> <li>▪ Makes available all documents and accounting records supporting inventory or fixed asset movements during the year.</li> </ul>	
<b>B4. Conducting and writing inventory reports</b>			
7	Inventory team	<ul style="list-style-type: none"> <li>▪ Carries out the physical count of stocks according to the inventory instructions,</li> <li>▪ Prepares and signs inventory reports,</li> <li>▪ Transmits the signed minutes to the head of the logistics and maintenance section.</li> </ul>	Inventory report
8	CUAVL/regional logistician	<ul style="list-style-type: none"> <li>▪ Check that the vaccines are correctly stored on shelves or pallets, by batch number and expiry date;</li> <li>▪ Check that vaccines are properly stored in refrigerators and freezers by batch number and expiry date</li> <li>▪ Checks that diluents are correctly stored in the dry storage area by batch number and expiry date;</li> <li>▪ Checks that syringes are correctly arranged by batch number in the dry storage area and that safety boxes are arranged by size;</li> <li>▪ On the day of the inventory, prepares a report on the current stock level in each cold room and on the overall level</li> </ul>	Stock cards
9	Head of Logistics and Maintenance Section	<ul style="list-style-type: none"> <li>▪ Receive tickets ;</li> <li>▪ Reconciles data to ensure consistency between the theoretical and physical inventory data;</li> <li>▪ Submits to the PS after advice from the FAS</li> </ul>	Inventory report
10	SP	Checks the tickets and returns them to the Head of Logistics and Maintenance Section/ Regional Logistician with the necessary instructions.	Inventory report

## 5.5. MANAGEMENT OF IMMUNISATION WASTE

Any immunisation activity requires that all used and discarded, expired or fired vaccine vials, including used consumables, are collected, processed, transported and disposed of safely as infectious material.

Staff involved in the management of this waste should be properly trained in the technical specifications and have a general knowledge of WHO's principles and procedures for the management of sanitary waste.

Materials :

- Plastic garbage bag or container with a lid (to collect discarded anti-vaccine vials);
- Safety boxes for sharps collection (syringes and needles);
- Chlorinated products (bleach, bleach powder, etc.);
- Incinerator, ash and needle pits ;
- Personal protective equipment kits (surgical gloves, resistant gloves, goggles, boots, mask, gown, etc.)

The details of the procedure are as follows:

ORDER	STAKEHOLDERS	TASKS/ACTIVITIES	DOCUMENTS/ INTERFACES
<b>A. PROTECTION AND FACILITATION OF STAINS</b>			
1	Head of the structure	<ul style="list-style-type: none"> <li>▪ Provide hygiene and sanitation workers or any other person in charge of waste management with the necessary PPE and equipment</li> <li>▪ Identifies the method of waste treatment</li> <li>▪ Designate a waste management focal point for the facility</li> </ul>	List of equipment Designation note
<b>B. WASTE COLLECTION</b>			
<b>B.1. Collection of vials</b>			
2	Waste production officer (vaccinator)	<ul style="list-style-type: none"> <li>▪ Separate unused vaccine vials (used, expired, expired...) from other waste;</li> <li>▪ Collect the vials in an airtight bag, preferably at least 40-50 microns thick and with a maximum capacity of 15 litres to fit the main chamber of the incinerators available in the field.</li> <li>▪ Place the waste in a double bag and put absorbent material inside to contain any leakage from the waste.</li> </ul>	Waste management plan
<b>B.2 Collection of syringes</b>			
3	Waste Management Focal Point	Collect the auto-disable and dilution syringes in a safety box without uncapping them.	<ul style="list-style-type: none"> <li>▪ Safety boxes to standards</li> </ul>
<b>B.3 Collection of other waste</b>			

ORDER	STAKEHOLDERS	TASKS/ACTIVITIES	DOCUMENTS/ INTERFACES
6	Waste Management Focal Point	<ul style="list-style-type: none"> <li>▪ Collect PPE, cotton wool and other waste in leakproof bags, preferably at least 40-50 microns thick and with a maximum capacity of 15 litres to fit the main chamber of the incinerators available in the field.</li> <li>▪ Keep all waste in a closed and locked area until it is removed for final treatment and disposal.</li> <li>▪ Monitor and restrict access to the waste storage site to responsible personnel only.</li> </ul>	
<b>C. TRANSPORT OF WASTE</b>			
7	Waste Management Focal Point	<ul style="list-style-type: none"> <li>▪ Stores the waste under the following conditions until it is collected for delivery to an appropriate waste treatment and disposal facility: <ul style="list-style-type: none"> <li>○ Be protected from the sun to ensure the integrity of the packaging;</li> <li>○ Be protected from rain and water to ensure the integrity of the packaging and to avoid leakage and spread of products through contact with water.</li> <li>○ Be protected from rodents and other pests to ensure the integrity of the packaging and prevent the spread of waste;</li> <li>○ Be isolated from food and water sources to avoid contamination;</li> <li>○ Be protected from other staff to avoid inappropriate handling and accidental exposure to reagents and other infectious or toxic materials.</li> </ul> </li> </ul>	Visual inspection
<b>D. TRANSPORT OF WASTE</b>			
9	Waste Management Focal Point	<ul style="list-style-type: none"> <li>▪ Wear PPE when handling waste</li> <li>▪ Uses vans, pick-up trucks or similar vehicles with a separate travel area from the loading area to ensure the protection of personnel;</li> </ul>	Inventory report
<b>E. WASTE TREATMENT (VACCINE VIALS)</b>			
	Waste Management Focal Point	<ul style="list-style-type: none"> <li>▪ Wash your hands first and wear surgical gloves for your own protection;</li> <li>▪ Remove all bottle caps (with the aluminium seal) and labels - if present - to ensure effective treatment.</li> <li>▪ Collect all the corks in a plastic bag and set them aside for later incineration.</li> </ul>	
<b>E.1. Disinfection treatment with a chlorine solution (bleach, bleach powder, etc.)</b>			
	Waste Management Focal Point	<ul style="list-style-type: none"> <li>▪ Prepare the 0.5% disinfection solution in sufficient quantity to completely fill the</li> </ul>	Waste treatment report

ORDER	STAKEHOLDERS	TASKS/ACTIVITIES	DOCUMENTS/ INTERFACES
		<p>plastic container with the discarded bottles;</p> <ul style="list-style-type: none"> <li>Using strong gloves, immerse the bottles in the chlorine solution, ensuring that the disinfectant solution penetrates each bottle and reaches all surfaces. Leave the solution to work for at least 30 minutes;</li> <li>After the reaction time of 30 minutes, remove all bottles of the disinfectant solution.</li> <li>Make sure you wear strong gloves and check that all bottles have been emptied.</li> <li>Collects vials for final disposal in either a suitable pit or incinerator capable of reaching high temperatures and having a double chamber to reduce toxic gas emissions</li> </ul>	
<b>E.2. Treatment by sterilisation or autoclaving</b>			
	<b>Waste Management Focal Point</b>	<ul style="list-style-type: none"> <li>Uses autoclave to sterilise vaccine vials for destruction</li> <li>Place the vials inside the autoclave, following the instructions specified for the use of the equipment;</li> <li>Turn on the autoclave and let the sterilisation process run its course.</li> <li>Then remove the sterilised bottles from the autoclave for final disposal.</li> </ul>	Waste treatment report
<b>E.3. Treatment by encapsulation</b>			
	<b>Waste Management Focal Point</b>	<ul style="list-style-type: none"> <li>Place the already treated vaccine vials in a container, mixing them with a solution of cement, lime and water (in a proportion of 3:1 by weight) in a sealed metal drum.</li> <li>Once the mixture has solidified, bury the entire block in a secure location (either in the waste area of the hospital or health centre, in a dedicated landfill area, or in any other suitable identified location)</li> </ul>	Report on the destruction of waste
<b>F. WASTE TREATMENT (SYRINGES AND EPI)</b>			
		<ul style="list-style-type: none"> <li>Collects all safety boxes and other PPE.</li> <li>Throw the boxes into the "sharps pit" or into the incinerator without removing them from the safety box.</li> </ul>	

**URGENT!**

The used disinfectant solution (0.5% chlorine) **MUST** be disposed of safely and properly to protect the environment and water bodies. Note: Pour the used chlorine solution into the toilet or latrine, if possible. If not, leave it exposed to sunlight for several hours before dumping it in a controlled area away from water sources or vegetable gardens.

**NB: It is not important to treat the remaining solid waste before incineration or landfill.**

## 6. PROCEDURES FOR MANAGING FIXED ASSETS

To ensure the efficient execution of its programme of activities, the Expanded Programme on Immunisation (EPI) needs material resources that constitute fixed assets intended for long-term use (more than one year at least). These fixed assets require rigorous monitoring from their acquisition to their removal from the programme's assets. The EPI's fixed assets include

- Buildings and technical installations;
- Transport equipment ;
- Office equipment and furniture ;
- Computer equipment ;
- Cold chain equipment ;
- Various equipment, etc.

To this end, it is necessary to ensure proper asset management with a view to controlling maintenance and repair costs.

Fixed asset management is carried out by the Subject Accountant at EPI level in collaboration with the FAS and the Logistician. At the RWG level by the logistician in collaboration with the relevant subject accountant.

The fixed asset management procedures have the following objectives:

- Rational use of assigned assets ;
- The precise identification of assets when they enter the Programme's assets;
- Periodic physical inventories of assets;
- Optimal renewal of assets.

The procedures for managing fixed assets include the following steps:

#		GA.GI	REFERENCE
1	<b>FIXED ASSET MANAGEMENT</b>		
1	Acquisition, receipt, coding and allocation of assets		GA.GI.01
2	Asset file management		GA.GI.02
3	Disposal of fixed assets		GA.GI.03
4	Fleet management		GA.GI.04



<b>5</b>	<b>Maintenance and repair of fixed assets</b>		<b>GA.GI.05</b>
<b>6</b>	<b>Physical inventory taking of fixed assets</b>		<b>GA.GI.06</b>
<b>7</b>	<b>Procedures for the management of documents relating to rolling stock exempt from customs duties and taxes</b>		<b>GA.GI.07</b>

## 6.1. ACQUISITION, RECEIPT, CODING AND ALLOCATION OF FIXED ASSETS

The acquisition of fixed assets is carried out in accordance with the procurement procedures in force.

- The acquisition of fixed assets must correspond to real needs. The asset received by the Adhoc Committee must be coded by the Property Accountant before a letter of availability is drawn up and signed by the MINSANTE or the Permanent Secretary. This coding is necessary for the identification, use and follow-up of fixed assets;
- On-site receptions are carried out by an ad hoc committee whose members are defined by the circular on the execution of the State budget and convened by the Permanent Secretary by memorandum;
- Goods that can be used by the EPI for more than two (02) years and whose entry cost is less than FCFA 100,000 cannot be immobilised unless otherwise provided for in the regulations in force;
- All the administrative and technical formalities necessary for the commissioning of the fixed assets are carried out by the stock accountant and the logistician;
- All fixed assets are inventoried and recorded in the fixed assets module of the Tom2Pro accounting software. The inclusion of an asset in this file is based on the asset card which includes the following elements
  - The nature of the asset ;
  - The designation ;
  - The assignment ;
  - The date of commissioning ;
  - Expected duration of use ;
  - The acquisition value ;
  - The source of funding ;
  - The condition of the property.
- The allocation of a code leads to the creation of a label which is attached to the asset as part of the codification. This reference is entered in the asset register;
- The code of an asset represents a set of structured information that meets the user's management needs. It contributes in the same way as the physical inventory to the safeguarding of all assets;
- The asset reference is the coded information that is tagged to an asset for quick identification. This information is carried only once. Therefore, information that is subject to change is not carried on the identification label. It is mentioned in the asset card and in the asset register;
- On receipt of the delivery note and the invoice, an asset card (holder card) is opened for each asset, tracing the stages in the life of the asset during its period of ownership at the EPI;
- The management of the codes is ensured by the Subject Accountant who will have to ensure that they are affixed to the assets concerned before they are allocated. The following information must be taken into account:
  - Assignment (Section to which the asset is assigned) ;
  - The year of acquisition ;
  - The source of funding for the property ;
  - The serial number of the property ;
  - Abbreviation of the holder

The coding used for the EPI is numerical, alphabetical and alphanumeric and includes the following elements

Order	Sub-codes	Number of characters	Example
1	Category	2	Transport material: MT
2	Nature code	2	Vehicle: VE
3	Order number	2	05 for the fifth transport material of the year

4	Year of acquisition	4	2020	
5	Lessor code	3	WHO	WHO
			CHAI	CHA
			Gavi Alliance	GAV
			UNICEF	UNI
			Status	ETA
	Other		AUT	
	TOTAL	13		

Example: for the fifth vehicle (5<sup>ème</sup>) purchased in 2020 with Gavi funds:

Transport furniture	Vehicle	Order number	Year of acquisition	Lessor
MT	VE	05	2020	GAV

### Special case of rolling stock

The assignment of the identification number is carried out by the registration department of the Ministry of Lands, Cadastre and Land Affairs.

The details of the procedure are as follows

ORDER	SPEAKER	TASKS/ACTIVITIES	DOCUMENTS OR INTERFACE
<b>A. ENTRY OF THE ASSET INTO THE ASSETS</b>			
1	The Ad Hoc Reception Committee	<ul style="list-style-type: none"> <li>Checks that the asset delivered is as described in the order;</li> <li>Receives the asset ;</li> <li>Draw up and sign the acceptance report;</li> </ul>	<ul style="list-style-type: none"> <li>Acceptance report</li> </ul>
2	The Permanent Secretary	<ul style="list-style-type: none"> <li>Transmit the acceptance report to the Subject Accountant with a copy to the SCFA including the allocation note;</li> </ul>	<ul style="list-style-type: none"> <li>Acceptance report</li> <li>Allocation note</li> </ul>
3	The SCFA	<ul style="list-style-type: none"> <li>Carries out the accounting allocation on the basis of the fixed asset information package and the invoice;</li> <li>After validation of the allocation by the CUGFC, enters the acquisition in the Tom2Pro asset module.</li> </ul>	<ul style="list-style-type: none"> <li>Invoice ;</li> <li>Charge sheet ;</li> <li>Input fog</li> </ul>
<b>B. ALLOCATION OF THE ASSET</b>			
4	The Material Accountant	<ul style="list-style-type: none"> <li>After coding, check that the location of the property is in accordance with the allocation note;</li> <li>Informs the beneficiary of the availability of the good;</li> </ul>	Allocation note
5	Beneficiary	<ul style="list-style-type: none"> <li>Acknowledges receipt of the immobilisation;</li> <li>Signs the provisional exit voucher and the holder's card</li> </ul>	<ul style="list-style-type: none"> <li>Exit voucher ;</li> <li>Holder's card ;</li> </ul>

## 6.2. FIXED ASSET FILE MANAGEMENT

Assets are tracked by their asset master record.

The asset card follows the equipment to its place of use and a copy is kept by the subject accountant and the administrative and financial section. The following information is provided by the asset card:

- The date of acquisition and entry into service ;
- The property identification number ;
- The designation of the property ;
- The brand;
- The type ;
- The name of the supplier ;
- The purchase price ;
- The source of funding ;
- Exit from the heritage ;
- The assignment ;

### 6.3. REMOVAL OF FIXED ASSETS FROM THE ASSETS

Fixed assets are exposed to a significant risk of destruction and theft. Therefore, the purpose of the fixed asset disposal procedure is to describe the tasks performed to manage the possible

The procedure includes the following operations:

- Scrapping, reform or sale of the asset ;
- Theft of the asset
- Updating the asset file and records ;

ORDER	SPEAKER	TASKS/ACTIVITIES	DOCUMENTS OR INTERFACE
<b>REFORM, SCRAPPING OR SALE OF A FIXED ASSET</b>			
1	The holder	<ul style="list-style-type: none"> <li>▪ Notes the deterioration or non-functionality of the property;</li> <li>▪ Informs his/her line manager for validation of the deterioration or non-functionality;</li> <li>▪ Transmit to the Permanent Secretary within 48 hours its findings by letter endorsed by its hierarchical superior.</li> </ul>	Letter from the person in charge
2	Permanent Secretary	<ul style="list-style-type: none"> <li>▪ Receives mail and forwards to the material accountant with a copy to the SCFA.</li> </ul>	Letter from the person in charge
3	Subject Accountant	<ul style="list-style-type: none"> <li>▪ Notes the deterioration or non-functionality of the property on site;</li> <li>▪ Initiates a proposal for reform, disposal and/or sale and forwards the proposal to the PS, attaching to the report a summary statement of the assets to be reformed, disposed of or scrapped with the following information               <ul style="list-style-type: none"> <li>❖ The nature of the property ;</li> <li>❖ The life of the asset ;</li> <li>❖ Reasons for scrapping, disposal or reform;</li> <li>❖ The net book value.</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>▪ SP instructions ;</li> <li>▪ Proposal to scrap and/or sell the asset</li> </ul>
4	Permanent Secretary	<ul style="list-style-type: none"> <li>▪ Analyses and validates the summary statement of goods to be reformed and the proposal for disposal and/or sale;</li> <li>▪ Forwards to Minsante for approval where appropriate;</li> </ul>	<ul style="list-style-type: none"> <li>▪ Summary of goods proposed for reform</li> </ul>
<b>UPDATING THE ASSET FILE AND RECORD AFTER RETIREMENTS (SCRAPPING, DISPOSAL, ETC.)</b>			
5	The Material Accountant	<p>At the end of the execution of the applicable MINDCAF procedure :</p> <ul style="list-style-type: none"> <li>▪ Receives the reform report ;</li> <li>▪ Updates the asset file and the asset record;</li> <li>▪ Discharge the asset in the books and records;</li> <li>▪ Forwards a copy of the documents to the Head of the Administrative and Financial Section.</li> </ul>	<ul style="list-style-type: none"> <li>▪ Minutes of the reform</li> </ul>
6	SCFA	<ul style="list-style-type: none"> <li>▪ Make the retirement entries for the retired, scrapped or disposed asset;</li> <li>▪ Updates the fixed assets table.</li> </ul>	<ul style="list-style-type: none"> <li>▪ Charge sheet ;</li> <li>▪ Input fog</li> </ul>

ORDER	SPEAKER	TASKS/ACTIVITIES	DOCUMENTS OR INTERFACE
<b>A. THEFT OF THE ASSET</b>			
<b>Report of the Theft</b>			
1	Person responsible for or holder of the property or asset	<ul style="list-style-type: none"> <li>▪ Notes the theft ;</li> <li>▪ Notifies his/her line manager or the PS if necessary through a flight incident report</li> </ul>	Flight incident report
2	Permanent Secretary	<ul style="list-style-type: none"> <li>▪ Receives flight incident report.</li> <li>▪ Forwards to the SCFA and the Subject Accountant for processing.</li> <li>▪ Drafts the complaint and contacts the police/gendarmerie/bailiff's office to carry out an investigation.</li> </ul>	Complaint
3	Police/gendarmerie services/Bailiff	<ul style="list-style-type: none"> <li>▪ Receive the complaint and information about the theft.</li> <li>▪ Go down to the scene and make observations.</li> <li>▪ Draw up a report of the theft.</li> <li>▪ Forward a copy of the Record of Violation to the PS.</li> </ul>	<i>Minutes of the theft reports</i>
4	Permanent Secretary	<ul style="list-style-type: none"> <li>▪ Receives a copy of the minutes of the theft reports.</li> <li>▪ Instructs the SCFA and the Subject Accountant accordingly</li> <li>▪ Transmits to SDPAT/MINSANTE for further procedure</li> </ul>	Signed flight incident report
	The subject accountant	<ul style="list-style-type: none"> <li>▪ Updates the fixed asset file and related records</li> </ul>	<ul style="list-style-type: none"> <li>▪ Fixed asset file</li> <li>▪ Material accounting books and documents</li> </ul>
	CSAF/CUGFC	<ul style="list-style-type: none"> <li>▪ Registers in Tom2Pro software</li> </ul>	<ul style="list-style-type: none"> <li>▪ Summary reports</li> </ul>

## 6.4. FLEET MANAGEMENT

The management of the Programme's vehicle fleet and immunisation logistics is the responsibility of the Fixed Assets Manager under the supervision of the Permanent Secretary. The latter allocates the available vehicles and cold equipment according to the needs and business trips required by the Programme's activities.

The purpose of this procedure is to define the rules for the management of the EPI vehicle fleet. It specifies the modalities for the use of the Programme's vehicles by authorised persons.

The main objectives are the implementation of :

- Measures for the rational use of rolling stock and fuel ;
- Measures to ensure proper maintenance of rolling stock ;
- Records for cost tracking and fleet management.

The management rules are as follows:

- This procedure is applicable to all staff using rolling stock belonging to the Expanded Programme on Immunisation (EPI);
- The monitoring of the vehicle fleet is the responsibility of the SCFA;
- Each rolling stock must have a complete administrative file (vehicle registration document, insurance, sticker, technical inspection, temporary admission, medicine box, etc.);
- All EPI vehicles and motorbikes must be insured against at least the following risks: third party liability and damage to persons carried;
- All vehicles and motorbikes must be used exclusively for EPI activities;
- The use of EPI vehicles, motorbikes and speedboats is strictly forbidden to anyone outside the Programme;
- Each vehicle is equipped with a logbook to monitor its use, maintenance and fuel consumption. The logbook is checked periodically by the material accountant;
- The Subject Accountant participates in the acceptance of new equipment. He/she ensures that transfer and disposal decisions are carried out;
- In collaboration with the logistics and maintenance section, the materials accountant is responsible for the preventive maintenance and repair of vehicles;
- The management of the planning of all courier drivers is the responsibility of the CSAF/HRMU;
- The EPI covers the usual expenses such as maintenance, repairs and fuel according to the defined scale.
- All service vehicles, except those on internal missions, must be parked on EPI premises every evening, weekend and public holiday. Under no circumstances may they be used for personal purposes;
- Any maintenance or repair of an EPI vehicle without the authorisation of the Permanent Secretary will constitute a breach of the provisions in force and will be sanctioned accordingly;
- Any employee who uses a vehicle without prior authorisation and has a traffic accident must pay the costs of repairing and restoring the vehicle to working order;
- Each driver is responsible for the driving, cleanliness and proper operation of his vehicle;
- Thefts and accidents and the circumstances of their occurrence must be reported to the Permanent Secretary within 48 hours;
- All users of EPI vehicles must have the following items in their possession when they are checked:
  - The driving licence ;
  - The logbook ;
  - One of the following documents: the original mission order (to be signed and sealed by the authorised persons in the locality hosting the mission or, failing that, by the police or gendarmerie authorities at the place of the mission), the restricted or permanent pass.

- The driver authorised to drive the vehicle is the one whose name appears on the mission order;

The use of transport equipment for travel is subject to the following management rules:

- The management of transport equipment is entrusted to the Head of the Administrative and Financial Section;
- Each driver maintains the vehicle he drives;

All keys to vehicles and two-wheelers are held by the Head of the Administrative and Financial Section

The Head of Administrative and Financial Section / CUGRH is responsible for :

- Output programming ;
- Informing managers about the availability of the park's travel facilities;
- Keeping a file for each vehicle in which all major repairs to the vehicle are recorded.

Each driver keeps a daily logbook which he fills in correctly.

#### ❖ **Expanded Programme on Immunisation (EPI) vehicle categories**

##### ▪ **Company cars**

A company car is a vehicle belonging to the EPI allocated to a staff member in view of his/her position and responsibilities within the Programme. The user may use it for professional purposes and on a permanent basis. *The Permanent Secretary and the Deputy Permanent Secretary are provided with company cars.*

##### ▪ **Service vehicles**

A service vehicle is a vehicle allocated to an employee for the performance of his/her professional activities only.

##### ▪ **Operating vehicles**

These vehicles are used on an ad hoc basis for professional reasons only. They are at the disposal of the PEVR & Logistics Section for specific interventions.

Any movement of these vehicles must be authorised by the Permanent Secretary and the vehicle availability form duly completed.

#### ❖ **Provision of rolling stock**

The provision of vehicles and motorbikes by partners is done through an equipment delivery form. This form contains all the information relating to the equipment delivered: designation, model number, registration number, date of acquisition, date of provision, beneficiary structure, acquisition cost, source of financing, etc.

The following people are present at this meeting:

- **At the central level**
  - The Permanent Secretary ;
  - The Subject Accountant ;
  - The Head of the Administrative and Financial Section ;
  - The head of the beneficiary structure ;



- Any other person whose presence is deemed necessary.
- **At the regional level**
  - The Regional Delegate for Public Health ;
  - The Regional Coordinator ;
  - The Subject Accountant at regional level ;
  - The head of the beneficiary structure ;
  - Any other person whose presence is deemed necessary.

The equipment handover sheet must be signed by all the people below according to the levels.

- **Administrative follow-up**
  - The SAF, in collaboration with the Material Accounting Department, ensures that the dates for the renewal of insurance policies and technical inspections are respected. To this end, it keeps a table for monitoring these dates;
  - A copy of the documents (insurance, registration documents, etc.) of the vehicles is kept by the Paymaster in a file for each vehicle;
  - The Subject Accountant also keeps a record of copies of maintenance and repair expenses for each vehicle.
- **Monitoring of fuel consumption**

Before each journey (outside the locality of residence), the Driver shall enter in the logbook of the vehicle :

- The date ;
- The purpose of the trip ;
- The amount of fuel taken ;
- The mileage at the start.

On return from the trip, the driver :

- Enter the mileage at the finish;
- Sign the logbook and return it to the vehicle.

Every month, the Material Accountant records the mileage and fuel consumption for each vehicle from the vehicle logbooks and the fuel stock register. He/she should report any anomalies.

#### ❖ **Other management rules**

##### ▪ **Reporting and follow-up of car claims**

In the event of a claim or theft, the employee affected by the claim must :

- Make an immediate report to the police;
- Have the police or gendarmerie report the damage;
- Inform the SCFA without delay;
- Transmit within twenty-four (24) hours, a report on the circumstances of the incident, with the visa of his or her line manager, to the SP-PEV with a copy to the CSAF, which will take charge of referring the matter to the SDPAT for further action.

The incident will be investigated internally to determine the causes and disciplinary action may be taken against the staff member concerned.

##### ▪ **Vehicle control**

The Subject Accountant will regularly carry out an unannounced check of all vehicles in collaboration with the Head of the Administrative and Financial Section.

Each vehicle will be checked at least twice (02) a year. Users of assigned vehicles must facilitate access to their vehicle. The check will cover the following points:

- The administrative documents of the vehicle ;
- The general condition of the bodywork (bonnet, wings, rear bodywork, tyres, mirrors, number plate);
- The general condition of the engine (ignition keys, ignition, engine noise, oil and fuel consumption);
- Vehicle accessories (car station, baffles, jack, wheel keys, hubcaps, fire extinguishers, triangle);
- The cleanliness of the vehicle (interior and exterior cleanliness, storage of seats and boot).

ORDER	SPEAKER	TASKS/ACTIVITIES	DOCUMENTS OR INTERFACE
1	Applicant	<ul style="list-style-type: none"> <li>▪ Request a vehicle from the PS, specifying the reason for the trip, the destination, the expected duration of use of the vehicle and the availability of a driver</li> </ul>	<ul style="list-style-type: none"> <li>▪ Request for the provision of a vehicle ;</li> <li>▪ Mission order or any other supporting document</li> </ul>
	Permanent Secretary	<ul style="list-style-type: none"> <li>▪ Receives the request for availability.</li> <li>▪ Instructs the Saf/Ugrh Chief to check the availability of the vehicle, the availability of a driver</li> </ul>	<ul style="list-style-type: none"> <li>▪ Request for the provision of a vehicle ;</li> <li>▪ Mission order or any other supporting document</li> </ul>
2	Cugrh	<ul style="list-style-type: none"> <li>▪ Reads the PS instructions;</li> <li>▪ Ensures availability of vehicle and driver;</li> <li>▪ Prepares the vehicle exit permit;</li> <li>▪ Places the vehicle and a driver at the disposal of the beneficiary</li> </ul>	Authorisation to leave the vehicle
3	Driver	<ul style="list-style-type: none"> <li>▪ Is available to the user;</li> <li>▪ Fill in the logbook for the journey on departure and return;</li> <li>▪ Ensures that all the vehicle's administrative documents (insurance, technical inspections, etc.) are up to date;</li> <li>▪ Checks that the vehicle is in good working order (radiator, brakes, lights, tyres, etc.) and informs the material accountant if there are any problems with the vehicle;</li> <li>▪ Operates the vehicle, ensuring its safety at the checkpoint (compliance with traffic regulations, cleanliness of the vehicle) and compliance with the routes. Requests fuel according to the applicable procedure;</li> <li>▪ Returns the vehicle after completing its mission</li> </ul>	Logbook
4	Head of Mission	<ul style="list-style-type: none"> <li>▪ Analyse the information in the logbook: <ul style="list-style-type: none"> <li>❖ Name, first name and number of the user ;</li> <li>❖ Reasons for travel ;</li> <li>❖ Kilometres to start and finish ;</li> <li>❖ Time of departure and arrival ;</li> <li>❖ Amount and quantity of fuel (litres) ;</li> </ul> </li> <li>▪ Look at the logbook.</li> </ul>	Logbook



## 6.5. MANAGEMENT OF REPAIRS AND MAINTENANCE OF FIXED ASSETS

During the lifetime or operation of a durable good, three types of maintenance/repairs are to be considered: permanent or daily maintenance, periodic maintenance and repairs.

- **Ongoing maintenance**

Ongoing maintenance is the care given to the asset, usually by the user himself, to ensure regular daily operation. It is generally manifested in the provision of checks to be carried out on a daily basis.

- **Periodic maintenance**

Periodic maintenance is the set of operating checks to be carried out on specific dates or after a volume of operating units. This type of maintenance requires the development of an asset maintenance programme. Periodic maintenance is carried out by external service providers (service stations, dealers, etc.) at the EPI.

- **Repairs**

Repairs are all interventions carried out on assets to restore them to a correct working condition. They are carried out by service providers outside the programme.

The management rules are as follows:

- Maintenance/repairs are carried out according to the specific procedure described in the applicable procurement procedures;
- The Material Accountant, in collaboration with the Logistics and Maintenance Section, ensures the regular and preventive maintenance of vehicles. Any breakdown or malfunction of the vehicle must be reported to him by the user;
- Vehicle maintenance/repairs are carried out:
  - ❖ At petrol stations for oil changes and lubrication;
  - ❖ At dealerships for special operations requiring the intervention of specialists or at an approved garage (listed in the suppliers' file).
- Each time a vehicle is serviced/repared (oil change, filter change, spare parts, tyres), the vehicle driver fills in the vehicle's service/repair form, entering :
  - ❖ The date ;
  - ❖ The nature of the work carried out ;
  - ❖ The cost of the services ;
  - ❖ His name and signature.
- The Subject Accountant shall request the vehicle logbook before approving any maintenance work on the vehicle.

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### 6.5.1. Maintenance of technical equipment

Some specialised equipment, such as medical equipment, is accompanied by a leaflet from the supplier at the time of delivery with instructions on how to maintain it.

ORDER	SPEAKER	TASKS/ACTIVITIES	DOCUMENTS OR INTERFACES
1	Material accountant	<ul style="list-style-type: none"> <li>▪ After each acquisition, forwards a copy of the service manual and the technical documentation to the Logistics and Maintenance Section and SAF;</li> <li>▪ Organises, in collaboration with the Logistics Section, the periodic inspections of vehicles according to the maintenance schedule indicated by the manufacturer and any repairs to the vehicles.</li> </ul>	<p>Maintenance instructions ;</p> <p>Technical document of the material</p>
2	User	<ul style="list-style-type: none"> <li>▪ Ensures that the equipment is regularly serviced by specialist technicians in accordance with the maintenance manual;</li> <li>▪ Report any problems to the Subject Accountant in writing.</li> </ul>	

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#### 6.5.2. Vehicle maintenance

ORDER	SPEAKER	TASKS/ACTIVITIES	DOCUMENTS OR INTERFACE
1	Driver	<ul style="list-style-type: none"> <li>▪ Carries out daily and periodic maintenance of vehicles. This maintenance mainly concerns the following operations: <ul style="list-style-type: none"> <li>❖ Emptying ;</li> <li>❖ Lubrication ;</li> <li>❖ Tyre inflation ;</li> <li>❖ Checking water and oil levels;</li> <li>❖ Ignition ;</li> <li>❖ Braking.</li> </ul> </li> <li>▪ Have the periodic maintenance carried out according to the specifications and frequency</li> </ul>	<p>Maintenance instructions ;</p> <p>Technical document of the material ;</p>

ORDER	SPEAKER	TASKS/ACTIVITIES	DOCUMENTS OR INTERFACE
		<p>prescribed by the manufacturer in an approved garage</p> <ul style="list-style-type: none"> <li>▪ Carry out the technical visit according to the instructions of the Material Accountant.</li> </ul>	<p>Technical inspection report ;</p> <p>Logbook</p>
2	Material accountant/CUGMEP	<ul style="list-style-type: none"> <li>▪ Follows up periodically on the condition of the vehicles;</li> <li>▪ Regularly reviews vehicle logbooks to ensure that they are being used correctly. These checks include: <ul style="list-style-type: none"> <li>• The name of the assigned driver ;</li> <li>• Destinations covered;</li> <li>• Kilometres travelled ;</li> <li>• Interviews already carried out;</li> <li>• Task order numbers ;</li> <li>• Any comments ;</li> <li>• Fuel consumption</li> </ul> </li> </ul>	

### 6.5.3. Maintenance of computer equipment

In particular, the periodic maintenance of computer equipment is entrusted to an external IT service provider to ensure the maintenance of the hardware and operating software on the basis of a maintenance contract.

The maintenance of application software should be carried out by the developer or supplier of the software or by an agent who has been trained for this task.

### 6.5.4. Maintenance of other CAPITAL goods

Periodic maintenance of other equipment is provided by :

- The user, on the one hand, if he has received appropriate training and ;
- On the other hand, an external service if the nature of the work requires it.

The details of the external repair procedure are as follows:

ORDER	SPEAKER	TASKS/ACTIVITIES	DOCUMENTS OR INTERFACE
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1	Material accountant	<ul style="list-style-type: none"> <li>Prepares a service request form containing all the necessary information to identify the nature of the work requested;</li> </ul>	Service request form
2	Material accountant and the logistics and maintenance section	<ul style="list-style-type: none"> <li>Record the work by means of a works acceptance note;</li> </ul>	<ul style="list-style-type: none"> <li>Work order ;</li> <li>Acceptance of work form</li> <li>Individual file of the asset</li> </ul>
3	User	<ul style="list-style-type: none"> <li>Repossesses the property after the work has been completed;</li> </ul>	<ul style="list-style-type: none"> <li>Takeover form</li> </ul>
4	Material accountant	<ul style="list-style-type: none"> <li>Attaches a copy of the work order to the provider's invoice and forwards it to the SCFA.</li> </ul>	<ul style="list-style-type: none"> <li>Invoice and any document in lieu thereof</li> </ul>
5	SCFA	<ul style="list-style-type: none"> <li>Takes note of the invoice and forwards it to the head of the financial unit, accountant for the payment process.</li> </ul>	<ul style="list-style-type: none"> <li>Payment order</li> </ul>

## 6.6. STOCKTAKING

The purpose of the inventory-taking procedure is to describe the tasks necessary for the physical control of fixed assets. The inventory allows the physical existence of assets to be established and any discrepancies between the assets recorded in the accounts and those actually existing to be determined.

The management rules are as follows

- The inventory of fixed assets is carried out at least once (01) a year and necessarily at the end of the financial year by the subject accountants of the EPI Central Technical Group (CTG) and those of the regions under the supervision of the Permanent Secretary;
- The inventory covers all movable and immovable property held by the EPI and the beneficiary structures:
  - Material;
  - Furniture ;
  - Buildings, land ;
  - Etc.
- The methods to be applied include measuring, counting and physically weighing the goods according to their nature;
- The physical inventory takes place both in the EPI structures and in the beneficiary structures as well as in any other place where fixed assets are stored;
- During the stocktaking period, all movements of fixed assets are stopped or recorded in a special register, if applicable, and communicated to the stocktaking team;
- All inventories are recorded in minutes duly signed by all members of the inventory team and sent to the Permanent Secretary for validation;
- Inventory procedures should be developed by the Central Stocktaker and submitted to the Permanent Secretary for approval. These procedures shall specify, inter alia
  - The exact composition of the inventory teams with the names and responsibilities of each member;
  - The inventory period ;
  - Goods to be inventoried ;
  - Inventory locations ;
  - Preparatory work at storage sites ;
  - Methods of counting, control and synthesis ;
  - Exploitation of results and feedback.
- A reconciliation should be made between the physical inventory and the book inventory and the differences explained.

### Stocktaking arrangements

The success of the stocktaking process requires the following provisions to be put in place:

- Development of inventory instructions ;
- Preparation of inventory sheets ;
- Prior information of the services/structures and persons concerned by the procedure ;
- Pre-storage of goods.

When the inventory is taken, all the necessary annotations are made, in particular the condition of the property.

All inventory sheets are dated and signed by the members of the inventory team.



The inventory sheets are then used with the registers to complete the information that is not materialized on the goods.

At the end of the operation, a physical inventory report of the assets is drawn up and signed by the members of the inventory team.

The conclusions of the inventory in the minutes are communicated by the Subject Accountants to their superior and the compiled report to the Permanent Secretary for control and possible decisions to be taken either :

- To authorise the final disposal of an asset according to the procedures in force;
- To take sanctions against agents who abuse;
- To authorise the replacement of an asset.

The inventory commission is composed of :

- Subject accountant ;
- Logisticians ;
- SAF.

The procedure involves the following operations:

- Constitution of the inventory team ;
- Preparation of inventories ;
- Conducting the inventories and writing the inventory report ;
- Physical/Accounting Reconciliation.

ORDER	STAKEHOLDERS	TASKS/ACTIVITIES	DOCUMENTS/ INTERFACES
<b>A. CONSTITUTION OF THE INVENTORY TEAM</b>			
1	Subject Accountant	<ul style="list-style-type: none"> <li>▪ Prepares and submits the technical file to the PS;</li> </ul>	Technical file
2	Permanent Secretary	<ul style="list-style-type: none"> <li>▪ Validates the draft note ;</li> </ul>	Memorandum of Understanding
3	Material accountant	<ul style="list-style-type: none"> <li>▪ Prepares the various documents (asset register, individual asset sheets) required for the inventory.</li> </ul>	
<b>B. PREPARATION OF INVENTORIES</b>			
4	Each structure	<ul style="list-style-type: none"> <li>▪ Ensures that fixed assets are registered with codification numbers (registration);</li> <li>▪ Makes available all documents and accounting records supporting the existence of fixed assets during the financial year.</li> </ul>	Immobilisation sheet
5	Material accountant	<ul style="list-style-type: none"> <li>▪ Prepares asset listings for each location;</li> <li>▪ Provides asset records;</li> <li>▪ Provides, in collaboration with the CSAF or GESCOM, the documents and accounting records of the movements of the exercise;</li> <li>▪ Ensures that storage areas are well marked out.</li> </ul>	<ul style="list-style-type: none"> <li>▪ Fixed asset lists ;</li> <li>▪ Accounting documents and records</li> </ul>
<b>C. PROCEDURE AND DRAFTING OF INVENTORY REPORTS</b>			
6	Inventory team	<ul style="list-style-type: none"> <li>▪ Carries out the physical count of fixed assets according to the inventory instructions,</li> </ul>	<ul style="list-style-type: none"> <li>▪ Inventory report ;</li> <li>▪ Deviation sheets</li> </ul>

		<ul style="list-style-type: none"> <li>▪ Determines the differences between book inventory and physical counts from the difference sheet;</li> <li>▪ Update the assignment or holder records;</li> <li>▪ Prepares a record of the assets inventoried, signed jointly by the counting team, those responsible for the assets inventoried;</li> <li>▪ Transmits the minutes (PV) and other documents (discrepancy sheet, etc.) to the Material Accountant.</li> </ul>	
7	Material accountant	<ul style="list-style-type: none"> <li>▪ Receives minutes and all other documents;</li> <li>▪ Fills in the inventory summary sheet;</li> <li>▪ Compares the accounting balances with the valued results of the inventory;</li> <li>▪ Prepares the inventory file to be submitted to the Administrative and Financial Section, consisting of <ul style="list-style-type: none"> <li>❖ Inventory report ;</li> <li>❖ Inventory summary sheet ;</li> <li>❖ Material replacement or rehabilitation plan.</li> </ul> </li> </ul>	Inventory report
8	Permanent Secretary	Receives the minutes and sends them to the Head of Administration and Finance for reconciliation with the accounts.	
<b>D. ACCOUNTING RECONCILIATION</b>			
9	SCFA	<ul style="list-style-type: none"> <li>▪ Produces fixed asset schedules, fixed asset ledger accounts;</li> <li>▪ Performs accounting reconciliation on the basis of physical inventory results;</li> <li>▪ Highlights gaps.</li> </ul> <p><b>If there are gaps</b></p> <ul style="list-style-type: none"> <li>▪ Informs the Subject Accountant ;</li> <li>▪ Have a report prepared on the discrepancies found, the causes and the actions envisaged;</li> <li>▪ Transmits the deviation report to the PS;</li> <li>▪ Make proposals for action (disposal, sanctions, etc.) ;</li> <li>▪ Transmits to the Subject Accountant the instructions/decisions of the PS to notify the heads of the concerned structures for explanation.</li> </ul> <p><b>In the absence of a deviation or justification of deviations</b></p> <ul style="list-style-type: none"> <li>▪ Transmits the inventory file to the Permanent Secretary for validation.</li> </ul>	<ul style="list-style-type: none"> <li>▪ Fixed asset tables ;</li> <li>▪ Fixed Assets Ledger ;</li> <li>▪ Inventory reports</li> </ul>
10	Permanent Secretary	<ul style="list-style-type: none"> <li>▪ Validates the various minutes;</li> <li>▪ Validates the plan for the replacement or rehabilitation of assets;</li> <li>▪ Identify any irregularities and define responsibilities;</li> <li>▪ Transmit the file to the Subject Accountant and copy to the SCFA.</li> </ul>	<ul style="list-style-type: none"> <li>▪ Fixed asset tables ;</li> <li>▪ Fixed Assets Ledger ;</li> <li>▪ Inventory reports</li> </ul>
11	SCFA	Files the copy of the inventory record with the fixed asset schedules and the fixed asset ledger.	
12	Material accountant	<ul style="list-style-type: none"> <li>▪ Breakdown the PVs referred to the different structures;</li> <li>▪ Classifies the inventory file.</li> </ul>	<ul style="list-style-type: none"> <li>▪ Inventory reports ;</li> <li>▪ Inventory file</li> </ul>



## 6.7. MANAGEMENT OF DOCUMENTS RELATING TO ROLLING STOCK EXEMPT FROM CUSTOMS DUTIES AND TAXES

The objective of the procedure is to ensure that customs tax-exempt rolling stock acquired by the EPI on behalf of beneficiaries can be used regularly without the risk of being intercepted by Cameroonian customs.

The management rules applicable to the procedure are as follows:

- Rolling stock exempt from customs duties and taxes must be delivered by the supplier with the necessary documents;
- The material must be active (in circulation) at all times;
- A register (or Excel file) of exempted rolling stock should be maintained by the Subject Accountant;
- The request for an extension of the exemption period must be made one month before the end of the validity period of the necessary documents;
- The information that must be included in the application is :
  - ❖ The references of the text under which the scheme is requested;
  - ❖ The essential characteristics of the vehicle such as make, type, chassis number and value;
  - ❖ The applicant's tax identification code or passport number;

ORDER	STAKEHOLDERS	TASKS/ACTIVITIES	DOCUMENTS/ INTERFACE
1	Material accountant	<ul style="list-style-type: none"> <li>▪ Consult the register or the Excel file for monitoring exempt rolling stock at the end of each month;</li> <li>▪ Makes a statement of the equipment for which the validity period of the documents relating to rolling stock exempted from customs duties and taxes expires in the following month;</li> <li>▪ Contact beneficiaries to ask them to return the documents for the extension application file;</li> <li>▪ Attached the elements of the file constituting the request for extension ;</li> <li>▪ Draft an application for extension ;</li> <li>▪ Transmits the draft application and the statement together with the constituent documents to the Permanent Secretary</li> </ul>	Tracking file of exempted rolling stock
2	Permanent Secretary	<ul style="list-style-type: none"> <li>▪ Receives all documents;</li> <li>▪ Checks their compliance ;</li> <li>▪ Comments on the draft extension request;</li> <li>▪ Transmits the file to the Secretary of the PS after informing the Subject Accountant.</li> </ul>	<ul style="list-style-type: none"> <li>▪ Monitoring status ;</li> <li>▪ Draft application letter</li> </ul>
3	Assistant to the PS	<ul style="list-style-type: none"> <li>▪ Make corrections where necessary;</li> <li>▪ Print the application in duplicate;</li> <li>▪ Passes to PS for signature.</li> </ul>	
4	Permanent Secretary	<ul style="list-style-type: none"> <li>▪ Signs after verification, both copies;</li> <li>▪ Transmits signed copies to the Secretary ;</li> </ul>	
5	Secretary	<ul style="list-style-type: none"> <li>▪ Makes two copies of the application;</li> <li>▪ Have the whole file deposited at the Directorate General of Customs;</li> <li>▪ Send a copy to the Subject Accountant.</li> </ul>	
6	Material accountant	File the copy for follow-up	Application for renewal

7	Secretary	<ul style="list-style-type: none"><li>▪ Receives renewed documents;</li><li>▪ Passes on renewed documents to each user</li></ul>	Copy of renewed documents
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## 7. FINANCIAL MANAGEMENT PROCEDURES

The financial management procedure is codified as follows:

### Codification of the financial management procedure

Designation of the procedure	SOUCHE	REFERENCES
<b>FINANCIAL MANAGEMENT PROCEDURES</b>	<b>GF</b>	
Resource mobilisation		<b>GF.MR</b>
Call for funds		GF.MR.01
Budget management procedures		<b>GF.BU</b>
Development and adoption of the medium-term budget: the Comprehensive Multi-Annual Plan (cMYP)		GF.BU.01
Preparation and adoption of the short-term budget: annual budget		GF.BU.02
Budget reprogramming		GF.BU.03
Commitment control and budget monitoring in Tom2Pro		GF.BU.04
Treasury Management		<b>GF.TR</b>
Bank account management		GF.TR.01
Procedures for payment of supplier invoices by the bank		GF.TR.02
Procedure for preparing bank reconciliation statements		GF.TR.03
Electronic payment or "Mobile Money		GF.TR.04
Direct payment by technical and financial partners		GF.TR.05
Processing of requests for funds sent by the implementing structures		GF.TR.06
Justification of cash advances for the implementation of an activity		GF.TR.07
Management of the relationship with the Caisse Autonome d'Amortissement		<b>GF. AACR</b>

## 7.1. RESOURCE MOBILISATION

It is a question of describing the mechanisms for collecting funds by the EPI from the TFPs and the State through its financial system.

In the context of mobilising resources for the implementation of the Expanded Programme on Immunisation (EPI) activities, the following general principles should be observed

- The resources needed to carry out the activities come from the State's own funds, external financing and counterpart funds from the State. These resources are in most cases mobilised on the basis of multi-annual plans with performance frameworks;
- Several Technical and Financial Partners (TFPs) provide permanent or periodic support to the EPI. Each resource is mobilised and managed according to the procedures defined in this manual;
- The funds are mobilised for the financing of the expenses of each grant in accordance with the terms of the grant agreement signed between the State and the relevant lessor;
- State funds are mobilised through the operating budget, the public investment budget and matching funds;
- Counterparty funds are held at the Caisse Autonome d'Amortissement (CAA) and moved for payment and funds transfer operations at the request of the EPI.
- For some donors, and where provided for in the funding agreements, external funding is channelled through the AAC. For this, a letter of comfort must be produced which specifies that the amounts deposited will not be subject to any compensation, seizure or blocking;
- Disbursements are made in accordance with the provisions of the funding agreements and the guidelines;
- Any income generated through project activities (bank interest received, cost recovery income, etc.) must be accounted for, incorporated into the budget and used exclusively for the financing of project activities;
- The accounts operate under the joint double signatures of the authorised persons. There must be an alternate signature for the principal signatories;

Three types of bank accounts are opened for the management of the funds of the Expanded Programme on Immunization, namely

- **Special accounts:** They receive the funding transferred directly to the EPI by the TFPs and the funds released by the State for co-financing. The EPI has a special account for each source of financing or specific programme supported by a TFP, and a special account for receiving counterpart funds. As soon as the financing agreement comes into force, the Ministry of Finance (MINFI) releases the sums constituting the State's counterpart through the *Basket Fund*. These funds are transferred to a commercial bank in an account opened by the MINSANTE for the benefit of the EPI. The special accounts operate under the signature of the Minister of Public Health.
- **Sub-accounts:** These are the EPI intermediate accounts and regional accounts.
- **Intermediate EPI accounts:** These are accounts that receive transfers from special accounts or other structures internal or external to MINSANTE and intended for the implementation of EPI activities. The EPI's intermediary accounts operate under the joint double signatures of authorised persons: the Permanent Secretary of the EPI and the Head of the Administrative and Financial Section
- **Regional accounts:** These are opened at the regional level in commercial banks for the payment of authorised expenses relating to the implementation of EPI activities in the regions, regardless of the source of funding. Advances of funds to cover these activities are made to the EPI Regional Technical Groups from these accounts. The regional accounts operate under the joint double signatures of the authorised persons: the Regional Coordinator and the Accounting Manager.

## 7.2. APPEAL FOR FUNDS

### 7.2.1. CALL FOR EXTERNAL FUNDS

The objective of the procedure describes the process of releasing the necessary funds from donors to finance the programmed activities.

The management rules applicable to the call for funds procedure are :

- Resources are mobilised on the basis of a multi-annual plan;
- The persons entitled to make disbursement requests are clearly identified and provided for in the financing agreements/contracts;
- The resources of a bank account opened in the name of a Technical and Financial Partner (TFP) may not be used to finance expenditure from the national counterpart funds;
- Operations executed on a bank account must consist of eligible expenditure in accordance with the provisions of the Financing Agreement;
- The application for the initial advance or for the replenishment of the advance, if applicable, is made by filling in the standard documents made available to the EPI by the lessor;
- The request for the replenishment of the advance, if applicable, shall be accompanied by the certified statement of expenditure.

The procedure for mobilising external funds is as follows:

ORDER	STAKEHOLDERS	DESCRIPTION OF ACTIVITIES	DOCUMENTS
<b>A. General procedures</b>			
1.	Head of Administrative and Financial Section (SCFA)	<ul style="list-style-type: none"> <li>▪ Draft the request for funds according to the periodicity agreed with the donor and in the required formats;</li> <li>▪ Produces the required reports and fulfils the above conditions before any disbursement;</li> <li>▪ Transmits the request for funds to the Permanent Secretary for signature if necessary or to the Minister of Public Health as appropriate.</li> </ul>	Application for funds
2.	Permanent Secretary	<ul style="list-style-type: none"> <li>▪ Checks reports and prerequisites;</li> <li>▪ Checks and countersigns the application for funds and forwards a copy to the SCFA;</li> <li>▪ Sends the request for funds to the donor with the documents required in the grant agreements/contracts.</li> </ul>	Signed application for funds
<b>B. Replenishment of the special bank account</b>			
3.	SCFA	<ul style="list-style-type: none"> <li>▪ Fills out the special bank account replenishment request form and submits it for signature to the Permanent Secretary or Minister of Public Health as appropriate;</li> <li>▪ Attached are the data sheet, the estimated expenditure budget and the reports required by donors before any disbursement.</li> </ul>	<ul style="list-style-type: none"> <li>▪ Application form for withdrawal of funds ;</li> <li>▪ Data sheet</li> <li>▪ Estimated budget</li> </ul>
4.	Permanent Secretary	<ul style="list-style-type: none"> <li>▪ Checks the application for funding of the special bank account and the completeness of the required documents and signs it after any amendments are taken into account;</li> </ul>	<ul style="list-style-type: none"> <li>▪ Application form for withdrawal of funds ;</li> <li>▪ Data sheet</li> </ul>



		<ul style="list-style-type: none"> <li>▪ Transmits to the relevant lessor the request for supply for the period and the required supporting documents;</li> <li>▪ Instructs the SWAC for follow-up with the donor.</li> </ul>	<ul style="list-style-type: none"> <li>▪ Estimated budget</li> </ul>
5.	SCFA	<ul style="list-style-type: none"> <li>▪ Follows up with the lessor and completes, after validation by the PS or the authorised person, the additional information required, if necessary;</li> <li>▪ Ensures that the disbursement has been made to the special bank account and informs the PS and any other authorised person.</li> </ul>	<ul style="list-style-type: none"> <li>▪ Credit advice ;</li> <li>▪ Further information</li> </ul>

## 7.2.2. APPEAL FOR STATE FUNDS

The objective of the procedure describes the process for the release of funds by the Government of Cameroon for the financing of programmed activities.

- The mobilisation of the state's operating and investment budget is carried out by the Ministry in charge of public finance, which implements the processes of collecting state funds through taxes, fees, loans, etc;
- Counterpart funds represent the State's financial contribution to the implementation of EPI activities within the framework of the overall financing of a programme co-financed by the State and a TFP. To this end, the Government enters each year in its budget during the entire period of execution of the Programme, the amount of its contribution necessary for the implementation of the selected activities.

The procedure for mobilising counterpart funds (CPF) is as follows:

ORDER	STAKEHOLDERS	DESCRIPTION OF ACTIVITIES	DOCUMENTS
<b>A. Preparation of the application for matching funds</b>			
1.	Permanent Secretary	Transmits to the SCFA the list of documents required for the application on the basis of the timetable of activities for the preparation of PCF application files.	List of documents and application documents for CPFs
2.	SCFA	<ul style="list-style-type: none"> <li>▪ Collects the required documents and records (expenditure memorandum, budget line maturation file);</li> <li>▪ Passes the file to the PS.</li> </ul>	CPF application file
3.	Permanent Secretary	<ul style="list-style-type: none"> <li>▪ Validates and signs the file;</li> <li>▪ Transmits the file to the Directorate for Cooperation (DCOOP)</li> </ul>	
<b>B. Approval and integration of CPFs into the state budget: Tasks of the DCOOP, MINEPAT and MINFI</b>			
<b>C. Provision of counterpart funds to the EPI (according to the procedures for validation and release of state funds in force)</b>			

### 7.3. BUDGETARY MANAGEMENT

Budget management is a plan or forecast of the assumed income and expenditure that an organisation will have to collect and spend during a given period, usually the year. It is the numerical translation of a year's programme of activities. It is the result of long and medium term planning. Budget management involves three concepts:

- **Forecasting and budgeting:** this is based on historical data, on directives from the Cameroonian state, on agreements signed with technical and financial partners (TFPs), and on objectives to provide a global budget. It is important not to neglect any factor when drawing up the future budget. For example, the price and quantity of items to be purchased, financing, etc.

**Budgeting** is the link between the objectives to be achieved and the means to achieve them. A budget is a document that transforms plans into the resources that will have to be spent in order for the planned activities to be carried out (expenditure). It is an informed estimate or guess about what is needed in monetary terms to carry out the activities.

The budget is an essential management tool that:

- ❖ Indicates the resources it will need to carry out its activities;
  - ❖ Requires rigor in thinking through the implications of its planning;
  - ❖ Allows it to monitor its inflows and outflows of funds and identify any problems that may prevent the completion of a planned activity.
- **Budget execution:** This is the implementation of the approved budget. Specifically, it involves taking the necessary actions to mobilise resources and to incur expenditure in the implementation of budgeted activities.
  - **Budgetary control:** this is a way of determining the extent to which the EPI is achieving its objectives in financial terms. The objective of budgetary control is to identify any discrepancies between the forecast and the actual. The results of budgetary control depend on its effectiveness, frequency and speed. It is therefore necessary to carry out budgetary control on a daily basis on the commitment requests issued for the project concerned. The budgetary control is under the responsibility of the Head of Administrative and Financial Section (CSAF) and is based on budgetary data from the Tom2Pro software.

The general principles of budgetary law applicable to the preparation of the Expanded Programme on Immunisation (EPI) budget are as follows

- **The principle of a balanced budget:** This principle stipulates that the total budgetary expenditure must be at least equal to the total budgetary income (grants).
- **The principle of a single budget:** This principle requires that the budget contains all expenditure and income in a single document.
- **The principle of the universality of the budget:** This principle requires that expected revenues and estimated expenditures be entered in the budget in their full amount and separately in revenue and expenditure items, without any form of compensation.
- **The principle of annuality of the budget:** This principle limits the forecasting and execution of the budget to one year. Expenditure and revenue in the EPI budget are authorised for the duration of the financial year beginning on 1 January and ending on 31 December of each year. Monthly, quarterly or even half-yearly breakdowns may be made on the basis of the annual budget. In the case of projects, the annual budgets are in most cases derived from the multi-annual (2, 3 or 5 years) budgets approved by the donors.
- **The principle of budgetary speciality:** This principle invites the authorising officers of the budget to respect the budgetary entries. Indeed, the budget is presented by components and sub-components. In its execution, the different allocations of each component or sub-component must be respected. Thus, the allocation of a component or sub-component cannot,

in principle, be allocated to other components or sub-components except in the framework of an authorised reallocation.

## 7.4. PREPARATION AND ADOPTION OF THE MEDIUM-TERM BUDGET

The aim of the procedure is to enable the Expanded Programme on Immunisation (EPI) to have a multi-year budget. Indeed, the Comprehensive Multi-Annual Plan (cMYP) must be the reference for all short-term budgeting.

The management rules applicable to the procedure are :

- The cMYP must be coherent and realistic in meeting the national and international requirements for medium-term budgetary programming for expanded programmes of immunization, namely
  - ❖ Include the calculation of the costs of the EPI in the medium term;
  - ❖ Clearly identify the funds required and the resource gaps for the EPI in the medium term;
  - ❖ To materialise the links between the EPI, the health sector and the macroeconomic context of the country;
- The process of elaborating and adopting the cMYP must be participatory (development partners, civil society, elected representatives, opinion leaders, etc.);
- The cMYP should reflect national priorities and be aligned with both national and international immunization plans;
- The cMYP should take into account the following aspects
  - ❖ Analysis of the situation ;
  - ❖ National goals, objectives and milestones, and medium-term priorities;
  - ❖ Strategies for each component of the system ;
  - ❖ Elements of cMYP alignment with the Global Vaccine Action Plan (GVAP); regional targets and health sector strategy;
  - ❖ The schedule of activities and a national monitoring and evaluation framework ;
  - ❖ Analysis of costs, funding and funding gaps ;
  - ❖ The framework and implementation modality.
- The Comprehensive Multi-Annual Plan (cMYP) for a five-year period N is developed in the last year of the five-year period N-1 ;
- The cMYP for a five-year period N+1 is adopted by the Inter-Agency Coordination Committee (IACC) no later than 30 November of the last year of the five-year period N; the cMYP is then submitted to the Technical and Financial Partners (TFP) for a no-objection opinion if necessary, according to the procedures of each donor;
- A multidisciplinary working group composed of a coordinator who is the EPI SP or the EPI SPA, national and international experts in strategic planning, immunisation, health system strengthening, health financing, etc., must be formed to develop the cMYP;
- The timetable for the development and adoption of the cMYP is as follows:

STEPS	PERIODICITY	ACTORS	NARRATIVE DESCRIPTION	DOCUMENTS/ INTERFACES
1.	By 31 March of the last year of the five-year term (DAQ)	MINSANTE, DSF, PEV	Establishment of a working group for the development of the cMYP and formal request for technical assistance from partners.	Minutes of meeting and draft request for assistance
2.	By 30 April of the QAD	MINSANTE, DSF, PEV	Preparatory meetings	Minutes of the meeting
3.	By 31 May of the QAD	Heads of Section	EPI Review	cMYP Development Programme
4.	By 30 June of the QAD	MINSANTE, DSF, PEV	First cMYP development workshop	Draft cMYP

5.	By 31 August of the QAD	MINSANTE, DSF, PEV	Second cMYP development workshop	
6.	By 30 September of the QAD	MINSANTE, DSF, PEV	Reading meeting and internal adoption of the cMYP	
7.	By 31 October of the QAD	MINSANTE, DSF, PEV, PTF, Resource persons	Extended cMYP Validation Workshop	
8.	By 30 November of the QAD	CCIA	Validation of the cMYP by the ICC	Validated cMYP

In accordance with the ENP cMYP development and adoption schedule, the process follows the following steps:

ORDER	STAKEHOLDERS	DESCRIPTION OF ACTIVITIES	DOCUMENTS
<b>A. Establishment of a working group and request for assistance from partners</b>			
1.	Permanent Secretary	Identify technical assistance needs and submit a statement of needs to the Minister of Public Health (MINSANTE).	State of technical assistance needs
2.	Minister of Public Health (MINSANTE)	<ul style="list-style-type: none"> <li>▪ Correspondence to partners requesting technical assistance in the development of the cMYP;</li> <li>▪ Designates by a memorandum initiated by the Permanent Secretary of the EPI, a multidisciplinary working group for the elaboration of the cMYP for the next five (5) years.</li> </ul>	<ul style="list-style-type: none"> <li>▪ Validated technical assistance needs ;</li> <li>▪ Correspondence to the partner ;</li> <li>▪ Memorandum of Understanding</li> </ul>
<b>B. Preparatory meetings</b>			
3.	Working Group Coordinator (SP or Deputy SP)	<ul style="list-style-type: none"> <li>▪ Organises, in collaboration with the Head of the Planning and Monitoring and Evaluation Section (PSE), a series of preparatory meetings;</li> <li>▪ Proposes to the working group and EPI partners the cMYP development protocol containing : <ul style="list-style-type: none"> <li>❖ Working methodology ;</li> <li>❖ The timeline ;</li> <li>❖ The division of labour and ;</li> <li>❖ The budget.</li> </ul> </li> <li>▪ Mobilise the necessary funding for the development of the cMYP.</li> </ul>	<ul style="list-style-type: none"> <li>▪ Minutes of preparatory meetings ;</li> <li>▪ cMYP development protocol</li> </ul>
<b>C. EPI Review</b>			
4.	Working Group Coordinator (SP or Deputy SP)	Organises, in collaboration with the PES, an internal EPI review workshop during which the first 2 steps of the cMYP development are implemented, i.e. the analysis of the EPI situation and the setting of objectives and steps at national level.	Minutes of the review workshop
5.	Head of Planning Unit	<ul style="list-style-type: none"> <li>▪ Compiles data on analysis of routine immunisation services, analysis of accelerated disease control initiatives;</li> <li>▪ Summarises the strengths, weaknesses, opportunities and threats;</li> <li>▪ Drafts the resolutions taken in terms of choice of objectives and identification of priorities for the EPI for the next 5 years.</li> </ul>	<ul style="list-style-type: none"> <li>▪ Compiled data</li> <li>▪ State of strength, weaknesses, opportunities and threats</li> </ul>
<b>D. First cMYP development workshop</b>			

6.	<b>Coordinator of the working group</b>	<ul style="list-style-type: none"> <li>▪ Transmits the cMYP development guide to all members of the working group;</li> <li>▪ Organises the first workshop of the cMYP development;</li> <li>▪ Designates a small drafting team;</li> <li>▪ Ensures the implementation of phases 3, 4 and 5 of the cMYP development guide, namely <ul style="list-style-type: none"> <li>❖ Planning strategies for each system component ;</li> <li>❖ Alignment of cMYP with national and international immunization plans and health sector strategy;</li> </ul> </li> <li>▪ The establishment of a calendar of activities and a national monitoring and evaluation framework.</li> </ul>	<ul style="list-style-type: none"> <li>▪ Guide to the development of the cMYP ;</li> <li>▪ Minutes</li> </ul>
<b>E. Second cMYP development workshop</b>			
7.	<b>Coordinator of the working group</b>	<p>In collaboration with PSE :</p> <ul style="list-style-type: none"> <li>▪ Mobilise technical assistance for costing the cMYP;</li> <li>▪ Passes on the EPI costing and financing guide, including its costing tool;</li> <li>▪ Organises the second workshop of the cMYP development;</li> <li>▪ Ensures the implementation of phases 6 and 7 of the cMYP development guide, namely <ul style="list-style-type: none"> <li>❖ Analysis of costs, funding and funding gaps ;</li> <li>❖ The definition of the framework and implementation modalities.</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>▪ Guide to costing and financing</li> <li>▪ Minutes</li> </ul>
8.	<b>Editorial team</b>	Compiles the work and drafts the cMYP.	
<b>F. Reading meeting and internal adoption of the cMYP</b>			
9.	<b>Coordinator of the working group</b>	Organises, together with the drafting team, an internal reading and adoption session of the cMYP.	Minutes of the meeting
<b>G. Extended cMYP Validation Workshop</b>			
10.	<b>Coordinator of the working group</b>	Organises, in collaboration with the PES, a final validation workshop of the cMYP	cMYP validated by the EPI
11.	<b>Permanent Secretary</b>	Transmits the draft cMYP to IST/WHO for reading and opinion after validation of the document	
<b>H. Validation of the cMYP by the Inter-Agency Coordination Committee (ICC)</b>			
12.	<b>Coordinator of the working group</b>	In collaboration with the PES Section, prior to the validation meeting, integrates the IST amendments into the cMYP and produces the version to be submitted to the ICC for validation.	cMYP validated by the EPI
13.	<b>Permanent Secretary</b>	<ul style="list-style-type: none"> <li>▪ Send the draft cMYP to the members of the ICC at least 14 days before the date of the validation meeting;</li> <li>▪ Holds the preparatory meetings for the validation meeting by the ICC;</li> <li>▪ Presented the outline of the cMYP to the ICC during the validation meeting;</li> <li>▪ Acts as the secretariat for the meeting and notes any amendments and recommendations of the ICC;</li> </ul>	<ul style="list-style-type: none"> <li>▪ cMYP validated by the EPI ;</li> <li>▪ Minutes of the ICC</li> </ul>

		<ul style="list-style-type: none"> <li>▪ Ensures the integration of the amendments and recommendations of the ICC and produces the final version of the cMYP.</li> </ul>	
14.	<b>MINSANTE</b>	<p>After validation and in collaboration with the EPI Permanent Secretary, ensure the dissemination of the new cMYP and its implementation as follows</p> <ul style="list-style-type: none"> <li>▪ Obtain the endorsement of MINFI and the support of the highest national authorities;</li> <li>▪ Organise meetings with parliamentarians and political figures to encourage them to become involved in the EPI;</li> <li>▪ Disseminate the plan to all sub-national levels;</li> <li>▪ Organise public forums with the participation of civil society, professional organisations, academics, the private sector and the media with the aim of raising awareness of the main goals and targets of the cMYP.</li> </ul>	PPAC approved



## 7.5. PREPARATION AND ADOPTION OF THE ANNUAL BUDGET

The aim of the procedure is to enable the Expanded Programme on Immunisation (EPI) to have a relevant budget. The procedure must be participatory and begin early enough to allow the consolidated budget to be drawn up before the beginning of the financial year.

The consolidated annual budget or Annual Work Plan (AWP) of the EPI is derived from the action plans and budgets of the different Sections. The procedure described below is designed to achieve these objectives.

The management rules applicable to the procedure are :

- The budget for the year N+1 is drawn up during the year N ;
- The budget is adopted by the Inter-Agency Coordination Committee (IACC) by 21 October of year N at the latest; the budget is then submitted, if necessary, to the Technical and Financial Partners (TFP) for a no objection opinion;
- The budgets of the beneficiary structures are prepared on the basis of the allocations for each grant;
- The draft budgets of the beneficiary structures must be subject to prior budgetary arbitration with the proper involvement of all stakeholders (financial experts, technical experts, etc.);
- The AWP, presented by component, sets out the activities to be implemented and those responsible for them, the indicators, the costs and the sources of funding in an operational timetable;
- The Head of the Administrative and Financial Section ensures that the budget is entered into the Tom2Pro accounting and financial management software in order to monitor its implementation;
- The timeline for the EPI budget process is as follows:

STEPS	PERIODICITY	ACTORS	NARRATIVE DESCRIPTION	DOCUMENTS/ INTERFACES
1.	1 to 5 September N	Head of Section Planning and Monitoring & Evaluation	Draws up the memorandum with instructions for the preparation of the AWP.	Draft memorandum
2.		Permanent Secretary	Validates and disseminates the memorandum with instructions for the preparation of the AWP.	Memorandum of Understanding
3.	06-15 September N	SP, SPA, CSPSE, Section Heads	<ul style="list-style-type: none"> <li>▪ Preparatory meeting for the elaboration of the AWP</li> <li>▪ Evaluation of activities in year N ;</li> <li>▪ Main orientations for the year N ;</li> </ul>	<ul style="list-style-type: none"> <li>▪ Strengths Weaknesses, Opportunities and Threats Analysis of Year N</li> <li>▪ Guidelines N</li> </ul>
4.	06-21 September N	Heads of Sections	Collection and processing of information and data at section level.	Activity programmes and technical sheets
5.	21-30 September N	SP, SPA, CSPSE, Section Heads	Consolidation of activities and budgets.	Draft 1 of the PTA
6.	1 <sup>er</sup> -08 October N	SP, SPA, CSPSE, Section Heads	Budget debates and amendment of budgets.	Draft 2 of the PTA
7.	09 -14 October N	SP, SPA, CSPSE, Section Heads	Correction and adoption of the AWP	PTA project

<b>8.</b>	15 -21 October N	CCIA	Approval of the programme of activities and the budget.	PTA validated
<b>9.</b>	21 -30 October N	SP, SPA, CSAF	Notification and transmission of the AWP to the donor for a No Objection Notice (NON).	Letter requesting a no-objection opinion
<b>10.</b>	1 <sup>er</sup> -10 November N	Donor	Opinion of the funder	Letter of no objection
<b>11.</b>	1-31 December N	SAF	Entering the budget in the Tom2Pro management software	Budget available in Tom2Pro software

The preparation and adoption of the EPI budget or Annual Work Plan (AWP) follows the following procedure:

ORDER	STAKEHOLDERS	DESCRIPTION OF ACTIVITIES	DOCUMENTS
<b>A. Development of the Annual Work Plan</b>			
<b>1.</b>	<b>Permanent Secretary</b>	<ul style="list-style-type: none"> <li>▪ Receives planning guidance from the Ministry of Health;</li> <li>▪ Have a note drafted and circulated to the activity and implementation managers for advice on the preparation of the budget for year N+1. This note should contain : <ul style="list-style-type: none"> <li>❖ General objectives for year N+1 ;</li> <li>❖ The summary presentation of the AWP for year N ;</li> <li>❖ The state of implementation of the AWP in year N ;</li> <li>❖ The recommendations of the donor, the MINSANTE and the CCIA as well as the principles which must govern the elaboration of the AWP in view of the achievements of the previous years;</li> <li>❖ The date and agenda of the PTA preparatory meeting.</li> </ul> </li> </ul>	Guidance note
<b>2.</b>	<b>Each section leader</b>	<ul style="list-style-type: none"> <li>▪ Takes note of the guidance note ;</li> <li>▪ Prepare a specific note for their section and attach it to the PS note;</li> <li>▪ Provides a copy of the section specific note to the PS.</li> </ul>	
<b>3.</b>	<b>Permanent Secretary</b>	<p>Chairs the preparatory meeting with an agenda that includes</p> <ul style="list-style-type: none"> <li>▪ Set specific objectives to be achieved for year N+1;</li> <li>▪ Set the priority actions for the year N+1 ;</li> <li>▪ Review the achievements of the current AWP to decide on corrective measures for the year N+1;</li> <li>▪ Review the specific notes of the sections;</li> <li>▪ Set and agree the detailed timetable for the preparation of the AWP.</li> </ul>	Minutes of the preparatory meeting
<b>4.</b>	<b>Each section leader</b>	<ul style="list-style-type: none"> <li>▪ Organises the planning of its activities according to the objectives and priority actions set at the preparatory meeting;</li> <li>▪ Reviews all current operations;</li> <li>▪ Determines their level of execution;</li> </ul>	<ul style="list-style-type: none"> <li>▪ Draft budgets by Section, Timetable by Section</li> </ul>

		<ul style="list-style-type: none"> <li>▪ Plans, if necessary, for their further implementation in the following year;</li> <li>▪ Determine the new activities to be programmed;</li> <li>▪ Break down each of these activities into operations and each of the operations into tasks;</li> <li>▪ Evaluates the feasibility of the programmed activities and their adequacy with the EPI objectives;</li> <li>▪ Sets out the operations selected in the programme of activities for the coming year;</li> <li>▪ Estimate the time and resources needed for each of the activities (old and new) selected for the coming year;</li> <li>▪ Plan these activities over time and draw up a timetable for their implementation;</li> <li>▪ Determines the performance indicators for the activities to be carried out;</li> <li>▪ Evaluates the cost of operations and activities taking into account their level of completion;</li> <li>▪ Estimates the cost of new activities within the available envelope by component and financial category;</li> <li>▪ Determines the aggregate costs of old and new activities;</li> <li>▪ Adopts the draft budget for the section ;</li> <li>▪ Send a copy of the activity programme, the timetable and the corresponding draft budget to the SPA with a copy to the SP.</li> </ul>	
5.	Deputy Permanent Secretary	<ul style="list-style-type: none"> <li>▪ Reviews each draft action plan (activities, timeline and budget) according to the instructions;</li> <li>▪ Where necessary, make observations and comments and return these drafts to the relevant section for correction;</li> <li>▪ Transmits the draft action plans to the Monitoring and Evaluation Officer and the SCFA for preparation of the AWP workshop;</li> <li>▪ Provide a copy of each of these documents to the Monitoring and Evaluation Officer for preparation of implementation monitoring plans.</li> </ul>	Revised action plans
6.	Head of the Planning and Monitoring and Evaluation Section	Develops the technical file for the budgeted AWP workshop and communicates it to the Permanent Secretary, SPA and SCFA and the Head of Planning Unit.	Technical file
7.	Head of Planning Unit	Presents the budgeted AWP outline, the working methodology and consolidates the contributions of the sections during the drafting workshop.	Minutes of the budgeted AWP development workshop
8.	Head of the Planning and Monitoring and Evaluation Section	At the budgeted AWP development workshop : <ul style="list-style-type: none"> <li>▪ Present the level of execution of the AWP for year N ;</li> </ul>	

		<ul style="list-style-type: none"> <li>▪ Present the results of the performance achieved in relation to the AWP for year N ;</li> <li>▪ Analyse the problems encountered in year N;</li> <li>▪ Propose corrective actions and conditions for the success of the AWP for year N+1;</li> <li>▪ Present their draft budgeted action plan for year N+1 in terms of : <ul style="list-style-type: none"> <li>❖ Objectives;</li> <li>❖ Activities ;</li> <li>❖ Expected results ;</li> <li>❖ Performance indicators ;</li> <li>❖ Resources required (financial, material and human) ;</li> <li>❖ Additional resources to be acquired in year N+1.</li> </ul> </li> </ul>	
9.	EPI partners	<ul style="list-style-type: none"> <li>▪ Integrate their activities into the AWP for the year N+1;</li> <li>▪ Present their respective intervention modalities for the year N+1.</li> </ul>	
10.	Head of Planning Unit	<ul style="list-style-type: none"> <li>▪ After the budgeted AWP development workshop, prepares the technical component of the AWP project according to the MINSANTE outline;</li> <li>▪ Incorporates the financial component of the draft AWP developed by SCFA;</li> <li>▪ Organise the review sessions and finalise the draft AWP;</li> <li>▪ Transmits the draft PTA to the SPA;</li> <li>▪ Prepares for the PTA validation meeting by the ICC.</li> </ul>	
11.	Head of Administrative and Financial Section	<ul style="list-style-type: none"> <li>▪ Performs appropriate budgetary analyses;</li> <li>▪ Validates the draft budgeted action plan of the sections as presented or makes remarks and adjustments;</li> <li>▪ Develops the financial component of the draft AWP;</li> <li>▪ Transmits the preliminary draft budget to the Permanent Secretary.</li> </ul>	Draft PTA
12.	Permanent Secretary	<ul style="list-style-type: none"> <li>▪ Receives the draft budget ;</li> <li>▪ Carries out the necessary checks;</li> <li>▪ Proposes the date of the examination of the budget by the IACC to the MINSANTE, which invites all the persons concerned, both internally and externally, for this purpose;</li> <li>▪ Transmits the agreed draft AWP to the IACC members.</li> </ul>	Draft PTA
<b>B. Adoption of the Annual Work Plan</b>			
13.	Permanent Secretary	Present the draft AWP in detail during the adoption meeting	Draft PTA
14.	CCIA	<ul style="list-style-type: none"> <li>▪ Considers the draft AWP presented;</li> <li>▪ Adopts the AWP subject to the consideration of any amendments.</li> </ul>	PTA adopted
15.	Permanent Secretary	<ul style="list-style-type: none"> <li>▪ Takes into account the comments and amendments of the ICC;</li> <li>▪ Finalise the EPI budget in consultation with the SCFA;</li> </ul>	PTA adopted

		<ul style="list-style-type: none"> <li>▪ Have a letter of no objection prepared for the landlord, if applicable;</li> <li>▪ Validates and forwards the letter of no objection to the lessor if applicable.</li> </ul>	
<b>C. Sending the approved budget to the landlord for a no objection opinion</b>			
<b>16.</b>	<b>Permanent Secretary</b>	<ul style="list-style-type: none"> <li>▪ Receives the landlord's no objection notice on the AWP;</li> <li>▪ Incorporates any amendments and submits the corrected budget to the lessor;</li> <li>▪ Informs line managers of the final budgetary provisions for year N+1.</li> </ul>	Approved budget

## 7.6. BUDGET REPROGRAMMING

The objective of the budget reprogramming procedure is to describe the necessary tasks and management rules applicable when the EPI decides to re-programme in order to make better use of the available budgets to achieve the programme results.

- The EPI may decide on a reorganisation of the budget during its implementation;
- Any reorganisation must be justified and directed towards better use of financial resources and the achievement of programme results;
- Any reprogrammed budget must receive the No Objection Notice (NON) from the donors according to the policies related to budget revisions and reprogramming of each donor, prior to its implementation.

The budget reprogramming procedure includes the following steps:

- Progress of the activities of the year, semester or quarter under review ;
- Validation of the reprogrammed budget ;
- Transmission of the reprogrammed budget to the lessor for a No Objection Notice.

ORDER	STAKEHOLDERS	DESCRIPTION OF ACTIVITIES	DOCUMENTS
<b>A. Progress of activities during the six months under review</b>			
1.	<b>Head of Planning and Monitoring and Evaluation Section (CPSSE)</b>	<ul style="list-style-type: none"> <li>▪ Conducts a mid-term review of the budgeted Annual Work Plan (AWP);</li> <li>▪ Takes stock of new activities to be included and activities to be deleted;</li> <li>▪ Takes stock of activities to be carried over to the next semester.</li> </ul>	Assessment of the ATP ; Status of integrated and discontinued activities
	<b>Head of Administrative and Financial Section (SCFA)</b>	<ul style="list-style-type: none"> <li>▪ Reports on the implementation of the budget for the six months under review</li> <li>▪ Draws up the preliminary draft of the reprogrammed budget in consultation with the sections concerned and the Permanent Secretary.</li> </ul>	Budget execution situation
<b>B. Approval of the reprogrammed budget</b>			
2.	<b>Permanent Secretary</b>	<ul style="list-style-type: none"> <li>▪ Checks the draft reprogrammed budget;</li> <li>▪ Organise a validation meeting of the preliminary draft of the reprogrammed budget with the heads of sections and the heads of the beneficiary structures;</li> <li>▪ Submits the draft reprogrammed budget to the IACC for adoption.</li> </ul>	Preliminary draft reprogrammed budget
3.	<b>CCIA</b>	<ul style="list-style-type: none"> <li>▪ Considers the preliminary draft of the reprogrammed budget;</li> <li>▪ Adopts the reprogrammed budget subject to the consideration of any amendments.</li> </ul>	Reprogrammed budget adopted
4.	<b>Permanent Secretary</b>	Updates the overall reprogrammed budget based on the guidelines and recommendations of the ICC.	Updated budget
<b>C. Transmission of the reprogrammed budget for ANO from the lessor</b>			
5.	<b>Permanent Secretary</b>	<ul style="list-style-type: none"> <li>▪ Submits the corrected reprogrammed budget to the donor for approval or no objection (NOA);</li> </ul>	Letter of request from the lessor's ANO ;

		<ul style="list-style-type: none"> <li>▪ Receives any comments and observations from donors and forwards them to the SCFA for updating the reprogrammed budget;</li> <li>▪ Informs line managers of the final budgetary provisions for the reprogrammed budget.</li> </ul>	Reprogrammed budget adopted
6.	SCFA	<ul style="list-style-type: none"> <li>▪ Takes into account amendments from donors and prepares the final reprogrammed budget;</li> <li>▪ Entering budget changes into the Tom2Pro accounting software.</li> </ul> <p>NB: The final reprogrammed budget approved by the donors is communicated to the ICC.</p>	Adopted reprogrammed budget ; Updated budget

## 7.7. COMMITMENT CONTROL AND BUDGET MONITORING

The purpose of the procedure is to ensure the monitoring of expenditure commitments and the production of budget implementation reports. It defines the practical arrangements for the consumption of financial resources in accordance with generally accepted principles and is applied daily before any expenditure is committed, quarterly and half-yearly for the production of budgetary implementation reports.

- The commitment of an expenditure is made on the basis of the budget estimates of the financing agreements;
- The implementation of the budget or part of the budget financed by the State must be in accordance with the Finance Act for the current financial year and the related implementation circular;
- No expenditure or transfer to beneficiaries may be incurred by the EPI if it is not provided for and budgeted for. Any exception must be submitted to the opinion of the IACC or to the opinion of no objection from the donors if necessary;
- The daily control of commitments and budgetary/analytical monitoring (by nature, activity, category of expenditure and sources of funding) are the responsibility of the Head of the Administrative and Financial Section (CSAF) with the support of the Head of the Financial Management and Accounting Unit (CUGFC);
- Any overrun of the budget line is observed in compliance with the financing agreements. To this end :
  - ❖ Any overrun of a budget line within the limit authorised by the lessor requires the availability of savings on other budget lines to finance the overrun;
  - ❖ Modifications must be non-material and respond to programmatic needs, i.e. serve to finance costs directly related to implementation;
  - ❖ Changes should be made in line with existing and validated policies (e.g. regarding per diems, pay scales, etc.).
- The Permanent Secretary ensures the preparation of periodic financial and performance (progress, status) reports;
- Implementing structures must provide quarterly technical and financial reports on the state of implementation of the activities they are in charge of;
- For better monitoring of the implementation of activities, the EPI and the implementing structures must make periodic field visits;
- The procedure for the commitment of executed expenditure may have some specificities depending on the lessor;
- The expenditure is effectively committed only after the agreement of the Permanent Secretary: his signature will be opposed;
- The expenditure will only be effective after receipt of the goods or services, invoicing and transfer of the funds to the beneficiary's account;
- It is important to note that the regularity of an expenditure can be questioned in case of a proven procedural defect, during control, supervision or audit missions;
- Monitoring the execution of the budget is essential for the EPI. From an accounting and financial point of view, it makes it possible to situate the allocation of credits and the execution of activities;
- All approved expenditure is charged according to a budget plan. This allocation makes it possible to regularly monitor the execution of the budget by activity, nature and source of funding;



- At each level of implementation, the Head of Financial Management and Accounting Unit (HFMAU) is responsible for budget monitoring. He/she regularly provides the PS with the state of execution of the budget. The latter may also ask him to provide the budget execution statement on the basis of various criteria depending on the nature of the decisions to be taken.

### 7.7.1. Control of commitments

The Head of the Administrative and Financial Section (CSAF) and the CUGFC carry out a permanent a priori and a posteriori control of the expenses incurred. This provision meets the need for effective internal control.

ORDER	STAKEHOLDERS	DESCRIPTION OF ACTIVITIES	DOCUMENTS/ INTERFACE
1.	Head of Administrative and Financial Section (SCFA)	<ul style="list-style-type: none"> <li>Ensures that all expenditure commitments are budgeted and signed off;</li> <li>Submits any commitment for expenditure not provided for in the budget and/or for which the available credits are insufficient to the Permanent Secretary for approval.</li> </ul>	Expenditure commitment form
2.	Permanent Secretary	Validates any commitments before their disbursement.	

**NB:** All the supporting documents provided by the EPI fund managers/accounting managers must be approved by those responsible for each level of the Cameroonian health pyramid.

### 7.7.2. Budget monitoring itself

Budget monitoring is a comparison at a given date between a budget (forecasts) and actuals.

The purpose of budget monitoring is to facilitate the management of activities and control of the budget. It allows for the analysis of the past (comparing activities carried out with expenditure incurred) in order to plan for the future (planning of activities and corresponding expenditure).

It may concern the overall EPI budget, a project, a grant or an implementation structure, etc.

#### Specific management rules

- In order to ensure effective control of execution, monitoring and control of commitments and disbursements, it is essential that the budget be broken down on a monthly basis and that commitment monitoring sheets be opened at the level of each budget officer at both central and regional levels. Each time there is a commitment (contract, letter-order, market, expense account) to be made or recorded, the Head of the Accounting and Financial Management Unit (CUGFC) must ensure not only that it is appropriate, regular and feasible, but also that there are sufficient funds available in the budget.
- Before approving any commitment, the SCFA must ensure that there are funds available on the relevant budget line by source of funding. At the end of each month, a budget monitoring scoreboard must be drawn up by the CUGFC. The CUGFC must comment on the level of execution of the budget and recommend corrective actions in relation with the technical sections (planning and monitoring-evaluation, logisticians, subject accountants, etc.).

ORDER	STAKEHOLDERS	DESCRIPTION OF ACTIVITIES	DOCUMENTS
A. DAILY FOLLOW-UP			

1.	<b>Head of Accounting and Financial Management Unit</b>	<ul style="list-style-type: none"> <li>▪ Carry out a check on the available budgets before any expenditure is committed. In particular, it must ensure that : <ul style="list-style-type: none"> <li>❖ The good or service to be acquired is entered in the budget;</li> <li>❖ The funds available on the budget line are sufficient;</li> </ul> </li> <li>▪ Rejects the request for expenditure if the budget line is non-existent or insufficient or if necessary submits the expenditure to the Permanent Secretary for approval after approval by the SCFA;</li> <li>▪ Updates the budget execution statement.</li> </ul>	State of commitment ; Expenditure sheet ; Budgetary implementation statement
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#### B. MONTHLY AND QUARTERLY MONITORING

2.	<b>Head of Accounting and Financial Management Unit</b>	<ul style="list-style-type: none"> <li>▪ Edits from the Tom2Pro accounting software, the monthly/quarterly budget execution statement within five (5) days of the month's closure;</li> <li>▪ Analyses the differences between the execution and the forecast;</li> <li>▪ Produces monthly budget dashboards to reliably monitor budget execution;</li> <li>▪ Transmits the budget execution situation to the Permanent Secretary after approval by the SCFA for action.</li> </ul>	Budgetary implementation statement ; Scorecards
3.	<b>Head of Accounting and Financial Management Unit</b>	<ul style="list-style-type: none"> <li>▪ Prepares the quarterly budget implementation report and submits it to the Permanent Secretary for approval;</li> <li>▪ At the end of the 2<sup>nd</sup><sup>ème</sup> quarter, prepares a consolidated financial report for the first two quarters for the inter-agency coordination committee and the technical and financial partners;</li> <li>▪ Submits the consolidated semi-annual report to the Permanent Secretary after taking into account the SCFA's observations.</li> </ul>	Quarterly implementation report ; Half-yearly financial report
4.	<b>Permanent Secretary</b>	<ul style="list-style-type: none"> <li>▪ Examines the various reports;</li> <li>▪ Submits the semi-annual financial report to the Inter-Agency Co-ordinating Committee (IACC) after any amendments have been taken into account.</li> </ul>	

The financial report should include, for example

- Financial position and performance against objectives for the period ;
- A detailed situation of the physical progress of the implementation of the activities both cumulatively and for the period covered by the report;
- A status of disbursements by axis or category of expenditure;
- A cash flow situation ;
- The status of commitments ;
- Etc.

## 7.8. MANAGEMENT OF TREASURY

### 7.8.1. Bank account management

The purpose of the procedure is to describe the mechanisms for disbursing and collecting funds held in the accounts of the Expanded Programme on Immunisation (EPI) in the context of the implementation of its activities. It must allow reliable management of the bank accounts of each grant managed by the EPI. Specifically, it must allow the EPI to :

- To meet all cash outflow deadlines on a daily and regular basis;
- Meet minimum reserve requirements and all regulatory liquidity standards.

**The rules for the management of bank accounts managed by the EPI are as follows:**

- Each donor has a bank account in a commercial bank in Cameroon;
- The interest generated by the bank account and the cost recovery revenues should be posted ;
- Each bank account is continuously monitored;
- The administrative and financial section has one journal per bank for the chronological recording of all banking operations;
- The bank journal is closed monthly by the accountant and checked by the head of the financial management and accounting unit and validated by the head of the administrative and financial section;
- The co-signers of the bank accounts are :

Nature of the Account	Competent authorities
Special account	MINSANTE - SP/PEV
Other Special Accounts	MINSANTE - SP/PEV
Interim accounts	SP/PEV - SCFA
Regional accounts (EPI)	Regional Coordinator - Accounting Manager

- The competence thresholds for the commitment and payment of expenditure from external funding are as follows:

Competent authorities	Amount
MINSANTE	Greater than or equal to FCFA 5 000 000
EPI Permanent Secretary	Less than FCFA 5 000 000
Regional Coordinator	Less than FCFA 5 000 000

- A monthly bank reconciliation is carried out for each account on the basis of the bank statements/extracts obtained from the banks concerned. The reconciliation statement is

prepared by the Accountant, checked by the CFGA and validated by the SCFA and the Permanent Secretary;

- No cash transaction can be carried out without presentation of a document justifying the expenditure, whatever the method of payment (cheque or bank transfer);
- The visa of the Head of the Administrative and Financial Section is required on all settlement documents;
- All regulations must be submitted for approval to the Permanent Secretary of the EPI, the Minister of Public Health, as the case may be, and if necessary a request for a no-objection notice must be sent to the lessor;
- Bank movements are carried out by means of transfer orders;
- The disbursement pattern by type of heading at all levels of the health pyramid is as follows

N°	Headings	Mode of disbursement
1	Perdiem, accommodation and related expenses	Bank transfer/electronic payment
2	Payment of a service between FCFA 500,000 and FCFA 5,000,000	Bank transfer
3	Purchase/Provision with amount less than 500.000 FCFA	Bank transfer/electronic payment

### 7.8.1.1. PROVISIONING OF BANK ACCOUNTS

ORDER	STAKEHOLDERS	DESCRIPTION OF ACTIVITIES	DOCUMENTS/ INTERFACES
<b>A. Provisioning of special and interim accounts GTC-PEV</b>			
1.	Head of Administrative and Financial Section	<ul style="list-style-type: none"> <li>▪ Records the funding of the account (disbursement from donors or the State) on the basis of the bank credit note;</li> <li>▪ Instructs the Head of the Financial Management and Accounting Unit to record funds received from donors or the State on the relevant account on the basis of the donor's credit advice and disbursement advice.</li> </ul>	<ul style="list-style-type: none"> <li>▪ Bank credit notification ;</li> <li>▪ Disbursement notice from the donor ;</li> <li>▪ Request for disbursement of EPI</li> </ul>
2.	Head of Financial Management Unit, Accountant	Has the accounting officer record the receipt of funds on the basis of the charge sheet which he/she validates and the corresponding supporting documents (disbursement request to the donor, disbursement advice from the donor, credit advice from the bank, etc.).	<ul style="list-style-type: none"> <li>▪ Bank credit notification ;</li> <li>▪ Disbursement notice from the donor ;</li> <li>▪ EPI disbursement request ;</li> <li>▪ Input fog</li> </ul>
<b>B. Supply of regional interim accounts</b>			
3.	Accounting manager	<ul style="list-style-type: none"> <li>▪ Notes the provisioning of the account (disbursement of the EPI) on the basis of the bank credit advice;</li> <li>▪ Records the receipt of funds on the basis of the charge sheet and the corresponding supporting documents (disbursement request sent to the programme, transfer order from the EPI, credit advice from the bank).</li> </ul>	Bank credit notification ;  Transfer order

### 7.8.1.2. DISBURSEMENT FROM BANK ACCOUNTS

#### Disbursement from a special bank account

ORDER	STAKEHOLDERS	DESCRIPTION OF ACTIVITIES	DOCUMENTS/ INTERFACES
1.	Technical Section	Draw up the technical sheet for the activity and the related budget according to the appropriate framework	Activity data sheet
2.	Head of the initiating section	<ul style="list-style-type: none"> <li>▪ Aims at the technical sheet and the budget;</li> <li>▪ Transmits to the CUGFC :               <ul style="list-style-type: none"> <li>❖ The budget validation file ;</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>▪ Target data sheet ;</li> <li>▪ Budget ;</li> </ul>

		<ul style="list-style-type: none"> <li>❖ An electronic copy of the proposed budget for verification.</li> </ul>	<ul style="list-style-type: none"> <li>▪ Budget justification file</li> </ul>
3.	Head of Financial Management and Accounting Unit (CUGFC)	<ul style="list-style-type: none"> <li>▪ Aims at the budget if compliant;</li> <li>▪ Prepare the draft application letter and the table for the release of funds;</li> <li>▪ Forwards the file to the SCFA.</li> </ul>	<ul style="list-style-type: none"> <li>▪ File (budget, technical sheet, etc.) ;</li> <li>▪ Draft application letter ;</li> <li>▪ Table of availability of funds</li> </ul>
4.	SCFA	<ul style="list-style-type: none"> <li>▪ Carries out a control of the budget availability and the regularity of the procedure;</li> <li>▪ Approves the budget, the draft letter and the table of availability of funds;</li> <li>▪ Transmits the file to the Permanent Secretary.</li> </ul>	
5.	Permanent Secretary	<ul style="list-style-type: none"> <li>▪ Validates the data sheet ;</li> <li>▪ Aims at the budget ;</li> <li>▪ Transmits the letter and the file to MINSANTE.</li> </ul>	<ul style="list-style-type: none"> <li>▪ Validated data sheet ;</li> <li>▪ Target budget ;</li> <li>▪ Letter of transmittal</li> </ul>
6.	Minister of Public Health and Minister of Finance	Sign the application letter and the release of funds table and return them to the PS.	Signed letter of request and table of provision of funds
7.	Permanent Secretary	Transmits the file to the Director General of the Autonomous Amortization Fund (CAA) for the transfer of funds to the beneficiary or beneficiaries.	

#### 1.1.1. Disbursement from an intermediate bank account

ORDER	STAKEHOLDERS	DESCRIPTION OF ACTIVITIES	DOCUMENTS/ INTERFACES
1.	Technical Section	Draw up the technical sheet for the activity and the related budget according to the appropriate framework	Activity data sheet
2.	Head of the initiating section	<ul style="list-style-type: none"> <li>▪ Aims at the technical sheet and the budget;</li> <li>▪ Transmits to the CUGFC : <ul style="list-style-type: none"> <li>❖ The budget validation file ;</li> <li>❖ An electronic copy of the proposed budget for verification.</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>▪ Target data sheet ;</li> <li>▪ Budget ;</li> <li>▪ Budget justification file</li> </ul>
3.	CUGFC	<ul style="list-style-type: none"> <li>▪ Aims at the budget if compliant ;</li> <li>▪ Prepare the draft application letter and the table for the release of funds;</li> <li>▪ Transmits the file to the SCFA.</li> </ul>	<ul style="list-style-type: none"> <li>▪ File (budget, technical sheet, etc.) ;</li> </ul>

4.	SCFA	<ul style="list-style-type: none"> <li>Carries out a control of the budget availability and the regularity of the procedure;</li> <li>Approves the budget, the draft letter and the cover note for the transfer order;</li> <li>Transmits the file to the Permanent Secretary.</li> </ul>	<ul style="list-style-type: none"> <li>Draft application letter ;</li> <li>Table of availability of funds</li> </ul>
5.	Permanent Secretary	<ul style="list-style-type: none"> <li>Validates the data sheet ;</li> <li>Aims at the budget</li> <li>Transmits to the SCFA</li> </ul>	<ul style="list-style-type: none"> <li>Validated data sheet ;</li> <li>Target budget ;</li> </ul>
6.	SCFA	<ul style="list-style-type: none"> <li>Signs the transfer order and the funds release table;</li> <li>Transmits the file to the PS for signature of the transfer order</li> </ul>	<ul style="list-style-type: none"> <li>Transfer order</li> <li>table of availability of signed funds</li> </ul>
7.	Permanent Secretary	Have the transfer order sent to the bank	

#### 1.1.2. Disbursement from a regional bank account

ORDER	STAKEHOLDERS	DESCRIPTION OF ACTIVITIES	DOCUMENTS/ INTERFACES
1.	Regional Coordinator	<ul style="list-style-type: none"> <li>Develops and approves the activity data sheet at regional level in accordance with the central level framework;</li> <li>Receives a copy of the validated budget from the central level;</li> <li>Transmits the file to GESCOM for preparation of the disbursement file.</li> </ul>	<ul style="list-style-type: none"> <li>Activity data sheet ;</li> <li>Budget validated</li> </ul>
2.	Accounting Manager (GESCOM)	<ul style="list-style-type: none"> <li>Carries out a budget check of the activity at regional level;</li> <li>Stamps the copy of the budget at regional level;</li> <li>Prepares the draft transfer order;</li> <li>Forwards the file to the Regional Coordinator for approval.</li> </ul>	<ul style="list-style-type: none"> <li>Activity data sheet ;</li> <li>Validated budget ;</li> <li>Draft transfer order</li> </ul>
3.	Regional Coordinator	<ul style="list-style-type: none"> <li>Sign the regional data sheet;</li> <li>Targets the regional budget ;</li> <li>Sign the transfer order/cheque ;</li> <li>Transmits the file to GESCOM.</li> </ul>	<ul style="list-style-type: none"> <li>Activity data sheet ;</li> <li>Validated budget ;</li> <li>Signed transfer order</li> </ul>
4.	GESCOM	<ul style="list-style-type: none"> <li>Receives from the Regional Coordinator and deposits the transfer order in the bank</li> </ul>	<ul style="list-style-type: none"> <li>Transfer order</li> <li>Fog of cash</li> </ul>

## 7.9. PAYMENT OF SUPPLIER INVOICES VIA THE BANK

The purpose of this procedure is to describe the process for the payment of supplier invoices for supplies or services provided at the request of the EPI.

The management rules applicable to the procedure for paying supplier invoices via the bank account are as follows:

- Invoices that have been contracted should be marked with the contract number ;
- All paid invoices are stamped with the payment stamp:
  - ❖ The date of payment ;
  - ❖ Payment references.
- The documents needed to pay an invoice.

ORDER	STAKEHOLDERS	DESCRIPTION OF THE ACTIVITY	DOCUMENTS/ INTERFACES
1.	Secretary	<ul style="list-style-type: none"> <li>▪ Receives the invoice from the supplier and registers it according to the incoming mail procedure;</li> <li>▪ Transmits the supplier's invoice to the Permanent Secretary who forwards it to the Head of the Administrative and Financial Section.</li> </ul>	Supplier invoice
2.	SCFA	<ul style="list-style-type: none"> <li>▪ On receipt of a payment file (invoice, delivery note or delivery slip, copy of the contract), ensures the consistency of the invoice and its admissibility;</li> <li>▪ If admissible, forwards the original to the technical department for verification of its conformity with the work or delivery;</li> <li>▪ Send a copy to the CFMU for consideration.</li> </ul>	Supplier invoice
3.	Technical Section	<ul style="list-style-type: none"> <li>▪ Checks the conformity of the payment file, approves it and attaches the original receipt or delivery note;</li> <li>▪ Transmits the payment file bundle to the SCFA.</li> </ul>	Payment file
4.	SCFA	<ul style="list-style-type: none"> <li>▪ Checks the conformity and consistency of documents;</li> <li>▪ Approves the expenditure by endorsing all documents;</li> <li>▪ Transmits the bundle to the CFMU.</li> </ul>	
5.	Head of Financial Management and Accounting Unit (CUGFC)	<ul style="list-style-type: none"> <li>▪ Checks that the service for which the invoice was issued was performed to standard:               <ul style="list-style-type: none"> <li>❖ The presence of the purchase order, order letter or registered contract;</li> <li>❖ Notification of the award of the contract ;</li> <li>❖ Compliance with contractual deadlines (in case of non-compliance, calculate the penalty to be deducted);</li> <li>❖ The delivery note, the official report or the certificate of service;</li> <li>❖ Market copy ;</li> <li>❖ The final stamped invoice.</li> </ul> </li> <li>▪ Draws up the payment request and the expenditure commitment form and attaches them to the bundle;</li> <li>▪ Calculates the withholding tax if the service is provided in accordance with the tax regulations in force;</li> </ul>	<ul style="list-style-type: none"> <li>▪ Payment file ;</li> <li>▪ Expenditure sheet</li> </ul>



		<ul style="list-style-type: none"> <li>▪ Calculates penalties for failure to meet contractual deadlines;</li> <li>▪ Forwards the bundle to the SCFA.</li> </ul>	
6.	SCFA	<ul style="list-style-type: none"> <li>▪ Checks the conformity of documents ;</li> <li>▪ Sign the expense sheet ;</li> <li>▪ Send the package (invoice, delivery note or receipt, copy of the contract and payment request) to the PS.</li> </ul>	<ul style="list-style-type: none"> <li>▪ Payment file ;</li> <li>▪ Expenditure sheet</li> </ul>
7.	Permanent Secretary	<ul style="list-style-type: none"> <li>▪ Examines the conformity of the data in the bundle;</li> <li>▪ Sign the payment claim and endorse the other documents;</li> <li>▪ Passes the bundle to its secretariat.</li> </ul>	
8.	Secretary	<ul style="list-style-type: none"> <li>▪ Formalizes documents;</li> <li>▪ Forwarded to MINSANTE for signature ;</li> <li>▪ Follows up the file with the MINSANTE;</li> <li>▪ After signature, has the package forwarded to the CAA on the instruction of the PS;</li> <li>▪ Archive a copy and have a copy kept at the SAF.</li> </ul>	
9.	Accountant	<ul style="list-style-type: none"> <li>▪ Records the transfer order in the relevant bank's bill of lading,</li> <li>▪ Files the paid invoice with all supporting documents (B/C, B/L, D/A, Cheque remittance slip) in the corresponding "Bank" chrono.</li> </ul>	
			<ul style="list-style-type: none"> <li>▪ Invoice ;</li> <li>▪ Copy of transfer order ;</li> <li>▪ Expenditure sheet ;</li> <li>▪ Bundle of other supporting documents</li> </ul>

## 7.10. PREPARATION OF BANK RECONCILIATION STATEMENTS

The purpose of the bank reconciliation procedure is to enable the EPI to detect errors in time by comparing the bank accounts held by the EPI with the bank statements received from the banks.

- The bank reconciliation statement is established at the end of each month by an accountant at the central level, controlled by the CUGFC and validated by the SCFA and the Permanent Secretary for special accounts and intermediate accounts, by the Accounting Managers and validated by the Regional Coordinator for regional bank accounts;
- In order to prepare a bank reconciliation statement, the accountant or GESCOM must have the following documents:
  - ❖ The bank statement as at the date of the reconciliation;
  - ❖ The bank journal for the same period ;
- The adjustment entries are to be made in the bank journal of the month concerned. These are :
  - ❖ Errors recorded in the accounting records and detected during bank reconciliation;
  - ❖ Account maintenance fees debited directly from the bank statement (these are not systematically subject to a debit notice sent by the bank);
- All accruals should be sufficiently highlighted to avoid them being considered as a reconciling item in the following month;
- Errors made by the bank and detected during the bank reconciliation must be reported to the bank as soon as possible (48 hours at the latest after detection of the error).

ORDER	STAKEHOLDERS	DESCRIPTION OF THE ACTIVITY	DOCUMENTS/ INTERFACES
1.	Accountant or GESCOM	<ul style="list-style-type: none"> <li>▪ Reconciles the bank statement balances to the bank journal balance;</li> <li>▪ Tally the bank statement with the bank journal if necessary;</li> <li>▪ Make the necessary adjusting entries;</li> <li>▪ Edits the bank reconciliation statement and submits it together with the draft regularisation entries to the CUGFC/Regional Coordinator for control/validation.</li> </ul>	<ul style="list-style-type: none"> <li>▪ Bank reconciliation statement ;</li> <li>▪ Bank statement</li> </ul>
2.	CUGFC or Regional Coordinator	<ul style="list-style-type: none"> <li>▪ Controls the bank reconciliation statement ;</li> <li>▪ Analyse the suspense of more than 3 months and look for the reason with the accountant;</li> <li>▪ Transmits the bank reconciliation statement to the SCFA (for the central level).</li> </ul>	<ul style="list-style-type: none"> <li>▪ Bank reconciliation statement</li> <li>▪ Bank statement</li> <li>▪ Bank journal</li> </ul>
3.	SCFA	<ul style="list-style-type: none"> <li>▪ Controls the reconciliation report ;</li> <li>▪ Signs and transmits the bank reconciliation statement to the Permanent Secretary for validation.</li> </ul>	
4.	Permanent Secretary	<ul style="list-style-type: none"> <li>▪ Controls the bank reconciliation statement ;</li> <li>▪ Signs and transmits the bank reconciliation statement to the accountant via the SCFA or to the Regional Coordinator.</li> </ul>	

5.	Accountant or GESCOM	Proceed with the ranking	<ul style="list-style-type: none"> <li>▪ Validated reconciliation status ;</li> <li>▪ Bank statement</li> </ul>
6.	CSAF or GESCOM	Make the necessary claims to the bank on the instruction of the Permanent Secretary or the Regional Coordinator	Letter of complaint

## 7.11. CASH MANAGEMENT: ELECTRONIC PAYMENT OR MOBILE MONEY

The procedure for payment of expenses by electronic means of payment or Mobile Money (MoMo) aims to provide the necessary and rapid funds for the settlement of expenses for the implementation of activities, petty expenses and current EPI operating expenses. The objective of the procedure is to allow for the efficient management of fund allocations and to ensure that the final beneficiary is the one who has been paid. In addition, this procedure reduces the risk of loss or misappropriation of funds by reducing the handling of cash.

The purpose of the procedure for the management of payments by electronic means is to describe the tasks necessary to ensure an adequate level of control and management of electronic payment platforms at central, regional and district level.

- The EPI may set up accounts with one or more electronic payment service providers to manage its expenditure;
- The Head of Financial Management and Accounting Unit (central level) and the Accounting Manager (regional level) are responsible for the maintenance of the electronic payment platforms used to pay for eligible expenditure under the budgeted activities;
- A distribution center is supplied by issuing a replenishment bank transfer for an activity to be performed;
- The final balances of the activities in the platform must be transferred to the dedicated bank account in case of non-reprogramming of these activities;
- Each time a replenishment request is made, the CFMOG or the Accounting Manager must reconcile the platform balance with the fog balance: any discrepancy must be reported to the SCFA or the Regional Coordinator;
- The CUGFC at central level has access to validate the platform;
- The PS and the SCFA have access to validate the platform, which allows them to check its use at any time;
- The PS designates staff and assigns them platform initiator access;
- The CUGFC at regional level has access to initiate the platform;
- The Regional Coordinator has validator access to the platform;
- The platforms belong exclusively to the ENP-WG and only the ENP can request their temporary or permanent suspension by letter from the Permanent Secretary to the operator;
- Any electronic payment transaction should be made only to the account of the final beneficiary. Therefore, due diligence should be taken to confirm the identity of the beneficiary;
- Any electronic payment through the operator's platforms must be evidenced by the payment report which must be attached to the bundle of supporting documents;
- For any programmed activity or expenditure to be carried out, the accountants and the head of the financial management unit shall submit the applicable procedure for the disbursement of funds to the head of the administrative and financial section for validation;
- The platform is a virtual cash box, for this purpose, the CFMU leader and the Accounting Manager must ensure its inventory each month, print and file the monthly statement in a binder for this purpose;
- In addition to the platform manager's self-checks and the replenishment and end-of-month checks, unannounced checks must be carried out by the SCFA/Regional Coordinator and the Internal Auditor;
- All e-payment platform checks should be documented in the e-payment platform log: check date, checkers, observations and signatures.

- **Central level**

ORDER	STAKEHOLDERS	DESCRIPTION OF ACTIVITIES	DOCUMENTS/ INTERFACES
<b>A. PROCUREMENT OF THE ELECTRONIC PAYMENT PLATFORM</b>			
4.	Accountant	<ul style="list-style-type: none"> <li>▪ Prior to any provisioning of the electronic payment platform, issue the funds status report;</li> <li>▪ Determine the theoretical balance (last ceiling - expenses incurred) and compare it with the amount available on the platform;</li> <li>▪ Establishes and transmits the replenishment order from the platform to the CUGFC.</li> </ul>	<ul style="list-style-type: none"> <li>▪ Transfer order replenishment</li> </ul>
5.	CUGFC	<ul style="list-style-type: none"> <li>▪ Validates and signs the status report of the platform funds, mentioning the date ;</li> <li>▪ Transmits the transfer order for signature by the SCFA.</li> </ul>	
6.	SCFA	<ul style="list-style-type: none"> <li>▪ Sign the transfer order ;</li> <li>▪ Passes the file to the PS for signature</li> </ul>	<ul style="list-style-type: none"> <li>▪ Signed replenishment transfer order</li> </ul>
7.	SP	<ul style="list-style-type: none"> <li>▪ Signs the transfer order and sends it to the bank</li> </ul>	<ul style="list-style-type: none"> <li>▪ OV signed</li> </ul>
8.	SCFA	<ul style="list-style-type: none"> <li>▪ Send a copy of the transfer order to the operator, copying the CUGFC for follow-up;</li> </ul>	Discharge of the transfer order
9.	CUGFC	<ul style="list-style-type: none"> <li>▪ Updates the fog of the electronic payment platform.</li> </ul>	
<b>B. EXECUTION OF EXPENDITURE BY THE ELECTRONIC PAYMENT PLATFORM</b>			
10.	Accountant	<ul style="list-style-type: none"> <li>▪ Collects supporting documentation for the expenditure;</li> <li>▪ Ensures that each expense is supported by evidence (receipt, invoice, receipt, etc.);</li> <li>▪ Transmits the electronic payment statements to the CUGFC and enters the payment request into the platform.</li> <li>▪ Transmits the bundle of supporting documents to the Head of Financial Management and Accounting Unit for validation of the payment in the system.</li> </ul>	<ul style="list-style-type: none"> <li>▪ Supporting documents ;</li> </ul>
11.	CFMU	<ul style="list-style-type: none"> <li>▪ Validates supporting documents;</li> <li>▪ Validates the payment in the system;</li> <li>▪ Issues the electronic payment report;</li> <li>▪ Transmits the bundle of supporting documents and the electronic payment report to the accountant in charge of monitoring the activity, with a copy to the SCFA.</li> </ul>	<ul style="list-style-type: none"> <li>▪ Supporting documents ;</li> <li>▪ Electronic payment report</li> </ul>
12.	Accountant	<ul style="list-style-type: none"> <li>▪ Make the necessary entries in the electronic payment journal;</li> <li>▪ Classifies the supporting documents.</li> </ul>	<ul style="list-style-type: none"> <li>▪ Supporting documents ;</li> <li>▪ Fog</li> </ul>

- At the regional level

ORDER	STAKEHOLDERS	DESCRIPTION OF ACTIVITIES	DOCUMENTS/ INTERFACES
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A. PROCUREMENT OF THE ELECTRONIC PAYMENT PLATFORM			
1.	Accounting Manager	<ul style="list-style-type: none"> <li>Before any supply of the electronic payment platform, issue the funds status report;</li> <li>Determine the theoretical balance (last ceiling - expenses incurred) and compare it with the amount available on the platform;</li> <li>Establishes, signs and transmits the platform replenishment order to the Regional Coordinator.</li> </ul>	Transfer order replenishment
2.	Regional Coordinator	<ul style="list-style-type: none"> <li>Co-sign the transfer order and send it to GESCOM</li> </ul>	
3.	Accounting Manager	<ul style="list-style-type: none"> <li>Transmits the transfer order to the bank or electronic payment service provider against discharge;</li> <li>Send a copy of the transfer order to the operator, copying the regional coordinator, the CUGFC and the SCFA for follow-up;</li> <li>Updates the fog of the electronic payment platform.</li> </ul>	Discharge of the transfer order
B. EXECUTION OF EXPENDITURE BY THE ELECTRONIC PAYMENT PLATFORM			
4.	Assistant to the Accounting Manager	<ul style="list-style-type: none"> <li>Collects supporting documentation for the expenditure;</li> <li>Ensures that all expenditure is supported by documentary evidence (receipt, invoice, receipt, etc.);</li> <li>Transmits the payment statements to GESCOM</li> </ul>	Supporting documents
5.	Accounting Manager	<ul style="list-style-type: none"> <li>Takes note of the bundle of supporting documents;</li> <li>Transmits the bundle of supporting documents to the Regional Coordinator for validation.</li> </ul>	
6.	Regional Coordinator	<ul style="list-style-type: none"> <li>Validates supporting documents;</li> <li>In case of a favourable opinion, orders the validation of the payment in the platform and returns the bundle of supporting documents to the Accounting Manager.</li> </ul>	
7.	Accounting manager	<ul style="list-style-type: none"> <li>Initiates the payment in the system</li> <li>Enter the Regional Coordinator for validation</li> </ul>	
8.	Assistant/ Accounting Manager	<ul style="list-style-type: none"> <li>Make the necessary entries in the electronic payment journal;</li> <li>Classifies supporting documents.</li> </ul>	Supporting documents ; Fog

- At the health district level

ORDER	STAKEHOLDERS	DESCRIPTION OF ACTIVITIES	DOCUMENTS/ INTERFACES
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<b>A. PROCUREMENT OF THE ELECTRONIC PAYMENT PLATFORM</b>			
1.	<b>Accounting Manager</b>	<ul style="list-style-type: none"> <li>▪ Develops micro-budgets by health district</li> <li>▪ Shares micro-budgets with the Head of Health Districts</li> <li>▪ Establishes, signs and transmits the transfer order for the supply of platforms to the health districts to the Regional Coordinator.</li> </ul>	<ul style="list-style-type: none"> <li>▪ Micro-budget</li> <li>▪ Transfer order for the supply of DS platforms</li> </ul>
2.	<b>Regional Coordinator</b>	<ul style="list-style-type: none"> <li>▪ Co-sign the transfer order and send it to GESCOM</li> </ul>	
3.	<b>Accounting Manager</b>	<ul style="list-style-type: none"> <li>▪ Transmits the transfer order to the bank against discharge ;</li> <li>▪ Send a copy of the transfer order to the District Heads, the Regional Coordinator, the CUGFC and the SCFA in copy for follow-up;</li> <li>▪ Updates the bank's fog.</li> </ul>	Discharge of the transfer order
<b>B. EXECUTION OF EXPENDITURE BY THE ELECTRONIC PAYMENT PLATFORM</b>			
4.	<b>Head of District Health</b>	<ul style="list-style-type: none"> <li>▪ Checks the supply of the electronic platform;</li> <li>▪ Ensures that all expenditure is supported by documentary evidence (receipt, invoice, receipt, etc.);</li> </ul>	<ul style="list-style-type: none"> <li>▪ Supporting documents</li> <li>▪ Statement of receipt of funds</li> </ul>
5.	<b>CBAAF/Focal Point PJ</b>	<ul style="list-style-type: none"> <li>▪ Performs voucher checks by health area;</li> <li>▪ Initiates payment files in the system</li> <li>▪ Enter the Head of District for validation</li> </ul>	
6.	<b>Head of District Health</b>	<ul style="list-style-type: none"> <li>▪ Validates the payment of the actors;</li> <li>▪ Edit the payment reports and send them to the CBAAF</li> </ul>	Payment reports
7.	<b>CBAAF/Focal Point PJ</b>	<ul style="list-style-type: none"> <li>▪ Files and transmits the payment reports with the supporting documents of the activity to Gescom</li> <li>▪ Archive a copy of the documents at the health district</li> </ul>	<ul style="list-style-type: none"> <li>▪ Supporting documents</li> <li>▪ Payment reports</li> </ul>

## 7.12. DIRECT PAYMENT BY TECHNICAL AND FINANCIAL PARTNERS

The purpose of the procedure is to describe the activities for having invoices from suppliers, contractors and consultants paid directly by the donor in return for supplies delivered, services provided, works or services performed.

- Direct Payment Requests (DPD) are only made for contracts, contracts or orders previously approved by the lessor;
- The EPI issues DPOs to third party beneficiaries. The DPD is drawn up in the form of a form in accordance with each donor's model;
- Expenditure requested as a direct payment must meet the conditions for the use of this procedure as set out in the disbursement letter or other supporting document;
- The DPO is accompanied by the details of the payments to be made to the supplier as well as the invoices and other supporting documents. Thus, to each invoice from the supplier or statement of account drawn up by the contractors are attached, where appropriate
  - ❖ The certificate of services rendered ;
  - ❖ The Purchase Order or Contract ;
  - ❖ The supplier's delivery note or acceptance report.
- Invoices to be submitted for direct payment must reach the amount set out in the disbursement letter or other document in lieu thereof;
- Contracts and procurement documents must already be submitted before submitting a request for direct payment (DPD) if applicable;
- The direct payment application procedure may be handled by other actors depending on the donor.

ORDER	STAKEHOLDERS	DESCRIPTION OF THE ACTIVITY	DOCUMENTS/ INTERFACES
<b>A. PREPARATION, CONTROL AND CERTIFICATION OF THE DPD</b>			
1.	Accountant	<ul style="list-style-type: none"> <li>▪ On the instruction of the Head of Financial Management and Accounting Unit (CUGFC) and the Head of Administrative and Financial Section (CSAF), collects the invoices to be settled by direct payment and other supporting documents;</li> <li>▪ Ensures that invoices are eligible for payment and are recorded in the Tom2Pro accounting software;</li> <li>▪ Transmits invoices and other supporting documents to the SCFA after validation by the Head of Financial Management, Accounting and Control Unit.</li> </ul>	<ul style="list-style-type: none"> <li>▪ DPO form ;</li> <li>▪ Summary sheets ;</li> <li>▪ Supporting documents</li> </ul>
2.	SCFA	<ul style="list-style-type: none"> <li>▪ Controls and validates the DPD;</li> <li>▪ Submits the DPO for validation and signature by the Permanent Secretary or the Minister of Public Health as appropriate;</li> <li>▪ Submits the DPO to the lessor for payment.</li> </ul>	<ul style="list-style-type: none"> <li>▪ DPO form ;</li> <li>▪ Summary sheets ;</li> <li>▪ Supporting documents.</li> </ul>
3.	Permanent Secretary/ Minister of Public Health	<ul style="list-style-type: none"> <li>▪ Controls and validates the DPD;</li> <li>▪ Signs the DPO and forwards it to the SCFA for submission to the lessor.</li> </ul>	<ul style="list-style-type: none"> <li>▪ Signed DPO form ;</li> <li>▪ Summary sheets ;</li> <li>▪ Supporting documents.</li> </ul>



4.	SCFA	<ul style="list-style-type: none"> <li>▪ Submits the DPD to the lessor;</li> <li>▪ Have the CUGFC follow up on the payment.</li> </ul>	
<b>B. ACCOUNTING FOR DPD</b>			
5.	Accountant	<ul style="list-style-type: none"> <li>▪ Accounts for the signed direct payment request ;</li> <li>▪ Updates the DPO register;</li> <li>▪ File the DPD and the copy of the supporting documents.</li> </ul>	<ul style="list-style-type: none"> <li>▪ Supporting documents ;</li> <li>▪ Charge sheet</li> <li>▪ DPO log fog</li> </ul>
<b>C. ACCOUNTING FOR DIRECT PAYMENT DISBURSEMENT VOUCHERS</b>			
6.	Accountant	<ul style="list-style-type: none"> <li>▪ Transmits the disbursement advice to the PS after advice from the CUGFC and the SCFA;</li> <li>▪ Accounts for the donor's disbursement ;</li> <li>▪ Updates the DPO register;</li> <li>▪ File the disbursement notice.</li> </ul>	<ul style="list-style-type: none"> <li>▪ Notice of disbursement ;</li> <li>▪ Fog of the DPD and PTF logs</li> </ul>

## 7.13. PROCESSING OF FUNDING REQUESTS SENT BY THE IMPLEMENTING STRUCTURES

The objective of this procedure is to describe the process for handling requests for funds addressed to the EPI by the implementing structures or those implementing activities, such as civil society organisations.

- Any request to the EPI by an implementing structure must be linked to an activity foreseen in the implementation agreement;
- The application file includes :
  - ❖ The terms of reference of the activity ;
  - ❖ The detailed budget of the activity ;
  - ❖ The request for the release of funds.
- All requests must be submitted to the Permanent Secretary at least ten (10) working days before the date on which the activity is to be performed;
- The Administrative and Financial Section (AFS) has seven (07) working days to process the applications;
- The control of applications for funding is the responsibility of the SCFA with validation of technical aspects by the Planning and Monitoring and Evaluation Section.

ORDER	STAKEHOLDERS	DESCRIPTION OF THE ACTIVITY	DOCUMENTS/ INTERFACES
<b>A. RECEIPT OF THE APPLICATION AND NECESSARY CHECKS</b>			
1.	Secretariat	Receives the request and submits it to the Permanent Secretary who forwards it to the Administrative and Financial Section.	Request
2.	Accountant	<ul style="list-style-type: none"> <li>▪ On instructions from the CUGCF and the SCFA, ensures that the application meets all substantive and formal requirements after advice from the Planning and Monitoring &amp; Evaluation section,</li> <li>▪ Transmits the bundle to the CUGFC.</li> </ul>	Request
3.	CUGFC	<ul style="list-style-type: none"> <li>▪ Carries out the usual checks on the file, taking into account the Accountant's observations;</li> <li>▪ Forwards the bundle to the SCFA.</li> </ul>	▪ Request
4.	SCFA	Carries out the usual checks on the file, taking into account the Accountant's observations.	▪ Request
<b>B. RELEASE OF FUNDS</b>			
5.	SCFA	Gives instructions for the preparation of the bank transfer to the implementing structure.	
6.	Accountant	<ul style="list-style-type: none"> <li>▪ Prepares the bank transfer to the implementing structure;</li> <li>▪ Transmits the file and the transfer order to the SCFA after validation by the CUGFC or proposes the electronic payment.</li> </ul>	<ul style="list-style-type: none"> <li>▪ Transfer order or electronic payment initiation report ;</li> </ul>
7.	SCFA	<ul style="list-style-type: none"> <li>▪ Carries out the usage check ;</li> <li>▪ Validates the electronic payment proposal;</li> <li>▪ Signs the order and forwards the file with the transfer order to the PS for signature</li> </ul>	<ul style="list-style-type: none"> <li>▪ Request</li> </ul>
8.	SP	<ul style="list-style-type: none"> <li>▪ Carries out the usage check ;</li> <li>▪ Signs the transfer order according to the applicable disbursement procedures or validates the electronic payment proposal;</li> </ul>	

		<ul style="list-style-type: none"> <li>▪ Transmits the file to the CUGFC via the SCFA.</li> </ul>	
9.	CUGFC	<ul style="list-style-type: none"> <li>▪ Receives the file and the copy of the transfer order ;</li> <li>▪ Transmits the file and the electronic payment report or the signed transfer order to the Accounting Officer.</li> </ul>	<ul style="list-style-type: none"> <li>▪ Electronic payment report ;</li> <li>▪ Signed transfer order</li> </ul>
10.	Accountant	<ul style="list-style-type: none"> <li>▪ Make a copy of the transfer order if applicable ;</li> <li>▪ Transmits the file or the signed transfer order to the Secretary.</li> </ul>	<ul style="list-style-type: none"> <li>▪ Copy of transfer order ;</li> <li>▪ Request</li> </ul>
11.	Secretary	<ul style="list-style-type: none"> <li>▪ Transmits the transfer order to the bank ;</li> <li>▪ Transmits the file to the Accountant via CUGFC.</li> </ul>	<ul style="list-style-type: none"> <li>▪ Discharged transfer order</li> </ul>
12.	Accountant	<ul style="list-style-type: none"> <li>▪ Carries out the accounting ;</li> <li>▪ Files the accounting documents in the chrono provided for this purpose.</li> </ul>	<ul style="list-style-type: none"> <li>▪ Newspaper fog Bank</li> </ul>

## 7.14. JUSTIFICATION OF CASH ADVANCES FOR THE IMPLEMENTATION OF AN ACTIVITY

The purpose of this procedure is to describe the activities related to the allocation of funds for training/seminars, supervision and similar activities.

It aims at respecting the commitments of the government of Cameroon in terms of accountability and financial transparency vis-à-vis its donors or technical and financial partners. It is also motivated by the requirement for all EPI actors to continually comply with the national legal framework for accountability.

- The justification of the funds comes at the end of the implementation of one or more activities of various types; depending on the level of the health pyramid and the source of funding;
- In general, the bundle is transmitted through the circuit used when funds are made available and must include all the elements necessary for disbursement;
- The justification requirement must meet the criteria of quality, completeness and timeliness;
- The ultimate responsibility for the authentication of the supporting documents for cash advances lies with the Head of Administrative and Financial Services;
- All cash advances are accounted for by debiting the beneficiaries' account;
- These advances are made by electronic or bank transfer;
- Their accounts are balanced after justification of the funds received.

The type of activity to be carried out and the headings concerned determine the nature of the supporting documents to be produced. In the framework of the EPI, the typology of activities is as follows:

- The working groups ;
- Field missions (vaccination campaigns, supervisions, controls, etc.) ;
- Workshops ;
- etc.

From the date of completion of an activity, all supporting documents must be available according to the deadlines set out in the table below:

<i>Levels</i>	Central level	Regional level	Health district level
<b>Campaign</b>	90 days	60 days	30 days
<b>Supervision, fieldwork</b>	07 days	05 days	03 days
<b>Workshop</b>	03 days	03 days	03 days
<b>Working group</b>	03 days	03 days	03 days

Failure to comply with the above deadlines and the following justification rules will result in the following penalties:

- Suspension of cash advances ;
- Full refund of funds received ;
- Reversal of the remaining amount in the form of the activity's residual balance ;
- Debarment.

The criteria for assessing the supporting documents include

- Promptness in the transmission of documents ;
- Completeness of the bundle ;
- The conformity of the supporting documents to the budget headings ;
- Reliability of accounting records ;
- The overall presentation of the documents and the quality of the reprography ;

- The legibility and reliability of accounting records, etc.

The following nomenclature of supporting documents constitutes the reference for documents and materials to be produced by beneficiaries of EPI funds for expenditure. However, it is not exhaustive and may be completed and adapted to the context of the place where the activity takes place, while ensuring that they are accurate. Any derogatory provision must be specified in a memo or other document in lieu thereof.

Levels	Supporting documents
Central	<ul style="list-style-type: none"> <li>▪ A technical sheet of the activity co-signed by SP and the section concerned;</li> <li>▪ The memorandum authorising the activity ;</li> <li>▪ The corresponding detailed budget, by heading and duly validated;</li> <li>▪ The technical report of the activity (with clear explanations on the context of the implementation of the activity).</li> </ul>
Regional	<ul style="list-style-type: none"> <li>▪ A technical sheet of the activity co-signed by the competent officials;</li> <li>▪ The memorandum authorising the activity ;</li> <li>▪ The corresponding detailed budget, by heading and duly validated;</li> <li>▪ The order to transfer funds ;</li> <li>▪ The technical report of the activity (with clear explanations on the context of the implementation of the activity).</li> </ul>
Operational (Districts and health areas)	<ul style="list-style-type: none"> <li>▪ A technical sheet of the activity co-signed by the competent officials where applicable;</li> <li>▪ The memorandum authorising the activity ;</li> <li>▪ The corresponding detailed budget, by heading and duly validated;</li> <li>▪ The technical report of the activity (with clear explanations on the context of the implementation of the activity).</li> </ul>

#### a. Nomenclature of accounting documents

- Central level

Nature of the activity/expenses	Supporting documents
Perdiem/mission expenses	<ul style="list-style-type: none"> <li>▪ Memorandum from the designated participants ;</li> <li>▪ Mission order duly signed by the head of the departing structure and those of the structures visited (only for trips outside the city of residence);</li> <li>▪ Statement of amounts due, signed by the responsible persons (Accountants, CUGFC, CSAF) ;</li> <li>▪ Legible photocopy of the beneficiary's ID card in case of cash payment</li> <li>▪ Collective release form duly initialled and closed in case of cash payment ;</li> <li>▪ Individual release form if applicable in case of cash payment</li> <li>▪ Payment report of the electronic platform ;</li> <li>▪ Reversal slip for any remaining balances ;</li> <li>▪ Daily attendance list of participants (single list for all participants: displaced, residents, facilitators, administrator, support staff) duly initialled and closed (sedentary activities)</li> </ul>

Session fees	<ul style="list-style-type: none"> <li>▪ Decision to establish the committee or working group ;</li> <li>▪ Service note convening the session ;</li> <li>▪ Attendance list duly initialled and closed ;</li> <li>▪ Legible photocopy of the beneficiary's ID card in case of cash payment ;</li> <li>▪ Collective release form for beneficiaries in case of cash payment ;</li> <li>▪ Statement of amounts due, signed by those responsible ;</li> <li>▪ Payment report of the electronic platform ;</li> <li>▪ Copy of transfer order.</li> </ul>
Air travel costs	<ul style="list-style-type: none"> <li>▪ Airline ticket and invoice or receipt ;</li> <li>▪ Boarding passes (travel vouchers) for both the outward and return journeys or a passport sealed at the airport on the outward and return journeys.</li> </ul>
Rail transport costs	<ul style="list-style-type: none"> <li>▪ Train tickets to and from ;</li> <li>▪ Release form or invoice.</li> </ul>
Land transport costs	<ul style="list-style-type: none"> <li>▪ Statement of payment (for workshops).</li> </ul>
Fuel allocation	<ul style="list-style-type: none"> <li>▪ Invoice from approved service stations ;</li> <li>▪ Discharge of the beneficiary for areas without petrol stations.</li> </ul>
Land transport costs	<ul style="list-style-type: none"> <li>▪ Payment status</li> </ul>
Logistics: rental of any real or personal property ( <i>meeting room, video projector, chairs and tents, vehicle, motorbike, speedboat, dugout canoe, etc.</i> ); purchase of teaching materials ( <i>folders, paper, notepads, USB keys, etc.</i> )	<ul style="list-style-type: none"> <li>▪ <b>Benefits of 500,000 CFA francs or more</b> <ul style="list-style-type: none"> <li>❖ 03 Proforma invoices ;</li> <li>❖ 01 administrative purchase order duly registered at the current rate ;</li> <li>❖ Final stamped invoice from the successful contractor;</li> <li>❖ Delivery note ;</li> <li>❖ Report of receipt or certificate of service;</li> <li>❖ Transfer order if applicable ;</li> <li>❖ A certificate of non-taxation dated less than 03 months ago</li> <li>❖ A current taxpayer card ;</li> <li>❖ Copy of the vehicle registration document ;</li> <li>❖ Platform payment report.</li> </ul> </li> <li>▪ <b>Benefits of less than 500,000 CFA francs and more than 100,000 CFA francs</b> <ul style="list-style-type: none"> <li>❖ A pro forma invoice ;</li> <li>❖ A delivery note ;</li> <li>❖ A final invoice, paid and stamped ;</li> <li>❖ A certificate of non-taxation dated less than 03 months ago</li> <li>❖ A current taxpayer card</li> <li>❖ Copy of the vehicle registration document.</li> </ul> </li> <li>▪ <b>Benefits up to 100,000 CFA francs</b> <ul style="list-style-type: none"> <li>❖ Invoice or receipt with the mention "PAID".</li> <li>❖ Platform payment report</li> </ul> </li> </ul>
Restoration	<ul style="list-style-type: none"> <li>▪ <b>Benefits of 500,000 CFA francs or more</b> <ul style="list-style-type: none"> <li>❖ 03 Proforma invoices ;</li> <li>❖ 01 administrative purchase order duly registered at the current rate ;</li> <li>❖ Final stamped invoice from the selected service provider</li> <li>❖ Delivery note ;</li> <li>❖ Report of receipt or certificate of service;</li> </ul> </li> </ul>

	<ul style="list-style-type: none"> <li>❖ Transfer order if applicable ;</li> <li>❖ A certificate of non-taxation dated less than 03 months ago;</li> <li>❖ A current taxpayer card ;</li> <li>❖ Platform payment report.</li> </ul> <ul style="list-style-type: none"> <li>▪ <b>Benefits of less than 500,000 CFA francs and more than 100,000 CFA francs</b> <ul style="list-style-type: none"> <li>❖ A pro forma invoice ;</li> <li>❖ A delivery note ;</li> <li>❖ A final invoice, paid and stamped ;</li> <li>❖ A certificate of non-taxation dated less than 03 months ago;</li> <li>❖ A current taxpayer card.</li> </ul> </li> <li>▪ <b>Benefits up to 100,000 CFA francs</b> <ul style="list-style-type: none"> <li>❖ Stamped invoice from 25 000 Fcfa or receipt with the mention "PAYE";</li> <li>❖ Payment report for the Mobile Money platform.</li> </ul> </li> </ul>
Reprographics	<ul style="list-style-type: none"> <li>▪ <b>Benefits of 500,000 CFA francs or more</b> <ul style="list-style-type: none"> <li>❖ 03 Proforma invoices ;</li> <li>❖ 01 administrative purchase order duly registered at the current rate ;</li> <li>❖ Final stamped invoice from the successful contractor;</li> <li>❖ Delivery note ;</li> <li>❖ Report of receipt or certificate of service;</li> <li>❖ Transfer order if applicable ;</li> <li>❖ A certificate of non-taxation dated less than 03 months ago;</li> <li>❖ A current taxpayer card ;</li> <li>❖ Platform payment report.</li> </ul> </li> <li>▪ <b>Benefits of less than 500 000 F CFA and more than 100 000</b> <ul style="list-style-type: none"> <li>❖ A pro forma invoice ;</li> <li>❖ A delivery note ;</li> <li>❖ A final invoice, paid and stamped ;</li> <li>❖ A certificate of non-taxation dated less than 03 months ago;</li> <li>❖ A current taxpayer card.</li> </ul> </li> <li>▪ <b>Benefits up to 100,000 CFA francs</b> <ul style="list-style-type: none"> <li>❖ Invoice or receipt with the mention "PAID";</li> <li>❖ Payment report for the Mobile Money platform.</li> </ul> </li> </ul>
Field communication credit	<ul style="list-style-type: none"> <li>▪ Compliant invoice or receipt ;</li> <li>▪ Discharge form for communication costs.</li> </ul>

- **At the Regional/Health District level**

Nature of the activity	Supporting documents
Mission expenses	<ul style="list-style-type: none"> <li>▪ Memorandum appointing supervisors</li> <li>▪ Mission order duly signed by the person in charge of the structure of departure and those of the structures visited;</li> <li>▪ Statement of amounts due, signed by the responsible persons (Gescom, Regional Coordinator at the regional level and District Head at the HD level);</li> <li>▪ Legible photocopy of the beneficiary's ID card in case of cash payment ;</li> <li>▪ Collective release form duly initialled and closed in case of cash payment ;</li> </ul>

	<ul style="list-style-type: none"> <li>▪ Individual release form if applicable in case of cash payment ;</li> <li>▪ Payment report of the electronic platform.</li> </ul>
Land transport	<ul style="list-style-type: none"> <li>▪ Discharge form (for workshops).</li> </ul>
Fuel allocation	<ul style="list-style-type: none"> <li>▪ Invoice from approved service stations ;</li> <li>▪ Discharge of the beneficiary for areas without petrol stations.</li> </ul>
Car/motorcycle rental	<ul style="list-style-type: none"> <li>▪ <b>Benefits of 500,000 CFA francs or more</b> <ul style="list-style-type: none"> <li>❖ 03 Proforma invoices ;</li> <li>❖ 01 Order form ;</li> <li>❖ Stamped final invoice from the selected provider ;</li> <li>❖ Delivery note ;</li> <li>❖ Report of receipt or certificate of service;</li> <li>❖ The transfer order, if applicable;</li> <li>❖ Platform payment report.</li> </ul> </li> <li>▪ <b>Benefits of less than 500,000 CFA francs</b> <ul style="list-style-type: none"> <li>❖ Invoice or receipt with the mention "PAID";</li> <li>❖ Platform payment report ;</li> <li>❖ The signed rental agreement;</li> <li>❖ Discharge form ;</li> <li>❖ Copy of the vehicle registration document.</li> </ul> </li> </ul>
Logistics :  Rental of any real estate or furniture (meeting room, video projector, chairs and tents, etc.); purchase of teaching materials (folders, paper, notepads, USB keys, etc.)	<ul style="list-style-type: none"> <li>▪ <b>Benefits of 500,000 CFA francs or more</b> <ul style="list-style-type: none"> <li>❖ 03 Proforma invoices ;</li> <li>❖ 01 Order form ;</li> <li>❖ Final invoice from the successful contractor ;</li> <li>❖ Delivery note ;</li> <li>❖ Report of receipt or certificate of service;</li> <li>❖ Transfer order;</li> </ul> </li> <li>▪ <b>Benefits of less than 500,000 CFA francs</b> <ul style="list-style-type: none"> <li>❖ Simple invoice or receipt with the mention "PAID";</li> <li>❖ Platform payment report.</li> </ul> </li> </ul>
Restoration	<ul style="list-style-type: none"> <li>▪ <b>Benefits equal to or greater than CFAF 500,000</b> <ul style="list-style-type: none"> <li>❖ 01 Proforma invoice ;</li> <li>❖ 01 Order form ;</li> <li>❖ Final invoice from the successful contractor ;</li> <li>❖ Delivery note ;</li> <li>❖ Report of receipt or certificate of service;</li> <li>❖ Transfer order if applicable ;</li> <li>❖ Platform payment report.</li> </ul> </li> <li>▪ <b>Benefits of less than 500,000 FCFA</b> <ul style="list-style-type: none"> <li>❖ Simple invoice or receipt ;</li> <li>❖ Platform payment report.</li> </ul> </li> </ul>
Reprographics	<ul style="list-style-type: none"> <li>▪ <b>Benefits of 500,000 CFA francs or more</b> <ul style="list-style-type: none"> <li>❖ 01 Proforma invoice ;</li> <li>❖ 01 Order form ;</li> <li>❖ Final invoice from the successful contractor ;</li> <li>❖ Delivery note ;</li> <li>❖ Report of receipt or certificate of service;</li> <li>❖ OV where applicable ;</li> <li>❖ Platform payment report.</li> </ul> </li> <li>▪ <b>Benefits of less than 500,000 CFA francs</b> <ul style="list-style-type: none"> <li>❖ Invoice or receipt with the mention "PAID;"</li> <li>❖ Platform payment report.</li> </ul> </li> </ul>



## Communication

- Compliant invoice or receipt ;
- Release form for communication costs, if applicable.

NB: The discharge form must contain the following information:

- ❖ The full names of the speakers;
- ❖ The title of the activity ;
- ❖ The function performed in the context of the activity ;
- ❖ The amount per day ;
- ❖ Duration of the activity ;
- ❖ The date and place of discharge;
- ❖ The signature of the beneficiary.

### 7.14.1. DESCRIPTION OF THE PROCEDURE

#### b. Description of the justification procedure at the health district level

ORDER	STAKEHOLDERS	DESCRIPTION OF THE ACTIVITY	DOCUMENTS/ INTERFACES
1.	Head of the health area	<ul style="list-style-type: none"><li>▪ Collects supporting documents ;</li><li>▪ Classifies the vouchers according to the budget headings and assembles them into a consolidated document;</li><li>▪ Transmit the bundle of supporting documents to the District within the given timeframe or to the payment structure indicated.</li></ul>	Consolidated set of supporting documents
2.	Head of Health District	Transmits supporting documents to the Head of the Administrative and Financial Affairs Office (CBAAF)	Consolidated set of supporting documents
3.	CBAAF	<ul style="list-style-type: none"><li>▪ Ensures reliability and completeness of supporting documents;</li><li>▪ Checks the conformity of expenditure items against the allocated budget;</li><li>▪ Draws up an analysis sheet of the bundle, accompanied, where appropriate, by letters of comment to the heads of the areas whose supporting documents are deemed not to be in conformity, and signs it;</li><li>▪ Return the bundle and the letters to the Head of the Health District.</li></ul>	<ul style="list-style-type: none"><li>▪ Consolidated set of supporting documents ;</li><li>▪ Analysis sheet of the bundle with observations</li></ul>
4.	Head of the health district	<ul style="list-style-type: none"><li>▪ Validates and completes the possible observations (observation letter) of the CBAAF and transmits the bundle and the observation letter to the head of the area for the necessary correction;</li><li>▪ Signs the compliant bundle and forwards it to the Regional Coordinator in a timely manner</li></ul>	<ul style="list-style-type: none"><li>▪ Consolidated set of supporting documents ;</li><li>▪ Letter of observation referred to</li></ul>

#### c. Description of the justification procedure at regional level

ORDER	STAKEHOLDERS	DESCRIPTION OF THE ACTIVITY	DOCUMENTS/ INTERFACES
1.	Regional Coordinator	Receives and transmits to the Accounting Manager (GESCOM) the consolidated set of supporting documents of the health district, for analysis and financial advice	Consolidated set of supporting documents
2.	GESCOM	<ul style="list-style-type: none"> <li>▪ Ensures the completeness of the supporting documents;</li> <li>▪ Checks the conformity of expenditure items against the budget;</li> <li>▪ Checks the reliability of the documents produced;</li> <li>▪ Draws up an analysis sheet of the documents transmitted by health district;</li> <li>▪ Prepares observation or reminder letters for the Heads of Health Districts whose supporting documents are not in conformity.</li> <li>▪ Fills in the document analysis mask;</li> <li>▪ Emails the EPI through the analysis mask the weekly update on the level of justification of the activity until the deadline and complete clearance;</li> <li>▪ Make the necessary accounting entries in the Tom2Pro software;</li> <li>▪ Classify the supporting documents</li> </ul>	<ul style="list-style-type: none"> <li>▪ Consolidated set of supporting documents ;</li> <li>▪ Analysis sheet of the bundle with observations</li> </ul>

d. Description of the justification procedure at central level.

ORDER	STAKEHOLDERS	DESCRIPTION OF THE ACTIVITY	DOCUMENTS/ INTERFACES
1.	Beneficiary	Transmits the technical report of the activity and the bundle of supporting documents for validation to the Permanent Secretary	Technical report on the activity ;  Bundle of supporting documents
2.	Permanent Secretary	<ul style="list-style-type: none"> <li>▪ Returns the validated technical report to the beneficiary</li> <li>▪ Sends the bundle of supporting documents to the Head of Administrative and Financial Section (CSAF)</li> </ul>	Technical report of the activity validated
3.	SCFA	Transmits the bundle of supporting documents to the Head of Financial Management and Accounting Unit.	Bundle of supporting documents

4.	CUGFC	Transmits the bundle of supporting documents to the Accountant for analysis and financial advice.	Bundle supporting documents	of
5.	Accountant	<ul style="list-style-type: none"> <li>▪ Ensures the completeness of the supporting documents;</li> <li>▪ Checks the conformity of expenditure items against the budget;</li> <li>▪ Checks the reliability of the documents produced;</li> <li>▪ Draws up an analysis sheet of the documents pointed out with observations;</li> <li>▪ Prepares payment documents;</li> <li>▪ Transmits the bundle of supporting documents together with the analyses and observations to the CUGFC.</li> </ul>		
6.	CUGFC	<ul style="list-style-type: none"> <li>▪ Checks the conformity of the work carried out by the accounting officer and signs it off;</li> <li>▪ Carries out the necessary checks on the bundle of supporting documents (reconciliation with the allocated budget);</li> <li>▪ Ensures consistency between payment documents and supporting documents;</li> <li>▪ Return the bundle to the beneficiary, if applicable;</li> <li>▪ Validates payment documents.</li> </ul>	Bundle supporting documents	of
7.	CUGFC	Transmits the bundle of supporting documents and payment documents to the Head of Administrative and Financial Section (CSAF).		
8.	SCFA	<ul style="list-style-type: none"> <li>▪ Checks the conformity of the work carried out by the CFMU and approves it;</li> <li>▪ Transmits the bundle and payment documents to the Permanent Secretary</li> </ul>	<ul style="list-style-type: none"> <li>▪ Binder supporting documents ;</li> <li>▪ Payment documents</li> </ul>	of
9.	Permanent Secretary	<ul style="list-style-type: none"> <li>▪ Signs the payment documents ;</li> <li>▪ Sign comment letters, if any;</li> <li>▪ Transmits the bundle to the accountant via the SCFA for payment.</li> </ul>		
10.	CUGFC	<ul style="list-style-type: none"> <li>▪ Have the accountant make the necessary accounting entries in the Tom2pro software and have the corresponding accounting documents scanned;</li> <li>▪ Have the supporting documents filed.</li> </ul>	<ul style="list-style-type: none"> <li>▪ Input fog ;</li> <li>▪ Bundle supporting documents</li> </ul>	of

## 7.15. PROCEDURES FOR MANAGING RELATIONS WITH THE AUTONOMOUS DEPRECIATION FUND

The Caisse Autonome d'Amortissement (CAA) is a public institution whose activities are essentially financial and statistical in nature. Its main statutory missions are debt management and the financing of projects through loans or donations. It acts as an interface between projects initiated by the Government with the support of donors. In this capacity, it is responsible for:

- Project identification ;
- Opening and managing project bank accounts;
- Control of regularity and payment of expenditure.

### 1.1. Identification of an Expanded Programme on Immunisation (EPI) project

For the identification of an EPI project resulting from a new funding agreement, EPI must provide the CAA with the following elements

- The decision to create the EPI ;
- The decision to appoint or recruit key programme staff ;
- The description of the project specifying (location, purpose of the Project, economic sector, start date, end date, donor(s), etc.);
- The project's related financing agreements ;
- The application to open bank accounts ;
- The list of persons authorised to commit to the project as well as specimen signatures and functions of the persons involved in the project;
- The list of persons mandated to collect the Project documents from the CAA and the banks.

Upon receipt of the required EPI documents, the CAA :

- Proceed with the coding of the project;
- Informs the EPI so that the project can carry its unique identification numbers on all its documents;
- Defines with the EPI the numbering framework for each type of document to be transmitted to it by associating with the unique identification number other elements for the precise identification of the document;
- Opens EPI bank accounts at both central (donor and counterpart funds) and regional levels;
- Turns over to the EPI :
  - ❖ A unique project ID number ;
  - ❖ An identification number for each agreement, which should incorporate the unique identification number of the project;
  - ❖ A bank statement for each account opened;
  - ❖ A power of attorney for project staff.

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### 7.15.1. OPENING AND MANAGING ACCOUNTS

- **Opening bank accounts**

The EPI sends the CAA a list of dedicated bank accounts, the number of which varies according to the number of donors and the specific requirements of the project implementation.

In general, one or more bank accounts should be opened per project: one to receive donor funds (special account) and one to receive counterpart funds (counterpart funds account).

- **Bank account management**

The movements on the bank accounts are initiated by the CAA on the orders of the Minister of Public Health at the request of the EPI. As the accounts are opened in the name of the project, the EPI ensures the follow-up by carrying out the bank reconciliation at the end of the month. To this end, the CAA gives power of attorney to certain programme personnel to withdraw statements and account statements from the bank at the end of the month.

Anomalies and errors in the bank's reconciliation of balances are forwarded to the CAA for complaint.

**NB: These rules are only valid for the special account and the ENP counterpart funds account.**

### **1.2. Regularity control and execution of expenditure**

Before issuing the transfer order for payment, the CAA ensures that the expenditure is in order. In this respect, it verifies that :

- The application shall include all supporting documents and other relevant information;
- The expenditure is eligible and is included in the EPI AWP for the period concerned;
- The file submitted is regular and compliant.

The CAA has seven (07) days to process any payment claim received from the EPI. Within this period, it must either honour the claim or return it for further information.

The CAA produces quarterly figures on the level of disbursement of EPI accounts. Any ineligible or non-compliant expenditure is rejected.

## 8. ACCOUNTING MANAGEMENT PROCEDURES

The accounting system of the Expanded Programme on Immunisation (EPI) is used to manage financial flows. To this end, the accounting system is intended to record the financial flows observed, to classify them and, periodically, to summarise them in the form of tables to be presented to the various EPI stakeholders (State, Technical and Financial Partners). This is to inform them of the state of execution of activities through the approved budget and to enable them to take the appropriate decisions. The role of the accounting system and the purpose of any accounting function is to compile, analyse, record, classify and provide information in order to

- Provide the required financial statements in real time;
- Meet reporting obligations in order to comply with the requirements of funding agreements signed with donors.

The management rules are as follows:

- All the operations recorded are compliant, eligible and relate to the grant to which they are linked;
- All documents, books and accounting statements provide sufficient information for the management of donor grants. The responsibility for accounting and financial monitoring lies with the Head of the Administrative and Financial Section (CSAF). He is assisted in this mission by the Head of Financial Management and Accounting Unit (CUGFC);
- Only regular, authorised and documented transactions should be recorded in the accounts;
- All accounting records must be made for the correct period . Accounting records of transactions should be made in accordance with the accounting principles of the Organisation for the Harmonisation of Business Law in Africa (SYSCOHADA) adapted to the EPI. All deviations from accounting assumptions and conventions must be specified;
- The financial statements to be produced shall include at least :
  - The balance sheet ;
  - The Cash Flow Table (CFT) or the Use and Resources Table ;
  - The budget monitoring table ;
  - Fixed asset statement ;
  - Notes to the financial statements ;
  - Other statements required by landlords.
- Accounting records must be kept for at least ten (10) years;

The accounting management procedure, for a better exploitation, is codified as follows:

### Coding of the accounting management procedure

Designation of the procedure	SOUCHE	REFERENCES
<b>ACCOUNTING MANAGEMENT PROCEDURES</b>	<b>GC</b>	
General accounting framework		GC.01.CC
General and specific accounting principles		GC.02.PC
Organisation of the accounting system		GC.03.OC
Guide to Accounting		GC.04.GI

## 8.1. GENERAL ACCOUNTING FRAMEWORK

The accounting organisation of the Expanded Programme on Immunisation (EPI) is based on an integrated commitment, general, budgetary and analytical accounting system using the TOM2PRO software.

The chart of accounts complies with the revised System of Accounts of the Organisation for the Harmonisation of Business Law in Africa (SYSCOHADA) which came into force on 1<sup>er</sup> January 2018 and is adapted to the EPI's accounting activities. All accounting rules relating to general accounting are contained in the OHADA General Chart of Accounts. Exceptions and derogations to the OHADA general chart of accounts are specified.

For any transaction, the accounting entry in the journal must respect the principle of the double entry, i.e. one account is debited and another credited in return.

Every accounting entry is supported by an accounting document. The accounting records are numbered chronologically from the beginning of the year to the end of the year and by journal: bank, cash, direct payment requests (DPD), miscellaneous transactions (OD), etc.

The accounts are closed at the end of each month, quarter, half-year and year.

## 8.2. GENERAL AND SPECIFIC ACCOUNTING PRINCIPLES

### 8.2.1. Accounting principles

The accounts of the Expanded Programme on Immunisation (EPI) must be kept in accordance with the accounting rules and principles laid down by SYSCOHADA. The EPI is therefore required to :

- Set up general accounting: the general accounting system periodically shows the active and passive situation of the assets. All of these situations must present a faithful image of the EPI's financial situation;
- Maintain the mandatory accounting books, i.e. the journal, subsidiary journals, general ledger, trial balance, subsidiary balances of third-party accounts and support the accounting entries with supporting documents;
- Prepare the annual financial statements (balance sheet, financial table of resources and uses, budget monitoring table, statement of fixed assets and notes) in a regular and accurate manner;
- Respect the accounting period from 1<sup>er</sup> January to 31 December of each year. ;
- Ensure the going concern assumption underlying the presentation of the EPI financial statements. To the extent that it is challenged, the EPI must disclose the basis on which the financial statements have been prepared and closed.

The revised OHADA accounting law regulation to which the EPI accounting system is subject sets out a number of fundamental principles reorganised into two (02) categories which are

**1<sup>ère</sup> Category: Assumptions that allow the financial statement model to be defined in a way that is consistent with the objectives without demonstration:**

❖ **The premise of the entity**

Entity means any organisation that carries out an economic activity and controls and uses economic resources. The EPI is an entity and there should be a separation between its assets and those of the persons who are responsible for the coordination and management of the programme activities.

❖ **The assumption of commitment accounting**

Flows are recognised when obligations arise (liabilities, expenses) and rights vest (assets, revenues) irrespective of when they are received or paid, except in the cash flow statement.

❖ **The postulate of specialisation of exercises**

The purpose of the accrual principle is to ensure that flows are related to the period in which they arise and not only to the period in which they are settled, so that the actual situation in the period can be accurately determined. Thus, flows recorded during the financial year but not related to its management should be excluded. The so-called inventory entries are made to link expenses and income to the financial year concerned.

❖ **The postulate of the permanence of methods**

According to this principle, the valuation and presentation of accounting policies should be consistent from one year to the next, unless there is an exceptional change in the EPI's situation or in its economic, legal or financial environment.

The comparability of successive annual financial statements necessary for user analysis is based on this consistency. Any exception to the consistency of methods must be justified by the search for better information or by imperative circumstances and to this end, the justifications must be annexed.



### ❖ The postulate of the pre-eminence of economic reality over legal appearance

This principle is the result of a trade-off between a legal choice (legal appearance) and an economic choice (economic reality). Legal appearance is no longer an absolute and unique criterion for recording transactions in the accounts.

### 2<sup>ème</sup> Category: Conventions to guide bookkeeping:

#### ❖ The precautionary convention

It is the reasonable assessment of events and transactions in order to avoid transferring risks arising in the current year to subsequent years. Its application protects external users of the financial statements against illusions that could result from a non-cautious or overly flattering picture of the EPI.

#### ❖ The historical cost convention

It allows the assets acquired to be recorded at their acquisition cost for the presentation of the assets of the Expanded Programme on Immunisation (EPI).

This principle is based on the maintenance in the accounts of assets and liabilities valued at their original entry cost, i.e. their historical cost. The other aspect of this principle is the valuation of these items in permanent fungible monetary data, in this case in CFA francs. In other words, it consists of taking into account the nominal value of the currency without reference to variations in its purchasing power.

#### ❖ The convention of regularity and transparency

According to this agreement, the Expanded Programme on Immunisation (EPI) must present its financial and accounting information clearly and fairly. It is based on the sincerity and regularity of the accounting information provided.

#### ❖ The balance sheet intangibility convention

The closing balance sheet of the year N-1 must necessarily be consistent with the opening balance sheet of the year N. Where any of the figures in a financial statement are not comparable with those of the previous year, the latter must be adopted. The lack of comparability or the adjustment of the figures is disclosed in the notes to the financial statements.

#### ❖ The convention of materiality

The financial statements should disclose all transactions whose significance may affect assessments and decisions. It is also necessary to take into account in the preparation of the notes all information that could influence the opinion of the readers of the financial statements.

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## 8.2.2. Specific accounting principles

### 8.2.2.1. Quality of accounts principles

#### ❖ Sincerity

Fairness is the application in good faith of rules and procedures based on the knowledge that those responsible for the accounts should normally have of the reality and significance of transactions, events and circumstances. In addition, accounting information should give users an adequate, fair, clear, accurate and complete description of transactions, events and conditions. In practice, true and fair accounts are the result of full knowledge:

- Rules and their application ;

- The status of the projects ;
  - The external perception of the accounts presented in this way so that the content is not perceived in a distorted way.
- ❖ **True picture**

Where the rule does not exist or is insufficient to reflect the reality of a transaction, fair presentation is the objective. It is generally accepted that "true and fair view" means a presentation of accounts prepared in accordance with accepted accounting principles, using accurate figures to the greatest extent possible or otherwise reasonable and supportable estimates, and applying them in such a way as to present, within the limits of current accounting practice, as objective a picture as possible without intentional distortion, manipulation or omission of material facts.

In other words, the concept of a true and fair view serves as a reference for those who prepare the accounts. Once the rules have been applied, the question should be asked whether the solution adopted is the one that allows readers to have the least distorted view possible and to judge the EPI correctly.

❖ **Valuation of transactions**

The financial statements are prepared on the basis of the total costs of acquisition and/or construction of tangible or intangible assets.

❖ **Resource recognition**

The resources coming from the State or a Technical and Financial Partner (TFP) will be accounted for in endowment fund accounts received. Each EPI donor must have an account tracking all the resources made available on the grant executed by the EPI since its start.

❖ **Expenditure findings**

Expenditure will be taken into account as soon as eligible invoices (in accordance with agreements, specific contracts) for works carried out, services rendered or goods delivered to each grant implemented by the EPI, are accepted and validated by the authorised persons.

❖ **Foreign currency transactions**

The accounting of the transactions of each grant implemented by the EPI will be done in CFA francs and in the currency of the grants when required by the donors.

Accounting transactions will be carried out in such a way as to avoid or at least minimise the impact of exchange differences. Any exchange differences relating to expenditure will be applied as an increase or decrease to the cost of the grant activity to which the expenditure relates. Foreign currency transactions must be converted at the average rate of exchange on receipt of funds or at the reference rate set by the donor at the time of signing the grant agreement.

❖ **Accounting for fixed assets**

Fixed assets are recorded at their full cost, including :

- The final purchase price ;
- Incidental expenses directly related to the purchase transaction ;
- Installation costs that are necessary to bring the property into a state of use;
- The cost of dismantling or restoring the site.

All fixed assets acquired from a donor's resources, including those made available to the structures involved in the implementation of the activities of each grant managed by the EPI, remain its property until the end of the grant concerned and must be accounted for as such, i.e. as fixed

assets (class 2). They may be subject to redistribution (allocation to other beneficiary entities) at the end of the project in accordance with the provisions of the funding agreements.

❖ **Inventory valuation**

Inventories are valued using the weighted average cost method over the year, taking into account the nature and size of the inventories concerned.

❖ **Depreciation and amortization**

Exceptionally, and in order to take into account the specific nature of the grants, no accounting entry will be made for the depreciation of fixed assets and the write-down of stocks or bad debts. This is a departure from the convention of prudence which will be specified in the notes and appendices relating to the presentation of the financial statements. However, an extra-accounting follow-up of fixed assets is made in order to be able to know their value at the end of each fiscal year.

❖ **Recognition of capitalized expenses**

Project and programme accounting differs from company accounting in that it does not have an accounting result objective. As a result, expenses for the year are transferred to fixed assets. However, with the reforms of the revised SYSCOHADA, which came into force on 1<sup>er</sup> January 2018, the 2011 account "Fixed assets" has been removed from the chart of accounts. The expenses for the year should therefore be transferred to account 211xxx "Development costs" until another accounting approach is defined or until the OHADA accounting standards specific to the management of projects and programmes are available and in application.

### 8.3. ANALYTICAL AND BUDGETARY ACCOUNTING FRAMEWORK

In order to allow effective monitoring of the activities to be carried out by the Expanded Programme on Immunisation (EPI) and the implementing structures and to comply with the provisions of the financing agreements, the analytical plan put in place is based on the activities. According to each financing agreement, the budget is generally broken down by components, sub-components, major activities and categories. The use of a cost accounting module and a budget accounting module in the TOM2PRO software allows the integrated implementation of cost and budget accounting.

#### **Principles of balance between uses and resources**

The EPI receives funding from the Cameroonian government and financial partners for specific projects. Project accounting differs from company accounting in that it does not have an accounting result objective. The EPI is an implementation structure that carries out activities that it finances by means of subsidies retroceded by the Cameroonian State within the framework of financing agreements signed with international donors. The EPI's accounts must respect the balance between expenditure (uses) and the subsidies (resources) used to finance them.

## 8.4. ORGANISATION OF THE ACCOUNTING SYSTEM

The accounting system of the Expanded Programme on Immunisation (EPI) is organised according to the general provisions of the Accounting System of the Organisation for the Harmonisation of Business Law in Africa (SYSCOHADA). Thus, the EPI is required to set up an accounting system for external information as well as for its own use. To this end, it must :

- Classify, enter and record in its accounts all transactions with third parties or carried out within the framework of its internal management;
- Produce the mandatory accounting documents and information required by its third parties.

The accounting organisation must meet the requirements of regularity and security to ensure the authenticity of the entries. The accounting system set up must :

- Respect the basic principle of double-play;
- To allow the justification of entries by dated, preserved and classified documents;
- Respect the chronological recording of operations;
- Identify each record by specifying its origin, its allocation, the content of the transaction and the references of the supporting document;
- To enable inventory control of the existence and value of the assets, receivables and liabilities of each grant;
- Establish a chart of accounts for each grant;
- Preparing the books and documents required as part of the reporting system.

The EPI accounting system is the set of journals and sub-ledgers that collect and analyse financial data in order to make the information understandable, useful and beneficial and to allow a better understanding of EPI accounting.

It should be noted that transactions are recorded at the level of the Financial Management, Accounting and Control Unit at central and regional level (by the Accounting Managers) respectively. The transactions at regional level are consolidated after verification by the Financial Management, Accounting and Control Unit at central level.

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#### 8.4.1. The accounting books

The EPI accounting system is based on the following books of account:

##### 8.4.1.1. Accounting Journals

Transactions are recorded chronologically in journals according to their nature. Thus, the EPI accounting system includes the following journals:

- **Bank subsidiary journals (one journal per bank account)**

These journals record the EPI's cash inflow and outflow operations. For better monitoring and to facilitate reporting, as many bank journals as bank accounts are created.

- **Electronic payment subsidiary journals**

These logs record the EPI's cash inflow and outflow transactions on the electronic platforms opened for this purpose with the electronic payment service providers. For better monitoring and to facilitate reporting, as many electronic payment journals as electronic payment platforms are created.

- **Auxiliary direct payment claim logs (one log per grant)**

These journals record transactions related to direct payments made by donors to suppliers, contractors and consultants for works, goods and services provided to the EPI.

- **Subsidiary journals for salaries or allowances (one journal per grant)**

These journals record transactions related to the recognition of salaries of EPI contract staff or allowances of civil servants to be paid out of a grant according to the defined allocation rate.

- **Subsidiary purchase journals**

They record the liabilities of each grant to suppliers of goods and services.

- **Withdrawal Request Logs (DRF)**

They record transactions related to requests for funds.

- **Miscellaneous transactions subsidiary journal**

This journal records all other operations not included in the previous six (6) categories, in particular end-of-year regularisation operations.

##### 8.4.1.2. Big book

The general ledger is made up of all the EPI accounts. The various transactions carried out during the financial year in each account are reported there.

##### 8.4.1.3. Trial balance

The trial balance is a summary statement showing, at a given date for each account, the :

- Debit or credit balance, at the beginning of the financial year ;
- Cumulative debit and cumulative credit movements ;
- Debit or credit balance, as at the relevant date (six (06) column balance).

It is a control tool to ensure that the basic principle of the double entry has been respected.

Third party supplier and staff accounts will have subsidiary balances. The balances of the subsidiary balances must correspond to the balance of the corresponding control account in the chart of accounts.

#### **8.4.1.4. Subsidiary balances of third-party accounts**

A trial balance is an accounting balance that groups together all the third-party accounts (suppliers, customers and staff) and that specifies for each of them :

- The sub-account number and the name of the third party,
- The debit or credit balance at the beginning of the financial year,
- Cumulative debit movements and cumulative credit movements,
- The debit or credit balance, at the relevant date.

It provides the situation of a third party over a given period. For a good management of third party accounts, the general chart of accounts must include the subsidiary accounts attached to the appropriate G/L accounts. The balances of the subsidiary balances must correspond to the balance of the corresponding reconciliation account in the chart of accounts.

#### **8.4.1.5. Accounting documents**

##### **The charge sheet**

The settlement sheet is a sheet that shows the accounts that reflect the nature of the accounting documents to which it is attached. Each account assignment card has a (alphanumeric) classification and identification number which is linked to the journal and month concerned.

After charging by CUGFCC (who gives his visa) or the accountants, the Head of the Financial Administrative Section (CSAF) is responsible for checking that the charging complies with the rules in force and gives his visa, to approve the charging. When checking the allocation, the CUGFCC and the CSAF must ensure that the important information on the allocation form is filled in (Auxiliary number, Activity code, Budget item, Financial code and category, Debit, Credit).

##### **Type of supporting documents**

All accounting records must specify the origin, content and charge of each item of data as well as the references of the supporting document. The accounting documents are the basic supports intended to provide legal backing for the transactions carried out by the Programme. A supporting document can be :

- A basic document justifying a single accounting entry;
- A summary document of a set of operations, provided that they are of the same nature, carried out in the same place and on the same day.

The base document concerns an isolated operation. It can be of third party or internal origin.

The summary document contains a set of transactions reflected in one or more accounting entries. These are always documents of internal origin, such as auxiliary journals, computer listings, salary statements, etc. This type of summary document justifies a monthly entry in the journal.

**N.B.:** It is *strictly forbidden to record pro forma invoices or to treat them as accounting documents.*

##### **Links between supporting documents and books of account**

Entries (and therefore accounting records and annual accounts) must be supported by documentary evidence which must be retained. Consequently, it must be possible to :

- Check the validity of a record in an account, using the supporting or summary document(s), and check the validity of the basic supporting documents that were used for the summary document;
- Ensure that the transactions entered by the journals and the accounts are consistent (equality of the journal movements with those of the general ledger).

### **Document filing and archiving system**

The aim is to set up a system that will facilitate the search for parts. The system is based on the following criteria:

- Every accounting document has a classification code;
- In a given accounting year, two accounting documents cannot have the same classification code;
- When searching for a document in a given year, the system must allow you to go directly to the month concerned in the chrono of the journal concerned.
- Supporting documents are kept for a period of ten (10) years. For this purpose, chronos will be opened for each newspaper to file them.

### **Architecture of the filing system**

Filing is done in reverse chronological order, with the oldest document at the bottom of the filing cabinet and the most recent on the surface. The documents are separated by dividers allowing the monthly grouping of documents.

All expenditure supporting documents must be checked for accuracy, truthfulness and conformity before being entered in the accounts and then paid. Without being exhaustive, these checks will cover :

- The existence of a contract or order ;
- Conformity of the part to the contract or purchase order;
- Verification that the delivery is made or that the service is rendered;
- The arithmetic control of the part ;
- Checking the budget forecast ;
- Checking the eligibility of the expenditure.

The Head of FAS must ensure that the above checks have been carried out by the Head of CFMU, failing which he/she will take the initiative to have the documents returned to him/her.

Invoices received from suppliers are continuously numbered internally. The originals are filed in the supplier's personal file. One copy is filed as a supporting document in the purchase accounting documents file, the second copy is used as a support for the justification of the Cash Withdrawal Request issued.

- **Accounting journals**



At the EPI, accounting is based on journals. For this purpose, each accounting journal has an identification code. As an example, a list of journals and identification codes are given below:

Name of the newspaper	Journal code
Purchase Journal	ACH
Bank Journal	BANQ
Direct Payment Request Log	DPD
Payment order log	OP
Journal of justified advances	AJU
Stock log	STO
Log of fund withdrawal requests	DRF
Salary journal	SAL
Journal of electronic payment platforms	PE
Miscellaneous transactions log	OD

- **Accounting documents**

- ❖ Each accounting document includes the accounting assignment form, the document validation form and the bundle of supporting documents;
- ❖ Each settlement sheet and the document release sheet has a classification and identification number which is linked to the relevant journal and month.

- **The Chronos**

- ❖ Each newspaper is represented by timers;
- ❖ On the back of the stopwatch is the name of the journal, the year, the period, the stopwatch number;
- ❖ In each chrono, the different accounting documents are classified day by day;

- ❖ Depending on the number of coins in a month, they can be divided between several chronos.

The document filing and archiving system includes the following files:

File	Types	Criteria for the classification of coins	Classified accounting documents
Contracts	Permanent	Component Contract No.	Contracts
Title deeds to movable and immovable property	Permanent	Property titles	<ul style="list-style-type: none"> <li>▪ Land titles</li> <li>▪ Grey cards</li> <li>▪ Contracts</li> <li>▪ Invoices</li> </ul>
Request for quotation/ Order letter/ Fee note	Temporary	Request for quotation / Letter of order	<ul style="list-style-type: none"> <li>▪ Request for quotation</li> <li>▪ Order letter</li> <li>▪ Invoices ;</li> <li>▪ Delivery note</li> </ul>
Invoices and statements to be paid	Temporary	Chronological	<ul style="list-style-type: none"> <li>▪ Invoice/Settlement Attachments</li> <li>▪ Copy of Request for Quotation and Letter of Order</li> <li>▪ Copy of the acceptance report</li> </ul>
Direct payments from lessors	Temporary	Chronological	<ul style="list-style-type: none"> <li>▪ Application letters for direct payments</li> <li>▪ Invoice</li> <li>▪ Settlement documents</li> </ul>
Electronic payment	Temporary	Chronological	<ul style="list-style-type: none"> <li>▪ Invoice</li> <li>▪ Copy of the request for quotation and the order letter</li> <li>▪ Payment report from the electronic payment platform</li> <li>▪ Copy of National Identity Card (NIC) signed by the beneficiary</li> <li>▪ Copy of the acceptance report</li> </ul>
Bank account	Temporary	Chronological	<ul style="list-style-type: none"> <li>▪ Copy of cheques and payment orders + supporting documents</li> <li>▪ Invoices / statements</li> <li>▪ Request for quotation</li> <li>▪ Acceptance report</li> </ul>

File	Types	Criteria for the classification of coins	Classified accounting documents
			<ul style="list-style-type: none"> <li>▪ Other supporting documents</li> <li>▪ Bank statement</li> <li>▪ Reconciliation status</li> </ul>

**Permanent: to be kept for the life of the programme**

**Temporary: to be kept for at least 10 years**

### 1. Management system

The accounting management system of the Expanded Programme on Immunisation (EPI) is computerised. The TOM2PRO software is used to enter accounting operations. It is an integrated financial management and accounting software dedicated to programmes and projects. Thanks to interdependent modules, it provides all the information needed to manage a project. It is structured around a relational database. General accounting is the entry point for information that is shared without redundancy by the other modules making up the basic core, namely :

- Budget monitoring: Tom-reporting ;
- Cost accounting ;
- Monitoring of agreements ;
- Monitoring of fixed assets: Tom-immobilisation ;
- Financial statements: Tom-Pro ;
- Monitoring of contracts and commitments: Tom-market ;

***NB: A user manual is usually provided to help users get to grips with the functionality of the TOM2PRO software.***

### 2. Procedure for creating an account in the TOM2PRO system

#### 2.1. Objective of the procedure

The purpose of the procedure is to regulate the process of creating accounts useful for the financial management of the EPI.

#### 2.2. Objective of the procedure

- Any new account created must meet a specific need and respect the nomenclature of the OHADA general chart of accounts;
- Authorisation must be obtained from the authorised person before a new account is created.

### 2.3. Description of the procedure

ORDER	SPEAKER	TASKS	DOCUMENTS/ INTERFACES
1	The initiator (Gescom or CWG- PEV accountant)	<ul style="list-style-type: none"> <li>▪ Expresses the need to create the account by filling in the form provided;</li> <li>▪ Checks and transmits the form to the Head of Financial Management Unit, Accountant.</li> </ul>	Account creation request form
2	The Head of Financial Management Unit, Accountant	<ul style="list-style-type: none"> <li>▪ Reviews the application to ensure that the request is consistent and well-founded and that there is not already a duplicate account;</li> <li>▪ Makes any adjustments;</li> <li>▪ Validates the creation project by signing the form;</li> <li>▪ Forwards the form to the Head of Administration and Finance for approval.</li> </ul>	
3	The Head of the Administrative and Financial Section	<ul style="list-style-type: none"> <li>▪ Acknowledges and approves the creation of the account by signing the form;</li> <li>▪ Transmits to the Head of Financial Management, Accounting and Control Unit for execution.</li> </ul>	
4	The Head of Financial Management Unit, Accountant	<ul style="list-style-type: none"> <li>▪ Creates the account in the system;</li> <li>▪ Edit the account creation details;</li> <li>▪ Files the form with the creation edition in the dedicated workbook ;</li> <li>▪ Transmit a copy of the form with the validation and approval of the account, as well as the printed statement to the initiator of the request with, if necessary, specific instructions on the use of the said account.</li> </ul>	Application form for the creation of an account
5	The initiator	<ul style="list-style-type: none"> <li>▪ Takes note of the said documents;</li> <li>▪ File in a dedicated binder.</li> </ul>	

NB: The account creation is done using the most detailed prefix of the nomenclature of the OHADA General Chart of Accounts (PCGO), followed by the region code. The tables below provide the specific nomenclatures of donors, regions and banks:

- Donors

Status	GAVI	WHO	UNICEF	CHAI	HKI	CDC	XXX	YYY	ZZZ
00	10	20	30	40	50	60	70	80	90

- **Regions**

GTC	Adamaoua	Centre	East	Far North	Coastal	North	Northwest	West	South	South West
00	01	02	03	04	05	06	07	08	09	10

- **Banks**

Banks	STANDARD CHARTERED BANK	UBA	BICEC	SGBC	AFRILAND FIRSTBANK	W W	XX	YY	ZZ
Code	01	02	03	04	05	06	07	08	09

- **Vaccines**

Vaccines	AMARIL VACCINE	PENTA VACCINE	HPV VACCINE	ROTA VACCINE	VACCINE PCV13	IPV VACCINE	RR VACCINE	OTHER VACCINES
Code	01	02	03	04	05	06	07	08

### 3. Account structures

- Capital accounts

4-digit OHADA prefix	Lessor Code	Suffix
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Example of the breakdown of account No. 10212000 :

OHADA prefix	Lessor Code	Suffix
1021	20	00
Endowment	WHO	GTC

In case of additional staffing of the same donor, +1 will be added to the donor code each time.

In this case, the following account would be 10212100, broken down as follows

OHADA prefix	Lessor Code	Suffix
1021	21=20+1	00
Endowment	WHO	GTC

- Stock accounts

4-digit OHADA prefix	Sequential number	Region
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Example of the breakdown of account No. 3210100 Anti-amaril vaccines stored in the GTC

OHADA prefix	Vaccine number	Region
3211	01	00

Raw materials and related supplies	Scarlet Fever Vaccine	GTC
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- Third party accounts

4-digit OHADA prefix	Region	Sequential number
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Example of the breakdown of account No. 40110500 GTR-PEV Littoral Suppliers Vaccines :

OHADA prefix	Region	Sequential number
4011	05	00
Suppliers	Coastal	GTC

- Cash accounts

- ❖ Banks

Three-digit OHADA prefix	Bank code	Lessor Code	Region Code
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Example of the breakdown of account No. 52111000

OHADA prefix	Bank code	Lessor Code	Region Code
521	1	10	00
Local bank	Standard Chartered Bank	GAVI	GTC

This is the number of a special account at the central level, housed at Standard Chartered Bank and funded by GAVI funds.

In the case of multiple accounts in the same bank and from the same funder, the funder code is varied by one for each occurrence.

**Example:** Let's take the case where there is another GAVI special account at the central level housed at the Standard Chartered Bank. After 52111000, the new number will be 52111100:

OHADA prefix	Bank code	Lessor Code	Region Code
521	1	11=10+1	00
Local bank	Standard Chartered Bank	GAVI	GTC

#### ❖ Boxes

4-digit OHADA prefix	Lessor Code	Region Code
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Example of the breakdown of account No. 57121001 :

OHADA prefix	Lessor Code	Region Code
5712	10	01
Fund	GAVI	Adamaoua

This is the number of the Adamaoua cash account funded by GAVI funds: 57121001.

If there are multiple accounts from the same bank or funder, the funder code is varied by one for each occurrence.

In the event that there is a need to have more than one fund supplied by the same donor, its number will be created by adding +1 to the number representing the donor's code at each occurrence. In the case of cash, the account number of the second fund will be: 57121101 obtained as follows:



OHADA prefix	Lessor Code	Region Code
5712	10+1=11	01
Fund	GAVI	Adamaoua

NB: *The other accounts in class 5 follow the same logic.*

#### 4. Accounting work

##### 4.1. Daily work

Accounts / Operations	Tasks
<b>Purchasing</b>	<ul style="list-style-type: none"> <li>▪ Invoice allocation,</li> <li>▪ Control of charges,</li> <li>▪ Entering invoices into the accounting software,</li> <li>▪ Ranking.</li> </ul>
<b>Treasury bank</b>	<ul style="list-style-type: none"> <li>▪ Posting of bank transactions (cheques, transfer orders, deposit slips, debit and credit notes, cheque remittances),</li> <li>▪ Control of charges,</li> <li>▪ Entering bank transactions into the accounting software,</li> <li>▪ Editing of input drafts,</li> <li>▪ Input control,</li> <li>▪ Validation of entries,</li> <li>▪ Ranking.</li> </ul>
<b>Platform</b>	<ul style="list-style-type: none"> <li>▪ Maintenance of the e-payment platform fogs ;</li> <li>▪ Control of electronic payment documents and electronic payment drafts ;</li> <li>▪ Settlement of electronic payment documents ;</li> </ul>

Accounts / Operations	Tasks
	<ul style="list-style-type: none"> <li>▪ Entering electronic payment documents ;</li> <li>▪ Ranking.</li> </ul>
Stocks	<ul style="list-style-type: none"> <li>▪ Posting of stock entries,</li> <li>▪ Updating of stock records,</li> <li>▪ Ranking.</li> </ul>

#### 4.2. Monthly / quarterly work

Accounts/ Operations	Tasks
Purchasing	<ul style="list-style-type: none"> <li>▪ Editing the purchase journal ;</li> <li>▪ Input control ;</li> <li>▪ Justification of supplier balances and analysis ;</li> <li>▪ Posting of any adjusting entries ;</li> <li>▪ Filing of supporting documents ;</li> <li>▪ Checking the filing of supporting documents ;</li> <li>▪ Reconciliation of computer documents for consistency ;</li> <li>▪ Establishment of the status of outstanding expenditure and reconciliation with the debt accounts ;</li> <li>▪ Posting of any adjustment entries.</li> </ul>
Treasury bank	<ul style="list-style-type: none"> <li>▪ Collection of bank statements ;</li> <li>▪ Accounting for bank charges ;</li> <li>▪ Entering bank charges ;</li> <li>▪ Editing of bank journals and reconciliation with the general accounts ;</li> </ul>

Accounts/ Operations	Tasks
	<ul style="list-style-type: none"> <li>▪ Checking entries for the month ;</li> <li>▪ Preparation of bank reconciliation statements and analysis ;</li> <li>▪ Checking the consistency of account balances ;</li> <li>▪ Posting of any adjusting entries ;</li> <li>▪ Editing of the final bank journals and control of the consistency with the general accounts;</li> <li>▪ Checking the filing of bank documents (bank statements, credit and debit advices, transfer orders) ;</li> <li>▪ Follow-up of unsettled treasury operations (pending transfer operations, cheques or documents received but not transmitted, etc.)</li> </ul>
<b>Treasury electronic payment platform</b>	<ul style="list-style-type: none"> <li>▪ Physical inventory of the electronic payment platform and reconciliation with accounting balances;</li> <li>▪ Output of electronic payment or status reports and reconciliation with the general accounts ;</li> <li>▪ Input control ;</li> <li>▪ Filing of electronic payment documents ;</li> <li>▪ Checking the filing of supporting documents.</li> </ul>
<b>Stocks</b>	<ul style="list-style-type: none"> <li>▪ Accounting for stock entries ;</li> <li>▪ Updating of stock records ;</li> <li>▪ Carrying out inventory work on fuel stocks.</li> </ul>
<b>Payroll</b>	<ul style="list-style-type: none"> <li>▪ Preparation of payroll and benefits: calculation of individual salaries for the month, preparation and control of salary statements and bulletins;</li> <li>▪ Preparation of cheques and transfers or initiation and validation of electronic payments;</li> <li>▪ Centralization of the payroll of contractual staff or allowances of civil servants;</li> <li>▪ Entering accounting entries for centralising the payroll of contract staff or allowances for civil servants.</li> </ul>
<b>Fixed assets</b>	<ul style="list-style-type: none"> <li>▪ Update of fixed asset acquisitions ;</li> </ul>

Accounts/ Operations	Tasks
	<ul style="list-style-type: none"> <li>▪ Updating the fixed asset register ;</li> <li>▪ Analysis of fixed assets under construction accounts and verification of the progress of any field work for the transfer of commissioned assets;</li> <li>▪ Establishment or edition of the fixed assets cards relating to the acquisitions of the month and reconciliation with the supporting documents.</li> </ul>
<p style="text-align: center;"><b>Resource mobilisation</b></p>	<ul style="list-style-type: none"> <li>▪ Establishment of the state of the funds made available by the Lessor ;</li> <li>▪ Endowment Fund accounts editing and reconciliation with the statement of funds made available ;</li> <li>▪ Posting of any adjustment entries.</li> </ul>
<p style="text-align: center;"><b>Accounting follow-up</b></p>	<ul style="list-style-type: none"> <li>▪ Editing the general ledger and trial balance ;</li> <li>▪ Editing analytical monitoring reports ;</li> <li>▪ Editing budget monitoring reports ;</li> <li>▪ Analysis of the accounts ;</li> <li>▪ Comparison of the period's achievements with the budget and explanation of variances ;</li> <li>▪ Drawing up the balance sheet, profit and loss account, use/resource table, budget monitoring table, fixed asset statement, notes etc.</li> </ul>

- **Transmission of the financial report from the regional level to the central level**

The accounting bases are sent by e-mail to the Head of the Administrative and Financial Section, with a copy to the Head of the Financial Management Unit, JWG Accountant, JWG Accountants and the Regional Coordinator. Once the accounting base has been sent, it can no longer be modified by the regional unit's accountant without the opinion of the central level. After reception and analysis of the base by the central level, a management letter signed by the Permanent Secretary and the Head of Administrative and Financial Section will be issued and sent to the regional level. This management letter is a document that notes the remarks and observations.

#### 4.3. Half-yearly work

Half-yearly, in addition to the monthly/quarterly work, the EPI will have to edit the financial statements and summary documents.

#### 4.4. Annual work

Accounts/ Operations	Tasks
<b>Treasury / Electronic payment platform</b>	<ul style="list-style-type: none"> <li>▪ Physical inventory of electronic payment platforms and reconciliation with accounting balances;</li> <li>▪ Control of the separation of accounting periods for recording expenditure for the financial year.</li> </ul>
<b>Stocks</b>	<ul style="list-style-type: none"> <li>▪ Carrying out inventory work on office supplies;</li> <li>▪ Carrying out inventory work on fuel stocks;</li> <li>▪ Adjustment entries.</li> </ul>
<b>Payroll</b>	Drawing up the annual salary / bonus summary.
<b>Fixed assets</b>	<ul style="list-style-type: none"> <li>▪ Physical inventory of fixed assets ;</li> <li>▪ Updating the fixed asset register ;</li> <li>▪ Reconciliation of physical inventory results with the asset file and investigation of differences;</li> <li>▪ Analysis of fixed assets under construction accounts and verification of the progress of any field work for the transfer of commissioned assets;</li> <li>▪ Edition of the fixed assets table and reconciliation with the supporting documents and the general accounts;</li> <li>▪ After the physical inventory, identification of assets to be removed from the file and of accounts or assets to be disposed of.</li> </ul>
<b>Resource mobilisation</b>	<ul style="list-style-type: none"> <li>▪ Establishment of the state of the funds made available by the lessor ;</li> <li>▪ Endowment Fund accounts editing and reconciliation with the statement of funds made available ;</li> <li>▪ Posting of any adjustment entries.</li> </ul>
<b>Annual synthesis work</b>	<ul style="list-style-type: none"> <li>▪ Editing the general ledger and trial balance ;</li> <li>▪ Editing analytical monitoring reports ;</li> <li>▪ Editing budget monitoring reports ;</li> </ul>

Accounts/ Operations	Tasks
	<ul style="list-style-type: none"> <li>▪ Analysis of the accounts ;</li> <li>▪ Comparison of the period's achievements with the budget and explanation of variances ;</li> <li>▪ Drawing up the balance sheet, profit and loss account, use/resource table, budget monitoring table, statement of fixed assets, notes etc.</li> </ul>

#### Other annual work

Types of operations	Tasks
<p><b>Preparation of the audit of the accounts</b></p>	<ul style="list-style-type: none"> <li>▪ Ensure the consistency, availability and proper order (filing) of the documentation necessary for the correct justification of accounting entries in accordance with the procedures manual;</li> <li>▪ Ensuring the consistency, availability and proper order (filing) of the documentation necessary for the proper justification of all procurements of goods, services and works (Procurement).</li> </ul>
<p><b>Implementation of an action plan to follow up on audit recommendations</b></p>	<ul style="list-style-type: none"> <li>▪ After each audit, develop an action plan with the internal auditor for the follow-up of the recommendations, structured as follows <ul style="list-style-type: none"> <li>❖ Statement of the auditor's finding and related management risk ;</li> <li>❖ Formulation of the detailed recommendation ;</li> <li>❖ Identification of the necessary sequential actions to be implemented to correct the distorted or dysfunctional situation;</li> <li>❖ Setting the deadline for completion of the action ;</li> <li>❖ Designation of the person(s) responsible for implementing the actions ;</li> <li>❖ Designation of the person responsible for supervision and control of the implementation ;</li> <li>❖ Indication of the verifiable output and/or source of verification of the execution of the action ;</li> <li>❖ Indication of the reports needed to monitor the action plan.</li> </ul> </li> </ul>

Types of operations	Tasks
	<b>Between audits, it is imperative to verify that all discrepancies identified in the last audit are corrected and documented by referring to the follow-up action plan.</b>

## 5. Accounting analysis and controls

### 5.1. Basic principles and purpose

The administrative, financial and accounting organisation and the management information system on which the EPI is based must ensure that

- The exhaustive recording of general, analytical and budgetary accounting entries on a daily basis and without delay;
  - Timely data processing ;
  - Regular justification of account balances ;
  - The provision of the required management information to the actors concerned within the time limits set, while guaranteeing the requirements of regularity and sincerity that must mark the authenticity of accounting entries so that the accounts can be used as a basis for the management of the business:
- ❖ Measuring tool,
  - ❖ Evidentiary instrument,
  - ❖ Reliable and consistent sources of information.

Thus, the purpose of the account analysis is to ensure, on the one hand, that the balances of certain collective accounts are well supported in detail by the corresponding individual accounts and, on the other hand, that the individual accounts are well justified by the details of the operations. In general, this concerns all class 4 accounts (third party accounts less than one year old) and 5 accounts (financial accounts less than one year old).

This analysis and justification of accounts work is carried out to enable:

- Ensure control of EPI accounts for the production of reliable financial statements;
- Quickly detect errors or fraud;
- Prepare year-end financial statements in a timely manner.

The various stages of justification of the account balances by the accountant and validation of the justification of the accounts by the Head of the Financial Management, Accounting and Control Unit and then the Head of the Administrative and Financial Section can be summarised as follows

Steps	Tasks
1. Analysis and justification of account balances at a given date	<ul style="list-style-type: none"> <li>▪ Ensure that the movements that have affected an account are supported by reliable accounting records;</li> <li>▪ Ensure that the account balance is not abnormal. Example: payment of a supplier whose invoice was not previously recorded, the resulting debit balance is abnormal.</li> </ul>
2. Request for confirmation of balances from third parties (suppliers, bank, staff).	<p>This step is essential in case of significant discrepancies.</p> <p>Correspondence is sent to suppliers, banks, donors and other debtors or creditors requesting either confirmation of the balances provided by the EPI or the provision of EPI balances (with details) in their accounts.</p>

## 5.2. SOME COMMON CONTROLS

Accounts	Minimum control to be done
Endowment account	Reconciliation check between the endowment fund accounts and the fund situations established by the donor.
Immobilization	<ul style="list-style-type: none"> <li>▪ Check that each entry in the past month on a tangible asset account corresponds to an equipment record created in the asset register;</li> <li>▪ The fixed asset register inventory statement should show account totals equal to the balances of the fixed asset accounts.</li> </ul> <p>Thus, the asset register should be a subsidiary accounting for asset accounts.</p>
Bank accounts	Control of bank movements and transactions and preparation of monthly bank reconciliation statements, arithmetical accuracy, control, justification and documentation of the items being reconciled: deadline for preparation is the 10th of the month following the month concerned.
Periodic and recurring expense accounts	Check that all months or periods are included: allowances, water, electricity, telephone, bank account fees, etc.
Expense allocation to period	Ensure that the insurance costs charged are for the current year only and that the whole year has been considered.



Accounts	Minimum control to be done
<b>Control of third party beneficiary accounts</b>	<ul style="list-style-type: none"> <li>▪ The balances of the individual accounts of the third party beneficiaries must correspond to the balance of the corresponding control account in the chart of accounts.</li> <li>▪ Check that the balance of the third party beneficiary account for the month reflects the debit and credit movements on the individual third party beneficiary accounts.</li> <li>▪ Indeed, an incorrect entry of, for example, a transfer assigned to another third party beneficiary can make the third party account a creditor when it should not have been (if all expenses were justified).</li> <li>▪ For all third party beneficiaries, having been charged in the month, ensure that no anomaly of this nature exists (this should not be the case in principle if the transfers and justifications of expenditure are lettered as they occur).</li> </ul>
<b>Accounts that must have a zero balance</b>	<p>The Head of the Financial Management, Accounting and Control Unit must ensure that the accounts that should theoretically have a zero balance at the end of each month are in this situation. This mainly concerns the account :</p> <ul style="list-style-type: none"> <li>▪ "42xxx Personnel, remuneration due: control and justification of any discrepancies;</li> <li>▪ "585xx Internal transfer" which concerns internal transfers of funds between the bank and the cash office.</li> </ul>
<b>Completeness of invoice recording</b>	<p>Check that all invoices received and processed during the month have been recorded in the accounts. This check can be done by reconciling the number of invoices contained in the bank subsidiary journals or the petty cash fund.</p>

**NB: The Regional Technical Groups (RTTGs) and the other structures for implementing EPI activities keep their accounts and prepare reports addressed to the EPI Central Technical Group (EPI-CTG).**

## **6. Consolidation of regional bases.**

### **6.1. Objective of the procedure**

The consolidation of regional databases is the import of the different regional accounting databases to the central level. Its objective is to enable the EPI to have an exhaustive database of all the operations carried out on a grant at the central level as well as in the other implementation structures.

### **6.2. Management rules**

- The consolidation of the regional accounting bases is done under the supervision of the Head of Financial Management and Accounting Unit at the central level and under the responsibility of the Head of the Administrative and Financial Section;
- A preliminary check of the financial reports of the different regions must be made before integration into the consolidated base.

### 6.3. Description of the procedure

The procedure is described in the table below.

ORDER	SPEAKER	TASKS	DOCUMENTS/ INTERFACES
1	<b>Executive Assistant to the SP</b>	<ul style="list-style-type: none"> <li>▪ Receives and records monthly physical financial reports from the regions;</li> <li>▪ Transmits reports to the PS.</li> </ul>	Regional financial reports
2	<b>Permanent Secretary</b>	<ul style="list-style-type: none"> <li>▪ Validates the receipt of monthly financial reports from the regions;</li> <li>▪ Provides a copy of the monthly financial report to the Head of FAS;</li> <li>▪ Transmits a copy of the report to the Head of the Financial Management and Accounting Unit (CUGFC) and to the Internal Auditor.</li> </ul>	
3	<b>SCFA</b>	<ul style="list-style-type: none"> <li>▪ Coordinates the verification and consolidation of regional accounting bases;</li> <li>▪ Aims at charge slips ;</li> <li>▪ Transmits monthly financial reports to the CUGFC.</li> </ul>	Regional financial reports
4	<b>CUGFC</b>	<ul style="list-style-type: none"> <li>▪ Ensures the verification and consolidation of regional accounting bases;</li> <li>▪ Controls the preparation of management letters;</li> <li>▪ Transmits reports to the GTC Accountants.</li> </ul>	
5	<b>The GTC Accountants</b>	<ul style="list-style-type: none"> <li>▪ Verify the compliance of the regions' monthly physical financial reports;</li> <li>▪ Consolidate regional bases;</li> <li>▪ Prepare management letters and transmit to the Head of the Financial Management and Accounting Unit;</li> <li>▪ Classifies the postings in the chronos by journals.</li> </ul>	<ul style="list-style-type: none"> <li>▪ Consolidated basis of accounting ;</li> <li>▪ Draft management letters</li> <li>▪ Financial reports</li> </ul>
6	<b>CUGFC</b>	<ul style="list-style-type: none"> <li>▪ Examines the supporting documents according to the budget lines;</li> <li>▪ Establishes debit notes ;</li> </ul>	<ul style="list-style-type: none"> <li>▪ Supporting documents ;</li> <li>▪ Financial reports ;</li> </ul>

		<ul style="list-style-type: none"> <li>▪ Prepares the transmission of the supporting documents to the Autonomous Amortization Fund;</li> <li>▪ Prepares a budget execution table;</li> <li>▪ Aims at charge slips.</li> </ul>	▪ Charge slips
7	Internal auditor	<ul style="list-style-type: none"> <li>▪ Checks the compliance of the regions' monthly physical financial reports;</li> <li>▪ Examines the supporting documents according to the budget lines;</li> <li>▪ Controls budgetary allocations.</li> </ul>	
8	CUGFC	Reviews management letters and forwards to Head of FAS	Management letters
9	SCFA	Checks management letters and forwards to CFMU	
10	CFMU	Reviews management letters and forwards them to the PS	
11	SP	Signs management letters.	

## 7. Preparation of annual financial statements

The EPI closes its accounts each year on 31 December. The work carried out is aimed at :

- Closing the accounting year ;
- Prepare year-end accounting documents to be sent to donors;
- To enable the audit of the annual accounts to be carried out.

The annual accounts include :

- The use-resource table (TER) which describes separately, at the end of the financial year, on an annual and cumulative basis, the assets and liabilities of each grant managed by the EPI and shows the resources separately (it only takes into account the receipts and disbursements);
- The balance sheet, which presents the EPI's asset situation;
- The budget monitoring table ;
- the bank reconciliation statement ;
- the list of fixed assets and a note to the financial statements ;
- The annex to the financial statements complements and comments on the information given in the TER, the balance sheet and the budget monitoring table;

- Other statements required by the lessor.

They form an inseparable whole.

### 7.1. Rules for the preparation of annual accounts

The annual accounts must be regular, accurate and present a true and fair view of the assets, liabilities and financial position of each grant managed by the EPI. It should be noted that the annual accounts must :

- highlight any facts that may influence the judgment that recipients may make about the assets and financial situation of grants;
- be established at the end of the financial year, in the light of the inventory;
- be ready, at the latest, 1 month before the date of transmission of the audit report.

The responsibility for the preparation of the financial statements lies with the Head of the Administration and Finance Section who plans the different tasks and distributes them among the collaborators (Head of the Management, Finance, Accounting and Control Unit of the JWG, Accounting Managers of the RWG-PEV) in order to respect the deadlines for the production of financial statements ready for audit.

The Head of Administration and Finance Section will effectively supervise the work and ensure that deadlines are met and that the financial statements comply with accounting principles. The financial statements must be prepared in accordance with the provisions of the OHADA accounting system and the instructions/directives of the donors contained in the conventions/agreements/contracts.

The closing of the EPI annual accounts involves the following actors:

- The Inter-Agency Coordination Committee (ICC);
- The Minister of Public Health ;
- The Director of Family Health ;
- The Permanent Secretary ;
- The Deputy Permanent Secretary ;
- The Head of the Administrative and Financial Section ;
- The Head of the EPI Financial Management, Accounting and Control Unit;

- The Regional Coordinators ;
- The EPI Accountants;
- The Accountants of the Regional Technical Groups.

## 8.5. ACCOUNTING GUIDELINES

The guide to accounting entries essentially presents standard entry diagrams relating to the main current operations for the management of funds of the Expanded Programme on Immunisation (EPI). It aims to facilitate accounting records and to make them homogeneous for the same type of operation. To this end, different charts of accounts have been designed to respond effectively to the needs of the Programme. These are as follows

- General Chart of Accounts, the framework of which meets the standards of the OHADA General Chart of Accounts (PCGO) and which constitutes the first determining element in the creation of the account number;
- Sub-plan which consists of the main account and the name of the beneficiary;
- Geographical plan which consists of the identification of the eleven sites where EPI activities are carried out;
- Analytical plan which defines the objectives and sub-objectives of the Programme, and details the activities to be carried out by objective, identifying them by appropriate codes;
- Third party plan which identifies the third party, collects their personal addresses and the necessary details to enable us to obtain an auxiliary plan;
- A budget plan that determines the budgets allocated to the implementation of activities and assigns them identification numbers so that they can be allocated by donor;
- A cash flow plan that determines the actual availability of funds in real time and allows for better programming of activities.

The account numbers shown are the general accounts of the accounting system.

For each accounting record presented, the guide mentions :

- The purpose of the writing scheme, briefly describing the operation concerned ;
- the relevant journal, grouping together in chronological order the financial transactions of the same nature;
- the supporting documents for the transaction concerned or the basic documents constituting the operative event for the accounting entry.

The guide deals successively with situations that may be encountered in the daily practice of managing the funds of each grant managed by the EPI:

- Application to the Caisse Autonome d'Amortissement (CAA) to make funds available ;
- Operations related to the signature of the grant agreement ;
- operations related to resource mobilisation ;
- operations relating to fixed assets ;
- Transactions in other goods and services ;
- operations related to EPI contractual staff ;
- operations related to nonconsultant project staff ;
- partnership and subcontracting operations (implementation structures).

**0. Request for availability to the Head of FAS or on the electronic payment platform**

**0.1. When transmitting the payment request to the Caisse Autonome d'Amortissement (CAA)**

**Purpose:** To record the payment request to the CAA to commit expenditure on a programmed activity.

**Accounting journal:** Journal of payment orders.

**Supporting documents:** Request for payment.

**Writing scheme**

Account number Debit	Account number Credit	Account Labels/Entry Name	Amount Debit	Amount Credit
471166xx	4712xxx	CCA operation in treatment  Request for payment to the CAA  <i>Wording: Payment request xxx</i>	Amount	Amount

**0.2. Upon receipt of the payment order issued by CAA**

**Purpose:** To record receipt of the payment order issued by the CAA.

**Accounting journal:** Journal of payment orders.

**Supporting documents:** Payment order issued by the CAA.

**Writing scheme**

Account number Debit	Account number Credit	Account Labels/Entry Name	Amount Debit	Amount Credit
4712xxx	471166xx	Request for payment to the CAA  CCA operation in treatment  <i>Wording: CAA Payment Order No. xx</i>	Amount	Amount

**0.3. Receipt of debit advice from the EPI bank**

**Purpose:** To record a definite disbursement from the CAA to the bank account (special account).

**Accounting journal:** Bank journal PEVxxxx.

**Supporting documents:** Debit advice and payment order issued by the CAA.

**Writing scheme**

Account number Debit	Account number Credit	Account Labels/Entry Name	Amount Debit	Amount Credit
585xxxx	52xx	Internal transfer of funds GTC-PEV  PEVXXX                  Bank <i>Wording: Debit advice n°xxxxx</i>	Amount	Amount

**0.4.                  Receipt of the credit note on the special account**

**Purpose:** To record the actual collection on the bank account (special account).

**Accounting journal:** Special bank journal xxxx.

**Supporting documents:** Credit advice and payment order issued by the CAA.

**Writing scheme**

Account number Debit	Account number Credit	Account Labels/Entry Name	Amount Debit	Amount Credit
52xxxx	585xx	Bank special account  Internal transfer of funds GTC-PEV <i>Wording: Credit advice n°xxxxx</i>	Amount	Amount



**1. EPI accounting: Transfers of funds from the special account to the RWG-PEV bank accounts**

**Purpose:** To record the disbursement of funds to the special account for the benefit of the RWG-PEV.

**Accounting Journal:** Bank Journal Special Account XX

**Supporting documents:** Transfer order.

**Writing scheme**

Account number Debit	Account number Credit	Account Labels/Entry Name	Amount Debit	Amount Credit
188xxx	52xx	GTR-PEV linkage account  EPI Special Account <i>Wording: Transfer order n°xxx</i>	Amount	Amount

**2. RWG-EPV accounting: Receipt of funds**

**Purpose:** To record the receipt of funds transferred by the CWG-PEV.

**Accounting journal:** Bank journal special account XX GTR-PEV.

**Supporting documents:** Bank credit advice.

**Writing scheme**

Account number Debit	Account number Credit	Account Labels/Entry Name	Amount Debit	Amount Credit
52xx	188xxx	Special Account XX GTR-PEV  GTR-PEV linkage account <i>Wording: Transfer order n°xxx</i>	Amount	Amount

### 3. Deposit or collection of the initial advance into a special account (if applicable)

**Purpose:** To record the receipt of the initial cash advance on the special account.

**Accounting journal:** bank journal special account XX

**Supporting documents:** Bank credit advice.

#### Writing scheme

Account number Debit	Account number Credit	Account Labels/Entry Name	Amount Debit	Amount Credit
521xxxx		Special account XX	Amount	
	10xx	Advance on special account <i>Wording: initial deposit</i>		Amount

### 4. Collection of grants on a designated account

**Purpose:** To record the receipt of grants other than the initial advance on the special account.

**Accounting journal:** Bank journal account designated XX.

**Supporting documents:** Bank credit advice.

#### Writing scheme

Account number Debit	Account number Credit	Account Labels/Entry Name	Amount Debit	Amount Credit
521xxxx		Designated account XX	Amount	
	10xx	Special account grant <i>Wording: credit advice n° xxxx</i>		Amount

### 5. Grants to be received from a Donor

**Object :** Purpose: To capture and account for the delay in making funds available to a Donor between the notice of receipt of said funds and the actual receipt in the program accounts.

**Accounting Journal:** Miscellaneous Operations Journal.

**Supporting documents:**

Bank credit advice (CAA-WHO-DCOOP).

Upon receipt of the transfer notice from the Lessor xxx

**Writing scheme:**

Account No. Debit	Account No. Credit	Description of accounts/Description of entry	Debit Amount	Credit Amount
458xxxx	10xx	Designated Account XX  Subsidy in special account  <i>Title: Donor xxx Subsidy to be received, transfer notice n°xxxx Amount</i>	Amount	Amount

Upon receipt of the funds transferred by the DCOOP

**Accounting Journal:** Designated Account Bank Journal XX.

**Supporting documents:** Bank credit advice (CAA-OMS-DCOOP).

**Writing scheme:**

Account No. Debit	Account No. Credit	Description of accounts/Description of entry	Debit Amount	Credit Amount
521xxxx	458xxx	Designated Account XX  Designated Account XX  <i>Title: transfer notice n°xxxx Amount</i>	Amount	Amount

**6. Posting of fixed asset invoices**

**Purpose:** To record the acquisition of equipment (vehicles, office furniture and equipment, etc.).

**Accounting Journal:** Purchasing Journal.

**Supporting documents:** Supplier invoice, Delivery note; Receipt note.

**Writing scheme**

Account number Debit	Account number Credit	Account labels/ Entry label	Amount Debit	Amount Credit
2xxxx	481xxx	Fixed assets  Investment provider  Wording: Purchase of -----	Amount	Amount

**NB:**

- Fixed assets are recorded net of tax as the EPI is exempt from duties and taxes;
- Partial deliveries of fixed assets that cannot be put into operation should be recognised as assets under construction.

### 1. Posting of expense invoices by nature.

**Purpose:** To record the purchase of goods and services other than those that constitute a capital asset.

**Accounting Journal:** Purchasing Journal.

**Supporting documents:** Invoice or due notice or any other document constituting a debt instrument, Delivery note; Receipt note; Contract; Certification of service done or performed.

### Writing scheme

Account number Debit	Account number Credit	Account labels/ Entry label	Amount Debit	Amount Credit
6xxxx	40xxx	Expenses (to be specified)  Supplier  Wording: Purchase of -----	Amount	Amount

### Accounting for advances to suppliers

### 1.1. Transmission of the payment claim to the CAA

**Subject:** Transmission of the request for advance payment to the supplier in the context of the acquisition of goods and services.

**Accounting Journal:** Payment Order Journal.

**Supporting documents:** Advance or deposit invoice, contract, bank guarantee (if necessary), payment request.

#### Writing scheme

Account number Debit	Account number Credit	Account labels Entry label	Amount Debit	Amount Credit
471166xxxx	4712xxx	CAA operation in process.  Request for payment to the CAA  Wording: Payment request n° xxxx	Amount	Amount

### 1.2. Receipt of payment order from the CAA

**Subject:** Receipt of the advance payment order to the supplier in the context of the acquisition of goods and services.

**Accounting Journal:** Payment Order Journal.

**Supporting documents:** Payment order.

#### Writing scheme

Account number Debit	Account number Credit	Account labels Entry label	Amount Debit	Amount Credit
4712xxx	471166xxxx	Request for payment to the CAA  CAA operation in process.  Wording: Payment order n° xxxx	Amount	Amount

### 1.3. Receipt of debit advice

**Purpose:** To record the advance payment to the supplier in the context of the acquisition of goods and services.

**Accounting Journal:** Payment Order Journal.

**Supporting documents:** Advance or deposit invoice, contract, bank guarantee (if necessary), debit advice, payment order.

#### Writing scheme

Account number Debit	Account number Credit	Account labels Entry label	Amount Debit	Amount Credit
25xxxx		Advances and deposits on fixed assets	Amount	
4091xx		Advance payments to suppliers		
	521xxx	CAA-PEV Special Account		Amount
		Wording: Advance on -----		

### 2. Invoice payment by bank account

The following entry is made after recording the payment request and receipt of the payment order issued by the Autonomous Amortization Fund (CAA) in the "Payment Orders" journal

**Purpose:** To record the issue of a cheque or the transmission of a transfer order for the payment of invoices to the bank account.

**Accounting journal:** Bank journal.

#### Supporting documents :

- The photocopy of the cheque discharged by the beneficiary.
- A photocopy of the transfer order discharged by the account manager.

#### Writing scheme

Account number Debit	Account number Credit	Account labels/ Entry label	Amount Debit	Amount Credit
40xxx/481xxx		Suppliers	Amount	
	521xxx	Grant Account (Balance)		Amount
	4091xxx	Suppliers Advances and deposits		Amount
		Wording: Invoice payment No. ----- --		

**NB:**

- One cheque or transfer order can pay several invoices from the same supplier. It is important to keep details of the invoices paid.
- Transfers are often subject to bank charges and commissions (especially for transfers abroad). In this case, the charges will be recorded on the basis of the bank's debit advice. If there are no charges, the debit advice will be filed with the copy of the transfer order.

**3. Issuing a Withdrawal/Disbursement Request (DRF)**

To replenish the special account, the EPI establishes a Request for Withdrawal of Funds (RFF) on the basis of the approved progress report. This request is signed by the Principal Recipient and sent to the donor for disbursement.

**Purpose:** To record in the accounts the transmission of a Request for Withdrawal of Funds in order to replenish the special account.

**Accounting journal:** DRF journal.

**Supporting documents:** Invoices, DRF.

**Writing scheme**

Account number Debit	Account number Credit	Account labels/ Entry label	Amount Debit	Amount Credit
458xxxx		DRF N°XXX established (lessor)	Amount	

	10xxx	Endowment Fund Wording: DRF Issue No. -----		Amount
--	-------	--	--	--------

#### 4. Payment of a DRF by the lessor

**Purpose:** To record the receipt of funds into the special account.

**Accounting journal:** Bank journal.

**Supporting documents:** Bank credit advice.

#### Writing scheme

Account number Debit	Account number Credit	Account labels/ Entry label	Amount Debit	Amount Credit
521xxxx		Grant account	Amount	
6318xxx		Other bank charges	Amount	
	458xxx	DRF N° XXX Wording: DRF Payment No. -----		Amount

***NB: Foreign exchange translation differences must be recognised. (478/479 ECA Assets/Liabilities)***

#### 5. Issuing a Direct Payment Request (DPD)

**Purpose:** To record the transmission of a Direct Payment Request to a supplier.

**Accounting journal:** DPD journal.

**Supporting documents:** Invoices, Direct Payment Request.



### Writing scheme

Account number Debit	Account number Credit	Account labels Entry label	Amount Debit	Amount Credit
458xxxx	10xxx	DPD N° XXX established (lessor)  Endowment Fund  Wording: DPD Issue No. -----	Amount	Amount

### **6. Payment of a DPO by the lessor**

**Purpose:** To record the direct payment of suppliers by the lessor.

**Accounting journal:** DPD journal.

**Supporting documents:** Payment note sent by the lessor.

### Writing scheme

Account number Debit	Account number Credit	Account labels/ Entry label	Amount Debit	Amount Credit
40xxx/48xxxx	458xxx	Supplier account  DPD N° XXX  Wording: DPD Payment No. -----	Amount	Amount

### **7. Clearance of the initial advance**

**Purpose:** To justify the initial advance by the DRFs at the end of the grant.

**Accounting Journal:** DRF Journal and Bank Journal

**Supporting documents:** DRF

**Posting Scheme (DRF Journal)**

**DRF introduced as a guide to justify the initial advance**

Account number Debit	Account number Credit	Account labels Entry label	Amount Debit	Amount Credit
458xxxx	10xxx	Lessor xxx (DRF N° XXX)  Endowment Fund  Wording: Clearance of DRF advance No. ----	Amount	Amount

At the end of the grant, the undisbursed and unused advance still available in the designated account, depending on the funding agreement, must be repaid to the funder. The following entry should be made in the bank journal of the grant:

#### Posting Scheme (Bank Journal)

Account number Debit	Account number Credit	Account labels/ Entry label	Amount Debit	Amount Credit
10xxxxx		Lessor xxxxx	Amount	
521xxx	458xxx	Grant Bank  Lessor xxx (DRF N° XXX)  Wording: repayment of unused advance -----	Amount	Amount

### 8. Processing of other treasury transactions

**Purpose:** To record treasury transactions.

**Accounting journal:** Bank journal.

**Supporting documents:** Bank statement, electronic money card.

#### 8.1. Bank charges

Account number Debit	Account number Credit	Account labels/ Entry label	Amount Debit	Amount Credit
6311xxxxx		Agios and account maintenance fees	Amount	
6318xxx		Other bank charges	Amount	
	521xxx	Bank concerned		Amount
		Wording: Recognition of bank charges		

## 8.2. Payment by electronic cards

Account number Debit	Account number Credit	Account Labels / Posting Label	Amount Debit	Amount Credit
401xxxxx		Suppliers	Amount	
	551xx	Electronic money - fuel card		Amount
	552xx	Currency -mobile phone		
	553xx	Electronic money - toll card		
	554xx	Electronic purse - visa card		
	558xx	Other electronic money instruments		
		Wording: Payment of invoice no. ----- - from -----		

## 9. Transactions related to EPI contractual staff expenses or allowances of civil servants

**Purpose:** To record and pay the expenses of the Programme's staff.

**Accounting Journal:** Salary Journal and Bank Journal.

**Supporting documents:** salary statement, pay slip, transfer order.

Writing schemes :

**Recognition of payroll expenses (Salary Journal)**

Account number Debit	Account number Credit	Account labels/ Entry label	Amount Debit	Amount Credit
66xxxxxx		Personnel costs	Amount	
	421xxx	Advances		Amount
	422xxx	Staff remuneration due		Amount
	43xxx	Social organisations		Amount
	44xxx	Taxes and duties		Amount
		Wording: Recognition of payroll expenses for the month of -----		

**Payment of wages (Bank Journal)**

Account number Debit	Account number Credit	Account labels/ Entry label	Amount Debit	Amount Credit
422xxxxx		Staff remuneration due	Amount	
	521xxx	Bank grant -----		Amount
		Wording: Payment of wages for the month of -----		

**Payment of social security contributions and taxes (Bank Journal)**

Account number Debit	Account number Credit	Account labels/ Entry label	Amount Debit	Amount Credit
431xxxxx		Social organisations	Amount	
44xxxx		Taxes and duties	Amount	
	521xxx	Bank grant -----		Amount
		Wording: Payment of social security contributions in the month of -----		

### Benefits in kind

During the year, benefits in kind granted to staff are recorded in the expense accounts by nature. At the end of the financial year, an adjustment is made by transferring them to the benefits in kind accounts.

- During the year (Journal Purchase)

Account number Debit	Account number Credit	Account labels/ Entry label	Amount Debit	Amount Credit
6xxxxx		Expenses by nature	Amount	
	401xxx	Suppliers -----		Amount
		Wording: Purchase of -----		

- Accrual at year-end (Journal OD)

Account number Debit	Account number Credit	Account labels/ Entry label	Amount Debit	Amount Credit
6617xxxx		Benefits in kind	Amount	
	781xxx	Transfer of charges ----- Wording: Regularisation of benefits in kind		Amount

## 10. External services accounting allocations

**Purpose:** To record external services.

**Accounting journal:** Purchase journal.

**Supporting documents:** Supplier invoices and credit notes as well as contract provisions.

### 10.1. Salary of temporary staff

At the end of the financial year, the costs of external personnel (guarding entity, cleaning entity, etc.) posted to the debit side of account 6371 must be transferred to the personnel costs account 6671.

- During the year (Journal Purchase)

Account number Debit	Account number Credit	Account labels/ Entry label	Amount Debit	Amount Credit
637xxxx		Remuneration of temporary staff	Amount	
	401xxx	Suppliers ----- Wording: Purchase of -----		Amount

- Regularisation at the end of the year

Account number Debit	Account number Credit	Account labels/ Entry label	Amount Debit	Amount Credit
667xxxx		Transferred remuneration of external staff	Amount	
	637xxx	Remuneration of temporary staff Wording: Purchase of -----		Amount

## 10.2. Building rental

Rentals paid in advance as security should be recorded in account 275...Deposits and Guarantees" on the assets side of the balance sheet.

The entrance fee is also recorded in the "Rental of buildings" account. The same is true of free management fees. On the other hand, the right to renew a lease is an intangible asset.

Account number Debit	Account number Credit	Account labels/ Entry label	Amount Debit	Amount Credit
622xxxx		Rental of buildings	Amount	
	401xxx	Suppliers Wording : Building rental -----		Amount

## 10.3. Rent and other rental charges

Account number Debit	Account number Credit	Account labels/ Entry label	Amount Debit	Amount Credit
6228xxx	4011xxx	Rent and other rental charges  Suppliers Wording: Rent and charges-----	Amount	Amount

#### 10.4. Maintenance and capital repairs

Account number Debit	Account number Credit	Account labels/ Entry label	Amount Debit	Amount Credit
6241xxx	4011xxx	Maintenance and repair of administrative and commercial buildings  Suppliers Wording: Maintenance and repair----- ----	Amount	Amount

#### 10.5. Maintenance

Account number Debit	Account number Credit	Account labels/ Entry label	Amount Debit	Amount Credit
6243xxx	4011xxx	Maintenance  Suppliers Label: Maintenance-----	Amount	Amount



### 10.6. Insurance premiums

Account number Debit	Account number Credit	Account labels/ Entry label	Amount Debit	Amount Credit
625xxx	4011xxx	Insurance  Suppliers  Wording: Insurance premiums-----	Amount	Amount

### 10.7. Advertising, publications, public relations , catalogues and printed advertising material

Account number Debit	Account number Credit	Account labels/ Entry label	Amount Debit	Amount Credit
627xxx	4011xxx	Advertising, publications, public relations  Suppliers  Wording: Publication or printing-----	Amount	Amount

### 10.8. Costs of telecommunication

Account number Debit	Account number Credit	Account labels/ Entry label	Amount Debit	Amount Credit
628xxx	4011xxx	Telephone charges  Suppliers  Wording: Telephone charges-----	Amount	Amount

## 10.9. Staff training costs

**Purpose:** To record staff training expenses.

**Accounting journal:** Purchase journal.

**Supporting documents:** Terms of reference of the training, registration form, invoice.

**Writing scheme :**

Account number Debit	Account number Credit	Account labels/ Entry label	Amount Debit	Amount Credit
633xxxx		Staff training	Amount	
	401xxx	Fournisseur----- Wording: Training costs of -----		Amount

NB: Transport costs for training and missions do not go directly into the 633xx account. They are recorded in the appropriate accounts 614xx.

## 11. Reception fees

**Purpose:** To record reception costs.

**Accounting journal:** Purchase journal.

**Supporting documents:** Attendance list, invoice.

**Writing scheme :**

Account number Debit	Account number Credit	Account labels/ Entry label	Amount Debit	Amount Credit
6383xxxx		Reception	Amount	

	401xxx	Fournisseur----- Wording: Reception fees from ----- -	Amount
--	--------	---	--------

## 12. Fees

**Purpose:** To record consultancy fees (accounting, legal,).

**Accounting journal:** Purchase journal.

**Supporting documents:** Mission report, fee note.

**Writing scheme :**

Account number Debit	Account number Credit	Account labels/ Entry label	Amount Debit	Amount Credit
6324xxxx		Fees for regulated professions	Amount	
	401xxx	Fournisseur----- Wording: Fee for -----		Amount

## 13. Staff transport

**Purpose:** To record transport costs during training courses as well as during missions.

**Accounting journal:** Purchase journal.

**Supporting documents:** Terms of reference of the mission or training, mission report,

**Writing scheme :**

Account number Debit	Account number Credit	Account labels/ Entry label	Amount Debit	Amount Credit
614xxxx	4011xxx	Staff transport  Fournisseur-----  Wording: Staff transport costs--	Amount	Amount

#### 14. Transport of parcels

**Purpose:** To record the costs of transporting mail (postage, purchase of shopping vouchers, rental of post office boxes).

**Accounting journal:** Purchase journal.

**Supporting documents:** Invoices.

**Writing scheme :**

Account number Debit	Account number Credit	Account labels Entry label	Amount Debit	Amount Credit
616xxx	4011xxxx	Transport of parcels  Suppliers  Wording: Supplier ---- invoice no.	Amount	Amount

#### 15. Advance payment for an activity or mission

**Purpose:** To record the advance of funds made for the execution of an activity.

**Accounting journal:** Bank journal.

**Supporting documents:** Terms of reference of the assignment or activity.

**Writing scheme**

Account number Debit	Account number Credit	Account labels Entry label	Amount Debit	Amount Credit
4711xxx	521xxxx/ 552XXX	Agent's account  Grant account  Electronic payment platform  Wording: Advance for ----	Amount	Amount  Amount

### 16. Justification of advances

**Purpose:** To record the justification of the advance of funds made for the execution of an activity.

**Accounting journal:** Journal of justified advances

**Supporting documents:** Invoices.

**Writing scheme :**

Account number Debit	Account number Credit	Account labels Entry label	Amount Debit	Amount Credit
6xxx	4711xxxx	Expense account by nature  Agent's account  Wording: Justification of advances ----	Amount	Amount

### 17. Disbursement to implementing structures

**Purpose:** To record the disbursement to the implementing structures.

**Accounting journal:** Bank journal.

**Supporting documents:** Budget request.

**Writing scheme**

Account number Debit	Account number Credit	Account labels Entry label	Amount Debit	Amount Credit
471xxx		Structure account	Amount	
	521xxxx	Grant account Wording: Advance for ----		Amount

## 18. Justification of funds by implementing structures

**Purpose:** To record the justification of the advance of funds made to an implementation structure.

**Accounting journal:** Purchase journal.

**Supporting documents:** Invoices, mission order, mission report.

### Writing scheme

Account number Debit	Account number Credit	Account labels Entry label	Amount Debit	Amount Credit
6xxx		Expense account by nature	Amount	
521xxx		Grant account (if applicable)	Amount	
	4711xxxx	Structure account Wording: Justification of advances ----		Amount

## 19. Operation on vaccine stocks

Inventories will be accounted for using the intermittent method.

As the vaccine is the raison d'être of the EPI, it will be accounted for as a "raw material", with the understanding that it is distributed free of charge. When accounting for vaccine stocks, **AT** will be used to differentiate between antigens and **UR** will be used to identify the region concerned.

### 19.1. Recognition of the invoice for the purchase of vaccine stocks

**Purpose:** To record the purchase of vaccines.

**Accounting Journal:** Purchasing Journal.

**Supporting documents:** Purchase order, delivery note, invoice.

**Writing scheme**

Account number Debit	Account number Credit	Account labels Entry label	Amount Debit	Amount Credit
602xxx	4011xxxx	Purchase of vaccine  Supplier  Wording: Invoice no. ----	Amount	Amount

**19.2. Recognition of the entry into storage**

**Purpose:** To record the receipt of orders at the Central Depot.

**Accounting journal:** Inventory Journal.

**Supporting documents:** Purchase order, delivery note, invoice.

**Writing scheme**

Account number Debit	Account number Credit	Account labels Entry label	Amount Debit	Amount Credit
321xxxx	6032xx	Stocks Central warehouse  Change in Vaccine stock  Wording: Stock placement (central warehouse)	Amount	Amount

**19.3. Supply of the Regional Depot from the Central Depot**

**Purpose:** To record the supply of a Regional Depot from the Central Depot.

**Accounting journal:** Inventory Journal.

**Supporting documents:** Supply request, delivery/receipt slip.

**Writing scheme**

Account number Debit	Account number Credit	Account labels Entry label	Amount Debit	Amount Credit
6032xxx	3211AT00	Change in stock of GTR Vaccine  Stocks Central warehouse Wording: Stock removal (central warehouse)  Then	Amount	Amount
3221xxx	6032xxxx	Stocks Regional depot  Change in Vaccine stock Wording: Stock placement (regional depot)	Amount	Amount

#### 19.4. At year-end

**Purpose:** End of year vaccine stock adjustment.

**Accounting journal:** Inventory Journal.

**Supporting documents:** Stock books (balance and general ledger).

#### Writing scheme

Account number Debit	Account number Credit	Account labels Entry label	Amount Debit	Amount Credit
6032xxx	32xxxx	Change in Vaccine stock  Stocks Regional depot Wording: Year-end adjustment  Then	Amount	Amount
321xxx	6032xxx	Stocks Central warehouse  Change in Vaccine stock Wording: Year-end adjustment	Amount	Amount



## 20. Recognition of expense transfers for the period

**Purpose:** To record the reclassification of the balance of the expense accounts to fixed assets.

**Accounting Journal:** Miscellaneous Operations Journal.

**Supporting documents:** Journal of Class 6 accounts.

### Writing scheme

Account number Debit	Account number Credit	Account labels Entry label	Amount Debit	Amount Credit
211xxx		Development costs/ capitalized expenses	Amount	
	781xxx	Transfer of charges		Amount
		Wording: Justification of advances ----		

## 9. PROCEDURES FOR THE PURCHASE OF GOODS AND SERVICES

### 9.1. GENERAL

The procurement function is carried out by the Procurement Unit (PMU), which reports to the Administrative and Financial Section (AFSC). The Administrative and Financial Section must maintain a high level of professionalism in the procurement process.

The objectives of this procedure are to :

- To present the general rules of procurement;
- Specify the methods of consultation for the purchase of goods or services;
- To enable the acquisition of goods and services in the best conditions of quality, price and delivery time;
- Define the filing system for procurement documents.

Public procurement in Cameroon is governed by Decree No. 2018/366 of 20 June 2018 on the Public Procurement Code. It sets out the rules applicable to the preparation, awarding, execution, control and regulation of public contracts.

The provisions of this code apply to any public contract financed or co-financed: (i) by the State budget; (ii) by external, bilateral or multilateral aid funds; (iii) by a loan endorsed by the State; and (iv) by the budget of a public institution or a decentralised territorial authority.

However, according to paragraph 1 of Article 4 of the above-mentioned code, these provisions do not apply to contracts concluded within the framework of international conventions or financing agreements signed by the State with technical and financial partners when these provisions are contrary to the said conventions.

The rules applicable to contracts are in accordance with those set out in the agreements signed with the Donor, the public procurement code and its subsequent texts, and the circular of the Minister in charge of finance relating to the execution of the State budget.

### **The principles of public procurement**

Under Article 2 of Decree No. 2018/366 of 20 June 2018 on the Public Procurement Code, regardless of the amount, public orders are subject to the following three (3) fundamental principles:

- Freedom of access to public procurement ;
- Equal treatment of candidates and transparency of procedures;
- Efficiency and integrity.

This implies a wide dissemination of information on the award of contracts and neutrality of the programme actors in the bidding process.

For smaller contracts (Administrative Purchase Orders), the contract manager shall contact at least 3 suppliers registered in the supplier file per field of activity. He/she shall ensure the availability of documents attesting to the notification of information to the said providers.

As regards Requests for Quotations and Calls for Tenders, information on the call for competition and the results of the related procedures will be advertised in the press (Journal des Marchés Publics, Cameroon Tribune, etc.) and on posters.

#### **1- Procedures according to public procurement thresholds and nature of service**

The EPI uses different methods of consulting suppliers for the execution of programme activities, for the procurement of supplies, works and services and for the provision of consultancy services.

However, it should be noted that the programme only uses the Administrative Order Form (AOF) procedure internally for contracts not exceeding five million (5,000,000) CFA francs, all taxes included. Any contract whose amount is greater than or equal to this ceiling is transferred to the Ministry of Health and the Ministry of Public Procurement for execution on behalf of the EPI.

#### **NB:**

- a. These procedures only apply where they do not conflict with the provisions of the financing agreements;*
- b. Purchases made from grants financed by the various technical and financial partners are exempt from customs duties, taxes and fees, which are handled by the recipients in accordance with the tax regulations in force.*

#### **2- Application of public procurement conventions and regulations: common rules**

##### **▪ Essential contractual documents**

The essential documents in the process of awarding and executing any contract are: the contract document (Administrative Order Form, Letter Order, Contract) and the acceptance report (supply or works contracts) or the technical acceptance report (service contracts and intellectual services).

##### **▪ The deed of commitment**

This act materialises the commitment of the contracting programme and its signature marks the beginning of the State's legal commitment. It contains information on the date of signature, the procedure followed, the purpose of the service or supply, the place and time of delivery, the identity of the service provider or supplier and the Authorising Officer, the designation, unit price, quantities and total amount of the services or supplies and the source of funding.

- **The acceptance report or technical acceptance report**

It determines the end of the process of technical execution of a service or delivery of a supply. It is signed by the Authorising Officer, the Material Accountant, the service provider or supplier, the Head of the Administrative and Financial Service and the User Section.

- **Technical and financial offers**

A contract is awarded on the basis of a financial and technical offer from the service provider or supplier. For ACOs, the technical and financial offer can be summarised in a single document: the pro forma invoice. For Request for Quotation and Call for Tender procedures, the technical and financial offers of the service providers or suppliers are presented in separate documents.

Those responsible for awarding and monitoring the execution of contracts require the administrative and tax file of each bidder. This file makes it possible to ensure the legal existence of the contracting company and the payment of its taxes to the tax authorities.

- **Ethical principles**

Programme actors shall refrain from any form of intervention aimed at influencing the outcome of a contract award procedure, at the risk of exposing themselves to the sanctions provided for by the legislation in force, particularly with regard to fraud, misappropriation of public funds, interest in an act, etc.

Any actor in the programme who is aware of any scheme to distort the outcome of a public procurement procedure is obliged to report it.

### 3- The main actors in the procurement process at the EPI

The people involved in the contracting and contract management chain at the EPI are

- The Permanent Secretary;
- The Head of the Administrative and Financial Section ;
- The Head of Procurement Management Unit.

The procurement management procedure for improved operations is codified as follows:

#### Procurement coding

Designation	SOUCHE	REFERENCES
<b>PROCUREMENT PROCEDURES</b>	<b>PM</b>	
General		PM.GE
Annual programming procedure for public procurement		PM.01.PM
Procedure for requesting No Objection Notices from landlords		PM.02.AN
Procedure for setting up the supplier file		PM.03.FF
Purchase Order (PO) and Administrative Purchase Order (APO) procedure		PM.04.BC
Request for Quotation (RFQ) procedure		PM.05.DC
Tender procedure (TPA)	PM.06.AO	
Direct agreement or private treaty procedure	PM.07.ED	
Procedure for monitoring and acceptance of contracts	PM.08.SR	
Filing and archiving of procurement documents	PM.09.CR	

## 9.2. REQUEST FOR A NO-OBJECTION NOTICE FROM THE LESSORS

Notification of the donor's non-objection in the procurement process is done in accordance with the agreement between this partner and the State of Cameroon.

The management rules are as follows:

- No-objection notices may be given before, during and after a procurement procedure, including at the following stages
  - Preparation of the tender documents ;
  - Publication of the consultation or tender notice ;
  - Report on the analysis of the bidders' offers ;
  - Award of the contract ;
  - Approval of the contract amount if different from the budgeted amount ;
  - Signature of the draft contract ;
  - Drafting and signing of the Rider.
  
- The request for a no objection opinion is signed by the Minister of Public Health or by the Permanent Secretary. The request for procurement is prepared by the Head of the Procurement Unit who submits it to the SCFA for prior approval.

### 1. Description of the procedure for requesting a no-objection notice from lessors

ORDER	STAKEHOLDERS	TASKS/ACTIVITIES	DOCUMENTS
1	Permanent Secretary	Gives instructions on how to prepare the application for a no-objection opinion.	
2	CUPM	Prepares the request for a no-objection opinion and forwards it to the SCFA for its opinion and validation.	ANO project
3	SCFA	Controls, and endorses the request for a no-objection opinion and transmits it to the Permanent Secretary for validation and signature.	
4	Permanent Secretary	<ul style="list-style-type: none"> <li>▪ Signs the request for a no-objection notice, for ACOs (contracts under 5,000,000 FCFA), or ;</li> <li>▪ Reviews and transmits the request for a no-objection opinion to the Minister, for contracts over 5,000,000 CFA francs (order letters and contracts).</li> </ul>	ANO application or signed ANO application
5	MINSANTE	<ul style="list-style-type: none"> <li>▪ Signs the request for a no-objection notice, for contracts over CFAF 5,000,000 (letter orders or contracts);</li> <li>▪ Transmits the no-objection notice to the Permanent Secretary.</li> </ul>	Signed ANO application
6	Permanent Secretary	<ul style="list-style-type: none"> <li>▪ Transmits the signed request for a no-objection notice to the funder;</li> <li>▪ Receives the no-objection notice and forwards it to the SCFA with a copy to the UPSC.</li> </ul>	ANO
7	CSAF and CUPM	Follow and implement the provisions of the no-objection notice.	

### 9.3. CREATION OF THE SUPPLIER FILE

The objective of the procedure is to establish and maintain a list of suppliers, contractors, individual consultants, etc. regularly established in Cameroon that can be used as a reference tool for restricted consultations.

- All documents in the EOI files must be provided in one original copy;
- In order to be eligible for inclusion in the supplier roster, the applicant must submit all the necessary administrative documents, including
  - Trade and Personal Property Credit Register (RCCM) ;
  - Certificate of registration of the company
  - Certificate of non-remuneration dated less than three (03) months ago;
  - Bank identification certificate ;
  - Copy of the promoter's National Identity Card ;
  - Any other documents proving the credibility of suppliers, companies, etc.
- Companies selected for inclusion in the source list are informed in writing at the end of the rostering process;
- Suppliers retained on the roster will be asked to renew their file, particularly with regard to tax and social security documents;
- Once established, the list of suppliers may be renewed at least once a year, after publication of a new notice of expression of interest.
- The areas of expertise sought are, among others
- Supplies of materials, medical equipment, non-medical equipment, office furniture, vehicles, motorbikes, etc.
- Office and computer supplies and other consumables ;
- Printing, stationery and related works, ...
- All types of work (renovations, construction, carpentry, electricity, plumbing, aluminium, etc.);
- Provision of all kinds of services: car repair, computer and office maintenance/service, insurance, commercial transport, transit/customs, catering services, conference room rental services, etc.
- Studies and research of all kinds: studies, technical control ;
- Etc.

The treatment procedure is described as follows:

ORDER	STAKEHOLDERS	TASKS	DOCUMENTS/ INTERFACES
<b>A. PREPARATION OF THE SUPPLIER SELECTION NOTICE</b>			
<b>1</b>	<b>Head of Procurement Unit</b>	<ul style="list-style-type: none"> <li>▪ Prepares the notice of pre-qualification of suppliers and the application form;</li> <li>▪ Transmits the opinion and the form for validation by the SCFA and the Permanent Secretary.</li> </ul>	Draft notice of prequalification of suppliers ; Form
<b>2</b>	<b>Permanent Secretary</b>	<ul style="list-style-type: none"> <li>▪ After the SCFA has given its opinion, amend the pre-selection notice and the application form;</li> <li>▪ Transmits it to the procurement department of the Ministry of Public Health via the UPMC.</li> </ul>	Amended Prequalification Notice

3	MINSANTE Procurement Department	<ul style="list-style-type: none"> <li>▪ Analyse the notice and the form;</li> <li>▪ Have the notice published in the procurement journal.</li> </ul>	
<b>B. AVAILABILITY OF THE APPLICATION FORM AND RECEIPT OF APPLICATIONS</b>			
4	MINSANTE Procurement Department	Instructs the secretary and sets up a withdrawal list for the application form.	Application form withdrawal list
5		<ul style="list-style-type: none"> <li>▪ Transmit the form by any means;</li> <li>▪ Receives applications;</li> <li>▪ Fill in the list for the receipt of tenders;</li> <li>▪ Transmits offers to the Permanent Secretary</li> </ul>	Offers
<b>C. OPENING AND COMPLETION OF THE SUPPLIER FILE (same procedure as for opening tender documents)</b>			
6	MINSANTE Procurement Department	Transmits the analysis report of the application files to the Permanent Secretary.	Application files
7	Permanent Secretary	<ul style="list-style-type: none"> <li>▪ Examines the analysis report and makes comments where appropriate;</li> <li>▪ Aims at the ticket for agreement;</li> <li>▪ Transmits the file to the Head of Procurement Unit via the SCFA for the establishment of the supplier file.</li> </ul>	PV for the establishment of the supplier file
8	CUPM	<ul style="list-style-type: none"> <li>▪ Informs bidders of the results, indicating which bidders are successful;</li> <li>▪ Establishes or updates the supplier file;</li> <li>▪ Create a folder (strap or flap folder) for each successful supplier.</li> </ul>	Supplier file

#### 9.4. PROCEDURE FOR THE PURCHASE OF GOODS AND SERVICES FOR AMOUNTS GREATER THAN OR EQUAL TO 500 000 FCFA AND LESS THAN 5 000 000 FCFA

The procedure for the procurement of goods and services for amounts equal to or greater than CFAF 500,000 and less than CFAF 5,000,000 is suitable for supplies in limited quantities that are generally commercially available, standard products of low value or simple works, where cost and efficiency considerations do not justify the use of more competitive methods.

This procedure corresponds to the purchase order and the administrative purchase order and promotes the acquisition of goods and services available on the market within a reasonable time.

The purchase order and administrative purchase order procedure takes the form of consultation of suppliers on the approved list.

##### 9.4.1. PURCHASE ORDER (PO) PROCEDURES

Purchase orders are issued from external and matching funds

- Purchase orders issued at the EPI Central Technical Group level

ORDER	STAKEHOLDERS	TASKS/ACTIVITIES	DOCUMENTS
1	Heads of sections	<ul style="list-style-type: none"> <li>▪ Express the needs ;</li> <li>▪ Transmit the expression of needs to the Permanent Secretariat.</li> </ul>	Expression of needs
2	Permanent Secretary	<ul style="list-style-type: none"> <li>▪ Acknowledges the needs of the different Sections;</li> <li>▪ Validates and transmits the expression of needs of the sections to the Administrative and Financial Section (SAF) for centralisation.</li> </ul>	Expression of needs
3	SCFA	<ul style="list-style-type: none"> <li>▪ Receives expressions of need from other sections;</li> <li>▪ Makes the necessary amendments and transmits the expression of need to the Head of Procurement Unit.</li> </ul>	Expression of needs
4	CUPM	<ul style="list-style-type: none"> <li>▪ Centralize the needs ;</li> <li>▪ Develops the draft expression of needs of the Central Technical Group of the Expanded Programme on Immunisation (CTG-PEV) into a Summary of Requirements Form (SRF);</li> <li>▪ Prepares and transmits the proposal of a list of 3 providers (if possible) for consultation, the draft letters of invitation to tender and the FSB to the Permanent Secretary after validation by the SCFA.</li> </ul>	Centralized expression of needs
5	CUPM	Prepares, approves and forwards the draft PO to the SCFA.	CB project
6	SCFA	Reviews and transmits the draft PO to the Permanent Secretary.	
7	Permanent Secretary	Signs the Purchase Order (PO).	BC signed
8	Executive Assistant to the SP	<ul style="list-style-type: none"> <li>▪ Produces three copies of signed POs;</li> <li>▪ File a copy of the Order Form ;</li> <li>▪ Forwards the PO and two copies to the SCFA.</li> </ul>	Formalized PO
9	SCFA	Checks and forwards the PO and the two copies to the UPSC.	
10	CUPM	Holds the PO and the two copies against the successful contractor's receipt for signature and registration.	

11	Selected provider	<ul style="list-style-type: none"> <li>Sign the original PO and the two copies;</li> <li>Registers the PO with the tax authorities within 30 days from the date of signature.</li> </ul>	PO signed by the provider
12	CUPM	<ul style="list-style-type: none"> <li>Registers the signed PO in TomMarché,</li> <li>Monitors the execution of the services.</li> </ul>	Registered PO
13	Permanent Secretary	<ul style="list-style-type: none"> <li>On the basis of the service provider's request, sets and communicates the delivery date;</li> <li>Convenes the goods or services acceptance committee.</li> </ul>	
14	Reception Commission	<ul style="list-style-type: none"> <li>Receives goods or services;</li> <li>Draw up the acceptance or technical acceptance report ;</li> <li>Transmits the receipt file to the Subject Accountant, if applicable.</li> </ul>	Minutes of receipt
15	Subject Accountant	<ul style="list-style-type: none"> <li>Pick-up and storage of goods, if applicable ;</li> <li>Triggers the settlement of the benefit file;</li> <li>Forwards the benefit file to the PS for settlement.</li> </ul>	Stock sheet
16	Permanent Secretary	Closes the file and forwards it to the Subject Accountant (if applicable).	Liquidated file
17	Subject Accountant	<ul style="list-style-type: none"> <li>Consolidates the liquidated file;</li> <li>File a copy of the liquidated file;</li> <li>Transmits the consolidated file to the Permanent Secretary.</li> </ul>	
18	Permanent Secretary	Transmits the liquidated and consolidated benefit file to the SCWF for payment.	
19	SCFA	<ul style="list-style-type: none"> <li>Transmits the liquidated and consolidated benefit file to CUGFC for payment;</li> <li>Transmits the copy of the liquidated and consolidated Benefit File to the CUPM for archiving.</li> </ul>	
20	CUPM	<ul style="list-style-type: none"> <li>Updates the order data on TomMarché ;</li> <li>Files the copy of the liquidated and consolidated benefit file.</li> </ul>	

- Purchase orders issued at the level of the EPI Regional Technical Groups

ORDE R	STAKEHOLDERS	TASKS/ACTIVITIES	DOCUMENTS
1	Accounting manager	<ul style="list-style-type: none"> <li>Centralizes the needs expressed within the RWG-PEV;</li> <li>Prepares the draft Summary of Requirements Form (SRF) ;</li> <li>Transmits the expression of needs to the Regional Coordinator.</li> </ul>	Expression of needs
2	Regional Coordinator	<ul style="list-style-type: none"> <li>Reads and validates the expression of needs</li> </ul>	Expression of needs
3	GESCOM	Prepares and transmits the proposal of a list of 3 providers for consultation, the draft letters of invitation to tender to the Regional Coordinator.	List of suppliers ; Draft letters
4	Regional Coordinator	Validates, approves and transmits the list of 3 providers for consultation, the letters of invitation to tender.	
5	GESCOM	Prepares, approves and forwards the PO to the Regional Coordinator.	CB project
6	Regional Coordinator	Signs the Purchase Order (PO) and sends it to Gescom	BC signed



7	GESCOM	Holds the PO and two copies against discharge to the successful contractor for signature and registration.	
8	Selected provider	<ul style="list-style-type: none"> <li>Sign the original PO and the two copies;</li> <li>Registers the PO with the tax authorities within 30 days from the date of signature.</li> </ul>	PO signed by the provider
9	GESCOM	<ul style="list-style-type: none"> <li>Registration of the order form in the TOMMARCHE module of TOM2PRO ;</li> <li>Monitors the execution of the services.</li> </ul>	Registered PO
10	Regional Coordinator	<ul style="list-style-type: none"> <li>On the basis of the service provider's request, sets and communicates the delivery date;</li> <li>Convenes the goods or services acceptance committee.</li> </ul>	
11	Reception Commission	<ul style="list-style-type: none"> <li>Receives goods or services;</li> <li>Draw up the acceptance or technical acceptance report ;</li> <li>Transmits the receipt file to the Subject Accountant, if necessary, to prepare the settlement.</li> </ul>	Minutes of receipt
12	Subject Accountant	<ul style="list-style-type: none"> <li>Pick-up and storage of goods, if applicable ;</li> <li>Triggers the settlement of the benefit file;</li> <li>Transmits the performance file to the Regional Coordinator for liquidation.</li> </ul>	Stock sheet
13	Regional Coordinator	Closes the file and forwards it to the Subject Accountant (if applicable).	Liquidated file
14	Subject Accountant	<ul style="list-style-type: none"> <li>Consolidates the liquidated file;</li> <li>File a copy of the liquidated file;</li> <li>Transmits the consolidated file to the Coordinator.</li> </ul>	
15	Regional Coordinator	Transmits the liquidated service file to GESCOM for payment and archiving.	
16	GESCOM	<ul style="list-style-type: none"> <li>Updates the order data in TomMarché</li> <li>Files the copy of the liquidated and consolidated benefit file.</li> </ul>	

#### 9.4.2. ADMINISTRATIVE PURCHASE ORDER (ACO) PROCEDURES

- Administrative purchase orders are issued from state operating funds

The procedure to be followed is the one described in the annual circular of the Minister of Finance on instructions relating to the execution of the finance laws, monitoring and control of the execution of the State budget. The main lines of this procedure are generally as follows:

ORDER	STAKEHOLDERS	TASKS/ACTIVITIES	DOCUMENTS
1	Heads of section	<ul style="list-style-type: none"> <li>Express the needs ;</li> <li>Forward to the SCFA</li> </ul>	Expression of needs
2	SCFA	<ul style="list-style-type: none"> <li>Centralizes and transmits to the PS</li> </ul>	Expression of needs
3	Permanent Secretary	<ul style="list-style-type: none"> <li>Validates and transmits the expression of needs of the sections to the Administrative and Financial Section (SAF) for centralisation.</li> </ul>	Expression of needs
4	CUPM	<ul style="list-style-type: none"> <li>Prepares and forwards a proposal for a list of 3 providers, if applicable, for consultation,</li> <li>Initiates draft letters of invitation to tender.</li> </ul>	Centralized expression of needs
5	Permanent Secretary	<ul style="list-style-type: none"> <li>Signs letters of invitation to tender and transmits them to the providers;</li> </ul>	Signed invitation letters;
6	Providers	<ul style="list-style-type: none"> <li>Transmit the offers to the UPSC via the SCFA.</li> </ul>	Offers received

7	CUPM	Prepares, approves and forwards the draft ACO to the SCFA.	ACO project
8	SCFA	Reviews and transmits the draft ACO to the Permanent Secretary.	
9	Permanent Secretary	Signs the Administrative Purchase Order (ACO).	ACO signed
10	Executive Assistant to the SP	<ul style="list-style-type: none"> <li>▪ Produces three copies of the signed ACO;</li> <li>▪ File a copy of the Order Form ;</li> <li>▪ Forwards the ACO and two copies to the SCFA.</li> </ul>	Formalized ACO
11	SCFA	Forwards the ACO and two copies to the UPMC.	
12	CUPM	<ul style="list-style-type: none"> <li>▪ Holds the ACO and two copies against discharge to the successful contractor for signature and registration with the tax authorities.</li> </ul>	BCA discharge
13	Provider	<ul style="list-style-type: none"> <li>▪ Registers the ACO in triplicate;</li> <li>▪ Enter the PS for the delivery of goods or services;</li> <li>▪ Submits the complete file of the service;</li> </ul>	PO signed by the provider
14	CUPM	Checks and forwards to the material accountant.	Validated file
15	Reception Commission	<ul style="list-style-type: none"> <li>▪ Receives goods or services;</li> <li>▪ Receives the order in the presence of the PS, the Technical Section if applicable, the SCFA, the subject accountant and the contractor;</li> </ul>	Minutes of receipt
16	Subject Accountant	<ul style="list-style-type: none"> <li>▪ Takes charge of and stores goods, if applicable;</li> <li>▪ Triggers the settlement of the benefit file;</li> <li>▪ Forwards the benefit file to the PS for settlement.</li> </ul>	Stock sheet
17	Permanent Secretary	<ul style="list-style-type: none"> <li>▪ Completes the performance file and forwards it to the Subject Accountant.</li> </ul>	Liquidated file
18	Subject Accountant	<ul style="list-style-type: none"> <li>▪ Consolidates the liquidated file;</li> <li>▪ Produces two copies of the liquidated file;</li> <li>▪ Files one copy and forwards one copy to the UPMC;</li> <li>▪ Forwards the original to Financial Control for payment.</li> </ul>	

## 9.5. PROCEDURES FOR THE PURCHASE OF GOODS AND SERVICES UNDER 500 000 FCFA

The procedure for purchasing goods and services for amounts below 500,000 FCFA corresponds to direct purchases or services. This is a direct agreement with the service provider without consultation of at least 3 service providers and therefore no internal analysis committee.

The procedure is as follows:

ORDER	STAKEHOLDERS	TASKS/ACTIVITIES	DOCUMENTS
1	Heads of sections	<ul style="list-style-type: none"> <li>Express the needs ;</li> <li>Forward the expression of needs to the SCFA.</li> </ul>	Expression of needs
3	SCFA	<ul style="list-style-type: none"> <li>Validates and transmits the expression of need to the PS</li> </ul>	Expression of needs
2	Permanent Secretary	<ul style="list-style-type: none"> <li>Approves and forwards the sections' expression of needs to the Administrative and Financial Section</li> </ul>	Expression of needs
4	CUPM	<ul style="list-style-type: none"> <li>Selects a provider after validation by the SCFA</li> <li>Receives the service file and forwards it to the Subject Accountant</li> </ul>	Expression of needs Service file
5	Subject Accountant	<ul style="list-style-type: none"> <li>Pick-up and storage of goods, if applicable ;</li> <li>Triggers the settlement of the benefit file;</li> <li>Forwards the benefit file to the PS for settlement.</li> </ul>	Stock sheet
6	Permanent Secretary	Forwards the liquidated benefit file to the SCFA for payment.	
7	SCFA	<ul style="list-style-type: none"> <li>Transmits the service file to the CUGFC for payment with a copy to the material accountant and the MFU;</li> </ul>	

## 9.6. PROCUREMENT PROCEDURES FOR VACCINES

The programme uses two (02) types of vaccine procurement procedures, traditional vaccine procurement and co-financed vaccine procurement.

### The purchase of traditional vaccines.

The purchase of traditional vaccines is covered by the operating budget and includes the following steps

ORDER	SPEAKER	TASKS/ACTIVITIES	DOCUMENTS OR INTERFACE
1	Heads of Logistics and Maintenance, PSV and PSE Sections	Finalise the forecast and send to UNICEF.	Forecast validated
2	Head of Logistics and Maintenance Section	<ul style="list-style-type: none"> <li>Request for quotation to UNICEF</li> </ul>	Cost estimate
3	Permanent Secretary	<ul style="list-style-type: none"> <li>Forward the cost estimate and other documents to the DRFP for further action</li> </ul>	Payment Record and Transfer Order to UNICEF SD

4	Head of Logistics and Maintenance Section	Receives the vaccines and keeps all supporting documents, including purchase order, transport document, vaccine receipt report	Purchase order, transport document, vaccine acceptance report, invoice
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### The purchase of co-financed vaccines.

The purchase of the co-financed vaccines is provided by the counterpart funds and includes the following steps

ORDER	SPEAKER	TASKS/ACTIVITIES	DOCUMENTS OR INTERFACE
1	Heads of Logistics and Maintenance, PSV and PSE Sections	Finalise the forecast and send to UNICEF.	Forecast validated
2	Head of Logistics and Maintenance Section	<ul style="list-style-type: none"> <li>Request for quotation to UNICEF</li> </ul>	Cost estimate
3	Permanent Secretary	<ul style="list-style-type: none"> <li>Transmits the cost estimate and other documents to the Caisse Autonome d'Amortissement for further proceedings</li> </ul>	Payment file and transfer order
4	Permanent Secretary	<ul style="list-style-type: none"> <li>Forwards the transfer order to UNICEF SD for further action</li> </ul>	Transfer order
5	Head of Logistics and Maintenance Section	Receives the vaccines and keeps all supporting documents, including purchase order, transport document, vaccine receipt report	Purchase order, transport document, vaccine acceptance report, invoice

## 9.7. REQUEST FOR QUOTATION

In the context of EPI activities, as with the Purchase Order (PO) and Administrative Purchase Order (APO) procedures, the request for quotation is appropriate for limited quantity supplies generally available on the market, low value standard products or simple low value civil works, where cost and efficiency considerations do not justify the use of more competitive methods.

### 1. Objective

The objective of the request for quotation is to promote the acquisition of goods and services available on the market within a reasonable time.

### 2. Management rules

The request for quotation procedure is governed by Article 112 and following of Decree N° 2018/366 of 20 June 2018 on the public procurement code. According to the provisions of Article 112 of the aforementioned decree, "the request for quotation is a simplified procedure for consulting companies or civil society organisations for the award of certain letter orders that do not require the bidder to propose an execution methodology and whose verification of compliance with the technical specifications does not require an evaluation in an analysis sub-committee."

The request for quotation procedure is carried out for contracts with a value of five million (5 000 000) CFA francs or more.

### 3. Description of the application procedure

The different stages of the application procedures are described below:

ORDER	STAKEHOLDERS	TASKS/ACTIVITIES	DOCUMENTS
<b>A. PREPARATION OF THE REQUEST FOR QUOTATION</b>			
1	Head of Procurement Unit	<ul style="list-style-type: none"> <li>▪ On the basis of the Procurement Plan (PPM) or as instructed by the Permanent Secretary, prepares the draft letter for the programming of the Request for Quotation to the Ministry of Public Procurement (MINMAP), at the beginning of the budget year;</li> <li>▪ Forwards the draft letter to the SCFA for endorsement.</li> </ul>	Draft letter of programming of the request for quotation
2	SCFA	Checks, approves and transmits the draft programming letter to the Permanent Secretary.	
3	Permanent Secretary	<ul style="list-style-type: none"> <li>▪ Aims at the draft programming letter of request for quotation ;</li> <li>▪ Transmits the draft letter for the programming of the request for quotation to the Minister of Public Procurement (MINMAP), to the project owner and to the Minister of Public Health (MSP) for signature.</li> </ul>	
4	Minister of Public Health	<ul style="list-style-type: none"> <li>▪ Signs the letter for the programming of the Request for Quotation to MINMAP;</li> <li>▪ Transmits the letter to MINMAP by official mail.</li> </ul>	Signed programming letter
5	MINMAP	<ul style="list-style-type: none"> <li>▪ Program the Request for Quotation in the Public Procurement Programming Log ;</li> <li>▪ Makes the public procurement programming log available to the Ministerial Procurement Commission.</li> </ul>	Public Procurement Programming Journal
6	CUPM	<ul style="list-style-type: none"> <li>▪ Follows the programming of the Request for Quotation to MINMAP;</li> <li>▪ Prepares the consultation file and the documents for referral to the Procurement Commission (PC);</li> <li>▪ Transmits the consultation file and the drafts of the above-mentioned documents to the SCFA.</li> </ul>	Consultation file
7	SCFA	Checks, approves and forwards the consultation file and drafts of the above documents to the Permanent Secretary	
8	Permanent Secretary	<ul style="list-style-type: none"> <li>▪ Checks the application for a quotation ;</li> <li>▪ Transmits the drafts of the above-mentioned documents with the consultation file to the Studies and Planning Division (DEP) for opinion and return to the EPI;</li> <li>▪ Review the drafts of the above-mentioned documents and forward them with the consultation file to the Minister of Public Health for signature.</li> </ul>	Consultation file approved by the DEP
9	Minister of Public Health	Signs the above documents and forwards them, together with the consultation file, by official mail to the Procurement Commission (PC).	Signed consultation file
10	CPM	Examines the consultation file.	
11	CUPM	<ul style="list-style-type: none"> <li>▪ Participate in JPC meetings for presentation of the Consultation Dossier;</li> <li>▪ Correct the Consultation Dossier and monitor the implementation of the JPC's recommendations;</li> <li>▪ Prepare the draft letter of transmission of the corrected consultation notice to the MSP;</li> </ul>	Minutes of the JPC meeting Draft letter of transmission of the corrected

		<ul style="list-style-type: none"> <li>Transmits the draft letter of transmission of the corrected Consultation Notice to the SCFA.</li> </ul>	consultation notice
12	SCFA	<ul style="list-style-type: none"> <li>Acknowledges the corrections made to the Consultation Notice;</li> <li>Aims at the draft letter of transmittal ;</li> <li>Transmits the draft letter of transmittal of the corrected consultation notice to the PS.</li> </ul>	
13	Permanent Secretary	<ul style="list-style-type: none"> <li>Sign the letter of transmittal of the corrected consultation notice ;</li> <li>Transmits the corrected Consultation Notice to the JPC.</li> </ul>	Signed letter of notification
14	CPM	<ul style="list-style-type: none"> <li>Validates the corrections incorporated in the Consultation Notice;</li> <li>Transmits the Consultation Notice to the MSP for signature.</li> </ul>	Corrected consultation notice
15	Ministry of Public Health	Signs the consultation notice and forwards it to the EPI.	Notice of consultation
<b>B. PUBLICATION AND RECEIPT OF TENDERS</b>			
16	CUPM	<ul style="list-style-type: none"> <li>Publishes the signed consultation notice in the Journal des Marchés Publics (JDM);</li> <li>Ensures that publication deadlines are met;</li> <li>Archive the publication notice.</li> </ul>	Notice of publication
17	Executive Secretary of the SP	<ul style="list-style-type: none"> <li>Receives proposals ;</li> <li>Signs off the tenderers on the list drawn up for this purpose;</li> <li>Transmits the proposals and the receipt list to the chairperson of the Procurement Committee.</li> </ul>	Bidders' offers Reception list
<b>C. OPENING OF BIDS, ANALYSIS OF PROPOSALS AND AWARD OF CONTRACT</b>			
18	Procurement Commission	<ul style="list-style-type: none"> <li>Checks whether the various proposals have been made in accordance with the letter of request;</li> <li>Analyses the proposals received;</li> <li>Provisionally awards the contract to the lowest bidder;</li> <li>Draw up a provisional award report and the order letter;</li> <li>Transmits the quotation file (offers), the provisional award report and the letter order for approval and signature by the Minister of Public Health.</li> </ul> <p>NB:</p> <ul style="list-style-type: none"> <li>Tenders that do not comply with the formal requirements and the time of submission are rejected and mentioned in the analysis report;</li> <li>If the number of tenders obtained is insufficient to allow analysis, the procedure must be re-launched in accordance with the provisions in force.</li> </ul>	Request for quotation file Provisional award notice Draft order letter
19	CUPM	<ul style="list-style-type: none"> <li>Participates in the JPC's tender opening session;</li> <li>Prepares the draft decision and the draft communiqué on the award of the letter order, in accordance with the JPC's award proposal;</li> <li>Transmits the draft decision and the draft communiqué on the award of the letter order and the report of the JPC to the SCFA.</li> </ul>	Draft decision and provisional award notice

20	SCFA	<ul style="list-style-type: none"> <li>▪ Takes note of the draft decisions and the communiqué on the award of the letter order and the report of the JPC;</li> <li>▪ Referring to the draft decision and the draft communiqué on the award of the letter order;</li> <li>▪ Transmits the draft decision and the draft communiqué on the award of the letter order and the JPC report to the SP.</li> </ul>	
21	Permanent Secretary	<ul style="list-style-type: none"> <li>▪ Takes note of the draft decisions and the communiqué on the award of the letter order and the report of the JPC;</li> <li>▪ Referring to the draft decision and the draft communiqué on the award of the letter order;</li> <li>▪ Transmits the draft decision to award the letter-order and the JPC report to the Central Financial Control (CFC) at MINSANTE for approval.</li> </ul>	Draft decision and provisional award notice referred to
22	CFC	Reviews the draft award decision and transmits it to the Permanent Secretary.	Draft decision and provisional award notice referred to
23	Permanent Secretary	Transmits the draft decisions referred to in the CFC and the Letter Order Award Communiqué attached to the JPC report to the MSP for signature.	
24	Minister of Public Health	Signs the decision and the letter of order and forwards it to the PS.	Decision and provisional award notice signed
<b>D. PUBLICATION OF THE AWARD DECISION AND COMMUNIQUE AND DEFINITIVE AWARD (after the expiry of the 5 working day appeal period after the date of publication of the provisional award)</b>			
25	CUPM	<ul style="list-style-type: none"> <li>▪ Publishes the decision and the award announcement in the JDM;</li> <li>▪ Register the market under TomMarket ;</li> <li>▪ Prepares the draft letter order and forwards it to the SCFA.</li> </ul>	Market Journal (JDM)
26	SCFA	Checks and validates the draft letter-order and transmits it to the Permanent Secretary.	Draft order letter
27	Permanent Secretary	Checks and validates the draft letter order and forwards it to the Procurement Committee.	
28	Procurement Commission	<ul style="list-style-type: none"> <li>▪ Reviews, validates and forwards the draft letter order to the PS;</li> <li>▪ Transmits the draft letter order to the winning company for registration with the tax authorities and return to the EPI;</li> <li>▪ Forwards the draft letter order to the CFC for approval and copy to the PS;</li> <li>▪ Transmits the draft letter-order subscribed and approved to the Minister of Public Health for signature;</li> <li>▪ Forwards the draft notification letter of the signed letter order to the MSP for signature.</li> </ul>	Draft order letter referred to
29	Minister of Public Health	<ul style="list-style-type: none"> <li>▪ Signs the draft letter order signed by the co-contractor and endorsed by the CFC;</li> </ul>	Letter order and letter of

		<ul style="list-style-type: none"> <li>Signs the letter of notification of the letter-order to the co-contractor.</li> </ul>	notification of the letter order
30	CUPM	<ul style="list-style-type: none"> <li>Forwards the signed letter of notification of the letter order to the successful tenderer for registration;</li> <li>Prepares and sends the draft service order and the draft service order notification letter.</li> </ul>	
<b>E. SIGNATURE AND BREAKDOWN OF THE ORDER LETTER</b>			
31	CUPM	<ul style="list-style-type: none"> <li>This is followed by the registration of the letter order by the beneficiary;</li> <li>Prepare the draft start-up service order and the notification letter to the co-contractor and send them to the SP after validation by the SCFA.</li> </ul>	Letter order and letter of notification of the letter order
32	Permanent Secretary	<ul style="list-style-type: none"> <li>Takes note of the draft start-up service order and the notification letter and approves them;</li> <li>Transmits the draft start-up service order and the notification letter to the Minister of Public Health for signature.</li> </ul>	
33	Minister of Public Health	Signs the start-up service order and its notification letter to the co-contractor.	
34	CUPM	<ul style="list-style-type: none"> <li>Monitors the execution of the contract;</li> <li>Prepares the draft letter of invitation to the reception commission and forwards it to the SCFA.</li> </ul>	Letter of invitation to the reception committee
35	SCFA	Review and forward the draft letter of convocation of the reception committee to the Permanent Secretary.	
36	Permanent Secretary	Reviews and forwards the draft letter of invitation to the reception committee and forwards it to the MSP for signature.	
37	Reception Commission	<ul style="list-style-type: none"> <li>Receives the order in the presence of the PS, the Technical Section if applicable, the SCFA, the subject accountant and the contractor;</li> <li>Draw up and sign the acceptance report in five (5) copies.</li> </ul>	Minutes of receipt
38	Subject Accountant	<ul style="list-style-type: none"> <li>Prepares and submits the benefit package to the PS for settlement;</li> <li>Consolidates the liquidated benefit file and forwards to the PS.</li> </ul>	Benefit file to be liquidated
39	Permanent Secretary	Takes note of the file, validates it and forwards it to the SCFA.	
40	SCFA	<ul style="list-style-type: none"> <li>Send a copy of the liquidated benefit file to the UPMC for updating on TomMarket and for archiving;</li> <li>Transmits the original of the liquidated benefit file to CUGFC for payment of the benefit, taking into account any late penalties.</li> </ul>	



## 9.8. CALL FOR TENDERS

### 1. Objectives of the procedure

The purpose of the tendering procedure is to deal with the tasks to be carried out in connection with the procurement of works, supplies and equipment and routine services which must be tendered when the nature of the procurement so requires.

### 2. Management rules

- In the Expanded Programme on Immunisation (EPI) and in accordance with the provisions of paragraph 1 of Article 72 of Decree No. 2018/366 of 20 June 2018 on the public procurement code, "public procurement contracts are awarded by means of a call for tenders after the administration's potential co-contractors have been put out to competition".
- According to the provisions of Article 7 of the above-mentioned decree, the invitation to tender may be: (i) national, when it is addressed to natural or legal persons having their domicile or registered office in Cameroon; (ii) international, when it is addressed to natural or legal persons having their domicile or registered office inside or outside the national territory.

Each of the above types of tender may be open, restricted, competitive or two-stage.

#### ▪ Open call for tenders

Under Article 75 of Decree No. 2018/366 of 20 June 2018 on the public procurement code, the call for tenders is said to be open when the public notice invites all interested candidates to submit their tenders within a given time period. The tender file is, after publication of the notice, made available to each candidate who requests it.

#### ▪ Restricted tender

- ❖ Under Article 76 of Decree No. 2018/366 of 20 June 2018 on the public procurement code, the restricted invitation to tender is an invitation to tender preceded by a pre-qualification.
- ❖ Pre-qualification is carried out for services of the same nature, following a public call for applications by inserting a notice in authorised publications relating to a particular call for tenders or a set of calls for tenders within a period not exceeding six (06) months.
- ❖ The public call for tenders must specify the qualification criteria, including the administrative conditions which serve to justify the legal existence of the applicant and the references in the field concerned.
- ❖ Restricted tendering is aimed at a minimum number of three (3) candidates selected after a pre-qualification procedure. Failing this, the Ministry of Public Health (contracting authority) or the EPI (delegated contracting authority) must resort to open tendering.
- ❖ In case of allotment, the minimum number of pre-qualified candidates per lot is set at three (03). Failing this, the Ministry of Public Health (contracting authority) or the EPI (delegated contracting authority) is obliged to resort to open tendering for the lot(s) concerned.
- ❖ Where the prequalification relates to a set of tenders spread over a period not exceeding six (06) months, the invitation to tender must limit the number or overall volume of contracts for which a candidate could be awarded on the basis of its capabilities.

- ❖ The pre-qualification process conducted by the Ministry of Public Health or the Expanded Programme on Immunisation (EPI) leads to the establishment of a shortlist published before the consultation is launched.
- ❖ Letters of invitation to tender are sent to pre-qualified applicants and approved tender documents are made available to applicants.

- **Competitive bidding**

The tender may be accompanied by a competition if there are technical, aesthetic or financial reasons for special research.

- **Two-stage tender**

The Ministry of Health (Owner) or the EPI (Delegated Owner) may use a two-stage tender when it wishes to base its choice on the criteria of performance, operational constraints and economic cost instead of simple detailed technical specifications, and it can justify not being able to :

- ❖ define the means to satisfy its needs;
- ❖ evaluate the technical or financial solutions available.

However, the use of two-stage tendering is subject to prior authorisation by the Minister in charge of public procurement at the time of programming.

### 3. Description of the general tendering procedure

ORDER	STAKEHOLDERS	TASKS	DOCUMENTS/ INTERFACES
<b>A. PREPARATION AND PUBLICATION OF THE CALL FOR EXPRESSIONS OF INTEREST</b>			
<b>1</b>	<b>Head of Procurement Unit</b>	<ul style="list-style-type: none"> <li>▪ On the basis of the Procurement Plan or on the instruction of the Permanent Secretary, the MFU prepares the draft letter for the programming of the Call for Tender at the Procurement Department of the Ministry of Public Health (MINSANTE) at the beginning of the budget year;</li> <li>▪ Forwards the draft letter to the SCFA for endorsement.</li> </ul>	Procurement Plan ;  Draft letter for programming
<b>2</b>	<b>SCFA</b>	Review the draft letter and forward it to the Permanent Secretary for endorsement.	Draft letter for programming
<b>3</b>	<b>Permanent Secretary</b>	Reviews and transmits the draft letter for the programming of the tender to the Minister of Public Health (MSP), to the Project Owner (MO), to the Ministry of Public Procurement (MINMAP) for signature.	
<b>4</b>	<b>Minister of Public Health</b>	<ul style="list-style-type: none"> <li>▪ Signs the letter for the programming of the Call for tender with MINMAP;</li> <li>▪ Transmits the letter to MINMAP by official mail.</li> </ul>	
<b>5</b>	<b>Minister for Procurement</b>	<ul style="list-style-type: none"> <li>▪ Have the tender programmed in the public procurement programming log;</li> <li>▪ Makes the public procurement programming log available to the Ministerial Procurement Commission.</li> </ul>	Market Programming Log
<b>6</b>	<b>CUPM</b>	<ul style="list-style-type: none"> <li>▪ Follows the programming of the call for tenders at MINMAP;</li> </ul>	

		<ul style="list-style-type: none"> <li>▪ Prepares the draft Call for Expression of Interest (CEI), for the Restricted National Competitive Bidding (RNBC) and the Restricted International Competitive Bidding (RICB);</li> <li>▪ Transmits the draft Call for Expression of Interest (CEI) for AONRs and AOIRs to the SCFA.</li> </ul>	Draft call for expressions of interest Service orders
7	SCFA	Checks, approves and transmits the draft Call for Expression of Interest (CEI), for AONRs and AOIRs to the Permanent Secretary	
8	Permanent Secretary	Reviews the draft Call for Expression of Interest (CEI), for AONRs and AOIRs and forwards to the MSP for signature.	
9	Minister of Public Health	Sign the Call for Expression of Interest (CEI) ; Transmits the MAI to the contracting department	AMI signed
10	Procurement department	<ul style="list-style-type: none"> <li>▪ Publish the signed MAI in the Journal des Marchés Publics (JDM) and on the lessor's website if provided for in the agreements;</li> <li>▪ Ensures that publication deadlines are met;</li> <li>▪ Archive the Publication Notice.</li> </ul>	JMD
<b>B. RECEPTION, OPENING AND ANALYSIS OF EXPRESSIONS OF INTEREST AND ESTABLISHMENT OF THE SHORTLIST</b>			
11	Procurement department	<ul style="list-style-type: none"> <li>▪ As soon as the Invitation to Tender is published, a register is opened at the secretariat of the Ministry of Health's procurement department to record the submission of tenders;</li> <li>▪ Receives bids from tenderers;</li> <li>▪ Prepares the draft letter of invitation to the tender evaluation committee and submits it to the MSP for signature.</li> </ul>	Bidders' offers
12	Minister of Public Health	Signs and sends the invitation to the tender evaluation committee to the bidders.	Convening the evaluation committee
13	Tender Evaluation Committee	<ul style="list-style-type: none"> <li>▪ Meets for the opening of the expressions of interest on the date and at the time set for the submission of expressions of interest in the presence of the bidders who so wish;</li> <li>▪ Proposes the rejection of tenders that do not comply with the formal requirements and the deadline of the MAI.</li> <li>▪ Lists the bidders who comply with the requirements and those who fail to comply with the requirements, stating the reasons for rejection (late submission, unsealed envelope, etc.);</li> <li>▪ Draws up the minutes of the opening of the tenders to be communicated to all tenderers;</li> <li>▪ Evaluates bids and shortlists bidders;</li> <li>▪ Transmits the prequalification report and the press release on the pre-selection of bidders to the Minister of Public Health for validation and signature</li> </ul>	Bidders' offers Pre-qualification report
<b>C. REQUEST FOR PROPOSAL</b>			

14	CUPM	<ul style="list-style-type: none"> <li>▪ On the basis of the minutes of the Tender Evaluation Committee, prepares the Tender Documents (TD) in accordance with the standard file in force;</li> <li>▪ Prepares the documents for referral to the Procurement Commission (PC);</li> <li>▪ Forwards the file to the SCFA for amendment.</li> </ul>	CAD project
15	SCFA	Checks, approves and forwards the draft CAD to the Permanent Secretary.	
16	Permanent Secretary	<ul style="list-style-type: none"> <li>▪ Reviews the CAD and makes amendments;</li> <li>▪ Approves the file and forwards it to the Procurement Commission of the Ministry of Health.</li> </ul>	Tender documents
17	Procurement Commission	<ul style="list-style-type: none"> <li>▪ Checks that the CAD is compliant, fines it;</li> <li>▪ Transmits the file to the Permanent Secretary for consideration of any observations.</li> </ul>	
18	CUPM	<ul style="list-style-type: none"> <li>▪ Corrects the tender documents and monitors the implementation of the recommendations of the JPC;</li> <li>▪ Prepare the draft letter of transmission of the corrected DAO to the MSP;</li> <li>▪ Transmits the draft letter of transmission of the corrected Consultation Notice to the SCFA.</li> </ul>	Tender documents
19	SCFA	<ul style="list-style-type: none"> <li>▪ Notes corrections to the CAD;</li> <li>▪ Aims at the draft letter of transmittal;</li> <li>▪ Forwards the draft letter of transmission of the corrected CAD to the PS.</li> </ul>	Tender documents
20	Permanent Secretary	<ul style="list-style-type: none"> <li>▪ Signs the letter of transmission of the DAO;</li> <li>▪ Transmits the DAO to the Ministry of Public Health.</li> </ul>	Tender documents
21	CPM	<ul style="list-style-type: none"> <li>▪ Validates the corrections integrated in the CAD;</li> <li>▪ Transmits the DAO to the Minister of Public Health for signature.</li> </ul>	
22	Ministry of Public Health	Signs the tender documents and forwards them to the EPI.	Signed tender documents
23	Permanent Secretary	<ul style="list-style-type: none"> <li>▪ Takes into account the observations of the Minister of Public Health;</li> <li>▪ Transmits the DAO to the donor for a no-objection opinion where this is provided for in the financing agreement;</li> <li>▪ Have the CAD transmitted to each short-listed consultant by e-mail or other means with acknowledgement of receipt by his assistant.</li> </ul>	Request for a no-objection opinion
<b>D. RECEPTION OF TENDERS AND EVALUATION OF TENDERS</b>			
24	Chairman of the Contracts Committee	<ul style="list-style-type: none"> <li>▪ Have a register opened at the secretariat of the Public Procurement Directorate of the Ministry of Health to record the submission of tenders;</li> <li>▪ Convenes the Contracts Committee.</li> </ul>	Reception register
25	Procurement Commission	Publicly open the technical bids on the day and at the time indicated in the DAO in the presence of those bidders who wish to attend;	Technical bid evaluation report

		<ul style="list-style-type: none"> <li>▪ Proposes the rejection of tenders that do not comply with the requirements of the tender documents;</li> <li>▪ Lists the bidders who comply with the requirements and those who fail to comply with the requirements, stating the reasons for rejection (late submission, unsealed envelope, etc.);</li> <li>▪ Establishes a technical bid opening report;</li> <li>▪ Forwards the evaluation report to the Ministry of Public Health with a copy to the Permanent Secretary;</li> </ul> <p>NB: In the event of failure to obtain responses from at least three (03) pre-selected tenderers who meet the initial conditions required (compliance with deadlines, sealed envelope, etc.), an additional period of two (02) weeks may be granted. After this period, even if there is only one offer, the EPI may proceed with the opening and direct agreement.</p>	
26	Permanent Secretary	<ul style="list-style-type: none"> <li>▪ Informs bidders in writing of the outcome of the evaluation of technical proposals;</li> <li>▪ Sets the date for the opening of the financial proposals;</li> <li>▪ Invites by correspondence the tenderers whose technical proposals have been accepted.</li> </ul>	Information note
27	Market Commission	<ul style="list-style-type: none"> <li>▪ Carries out the public opening of the financial proposals in the presence of the bidders who wish to do so;</li> <li>▪ Draws up an opening report on the financial offers, which will be communicated to all successful candidates;</li> <li>▪ Evaluates financial proposals;</li> <li>▪ Proposes a successful tenderer for the contract;</li> <li>▪ Prepares an overall evaluation report and submits it to the Minister of Public Health.</li> </ul>	Financial bid evaluation report Overall evaluation report
28	Minister of Public Health	<ul style="list-style-type: none"> <li>▪ Reviews the evaluation report;</li> <li>▪ Approves the report and gives instructions for its publication in the Journal des Marchés.</li> </ul>	
29	Permanent Secretary	<p>Send the following to the lessor (if necessary and according to the requirements of each lessor) for advice:</p> <ul style="list-style-type: none"> <li>▪ The letter of transmittal ;</li> <li>▪ The minutes of the public tender opening session ;</li> <li>▪ The overall evaluation report ;</li> <li>▪ The minutes of the Contract Committee.</li> </ul>	ANO of the lessor
<b>E. PUBLICATION OF RESULTS AND NOTIFICATION OF PROVISIONAL CONTRACT AWARD</b>			
30	CUPM	<ul style="list-style-type: none"> <li>▪ Publishes the decision and the award announcement in the JDM;</li> <li>▪ Register the market under TomMarket ;</li> <li>▪ Prepares a letter of notification of provisional contract award to bidders;</li> <li>▪ Forwards the draft letter to the SCFA for endorsement.</li> </ul>	JMD

31	SCFA	Amends the draft notification of provisional award letter and submits it to the Permanent Secretary	Draft letter of provisional notification
32	Permanent Secretary	Validates the letter and submits it to the Minister of Public Health for signature.	
33	Minister of Public Health	Signs the letter of notification of provisional award and transmits it to the Permanent Secretary.	Provisional notification letter signed
34	Permanent Secretary	<ul style="list-style-type: none"> <li>▪ Have the contract notified to the successful tenderer;</li> <li>▪ Forwards a copy of the notification together with the minutes and a copy of all bidders' offers to the UPMC via the SCFA for contract preparation.</li> </ul>	
<b>F. NOTIFICATION OF THE DEFINITIVE AWARD OF THE CONTRACT (after the review period of 5 days after the date of publication of the provisional award)</b>			
35	CUPM	Prepares a draft notification letter of final award in case of non-recourse after the appeal period and submits it to the SP for validation and after the SCFA has given its opinion.	Draft final notification letter
36	Permanent Secretary	Validates the letter and submits it to the Minister of Public Health for validation and signature.	Final notification letter validated
37	Minister of Public Health	Signs the letter of award and transmits it to the Permanent Secretary.	Signed final notification letter
38	Permanent Secretary	Have the CUPM notify the successful tenderer of the award by mail or electronic means.	Proof of notification
<p><b><u>N.B:</u></b></p> <ul style="list-style-type: none"> <li>▪ Whenever provided for in a funding agreement, the minutes of the contract committee's proceedings should be sent to the donor for a no-objection notice and publication in an international trade journal.</li> <li>▪ The Permanent Secretary may decide to publish the results of the count in national or international general newspapers if he/she considers it necessary.</li> </ul>			
<b>G. PREPARATION AND SIGNING OF THE CONTRACT</b>			
39	CUPM	<ul style="list-style-type: none"> <li>▪ Updates the market data on TomMarché ;</li> <li>▪ Prepares the draft contract following the notification of award to the successful tenderer;</li> <li>▪ Submits the draft contract to the Permanent Secretary after receiving the opinion of the SCFA.</li> </ul>	Draft contract
40	Permanent Secretary	<ul style="list-style-type: none"> <li>▪ Receives the draft contract ;</li> <li>▪ Checks that it is compliant;</li> <li>▪ Validates and transmits the draft contract to the UPMC via the SCFA with instructions to forward them to the supplier for signature.</li> </ul>	Draft contract
41	CUPM	<ul style="list-style-type: none"> <li>▪ Finalise the contract, taking into account any observations of the Permanent Secretary;</li> <li>▪ Invites the successful bidder to read and sign the contract;</li> <li>▪ Send the copies of the contract signed by the supplier to the Permanent Secretary after the SCFA has taken note of them</li> </ul>	Contract signed

H. NOTIFICATION AND MONITORING OF CONTRACTS			
42	CUPM	<ul style="list-style-type: none"> <li>Keep a copy of the contract for filing;</li> <li>Returns approved contracts to the supplier for tax registration;</li> <li>Draws up a service order and submits it to the Permanent Secretary for signature after taking into account any observations of the SCFA.</li> </ul>	Draft service order
43	Permanent Secretary	<ul style="list-style-type: none"> <li>Amends the service order if necessary;</li> <li>Signs the service order, if corrected, and forwards it to his assistant for sending to the supplier.</li> </ul>	Signed draft service order
44	Assistant to the PS	<ul style="list-style-type: none"> <li>Sends the service order to the supplier;</li> <li>Forwards a copy of the memo to the UPMC and another copy to the SCFA.</li> </ul>	Memorandum of Understanding
45	CUPM	<ul style="list-style-type: none"> <li>Collects the bonds required by the supplier's contract (guarantee or performance bonds);</li> <li>Updates the entire procurement file and registers it in the TOMMARCHE module of Tom2pro;</li> <li>Ensures proper filing of documents for future reference or for audits;</li> <li>Follows up on the execution of the contract;</li> <li>Provide the SCFA and the Permanent Secretary with any necessary information related to the execution of the contract.</li> </ul>	Implementation report
I. RECEPTION			
46	CUPM	<ul style="list-style-type: none"> <li>Organise the reception on the date agreed with the supplier;</li> <li>Organises the pre-reception (verification of delivery by technicians);</li> <li>Write a pre-acceptance report;</li> <li>Convene the reception committee by correspondence signed by the Permanent Secretary;</li> <li>Transmits the report of the pre-acceptance to all members of the reception committee</li> </ul>	Pre-acceptance report
47	Reception Commission	<ul style="list-style-type: none"> <li>Meets and analyses the delivery on the basis of the pre-acceptance report;</li> <li>Draw up an acceptance report signed by all members;</li> <li>Transmit the report of receipt to the Permanent Secretary.</li> </ul>	Minutes of receipt
48	Permanent Secretary	<ul style="list-style-type: none"> <li>Checks the acceptance report and sends a copy of the report to the supplier;</li> <li>Send a copy of the minutes to each member of the reception committee and a copy to the Head of the Financial Management, Accounting and Control Unit (CUGFC).</li> </ul>	Minutes of receipt
49	CUGFC	<ul style="list-style-type: none"> <li>Pays the balance if the delivery complies with the agreed specifications, taking into account any penalties for delay</li> </ul>	Contract Proof of payment
50	CUPM	Updates market data in TomMarket	Market basis

## 9.9. DIRECT OR MUTUAL AGREEMENT

### 1. Objective of the procedure

The objective of the procedure is to deal with tasks related to supply, service, works and intellectual service contracts by direct agreement, in compliance with the regulations in force.

### 2. Rule for managing the procedure

The Expanded Programme on Immunisation (EPI) may use the direct agreement procedure by submitting to prior authorisation requests in accordance with the general regulations on public contracts provided for in Article 110 of Decree No. 2018/366 of 20 June 2018 on the public contracts code in Cameroon.

Thus, a contract can only be concluded by mutual agreement in the EPI in one of the following limited cases for :

- needs that can only be satisfied by a service requiring the use of a patent, process, know-how, licence or exclusive rights held by a single contractor, service provider or supplier;
- emergency replacement of defaulting contractors or suppliers;
- works, supplies or intellectual services which, in the case of imperative urgency, motivated by force majeure, cannot be subject to the time limits of a tendering procedure;
- supplies, services or works which supplement those covered by an initial contract performed by the same contractor, provided that the initial contract was awarded by tender and that the resulting additional contract covers only supplies, services or works which are not included in the initial contract but are made necessary by unforeseen circumstances external to the parties, and that these supplies, services or works cannot be technically or economically separated from the main contract.

### 3. Details of the procedure

ORDER	STAKEHOLDERS	TASKS/ACTIVITIES	DOCUMENTS/ INTERFACES
<b>A. APPLICATION AND APPROVAL TO USE THE DIRECT AGREEMENT PROCEDURE</b>			
1	Permanent Secretary	Based on the needs of the EPI and the finding of the need to acquire a good or service by mutual agreement: <ul style="list-style-type: none"> <li>▪ Have the technical specifications or terms of reference drawn up with the technical services.</li> <li>▪ Transmits all documentation to the Head of Procurement Unit (HPCU) via the SCFA.</li> </ul>	Technical Specifications (TS) or Terms of Reference (TOR)
2	CUPM	<ul style="list-style-type: none"> <li>▪ Receives technical specifications or terms of reference and recommendations from the Permanent Secretary;</li> <li>▪ Prepare a draft internal memorandum justifying the use of the Direct Agreement procedure;</li> </ul>	SP or TDR  Draft internal memorandum



		<ul style="list-style-type: none"> <li>▪ Draft correspondence requesting authorisation to use the direct agreement procedure;</li> <li>▪ Transmits the draft memorandum or TOR to the Permanent Secretary after taking into account any observations of the SCFA.</li> </ul>	
3	Permanent Secretary	Validates, approves and transmits the application file for acquisition by private treaty to the Minister of Public Health for validation and signature.	
4	Minister of Public Health	<ul style="list-style-type: none"> <li>▪ Validates the direct agreement proposal after the decision of the Contracts Committee (if applicable);</li> <li>▪ Forwards the validated proposal to the PS.</li> <li>▪ Transmits the request for authorisation of direct agreement to the Minister in charge of Public Procurement.</li> </ul>	Proposal/ Memorandum validated
5	Minister in charge of Public Procurement (MINMAP)	<ul style="list-style-type: none"> <li>▪ Receives correspondence ;</li> <li>▪ Analyses the application if compliant, issues the authorisation by mutual agreement.</li> </ul>	PT&F  Authorisation signed
6	Minister of Public Health	<ul style="list-style-type: none"> <li>▪ Receives the private treaty authorisation and forwards it to the EPI Permanent Secretary.</li> </ul>	Authorisation signed
7	Permanent Secretary	<ul style="list-style-type: none"> <li>▪ Transmits the mutual agreement authorisation to the UPMC with a copy to the SCFA;</li> <li>▪ Subjects the procedure to the lessor's non-objection if required by the funding agreement.</li> </ul>	Authorisation signed
8	Permanent Secretary	Upon receipt of the Donor's NDA (if required) transmits the request for validation of the execution of the direct agreement procedure from the Minister to the SPC via the SCFA.	
9	CUPM	<ul style="list-style-type: none"> <li>▪ Prepares the supplier/contractor/service provider consultation file for technical and financial offers;</li> <li>▪ Transmits the consultation file of the supplier(s)/supplier(s), for technical and financial offers to the SCFA.</li> </ul>	Consultation file
10	SCFA	Validates the file and forwards it to the Permanent Secretary.	

11	Permanent Secretary	Validates and transmits the draft consultation file to the Minister of Public Health for signature.	
12	Minister of Public Health	Signs the consultation file and transmits it to the Permanent Secretary.	
13	Permanent Secretary	Send the technical specifications or TOR to the identified supplier/contractor/provider via the secretariat of the Minister of Health, together with a request for quotation letter signed by him.	Request for proposal
14	Secretariat	<ul style="list-style-type: none"> <li>▪ Receives proposals from the supplier/contractor/provider;</li> <li>▪ Transmits proposals to the Permanent Secretary.</li> </ul>	Technical and financial proposals (TP&F)
15	Permanent Secretary	Receives and allocates proposals to the Head of Procurement Unit via the SCFA.	
16	SP, CSAF, CUGFC and CUPM	Analyse in working session the tenders received to date and prepare an analysis report for the attention of the PS	PT&F
17	CUPM	<ul style="list-style-type: none"> <li>▪ Prepares the draft OTC contract;</li> <li>▪ Prepares the letter of transmittal of the draft direct agreement to the winning company (co-contractor) for registration with the tax authorities.</li> <li>▪ Transmits the two above-mentioned projects to the Permanent Secretary after validation by the SCFA.</li> </ul>	<p>Authorisation signed ;</p> <p>Draft contract ;</p> <p>Draft letter of transmission</p>
18	Permanent Secretary	<ul style="list-style-type: none"> <li>▪ Aims at the draft private contract ;</li> <li>▪ Signs the letter of transmission of the draft direct agreement to the winning company (co-contractor);</li> <li>▪ Forward the draft direct agreement to the successful contractor;</li> <li>▪ Receives and forwards the draft contract to the Minister of Public Health.</li> </ul>	
19	Minister of Public Health	<ul style="list-style-type: none"> <li>▪ Prepares the documents for transmission of the tender documents and the draft contract to the Procurement Commission (PC);</li> <li>▪ Signs the documents and forwards it to the JPC.</li> </ul>	Consultation file, draft contract/contract

20	CPM	Issues its opinion and forwards it to the Minister of Public Health.	
21	Minister of Public Health	<ul style="list-style-type: none"> <li>▪ Signs the draft direct agreement ;</li> <li>▪ Forwards the signed contract to the PS.</li> </ul>	Draft contract
22	Permanent Secretary	Have the signed contract forwarded to the co-contractor for registration.	Draft contract
23	CUPM	<ul style="list-style-type: none"> <li>▪ Prepares the draft start-up/service order;</li> <li>▪ Prepares the draft letter of notification of the service order to the contractor;</li> <li>▪ Transmits the draft service order and notification letter to the PS for signature by the Minister of Public Health.</li> </ul>	Service order
24	Minister of Public Health	Signs the service order and notification letter and forwards them to the EPI Permanent Secretary.	Service order and notification letter
25	Permanent Secretary	Forwards the service order and notification letter to the UPMC with a copy to the SCFA.	
26	CUPM	Transmits the signed service order to the co-contractor, for the start of the execution of the services.	
27	Co-contractor	<ul style="list-style-type: none"> <li>▪ Performs the service ;</li> <li>▪ Informs the Permanent Secretary of the delivery of the service performed.</li> </ul>	
28	CUPM	<ul style="list-style-type: none"> <li>▪ Collection from the supplier of the bonds required by the contract (guarantee or performance bonds);</li> <li>▪ Updates the entire procurement file and registers it in the TOMMARCHE module of Tom2pro;</li> <li>▪ Ensures proper filing of documents for future reference or auditing purposes;</li> <li>▪ Monitors the execution of the contract".</li> </ul>	Tom2Pro and TomMarket database
29	Reception Commission	<ul style="list-style-type: none"> <li>▪ Upon convocation by its Chairperson, receives the delivery in the presence of the PS, the SCFA, the CFGB and the Subject Accountant;</li> <li>▪ Each member signs the minutes of the reception.</li> </ul>	Minutes of receipt

## B. LIQUIDATION OF THE MARKET

The rest of the procedure is identical to that of the open tender or request for quotation depending on the threshold and in accordance with the regulations in force.

NB:

- The procedure for awarding contracts by direct agreement after authorisation by the competent bodies must be subject to a no-objection notice to the lessor if the agreement provides for it.
- Any necessary amendments to a contract follow the same steps.

## 9.10. FOLLOW-UP AND RECEPTION OF CONTRACTS

### 1. Order tracking

#### 1.1. Objectives and management rules

The order follow-up procedure aims to describe the activities related to the follow-up of suppliers in case of late delivery. Thus, the follow-up of orders is the responsibility of the Head of Procurement Unit. Follow-up is generally done on a monthly basis unless certain orders require follow-up at other times.

#### 1.2. Description of the procedure

- At the end of each month or following the defined delivery period, the UPMC shall use its electronic order register to list orders that are overdue for delivery. To this end, it :
  - ❖ identifies late deliveries;
  - ❖ follow up with the suppliers concerned.
- The draft revival letter is prepared by the UPMC and submitted for signature to the Permanent Secretary or the Minister of Public Health as appropriate after validation by the SCFA;
- In case of necessity and according to the provisions of the contract, the UPMC initiates the cancellation of the order and informs the Permanent Secretary or the Minister of Public Health, as the case may be, after validation by the SCFA, for final decision.

### 2. Receipt of contracts and payment of invoices

#### 2.1. Supply contracts

- All deliveries are made on the basis of a delivery note (B/L) prepared by the supplier;
- Deliveries are accepted by the acceptance committee set up for this purpose;
- The acceptance by the acceptance committee results in the drafting of an acceptance report signed by the members of the committee;
- Deliveries must correspond quantitatively and qualitatively to the order in order to be accepted;
- If the quantity delivered is not equal to the quantity ordered, the CUPM shall notify the supplier and accept or not accept the partial delivery with the beneficiary's opinion;
- Deliveries of items to be stored are checked by the material accountant on the basis of the storage voucher prepared by him.

ORDER	STAKEHOLDERS	TASKS	DOCUMENTS/ INTERFACES
1.	Reception Commission	<ul style="list-style-type: none"><li>▪ On the day and at the time fixed for the reception, receives the goods in the presence of the supplier;</li><li>▪ Carries out administrative, quantitative and technical checks and draws up an acceptance</li></ul>	Acceptance report

		report which it sends to the Permanent Secretary.	
2.	Permanent Secretary	<ul style="list-style-type: none"> <li>Receives the acceptance report and the invoice;</li> <li>Transmits invoices, PO and Delivery Note to the SCFA with instructions to prepare for payment or not.</li> </ul>	Acceptance report BL, BC, Invoice
3.	SCFA	<ul style="list-style-type: none"> <li>Receives the invoices and the bundle of supporting documents and checks for consistency with the contract;</li> <li>Issues a "pass for payment" and transmits invoices to the accountant or proposes the application of the penalties provided for in the contract in the event of late delivery.</li> <li>Transmits the payment instruments and the invoice to the Permanent Secretary.</li> </ul>	Acceptance report BL, BC, Invoice Cheque or bank transfer order

**NB:**

- Payments are made according to the invoice payment procedures defined in the financial management procedures.
- The terms of payment indicated in the contract must be strictly respected, taking into account the retention of guarantees.
- The market data must be updated on TomMarché following the supplier's settlement.

### 1.1. Consultancy contracts

ORDER	STAKEHOLDERS	TASKS	DOCUMENTS/ INTERFACES
1.	Permanent Secretary	<ul style="list-style-type: none"> <li>Receives the interim report ;</li> <li>Have the Head of the Procurement Unit convene the acceptance committee.</li> </ul>	Interim report
2.	Reception Commission	<ul style="list-style-type: none"> <li>On the appointed day and time, reviews the draft report with the department involved in the assignment;</li> <li>Makes the necessary observations to finalise the report;</li> <li>Transmit the results of its work to the Permanent Secretary.</li> </ul>	Interim report
3.	Permanent Secretary	<ul style="list-style-type: none"> <li>Amends the commission's observations and forwards them to the consultant;</li> <li>Receives the final report from the consultant and convenes the reception committee.</li> </ul>	Final report

4.	Reception Commission	<ul style="list-style-type: none"> <li>On the date specified in the letter of convocation, decide on the final report;</li> <li>Reports its findings to the Permanent Secretary.</li> </ul>	Acceptance report
5.	Permanent Secretary	<ul style="list-style-type: none"> <li>Amends the conclusions of the reception committee and notifies the consultant by letter of the acceptance or otherwise of its report;</li> <li>If the report is accepted, send it to the secretariat for forwarding to the competent bodies and to the lessor if applicable;</li> <li>Issues a certificate of services rendered to the consultant;</li> <li>Sends the consultant's invoice to the SCFA for processing.</li> </ul>	Letter of notification  Certificate of services rendered  Invoice
6.	SCFA	Receives the file and forwards it with the invoice to the Head of Financial Management and Accounting Unit (CUGFC).	
7.	CUGFC	<ul style="list-style-type: none"> <li>Receives the invoice and checks for consistency with the contract;</li> <li>Issues a "payment order" and transmits invoices or proposes the application of penalties provided for in the contract in the event of late delivery;</li> <li>Transmit the payment instruments and the invoice to the Permanent Secretary after approval by the SCFA.</li> </ul>	Invoice

**NB:**

- Payments are made according to the invoice payment procedures defined in the financial management procedures.
- The terms of payment indicated in the contract must be strictly respected, taking into account the retention of guarantees.
- The market data must be updated on TomMarché following the supplier's settlement.

**1.2. Works contracts**

ORDER	STAKEHOLDERS	TASKS	DOCUMENTS/ INTERFACES
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1.	Permanent Secretary	At the end of the work notified by the project owner, has the CUPM convene the acceptance committee.	Letter of agreement
2.	Reception Commission	<ul style="list-style-type: none"> <li>▪ On the day and at the time fixed, makes a visit to the works;</li> <li>▪ Makes the necessary observations to finalise the report;</li> <li>▪ Transmit the results of its work to the Permanent Secretary.</li> </ul>	Visit report
3.	Permanent Secretary	<ul style="list-style-type: none"> <li>▪ Amends the commission's observations and forwards them to the project owner;</li> <li>▪ Issues an acceptance certificate to the client;</li> <li>▪ Sends the statements (invoice) to the Administrative and Financial Section (SAF) for processing.</li> </ul>	Certificate of receipt  Counting,  Invoice
4.	SCFA	<ul style="list-style-type: none"> <li>▪ Receives the file and forwards it with the invoice to the Head of Financial Management and Accounting Unit (CUGFC).</li> </ul>	
5.	CUGFC	<ul style="list-style-type: none"> <li>▪ Receives the invoice and checks for consistency with the contract;</li> <li>▪ Issues a "pass for payment" and forwards invoices or proposes the application of penalties provided for in the contract in the event of late delivery.</li> <li>▪ Transmit the payment instruments and the invoice to the Permanent Secretary after approval by the SCFA.</li> </ul>	Invoice

**NB**

- Payments are made according to the invoice payment procedures defined in the financial management procedures.
- The terms of payment indicated in the contract must be strictly respected, taking into account the retention of guarantees.
- The market data must be updated on TomMarché following the supplier's settlement.



## 9.11. FILING AND ARCHIVING OF PROCUREMENT DOCUMENTS

### 1. Objective of the procedure

The objective of the document filing and archiving procedure is to facilitate the search for documents relating to contracts awarded by the Expanded Programme on Immunisation (EPI).

### 2. Management rules

Every contract that has been the subject of an implementation decision must have an identification number.

#### 2.1. Filing system

- Procurement files are filed separately by funding source;
- The ranking is based on the following three types of markets:
  - ❖ Work contract ;
  - ❖ Procurement of goods (supplies and equipment) ;
  - ❖ Consultancy services.
- Documents are systematically scanned and saved on the Programme's server by the Head of the Procurement Unit, according to a tree structure in line with the filing system.
- Every contract must be identified by a number which can be found on all its components (Purchase Requisition; Terms of Reference, Notice of Expression of Interest, Tender Documents, Draft Contract, Minutes of Receipt and Opening of Tenders, Evaluation Report, Minutes of Negotiation, Signed Contract, Execution Report, Complaints, etc.) and must be filed in a chrono, an archive box provided for that purpose;
- Every contract must be registered in the TOMMARCHE module of TOM2PRO and its information and data must be followed and updated throughout its execution.

##### 2.1.1. Tender document filing system

- Box or carton for bulky documents.
- Box for selection documents to contain folders according to the following table:

SHIRTS	DOCUMENTS
FILING OF TENDER DOCUMENTS	
1. Shirt for pre-qualification	<ul style="list-style-type: none"> <li>▪ Prequalification document (notice of expression of interest, letter of invitation, etc.)</li> <li>▪ Comments and or no objection from lessors (if applicable) ;</li> <li>▪ Clarifications requested by bidders and responses ;</li> <li>▪ Minutes or report of the opening of proposals ;</li> <li>▪ Pre-qualification evaluation report with list of pre-qualified firms;</li> <li>▪ Comments and observations of the competent bodies on the pre-qualification list ;</li> <li>▪ Other documents related to the pre-qualification.</li> </ul>
2. Folder for the launch of the call for tenders	<ul style="list-style-type: none"> <li>▪ Specific notice of the call for tenders with publication date ;</li> <li>▪ Draft tender documents (DTP) ;</li> <li>▪ Comments and possible No Objection Notice (NON) on the DAO ;</li> <li>▪ Clarifications requested by bidders and EPI responses ;</li> <li>▪ Minutes of the pre-submission meeting (if applicable) ;</li> <li>▪ Changes/amendments to the CAD (if any) ;</li> <li>▪ Final version of the DAO ;</li> <li>▪ Letter of invitation ;</li> </ul>

	<ul style="list-style-type: none"> <li>▪ Other documents related to the launch of the tender.</li> </ul>
3. Tender evaluation folder	<ul style="list-style-type: none"> <li>▪ Memorandum on the composition of the evaluation committee if different from the contract award committee;</li> <li>▪ Minutes of the opening of tenders ;</li> <li>▪ Clarifications requested from bidders and responses ;</li> <li>▪ Tender evaluation report with award recommendation ;</li> <li>▪ Comments and possible ANO of the lessor ;</li> <li>▪ Other documents related to the evaluation of tenders.</li> </ul>
4. Folder for the award of the contract	<ul style="list-style-type: none"> <li>▪ Copy or copy of the contract ;</li> <li>▪ Copy of publication award in the procurement journal and possibly on the lessor's website, if applicable;</li> <li>▪ Copy of the correspondence transmitting the signed contract to the lessor, if applicable;</li> <li>▪ Other documents related to the award of the contract.</li> </ul>
5. Market management folder	<ul style="list-style-type: none"> <li>▪ <b>Sub-folder for the execution of the contract:</b> performance guarantee, advance payment guarantee; approved work programme; service orders, minutes of site meetings; acceptance minutes; etc.</li> <li>▪ <b>Sub-folder for endorsements:</b> draft endorsement, NDA, signed endorsements; etc.</li> <li>▪ <b>Sub-sheet for audits:</b> market audit report; internal control letter; etc.</li> </ul>

### 2.1.2. Document filing system for contracts awarded by quotation and request for quotation.

SHIRTS	DOCUMENTS
<b>CLASSIFICATION OF CONTRACT DOCUMENTS BY RATING</b>	
2. Folder for the award process	<ul style="list-style-type: none"> <li>▪ Supplier file including proof of file creation (supplier database to be put on TOMMARCHE) ;</li> <li>▪ Request for quotation,</li> <li>▪ Consultation letters ;</li> <li>▪ Notification to prospective companies ;</li> <li>▪ Clarifications requested by tenderers and responses from the EPI.</li> <li>▪ Quotations submitted by suppliers ;</li> <li>▪ Ratings assessment report ;</li> <li>▪ Notification of contract award ;</li> <li>▪ Contract signed ;</li> <li>▪ Other award documents.</li> </ul>
3. Market management folder	<ul style="list-style-type: none"> <li>▪ Approved work programmes, service orders, status of works, minutes of site meetings, claims, complaints, disputes; market audit.</li> </ul>

### 2.1.1. Document filing system for consultant selection contracts

SHIRTS	DOCUMENTS
<b>FILING OF DOCUMENTS FOR THE SELECTION OF CONSULTANTS ( FIRMS)</b>	

1. Request for Proposal (RFP) Launching Folder	<ul style="list-style-type: none"> <li>▪ Notice of request for expressions of interest with publication date ;</li> <li>▪ Comments and or no objection from lessors (if any) on the notice ;</li> <li>▪ Proof of publication of the Notice of Expression of Interest (MEI) ;</li> <li>▪ Clarifications requested by bidders and responses ;</li> <li>▪ Expression of interest assessment report and shortlist;</li> <li>▪ List of firms that have expressed interest ;</li> <li>▪ Comments and observations of the competent bodies on the shortlist;</li> <li>▪ Draft RFP with terms of reference ;</li> <li>▪ Comments and observations of the competent bodies on the PDD ;</li> <li>▪ Final version of the RFP ;</li> <li>▪ Other documents related to the launch of the RFP.</li> </ul>
2. Tender evaluation folder	<ul style="list-style-type: none"> <li>▪ Minutes or report of the opening of the technical proposals ;</li> <li>▪ Technical Proposal Evaluation Report ;</li> <li>▪ Comments and observations of the competent bodies and donor, if any, on the evaluation report of the technical proposals;</li> <li>▪ Letters of notification and invitation to tenderers for the opening of financial bids ;</li> <li>▪ Minutes or report on the evaluation of financial offers ;</li> <li>▪ Final evaluation report and award recommendation ;</li> <li>▪ Comments and observations of the competent bodies and donor, if any, on the final evaluation report of the proposals;</li> <li>▪ Other documents related to the evaluation of tenders.</li> </ul>
3. Folder for the award of the contract	<ul style="list-style-type: none"> <li>▪ Minutes of the negotiations ;</li> <li>▪ Draft negotiated contract ;</li> <li>▪ Copy of award publication in the procurement journal and possibly on the lessor's website, if applicable;</li> <li>▪ Contract signed ;</li> <li>▪ Copy of the correspondence transmitting the signed contract to the lessor, if applicable;</li> <li>▪ Copy of the notification to the non-selected consultants;</li> <li>▪ Other documents related to the award of the contract.</li> </ul>
4. Market management folder	<ul style="list-style-type: none"> <li>▪ <b>Sub-folder for contract execution:</b> approved work programme; service order, claims, complaints, disputes, evaluation of consultant's performance; consultant's report, minutes of approval of consultant's report; etc.</li> <li>▪ <b>Sub-folder for endorsements:</b> draft endorsement, NDA, signed endorsements; etc.</li> <li>▪ <b>Sub-sheet for audits:</b> market audit report; internal control letter; etc.</li> </ul>
<b>FILING OF DOCUMENTS FOR INDIVIDUAL CONSULTANT SELECTION CONTRACTS</b>	
1. Sheet for the selection process	<ul style="list-style-type: none"> <li>▪ File of individual consultants including evidence of the constitution of the file (database of individual consultants to be put on TOMMARCHE);</li> <li>▪ CVs of qualified consultants;</li> <li>▪ Report of the evaluations ;</li> <li>▪ Notification of contract award ;</li> <li>▪ Observations and comments of the competent bodies and the lessor, if any, on the contract award ;</li> <li>▪ Contracts signed ;</li> <li>▪ Other documents related to the selection process.</li> </ul>
2. Market management folder	<ul style="list-style-type: none"> <li>▪ Approved work programme, service order, claims, complaints, disputes, evaluation of consultant's performance; consultant's report, minutes of approval of consultant's report; etc.</li> </ul>

## 2.2. Archiving system

- All documents relating to contracts awarded by the EPI shall be kept for at least five (5) years for administrative documents and ten (10) years for accounting documents;

- Archiving is mainly done in cardboard boxes or large boxes for easy storage and handling;
- The archiving system should be documented in such a way that the location of each box in each exercise, and for all exercises, can be seen (mapping system);
- It is important to keep the same **structure** as the classification of active markets, namely :
  - (ii) **Works contracts.**
    - ❖ Works contract awarded by tender
    - ❖ Works contract awarded by Quotations ;
    - ❖ Works contracts awarded by Request for Quotation
  - (iii) **Goods Markets.**
    - ❖ Procurement of goods by tender
    - ❖ Procurement of goods by Quotation or Request for Quotation.
  - (iv) **Selection of Consultants.**
    - ❖ Consultancy services (consultancy)
    - ❖ Individual consultant services (consultant consultation).

## 10. PLANNING AND MONITORING/EVALUATION PROCEDURES

The objective of the procedure is to enable the EPI to report reliable technical and financial data on the grants it manages to the various programme stakeholders.

### 10.1. DEFINITION OF THE EVALUATION MONITORING SYSTEM OF THE EPI

The monitoring of the various EPI interventions is done through the National Health Information System on the one hand with the DHIS2, the databases, and on the other hand through the production and transmission of specific activity reports not taken into account by the SNIS. The SNIS is modelled on the health system (three levels: central, regional and peripheral) so that monitoring and evaluation are ensured at all levels of the health pyramid.<sup>1</sup>

The process of defining the monitoring and evaluation system can be summarised in seven (7) steps described as follows

#### ***1<sup>ère</sup> step: Problem identification and needs analysis:***

Needs analysis is essential to understand the nature of the compromises that will have to be made by the various stakeholders involved in the programme, insofar as it aims to satisfy, in the short, medium and long term, the needs of the greatest number of people while respecting the support capacity of the available systems.

To this end, a needs analysis document will be drawn up. This document will have to state the prevailing situation, the overall problem, the specific situation of the context, the envisaged needs, a summary analysis of the needs and identified courses of action that would be appropriate to follow.

To do this, different techniques can be used:

- The problem tree ;
- The results-based management (RBM) approach ;
- etc.

#### ***2<sup>ième</sup> Step: Stakeholder analysis in monitoring and evaluation***

The analysis of the stakeholders (target groups, beneficiaries and stakeholders) of the Programme requires a participatory approach that will help to establish clearly the roles and responsibilities of these stakeholders. This leads to a commitment to achieve the stated results.

To better characterise the stakeholders of a project, it is necessary to :

- Determine their category (woman, man, child, etc.);
- Define their number and socio-economic status;
- Know their willingness to contribute to solving the problem, including their availability of time and funding.

Therefore, the analysis of the stakeholders concerned requires that they be listed according to the categories to which they belong, and that they be established according to their areas of intervention, their skills and their contributions.

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<sup>1</sup> Data collection and processing are already covered in an Expanded Programme on Immunization data management procedures manual and will not be addressed in this manual.

### ***3<sup>ième</sup> Step: Defining the performance framework***

The performance framework expresses a chain of results that serves to clarify the links between the various activities. The chain indicates the path from a current situation to a vision of change to be achieved.

Determining a performance framework requires establishing causal links between activities, target audience and development impact, similar to the determination of the vertical intervention logic in the logical framework approach.

### ***4<sup>ième</sup> Step: Development of the Logical Framework Matrix***

The development of the logframe is essential and crucial for the articulation of the project. The Logical Framework Methodology is used as the basic instrument of the monitoring and evaluation system. This matrix, which provides a snapshot of the logic behind the project, includes objectives, results, activities, means/resources, indicators and their sources of verification, and assumptions and risks.

The logical framework is used in the preparation, implementation and evaluation of a project. The advantage of the matrix presentation is that it allows a quick assessment of the consistency and coherence of the project logic.

### ***5<sup>ième</sup> Step: Selection of indicators***

Indicators are tools to measure the progress of the programme and to assess the quality of the results and benefits that can be achieved by the stakeholders. They are one of the most important ways to improve the quality and development impact of projects. Indicators are an integral part of the logical framework technique.

The indicators are designed to be applied at all levels of a project's logical framework:

- ❖ **The resource indicators** concern the budget allocated to each level of intervention. The financial indicators make it possible to monitor its progress in terms of commitments (annual) and payments (annual) of funds available for an operation, measure or operational programme in relation to its eligible cost.
- ❖ **The indicators of achievement** concern the actions. They are often measured in physical or monetary units (number of children vaccinated, number of structures responsible for implementing activities, etc.).
- ❖ **Outcome indicators** represent the direct and immediate effects produced by an intervention. They attempt to measure changes in the behaviour (or performance) of direct beneficiaries. These indicators can also be physical or financial in nature.
- ❖ **Impact indicators** represent the consequences of an intervention, beyond the immediate effects on its direct beneficiaries. There is a dual concept of impact, depending on whether the effects occur over time but are directly related to the measures taken (specific impacts), or whether they are longer-term effects that affect a wider population (general impacts).

The main indicators of the EPI can be summarised as follows:

Component	Indicator	Type of indicators	Thresholds	Classification ranges	Interpretation	Possible CAT
Provision of services	Proportion of advanced strategies conducted	Process				
	Vaccination coverage rate	Results				
Communication	Proportion of educational talks conducted	Process				
	Specific drop-out rate	Results				
Monitoring	Proportion of site visits made	Process				
	Annualised non-polio AFP rate	Results				
	Stool quality	Results				
Logistics	Number of days out of stock in one vaccine	Process				
	Vaccine wastage rate	Results				
SAF	Annual budget execution rate	Results				

### **6<sup>ème</sup> step - Identification of assumptions and risk analysis**

Risk analysis involves identifying the risks that pose the greatest threat to the programme and for which a mitigation strategy will need to be developed, which is the additional effort required to reduce the likelihood of a risk occurring and/or to reduce the impact on the project if it does occur.

### **7<sup>ème</sup> step: Evaluation matrix and follow-up**

This involves drawing up a communication plan that summarises the information needs of the various stakeholders.

#### **Monitoring indicators**

Indicators should be applied at all levels of the programme's logical framework. Based on priorities and existing capacity, the structure of the monitoring system and the level of detail at which monitoring should be carried out to meet the needs of different categories of users should be defined.

- ***In terms of programme activities***

Indicators for monitoring programme activities generally provide a quantitative assessment. They are related to measuring the effectiveness of project implementation, without necessarily providing information on the quality of activities.

- ***In terms of project results***

The indicators for measuring the results of the programme assess, qualitatively and quantitatively, the goods and services provided to the users and beneficiaries of the programme.

- ***At the level of the programme goal and general objectives***

The indicators allow, at this level, to measure improvements at the programme level as well as at the sectoral level, usually at the end of the project.

**1.1. Development of the monitoring matrix or dashboard**

The information on the operationalisation of the indicators is integrated into a matrix. The structure of the selected framework indicates the following elements:

- Indicators ;
- Variables / Information needed ;
- Methods, sampling, activities to be carried out ;
- Collection date and frequency ;
- Persons responsible for the collection ;
- Who collects and analyses the data?
- Tools /Documentation.

The indicators should have the following characteristics:

- The meaning of the indicator is clear and allows a better result to be presented;
- The data is easily accessible;
- Data collection can be carried out by the project management and does not require the involvement of experts for analysis;
- The indicator is sufficiently representative of the total intended results (outcomes or outputs);
- The indicator is concrete.

The monitoring and evaluation matrix is summarised in the table below:

<b>COMPONENT: DELIVERY OF IMMUNISATION SERVICES</b>
<b>Strategic Objective:</b> By 2023, improve immunisation coverage of all routine EPI vaccines including new vaccines.
<b>Tracking indicators :</b>
CV PENTA 3
CV RR



**Sub-component 1: VACCINAL COVERAGE AND EQUITY**

**Goal: By 2023, increase CV to RR by at least 20% in insecure areas and CV to OPV3 and IPV by at least 90%, reduce the number of zero-dose children in targeted HDs by at least 50%, reduce the proportion of HDs with CV to penta3  $\leq$ 80% from 57% to 20%, and reduce the proportion of districts with overall dropout rate  $\geq$ 10% from 61% to 10%**

Title of the indicator	Target in 2021	Reference in 2020	Target in 2022	Target in 2023	Source /Means used to collect the information	Level of collection	Periodicity
Proportion of ROs trained in the DCA approach	40%	ND	60%	96%	Training report	Operational	During supervision/training
Proportion of microplans developed and implemented	100%	93,15%	100%	100%	Microplans of the ROs forwarded to higher levels/ Document review	Operational	Half-yearly
Proportion of districts with advanced mapping in target districts	62	34 (2 regions NW and SW)	62	62	Availability of the list of districts	Operational	Annual
Number of districts that have organised IVAs	20	ND	20	20	AVI report	Operational	On the occasion of the AVI
Rate of implementation of advanced strategies in target districts	45	NW 72 SW 89	45	45	RMA/count of fixed-strategy immunisation sessions performed	Operational	Monthly

**Sub-component 1: VACCINAL COVERAGE AND EQUITY**

**Goal: By 2023, increase CV to RR by at least 20% in insecure areas and CV to OPV3 and IPV by at least 90%, reduce the number of zero-dose children in targeted HDs by at least 50%, reduce the proportion of HDs with CV to penta3  $\leq 80\%$  from 57% to 20%, and reduce the proportion of districts with overall dropout rate  $\geq 10\%$  from 61% to 10%**

Number of districts trained on VMOs	24	0	40	45	Training report	Operational	On the occasion of training courses
Number of evaluation reports of ROs trained on VMOs	10	0	0	0	District report	Operational	Annual
Rate of implementation of the action plan in HDs with high OMV prevalence	10	0	0	0	Availability of the district action plan	Operational	Annual
Number of Report of the evaluation of the implementation of VMO reduction strategies in ROs trained in VMOs	10	0	0	0	Evaluation report	Operational	Annual
Number of providers trained in the targeted HDs on immunisation in practice	0	251 Yaoundé urban DS; 75 Douala; 388 Bafoussam (714)	400	600	Training report	Operational	Annual

### Sub-component 1: VACCINAL COVERAGE AND EQUITY

**Goal: By 2023, increase CV to RR by at least 20% in insecure areas and CV to OPV3 and IPV by at least 90%, reduce the number of zero-dose children in targeted HDs by at least 50%, reduce the proportion of HDs with CV to penta3  $\leq$ 80% from 57% to 20%, and reduce the proportion of districts with overall dropout rate  $\geq$ 10% from 61% to 10%**

Number of formative supervisions conducted in the CSPs	12	1	12	12	Supervision report/ Review and exploitation of supervision reports	Intermediate	Annual
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### Sub-component 2: INTRODUCTION OF NEW AND UNUSED VACCINES

**Goal: By 2023, increase RR2 vaccination coverage from 28% to 75% and HPV coverage from 14.6% to 60%.**

Number of children vaccinated through the HPV school strategy	ND	14275 (14.6%) school and SA	ND	ND	Descent report	Operational	Half-yearly
Number of new vaccines introduced over the planned period	2	1	3	0	Review and use of immunization registers or EPI reports at all levels / Surveys	National	Annual

**Sub-component 3: ACCELERATED FIGHT AGAINST DISEASE AND EMERGENCY SITUATION INITIATIVE**

**Target: By 2023, reduce the proportion of DS rejected at LQAS from 39% to less than 5%.**

Number of bOPV and nOPV2 preventive campaigns organised	(1) 95% bOPV	0	(1) 95% nOPVb (1) 95% nOPV1	(1) 95% bOPV	Campaign report	Operational	On the occasion of the
Number of organised responses to cVDPV2 outbreaks	0	4 September 2020 in 6 regions October 2020 in 6 regions November and December 2020 in the South region	0	0	Epidemic response report	Operational	On the occasion of the fightback campaign
Number of districts with an updated AHV microplan	100%	100%	100%	100%	Micro-plan of SDs/region	Operational	On the occasion of the fightback campaign
Number of monitoring campaigns organised in 2022	0	0	(1) 95%	0	Review and exploitation of documents (reports/surveys)	Operational	On the occasion of the fightback campaign
Number of organized response campaigns to measles outbreaks	14%	2 (March and July 2020)	10%	5%	Epidemic response report	Operational	On the occasion of the fightback campaign

**Sub-component 3: ACCELERATED FIGHT AGAINST DISEASE AND EMERGENCY SITUATION INITIATIVE**

**Target: By 2023, reduce the proportion of DS rejected at LQAS from 39% to less than 5%.**

Number of organized response campaigns to polio epidemics (nOPV2)	0	0	0	(1) 95%	Epidemic response report	Operational	On the occasion of the fightback campaign
Number of organised response campaigns to yellow fever epidemics	0	0	(1) 2%	0	Epidemic response report	Operational	On the occasion of the fightback campaign

**SUPPLY CHAIN, VACCINE QUALITY AND LOGISTICS**

**Strategic Objective: By 2023, ensure the rational and permanent availability of quality vaccines and inputs at all delivery points in the country**

**INDICATOR**

**CV RR**

**CV PENTA 3**

Sub-component 1. PROCUREMENT AND DISTRIBUTION OF VACCINES

**Objective: By 2023, ensure 100% financial provision for vaccine supplies and strengthen the capacities of health districts and health facilities**

Title of the indicator	Target in 2021	Reference in 2020	Target in 2022	Target in 2023	Source /Means used to collect the information	Level of collection	Periodicity
Percentage of forecasts developed over the period aligned with MTEFs developed over the period	1	1	1	1	Forecast	National	Annual
Percentage of vaccine financing disbursement plan available over the period	1	0	1	1	Disbursement plan	National	Annual
Proportion of trained staff out of the identified number involved in the vaccine procurement process	100%	100%	100%	100%	Training report	National	Annual
Percentage completion of planned	4	4	4	4	Delivery note	National	Quarterly

Sub-component 1. PROCUREMENT AND DISTRIBUTION OF VACCINES							
Objective: By 2023, ensure 100% financial provision for vaccine supplies and strengthen the capacities of health districts and health facilities							
deliveries for the period							
Percentage of providers selected over the period trained on GEV criteria	182	68	360	360	Training report	Operational	Annual

SUPPLY CHAIN, VACCINE QUALITY AND LOGISTICS							
Sub-component 2. MAINTENANCE MANAGEMENT							
Objective: By 2023, increase the functionality rate of CDF equipment from 75% to 90%.							
Title of the indicator	Target in 2021	Reference in 2020	Target in 2022	Target in 2023	Source /Means used to collect the information	Level of collection	Periodicity
Availability of the revised ECF rehabilitation and expansion plan	1	0	0	0	Revised rehabilitation plan	National	Annual
Proportion of activities in the chronogram for the development of the ECF rehabilitation and expansion plan	30%	0	70%	100%	Activity report	National	Annual

SUPPLY CHAIN, VACCINE QUALITY AND LOGISTICS							
Sub-component 2. MAINTENANCE MANAGEMENT							
Objective: By 2023, increase the functionality rate of CDF equipment from 75% to 90%.							
carried out over the period							
Proportion of providers who are trained in preventive maintenance over the period (100%)	182	68	360	360	Training report	Operational	Annual

SUPPLY CHAIN, VACCINE QUALITY AND LOGISTICS							
Sub-component 3. WASTE MANAGEMENT							
Objective: By 2023, increase to 80% the proportion of health facilities that have/have access to a functioning integrated hospital waste management system							
Title of the indicator	Target in 2021	Reference in 2020	Target in 2022	Target in 2023	Source /Means used to collect the information	Level of collection	Periodicity
Proportion of integrated national biomedical waste management policy documents developed out of the planned number	20%	0%	50%	100%	Activity report/logistics documents	Central	Annual



**SUPPLY CHAIN, VACCINE QUALITY AND LOGISTICS**

**Sub-component 3. WASTE MANAGEMENT**

**Objective: By 2023, increase to 80% the proportion of health facilities that have/have access to a functioning integrated hospital waste management system**

Proportion of people trained in the use of integrated national biomedical waste management policy documents out of the number identified	182	68	360	360	Training report	Operational	Annual
Proportion of health facilities with waste treatment infrastructure and equipment that meets standards	10%	2%	20%	30%	ECF inventory and waste destruction report	Operational	Quarterly

SUPPLY CHAIN, VACCINE QUALITY AND LOGISTICS							
Sub-component 4: LOGISTICS AND TRANSPORT							
Objective: By 2023, implement an adequate system for monitoring temperatures during transport at all levels							
Title of the indicator	Target in 2021	Reference in 2020	Target in 2022	Target in 2023	Source /Means used to collect the information	Level of collection	Periodicity
Proportion of health facilities with temperature control devices for transporting vaccines	100%	0%	100%	100%	Temperature record sheet	Operational	Monthly
Proportion of transport temperature monitoring tools developed out of the planned number	100%	0%	100%	100%	Logistics activity report	Central	Annual

SUPPLY CHAIN, VACCINE QUALITY AND LOGISTICS							
Sub-component 5: INFRASTRUCTURE AND EQUIPMENT							
Objective: By 2023, increase the proportion of certified ECFs from 40% to at least 80% at all levels							
Title of the indicator	Target in 2021	Reference in 2020	Target in 2022	Target in 2023	Source /Means used to collect the information	Level of collection	Periodicity
Proportion of health facilities with infrastructure	100%	25%	100%	100%	ECF inventory report	Operational	Quarterly

and ECFs meeting standards over the period						
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EPIDEMIOLOGICAL SURVEILLANCE AND EPIDEMIC CONTROL							
<b>Strategic Objective: By 2023, maintain surveillance indicators for EPI and MAPI target diseases above standard</b>							
Indicator: Annualised AFP detection rate per 100,000 population under 15 years of age							

EPIDEMIOLOGICAL SURVEILLANCE AND EPIDEMIC CONTROL							
Component : MEV MONITORING							
Objective: by 2023, to improve the indicators for the monitoring of SRMs							
Title of the indicator	Target in 2021	Reference in 2020	Target in 2022	Target in 2023	Source /Means used to collect the information	Level of collection	Periodicity
Number of clinicians trained in VD case definitions and CAT	Clinicians in general and central hospitals	0	Clinicians in regional hospitals and the DS	MCA clinicians	Training report	Operational	Annual
Proportion of detectors who received their AFP bonus	100%	100%	100%	100%	Financial report	Operational	Monthly
Proportion of detectors in the North West and	100%	100%	100%	100%	Financial report	Operational	Monthly

South West who received their detection premium							
Number of six-monthly formative supervisions of silent DS with skills transfer conducted	2	2	2	2	Supervision report	National	Half-yearly
Number of meetings held with transport operators	4	0	4	4	Meeting/VP report	National	Quarterly
Number of monitoring meetings held with the PREBs	2	0	2	2	Monitoring meeting report	National	Half-yearly
Proportion of samples monitored retrograde cold chain (extend DS)	80%	30%	80%	80%	Investigation sheet	National	Annual
Proportion of good quality samples	90%	60%	90%	90%	Review and use of monitoring reports	Operational	Monthly
Number of CHWs trained in all HDs on community case definitions of VRE and CAT	100	0	100	100	Meeting report	Operational	Annual

Number of internal reviews carried out	2	1	2	2	Meeting report	Operational	Half-yearly
Proportion of collections supervised with ODK	100%	40%	100%	100%	Review and use of monitoring reports	Operational	Monthly
Number of meetings held with collectors and supervisors	2	0	2	2	Meeting report	Operational	Half-yearly
Proportion of protective equipment available and on time	100%	80%	100%	100%	Discharge slip/PV receipt	Operational	Half-yearly
Number of actors trained in surveillance at all levels	FPs in DS regions and general and central hospitals	0	FPs in regional hospitals and HDs	PF of CMAs	Training report	Operational	Half-yearly
Number of data analyses available in each region and RO	52	ND	52	52	Data analysis report	Operational	Monthly
Proportion of outbreak investigations of VMEs carried out within 48 hours	100%	ND	100%	100%	Review and use of monitoring reports	Operational	Monthly

EPIDEMIOLOGICAL SURVEILLANCE AND EPIDEMIC CONTROL							
Component : SENTINEL SURVEILLANCE							
Objective: By 2023, determine the incidence of diseases preventable by new vaccines and the distribution of circulating strains							
Number of CRS samples collected and analysed	100%	20%	100%	100%	Review and use of monitoring reports	National	Monthly

EPIDEMIOLOGICAL SURVEILLANCE AND EPIDEMIC CONTROL							
Component : MAPI MONITORING							
Target: By 2023, increase the rate of notification of severe PADI to at least 5 cases/1000000 doses of vaccine administered per year and increase the rate of investigation of severe PADI to at least 80							
Number of clinicians trained	Clinicians in general and central hospitals	NA	Clinicians in regional hospitals and the DS	MCA clinicians	Training report/Review and exploitation of monitoring reports	National	Annual
Number of actors trained	230	0	230	230	Training report/Review and exploitation of monitoring reports	National	Annual
Proportion of severe PADI cases investigated and reimbursed	100%	0	100%	100%	Training report/Review and exploitation of monitoring reports	National	Monthly

COMMUNICATION
<b>Strategic objective:</b> to strengthen synergy around EPI activities, reduce vaccine hesitancy among the population and encourage at least 90% of communication targets to take up immunisation by 2023
<b>Indicator:</b> Proportion of parents surveyed who have used vaccination services

COMMUNICATION							
Sub-component 1: ADVOCACY PARTNERSHIP AND POLITICAL MOBILIZATION							
Objective: By 2023, strengthen the public-private partnership mechanism at national level between EPI and at least 70 companies, TDCs and stakeholders							
Title of the indicator	Target in 2021	Reference in 2020	Target in 2022	Target in 2023	Source /Means used to collect the information	Level of collection	Periodicity
Proportion of CPCs, businesses and targeted stakeholders engaged in immunisation support	14	0	56	0	Report of the Regional Advocacy Symposium/Committee (FORA)	Operational	Half-yearly

COMMUNICATION							
Sub-component 2. DIGITAL COMMUNICATION							
By 2023, train 100% of the programme's communicators (central, intermediate and district levels) in community management							
Title of the indicator	Target in 2021	Reference in 2020	Target in 2022	Target in 2023	Source /Means used to collect the	Level of collection	Periodicity

					informatio n		
Proportion of programme communicators trained in community management	10	0	201	0	Training report	National	Annual

COMMUNICATION							
Sub-component 3. RISK COMMUNICATION AND COMMUNITY ENGAGEMENT							
Objective: By 2023, strengthen the monitoring and evaluation mechanism for immunization promotion communication activities.							
Title of the indicator	Target in 2021	Reference in 2020	Target in 2022	Target in 2023	Source /Means used to collect the information	Level of collection	Periodicity
Proportion of dialogue structures and leaders involved in immunisation promotion	57 DS	189 DS	134 DS	191 DS	Campaign report	Operational	Half-yearly
Proportion of people over 18 years of age who are aware	88%	> 90%	92%	95%	Campaign report	Operational	Half-yearly
Overall drop-out rate ≤ 10% nationwide	<7%	7,40%	<7%	<7%	Annual Report of the Programme	National	Monthly

COMMUNICATION							
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Sub-component 4. SOCIAL DATA PRODUCTION AND EVIDENCE							
Objective: By 2023, carry out a CAP survey and 2 satisfaction surveys.							
Title of the indicator	Target in 2021	Reference in 2020	Target in 2022	Target in 2023	Source /Means used to collect the information	Level of collection	Periodicity
Number of surveys where the report was disseminated	0	2	1	0	Survey report	National	Annual
Percentage of satisfaction surveys where the report was disseminated	2	2	2	1	Survey report	National	Annual

PROGRAMME MANAGEMENT
<b>Strategic Objective: By 2023, strengthen leadership, coordination and management of the programme at all levels</b>
<b>Tracking indicators :</b>
<b>CV PENTA 3</b>
<b>CV RR</b>

PROGRAMME MANAGEMENT
<b>Sub-component 1: LEGISLATION AND REGULATION</b>
<b>Objective: By 2023, ensure implementation of at least 80% of the elements of the accountability framework by sub-national level structures and develop and submit the validation of the draft law on immunisation</b>

Title of the indicator	Target in 2021	Reference in 2020	Target in 2022	Target in 2023	Source /Means used to collect the information	Level of collection	Periodicity
Proportion of districts and regions applying the accountability framework	0 DS	0 DS	50 DS	75 DS	Regional/operational	NSDP	Annual

PROGRAMME MANAGEMENT							
Sub-component 2: STRATEGIC ADVOCACY							
Goal: By 2023, put immunization issues on the agenda of at least 2 major institutions in the country							
Title of the indicator	Target in 2021	Reference in 2020	Target in 2022	Target in 2023	Source /Means used to collect the information	Level of collection	Periodicity
Proportion of districts that mobilise funds locally through advocacy	0 DS	0%	5%	10%	Financial report/accounting document/activity report	Intermediate	Half-yearly

PROGRAMME MANAGEMENT							
Sub-component 3: PLANNING							
Objective: By 2023, strengthen the planning of EPI interventions at all levels							
Title of the indicator	Target in 2021	Reference in 2020	Target in 2022	Target in 2023	Source /Means used to collect the information	Level of collection	Periodicity

Proportion of Districts with an annual quality micro plan	20%	ND	40%	50%	Microplans of the ROs forwarded to higher levels/ Document review	Intermediate	Half-yearly
Proportion of districts whose RR2 immunisation coverage rate has increased by 5 points per year	5% DS	ND	10% DS	13% DS			
Proportion of regions and districts benefiting from integrated formative supervision conducted per semester	20% DS	44.21% (84/190 DS) 40% (4/10 GTR)	30% DS	50% DS	EV-RWG PTAs forwarded to EV-RWG/ Document review	National	Half-yearly

### PROGRAMME MANAGEMENT

#### Sub-component 4: COORDINATION

**Objective: By 2023, strengthen the coordination of activities and support to districts by the RWG-PEVs**

Title of the indicator	Target in 2021	Reference in 2020	Target in 2022	Target in 2023	Source /Means used to collect the information	Level of collection	Periodicity
Proportion of CT performed per semester	4 TC	0	12 TC	12 TC	Meeting report	National	Half-yearly
Availability of the mentoring plan	1 /year	0	1 /year	1 /year	Mentoring plan	National	Annual
Proportion of regions holding monitoring meetings per quarter	40/year	0	40/year	40/year	Meeting report	Regional	Monthly

**PROGRAMME MANAGEMENT**

**Sub-component 5: DATA QUALITY**

**Objective: By 2023 Improve programme data quality, produce and disseminate the data quality strategic plan and provide districts with a decision-making guide/algorithm based on key programme indicators.**

Title of the indicator	Target in 2021	Reference in 2020	Target in 2022	Target in 2023	Source /Means used to collect the information	Level of collection	Periodicity
Proportion of districts using job aid for data quality and monitoring for action	0	0	15%	50%	Availability of the job aid	Operational	Monthly
Number of staff trained at all levels on the immunisation data management guide	0	0	15%	50%	Training report	Operational	Half-yearly
Proportion of CT carried out with the regions	4 TC/region	0	12 TC/region	12 TC/region	Meeting report	National	Monthly
Proportion of mentors who produce the monthly report	24 reports	0	72 reports	72 reports	Mentoring Report	National	Monthly

## PROGRAMME MANAGEMENT

### Sub-component 6: INFORMATION SYSTEM AND DATA QUALITY

**Objective: By 2023, strengthen the capacity of actors and the availability of data management tools at the operational level**

Title of the indicator	Target in 2021	Reference in 2020	Target in 2022	Target in 2023	Source /Means used to collect the information	Level of collection	Periodicity
Proportion of districts where stakeholders are briefed on data management	0	0	10% DS	30% DS	Training report	Regional	Half-yearly

## HUMAN RESOURCES MANAGEMENT

**Strategic Objective: By 2023, strengthen the skills, motivation and professional development of immunisation stakeholders at all levels of the health pyramid.**

Tracking indicators :

CV PENTA 3

CV RR

## HUMAN RESOURCES MANAGEMENT

### Sub-component 1 CAPACITY BUILDING OF ACTORS

Goal: By 2023, strengthen the skills, motivation and professional development of immunisation stakeholders at all levels of the health pyramid

Title of the indicator	Target in 2021	Reference in 2020	Target in 2022	Target in 2023	Source /Means used to collect the information	Level of collection	Periodicity
Proportion of districts/regions where staff have received capacity building	5% DS	24/190 DS 10/10 (100%) Region	10% DS	13% DS	MLM course training reports, online attestation or certification/Review and exploitation of reports/paragraphs/HR activity monitoring dashboard	Operational	Annual
Proportion of ROs trained in the new procedures manual	20% DS	0% DS	50% DS	30% DS	Training report	Operational	Annual

## COSTING AND FINANCING

Strategic Objective: By 2023, ensure timely mobilisation, provision and justification of funds at all levels of the health pyramid and mobilise additional funding for the programme from other international and national partners, including the private sector and TDCs

Tracking indicators :

CV PENTA 3

CV RR

## COSTING AND FINANCING

**Sub-component 1: FINANCIAL RELIABILITY**

**Objective: By 2023, improve the speed of justification of funding, mobilise all annual co-financing funds in a timely manner**

Title of the indicator	Target in 2021	Reference in 2020	Target in 2022	Target in 2023	Source /Means used to collect the information	Level of collection	Periodicity
Proportion of districts where stakeholders are briefed on financial management	0% DS	0% DS	10% DS	30% DS	Training report	Regional	Half-yearly
Availability of a disbursement plan for the state budget	1 plan/year	0 plans/year	1 plan/year	1 plan/year	Availability Disbursement plan	National	Annual
Availability of a functional Task Force for the mobilisation of Programme funds	1 Task Force/year	0 Task force/year	1 Task Force/year	1 Task Force/year	Designation note	National	Annual

COSTING AND FINANCING							
Sub-component 2: EFFICIENCY							
Goal: By 2023, establish formal accounting in health districts							
Title of the indicator	Target in 2021	Reference in 2020	Target in 2022	Target in 2023	Source /Means used to collect the information	Level of collection	Periodicity
Proportion of districts with a financial reporting tool	10% DS	0% DS	30% DS	50% DS	DS Activity Report	Regional	Monthly

COSTING AND FINANCING							
Sub-component 3: AUDIT AND CONTROL							
Objective: By 2023, ensure timely completion of internal audits							
Title of the indicator	Target in 2021	Reference in 2020	Target in 2022	Target in 2023	Source /Means used to collect the information	Level of collection	Periodicity
Availability of validated EPI financial statement <sup>a</sup>	1 validation meeting	0 validation meeting	2 validation meetings	2 validation meetings	Validation meeting report	National	Half-yearly



COSTING AND FINANCING							
Sub-component 4: MOBILISATION OF FUNDS AND RESOURCES							
Objective: By 2023, strengthen advocacy for local resource mobilisation							
Title of the indicator	Target in 2021	Reference in 2020	Target in 2022	Target in 2023	Source /Means used to collect the information	Level of collection	Periodicity
Proportion of districts generating funds through local advocacy	5% DS	ND	10% DS	13% DS	DS Activity Report	Regional	Monthly

- **Technical *monitoring***

Technical monitoring concerns the execution of the programme and the monitoring of the implementation indicators. It covers :

- ❖ The degree of progress of the activities and the results achieved in relation to the planned timetable and indicators;
- ❖ Identification and assessment of factors affecting the progress of activities;
- ❖ Identification of the measures that need to be taken into account to eliminate or minimise the problems that hinder the execution of the activities, who should take them, and the timeframe for their implementation.

- **Financial *monitoring***

The financial monitoring allows :

- ❖ Ensure compliance with the costs and budgets allocated;
- ❖ Ensure consistency of disbursements with the progress of activities;
- ❖ Establish programme efficiency criteria using recurrent cost ratios or financial performance ratios;
- ❖ Follow up on the management of financing agreements signed within the framework of the EPI in terms of compliance with commitments;
- ❖ Monitor the management of implementation agreements with the implementing structures;
- ❖ Tracking all project payments and financial contributions (inputs from implementing organisations, release of funds, payments to subcontractors), as well as keeping comprehensive accounts for each project and/or donor using the TOM2PRO software.

## 10.2. PERIODIC REPORTING

The Planning and Monitoring and Evaluation Section periodically produces technical reports to respond to the need for qualitative and quantitative information on the implementation of the Programme in accordance with the indicators (of performance, results, outcomes, etc.).

Four (04) periods are selected for the production and disaggregation of information on the progress of the implementation of the activities:

- Monthly ;
- Quarterly ;
- Semi-annual ;
- Annual.

Every six months, the central EPI and the regional coordinations each produce a six-monthly report with the following content

- A reminder of the objectives pursued or planned in the past period;
- An analysis of the programmatic implementation rates in relation to the activities;
- An analysis of the financial implementation rates in relation to the activities;
- An analysis of performance indicators of outcomes and impacts;
- Explanatory factors or reasons for variances between forecasts and actuals achieved;
- Elements of solutions to the problems encountered ;
- The outlook for the next six months.

As for the annual progress report, it covers the same aspects as the half-yearly report. However, the Planning and Monitoring and Evaluation Section, in conjunction with the actors in the implementation of EPI activities, holds a monitoring and evaluation meeting at least once a year. It consists of :

- Analyse the situation. i.e. :
  - Assess the level of programmatic and financial implementation of the previous period's activities;
  - To assess the evolution of funding by source over the last two to three years;
  - Assess the difficulties encountered in implementing the action plan of the previous period;
  - Assessing performance, outcome and impact indicators.
- Summarise the analysis of the situation in terms of strengths and weaknesses, opportunities and threats of the strategic orientations;
- Define the programme priorities for the coming semester/year;
- Establish performance measurement indicators ;
- Define the chronogram of activities of the action plan for the next semester/year;
- Summarise the activities.

Each implementing structure is required to provide the EPI with :

- A quarterly progress report ;
- A half-yearly activity report ;
- An annual activity report.

The programme report summarises progress with summary tables on programmatic and financial performance by level of implementation.

The financial officers of the regional and local coordinations are responsible for generating the financial execution data. This financial data covers disbursements and commitments by activity.

### 1.1.1. Monthly activity report of the implementing structures

The main tasks/deliverables expected on a monthly basis are summarised in the table below:

ORDER	STAKEHOLDERS	TASKS/ACTIVITIES	DOCUMENTS OR INTERFACE
Central level			
1	The CUPSE	<ul style="list-style-type: none"> <li>▪ Share the AWP monitoring dashboard with all sections for updates on the status of implementation of activities and indicators;</li> <li>▪ Prepares the weekly coordination meetings (with his/her team) and ensures the drafting, validation and sharing of the coordination package;</li> <li>▪ Follows up on the implementation of the recommendations of the programme's strategic meetings</li> <li>▪ Ensures the collection of deliverables produced monthly by the regions,</li> <li>▪ Analyses the regional deliverables provided and seeks technical support from the sections (where appropriate) for any weaknesses identified in the region</li> </ul>	<ul style="list-style-type: none"> <li>- PTA Monitoring Dashboard</li> <li>- Coordination package</li> <li>- monthly regional deliverables</li> <li>- Follow-up file of recommendations</li> </ul>
2	The Sections	<ul style="list-style-type: none"> <li>▪ Update the PTA dashbord and share it with the CUPSE;</li> <li>▪ Share the deliverables of the activities carried out at the UPSE;</li> <li>▪ Share weekly planning file for preparation of the coordination meeting;</li> <li>▪ Prepare and transmit to the UPSE the performance presentation for the coordination meeting, according to the shared planning;</li> <li>▪ Provide technical support to the regions in the areas identified where appropriate</li> <li>▪ Update the monthly ATP monitoring report and forward it to the PS</li> </ul>	<ul style="list-style-type: none"> <li>- Dashbord for monitoring the updated AWP of the sections;</li> <li>- Weekly task planning sheet ;</li> <li>- Presentation of the performance of the sections ;</li> <li>- Monthly AWP monitoring report</li> </ul>
3	The CUPSE	<ul style="list-style-type: none"> <li>▪ Consolidates the sections' AWP monitoring dashbord and forwards it to the PS;</li> <li>▪ Provide feedback on the progress of performance in the implementation of activities to the sections.</li> </ul>	<ul style="list-style-type: none"> <li>Dashbord consolidated PTA monitoring</li> </ul>
4	The CUGDKM	<ul style="list-style-type: none"> <li>▪ Prepares the data review report and provides feedback to the regions</li> </ul>	<ul style="list-style-type: none"> <li>Data review report</li> </ul>
4	The Permanent Secretary	<ul style="list-style-type: none"> <li>▪ Validates the monthly monitoring report of the AWP;</li> <li>▪ Coordinates the programme coordination meeting;</li> <li>▪ Provide feedback on the progress of performance in the implementation of</li> </ul>	<ul style="list-style-type: none"> <li>- Monthly PTA monitoring report</li> </ul>

		the AWP at the coordination meeting with partners	
Regional level			
1	The Data Manager	<ul style="list-style-type: none"> <li>▪ Ensures the completeness of the RO data in the DHIS2</li> <li>▪ Updates the performance monitoring dashboard/PTA;</li> <li>▪ Prepare the data review report and submit it to the regional coordinator for validation.</li> </ul>	PTA monitoring dashbord for month n ; Data review report for month n ;
2	The Monitoring Focal Point	<ul style="list-style-type: none"> <li>▪ Ensures the feedback of MEV and MAPI monitoring tools and ensures their archiving at regional level from the ROs to the region as well as their notification in the ODK tool;</li> <li>▪ Write the monthly monitoring report and send it to the coordinator for validation;</li> <li>▪ Prepare the end-of-epidemic report if necessary and send it to the Regional Coordinator for validation</li> </ul>	Physical surveillance tools; ODK; monthly surveillance report; end of epidemic report
3	The logistician	<ul style="list-style-type: none"> <li>▪ Updates the stock management tools before transmission to the central level at the end of the current month</li> </ul>	Updated SMT and Scorecard
4	The Secretariat	<ul style="list-style-type: none"> <li>▪ Write the report of the coordination meetings at the end of each meeting and share it with the whole regional team after validation by the regional coordinator</li> <li>▪ Ensures follow-up on the implementation of recommendations from coordination meetings</li> </ul>	Reports of coordination meetings ;
5	The RWG coordinator	<ul style="list-style-type: none"> <li>▪ Ensures the production and validation of all ad hoc activation reports conducted during the month;</li> <li>▪ Validates all monthly reports produced by its staff and transmits them to the central level</li> </ul>	Validated monthly reports; validated ad hoc activity reports; coordination reports;
Health district level			
1	The Health District	<ul style="list-style-type: none"> <li>▪ Produces and transmits the monthly data review report,</li> <li>▪ Maintains coordination reports and shares the coordination report at regional level</li> <li>▪ Carries out supervisions and sends the report validated by the Head of DS to the RWG;</li> <li>▪ Updates the stock situation of vaccines and inputs in the DHIS2 ;</li> <li>▪ Produces and forwards to the RWG the monthly monitoring report validated by the Head of SD;</li> <li>▪ At the end of each specific activity, the RO prepares the technical and financial report and sends it to the regional level.</li> </ul>	<ul style="list-style-type: none"> <li>▪ Monthly data review report ;</li> <li>▪ Coordination meeting report ;</li> <li>▪ Supervision report ;</li> <li>▪ DHIS2 ;</li> <li>▪ Monthly monitoring report ;</li> <li>▪ Technical and financial report on specific activities</li> </ul>

### 1.1.2. Quarterly activity report of the implementing structures

This report is submitted to the CWG-PEV no later than 30 days after the end of a quarter and focuses on financial aspects. However, it should provide information on important programmatic aspects.

This report should include: (i) the sources and uses of project funds, both cumulatively and for the period covered by the report, indicating separately the funds allocated by the EPI and explaining the discrepancies between the forecast and actual resources and uses, (ii) where applicable, the progress of the procurement delegated to the executing structure at the end of the period covered by the report

The tasks/deliverables expected on a quarterly basis are summarised in the table below:

ORDER	STAKEHOLDERS	TASKS/ACTIVITIES	DOCUMENTS OR INTERFACE
Central level			
1	THE UGDKM	<ul style="list-style-type: none"> <li>▪ Carries out a data review, produces a report and forwards to the HSE Section Head with a copy to the CUPSE</li> <li>▪ Provides feedback to the regions on their performance</li> </ul>	-Quarterly data review report
2	Logistics and Supply Section	<ul style="list-style-type: none"> <li>▪ Consolidates regional ECF inventory reports and shares with the Permanent Secretary</li> </ul>	Quarterly inventory report
Regional level			
1	Regional Logistician	<ul style="list-style-type: none"> <li>▪ Collects and consolidates DS ECF inventory reports;</li> <li>▪ Updates the cold chain equipment inventories and submits the report to the Regional Coordinator for validation before transmission to the central level;</li> <li>▪ Draw up the supply and distribution schedule for vaccines and inputs and submit it to the Coordinator for approval.</li> </ul>	- ECF inventory report ; -
2	Regional DATA	<ul style="list-style-type: none"> <li>▪ Collects and consolidates the DCO microplans of the DS</li> </ul>	Consolidated microplans of the DS
3	GESCOM	<ul style="list-style-type: none"> <li>▪ Prepares the financial activity report on TOM2PRO and submits it to the regional coordinator for validation before transmission to the central level (SAF)</li> </ul>	Financial activity report
4	RWG Coordinator	<ul style="list-style-type: none"> <li>▪ Validate ACF inventory reports, consolidated microplans, financial reports and transmit to central level</li> </ul>	Validated reports

Health district level			
1	Health District	<ul style="list-style-type: none"> <li>Develops DCA microplans and shares at regional level</li> </ul>	Microplans of the DS
2		<ul style="list-style-type: none"> <li>Establishes the supply/distribution schedule for vaccines and other inputs</li> </ul>	Procurement/distribution planning for vaccines and other inputs
3		<ul style="list-style-type: none"> <li>Makes inventory of cold chain equipment, produces report and shares at regional level</li> </ul>	ECF inventory report

### 1.1.3. Half-yearly activity report of the implementing structures

This report is submitted to the CWG-PEV, at the latest 30 days after the end of a semester, and includes a technical and financial section.

- The technical section of the half-yearly activity report includes: (i) a summary of the progress made for each indicator during the half-year, with an assessment of the rates of achievement, (ii) a description of the activities carried out and the results obtained (with an analysis of any discrepancies) by goal, objectives and components, (iii) an analysis of the strengths, weaknesses, opportunities and threats of the implementation, followed by the formulation of recommendations to improve the overall performance of the project concerned. All information reported must first be validated by the executing structure in accordance with the data quality control provisions of the EPI data management procedures manual.
- The financial section includes: (i) the sources and uses of funds, both cumulatively and for the period covered by the report, indicating separately the funds granted by the EPI and explaining the differences between the forecast and actual resources and uses, (ii) where applicable, the progress of the procurement delegated to the implementation structure at the end of the period covered by the report

### 1.2. Annual activity report of the implementing structures

The annual activity report is prepared by the RWGs using a format provided by the ENP-WG. Each implementing structure will submit its annual report to the ENP, no later than 30 days after the end of a year.

The tasks/deliverables expected on an annual and semi-annual basis are summarised in the table below:

ORDER	STAKEHOLDERS	TASKS/ACTIVITIES	DOCUMENTS OR INTERFACE
Central level			
1	UPSE/USMM/UCMS	<ul style="list-style-type: none"> <li>The CUPSE prepares the drafting templates for the annual/semi-annual report and PTA of the sections and RWGs after amendment by the section heads and shares it with the sections and RWGs;</li> <li>The CUSMM prepares the site visit plan template and shares</li> </ul>	Annual and semi-annual report outline ; Site visit plan template ; Integrated communication plan framework

		<p>it with the regions with a copy to the Head of the Monitoring and Evaluation Section with a copy to the CUPSE and CUGDKM;</p> <ul style="list-style-type: none"> <li>▪ CUCMS develops the integrated plan outline and shares it with the regions with a copy to the CUPSE and Head of Communication Section.</li> </ul>	
2	The Sections	<ul style="list-style-type: none"> <li>▪ Complete the shared annual/semi-annual reporting template and transmit to the UPSE ;</li> <li>▪ Collect, validate and consolidate regional PVS and PICs; transmit to the UPSE for archiving.</li> </ul>	
3	UPSE	<ul style="list-style-type: none"> <li>▪ Analyses shared documents and provides feedback to sections/regions (where appropriate) for improvement;</li> <li>▪ Consolidate annual/semi-annual reports, PTA and forward to the Permanent Secretary for amendment</li> </ul>	<ul style="list-style-type: none"> <li>- Central EPI Annual and Bi-Annual Reports ;</li> <li>- Annual and semi-annual reports of the Regional Coordinations ;</li> <li>- EPI PTA ;</li> </ul>
4	Permanent Secretary	<ul style="list-style-type: none"> <li>▪ Amends annual/semi-annual reports and EPI AWP at all levels;</li> <li>▪ Submits the Annual Report and AWP to the ICC for validation</li> </ul>	Amended annual/semi-annual reports ; Amended PTA ;
5	CCIA	<ul style="list-style-type: none"> <li>▪ Examines and validates the EPI annual report and AWP at a statutory session</li> </ul>	EPI Annual Report and AWP validated
6	CUPSE	<ul style="list-style-type: none"> <li>▪ Shares the annual report and the validated AWP of the programme with the sections</li> </ul>	EPI Annual Report and AWP validated
Regional level			
1	GTR	<ul style="list-style-type: none"> <li>▪ Produce and transmit the regional annual/semi-annual report and PTA to the PSCU;</li> <li>▪ Share the site visit and integrated communication plan template with the ROs;</li> <li>▪ Collects, validates and consolidates the PVS* and PIC* from the ROs, and integrates the PVS and PIC of the region and transmits to the regional coordinator</li> </ul>	Regional annual/semi-annual reports, regional AWP Regional PICs; Regional PVS ;
2	Regional Coordinator	<ul style="list-style-type: none"> <li>▪ Validates reports and PTAs, PICs, PVS and forwards to central level (relevant section with copy to UPSE).</li> </ul>	Regional annual/semi-annual reports, validated regional AWP Regional PICs validated; Regional PVS validated;

Health district level			
1	Health District	<ul style="list-style-type: none"> <li>▪ Prepares the annual activity report, ICP, PVS and shares at regional level</li> </ul>	Annual report, ICP, PVS.

\* the PICs and PVSs are drawn up on a half-yearly basis



## 10.3. CONTROL AND SUPERVISION PROCEDURES

### 1.1. Objective of the procedure

The purpose of the control and supervision procedure is to enable the Expanded Programme on Immunisation (EPI) to control the risks associated with the accomplishment of its mission and to provide it with reasonable assurance in the management of each grant.

### 1.2. Description of the procedure

- The procedure applies continuously to all operations carried out by the EPI in the course of its mission;
- The procedure for monitoring and supervising the management of EPI activities includes
  - ❖ Internal control at the EPI and other implementing structures, which includes: (i) self-checks carried out daily by EPI staff in the performance of their tasks and (ii) hierarchical controls carried out by the line manager;
  - ❖ Internal audits of the EPI and other implementing structures ;
  - ❖ External accounting and financial audits.

#### 1.2.1. INTERNAL CONTROL AT THE LEVEL OF EPI STRUCTURES

ORDER	STAKEHOLDERS	TASKS	DOCUMENTS/ INTERFACES
<b>Self-monitoring and hierarchical controls</b>			
1	Each agent	<ul style="list-style-type: none"><li>▪ Ensures that the procedure used to perform the task is in accordance with the procedure described in this procedures manual;</li><li>▪ Checks, at the end of the task, that all the steps in the procedure have been completed.</li></ul>	
2	Line manager	On a permanent basis, each line manager monitors the application of procedures by each of his or her supervisees.	

## 1.2.2. INTERNAL EPI AUDITS AND IMPLEMENTING STRUCTURES

### 1.2.2.1. Specific objectives

This procedure aims to contribute to the achievement of results of each project managed by the EPI through a systematic and methodical assessment of the risk management, internal control and overall governance processes of each grant.

### 1.2.2.2. Specific management rules

- The internal auditor must ensure that :
  - ❖ Protection and safeguarding of heritage ;
  - ❖ The regularity and fairness of the accounting records and the resulting annual accounts;
  - ❖ The quality of information ;
  - ❖ Enforcement of existing laws and regulations in the EPI ;
  - ❖ Improving performance ;
- The internal audit is carried out on the basis of an annual plan drawn up by the Internal Auditor and validated by the Inter-Agency Coordination Committee (IACC) and the Inspectorate General of Administrative Services (IGSA);
- Internal auditing should remain an independent EPI, assurance and consulting activity;
- The Internal Audit reports of the RWG-PEV, RWG-PEV and other implementing structures are sent to Inter-Agency Coordination Committee (IACC) and to the Inspectorate General of Administrative Services (IGSA).

### 1.2.2.3. Description of the procedure

ORDER	STAKEHOLDERS	TASKS	DOCUMENTS/ INTERFACES
<b>A. Drawing up the annual audit plan</b>			
<b>1</b>	<b>Internal auditor</b>	At the beginning of each year, the internal auditor : <ul style="list-style-type: none"> <li>▪ Updates the risk map;</li> <li>▪ Prepares its annual internal audit plan. This plan should include (i) periodic operational audit missions to the CWG-PEV, RWG-PEV and other implementing structures, (ii) a pre-audit of the accounts and finances of the CWG-PEV, RWG-PEV and other implementing structures, (iii) follow-up</li> </ul>	Risk mapping  Audit plan

		<p>of the recommendations of previous internal audit missions and external audits</p> <ul style="list-style-type: none"> <li>▪ Submits the audit plan to the Inter-Agency Coordination Committee (ICC) and the Inspectorate General of Administrative Services (IGSA) for approval.</li> </ul>	
<b>B. Implementation of the internal audit plan</b>			
<b>2</b>	<b>Internal auditor</b>	<ul style="list-style-type: none"> <li>▪ On the basis of the approved internal audit plan, the Internal Auditor organises the scheduled internal audit assignments;</li> <li>▪ For each mission, it obtains an internal audit mission order signed by the President of the Inter-Agency Coordination Committee (ICC) and the Inspectorate General of Administrative Services (IGSA);</li> <li>▪ The mission order, together with the terms of reference of the mission, is sent to the structure to be audited at least one week before the date set for the audit;</li> <li>▪ At the end of the assignment, the internal auditor : <ul style="list-style-type: none"> <li>❖ Organises a feedback meeting with the auditees, after which it draws up a provisional mission report with recommendations;</li> <li>❖ Submits the draft internal audit report to the auditee for any comments and observations;</li> <li>❖ Takes into account the justified and relevant comments and observations of the audited entity and prepares its final report;</li> <li>❖ Have the audited entity develop an implementation plan for the recommendations made.</li> </ul> </li> </ul>	<p>Audit plan</p> <p>Work programme</p> <p>Internal audit report</p>
<b>C. Dissemination of internal audit reports</b>			
<b>3</b>	<b>Internal auditor</b>	<p>The final reports of the internal audit are sent to the Chairman of the Inter-Agency Coordination Committee (IACC) and to the Inspector General of Administrative Services (IGSA) with a copy to the EPI Permanent Secretary and the head of the audited structure.</p>	Internal audit report
<b>D. Quarterly and annual internal audit reports</b>			

4	<b>Internal auditor</b>	Produce a quarterly and annual report summarising all the missions carried out during the quarter under review and the year.	Summary report
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## 10.4. EXTERNAL FINANCIAL AND ACCOUNTING AUDITS

The programme is required to provide financial information to the various parties involved, including the Inter-Agency Co-ordinating Committee (IACC) and the funding partners. These parties, in order to have a reasonable assurance on this financial information, resort to external auditing.

### 1.2.2.4. The applicable management rules

- All entities involved in the implementation of grants are subject to annual external audits.
- The EPI Central Technical Group (EPI-CTG) is responsible for the preparation and coordination of the various annual external audit missions.
- The financial statements are composed at least of the asset situation (balance sheet), the Use and Resources Table (ERT), the annual and cumulative budget monitoring table and the bank reconciliation statement of each account of the Programme.
- The external audit is carried out by independent auditors who are registered on the roll of an accounting order. The purpose of these auditors is to:
  - ❖ Evaluate the internal controls in place within the project and make recommendations;
  - ❖ To express a reasoned opinion, in accordance with internationally accepted auditing standards, on the fairness and accuracy of the financial statements, inventory statements and programme management.
- The external audit of the annual accounts of the grants will be carried out in accordance with International Standards on Auditing (ISA) and the audit requirements of each of the funding partners concerned.
- The external auditor is recruited no later than six (6) months after the start of the year to be audited. An independent audit firm is recruited according to the procurement procedures in force in Cameroon and the EPI and subject to the donor's Notice of No Objection (NOO) if necessary.

At the end of the assignment, the external auditor will provide :

- Draft audit reports on the project's financial statements, including
  - ❖ The auditor's reasoned opinion on the fairness of the financial statements;
  - ❖ Audited financial statements ;
  - ❖ The auditor's comments on the accounting principles ;
  - ❖ The main steps taken by the auditor for each account or group of accounts, the comments and observations relating thereto;
  - ❖ A special certificate on dedicated bank accounts.
- Detailed draft reports on internal control, including

- ❖ Any weaknesses and anomalies identified and their degree of severity;
  - ❖ The causes and consequences of these weaknesses ;
  - ❖ Appropriate recommendations.
- The auditor will provide a final version of these reports no later than two weeks after receipt of the EPI's comments on the draft.
  - The EPI will be subject to a specific external audit, as will each of the secondary beneficiaries.
  - The EPI will be responsible for the transmission of external audit reports to the Inter-Agency Coordination Committee (IACC) and to donors.
  - Each operating structure will receive a copy of its audit report.

In addition, and in accordance with Decree 287 of 4 September 2013, the Superior State Audit, which plays the role of external auditor of the State, may at any time initiate an audit of EPI operations and activities.

#### 1.2.2.5. Description of the procedure

ORDER	STAKEHOLDERS	TASKS	DOCUMENTS/ INTERFACES
<b>A. Planning of external audit assignments</b>			
<b>1</b>	<b>Permanent Secretary</b>	<ul style="list-style-type: none"> <li>▪ Informs the heads of the implementing structures of the timetable for the external audit of the accounts;</li> <li>▪ Have all documentation requested by the external auditor prepared;</li> <li>▪ Hold a kick-off meeting for the external audit assignment.</li> </ul>	Audit schedule
<b>B. Receipt of deliverables</b>			
<b>2</b>	<b>Permanent Secretary, Finance Team and Internal Auditor</b>	<ul style="list-style-type: none"> <li>▪ Participate in the auditor's feedback meeting;</li> <li>▪ Receive the draft reports and provide the auditor with any comments and observations.</li> </ul>	Interim and final reports
<b>3</b>	<b>Permanent Secretary</b>	<ul style="list-style-type: none"> <li>▪ Receives final reports;</li> <li>▪ Transmits the final reports to the Inter-Agency Coordination Committee (ICC) and to donors;</li> </ul>	Final report

		<ul style="list-style-type: none"> <li>▪ Instruct the internal auditors and the relevant departments to draw up a plan for the follow-up of recommendations.</li> </ul>	
<b>C. Follow-up of recommendations</b>			
<b>4</b>	<b>Internal auditor and the relevant departments</b>	Develop the plan for the follow-up of the recommendations made by the external auditor.	Follow-up plan to the recommendations
<b>5</b>	<b>Internal auditor</b>	Follows up and updates the follow-up plan for recommendations.	Updated plan for follow-up of recommendations.

# **ANNEXES TO THE MANUAL**

Annex 1: MAILING SHEET

REPUBLIC OF CAMEROON  
*Peace - Work - Country*  
-----  
MINISTRY OF PUBLIC HEALTH  
-----  
GENERAL SECRETARIAT  
-----  
FAMILY HEALTH DIRECTORATE  
-----  
EXPANDED PROGRAMME ON IMMUNISATION  
CENTRAL TECHNICAL GROUP  
-----



REPUBLIC OF CAMEROON  
*Peace - Work - Fatherland*  
-----  
MINISTRY OF PUBLIC HEALTH  
-----  
GENERAL SECRETARIAT  
-----  
DIRECTORATE OF FAMILY HEALTH  
-----  
EXPANDED PROGRAMME ON IMMUNIZATION  
CENTRAL TECHNICAL GROUP  
-----

N° -----/NA/MINSANTE/SG/DSF/GTC-PEV/SP/

DISPATCH NOTE

of the documents sent

A

Mr. xxxxxx

Designation of parts	Number	Comments

The Permanent Secretary

(Signature)

First names and surnames



Annex 2: MODEL "MAIL OUT" REGISTER

Order number	Number of pieces	Date of departure	Recipient	Object	Archive number	Observation
1						
2						
.....						

Annex 3: MODEL "ARRIVAL MAIL" REGISTER

Date of arrival	Correspondence number	Sender	Object	Date of response	Observation
1					
2					
.....					

Annex 4: MODEL "TRANSMISSION REGISTER

Date	Order number	Name and address	Object	Number of pieces	Signature of recipient
1					
2					
.....					

Annex 5: MODEL OF "EMAIL ARRIVAL ANALYSIS SHEET

DATE: /XX/2020 Mail No.

ANALYTICAL SHEET FOR "INCOMING" MAIL

EXPEDITOR :

SUBJECT:

RECIPIENT SECTION :

Internal Audit  
Logistics and Maintenance  
Provision of Immunisation Services  
Monitoring & Response  
Monitoring & Response  
Planning and Monitoring & Evaluation  
Administrative & Financial  
Communication for Development  
Subject Accountant  
Secretariat

Other recipients: \_\_\_\_\_

INSTRUCTIONS :

- For Allocation
- To see me/ to be aware
- For payment
- Draft response
- For use
- For necessary to do
- File to follow
- For study and advice
- Represent me
- For classification
- For information

SPECIAL INSTRUCTIONS: \_\_\_\_\_

**Annex 1: MODEL LEAVE SCHEDULE FOR STAFF ON DUTY AT THE EPI**

REPUBLIC OF CAMEROON  
*Peace - Work - Country*  
 -----  
 MINISTRY OF PUBLIC HEALTH  
 -----  
 GENERAL SECRETARIAT  
 -----  
 FAMILY HEALTH DIRECTORATE  
 -----  
 EXPANDED PROGRAMME ON IMMUNISATION  
 CENTRAL TECHNICAL GROUP  
 -----



REPUBLIC OF CAMEROON  
*Peace - Work - Fatherland*  
 -----  
 MINISTRY OF PUBLIC HEALTH  
 -----  
 GENERAL SECRETARIAT  
 -----  
 DIRECTORATE OF FAMILY HEALTH  
 -----  
 EXPANDED PROGRAMME ON IMMUNIZATION  
 CENTRAL TECHNICAL GROUP  
 -----

N° -----/MINSANTE/SG/DSF/GTC-PEV/SAF/UGRH Yaoundé, \_\_\_\_\_

**LEAVE SCHEDULE FOR STAFF ON DUTY AT THE PEV**

N°	SERVICE	FULL NAMES	MATRICLE	FUNCTIONS	GRADE	PERIOD	LOCATION
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							

The Permanent Secretary

(Signature)

**First names and surnames**



**Annex 3: MISSION ORDER REQUEST MODEL**

REPUBLIC OF CAMEROON  
*Peace - Work - Country*  
 -----  
 MINISTRY OF PUBLIC HEALTH  
 -----  
 GENERAL SECRETARIAT  
 -----  
 FAMILY HEALTH DEPARTMENT  
 -----  
 EXPANDED PROGRAMME ON IMMUNISATION  
 CENTRAL TECHNICAL GROUP  
 -----



REPUBLIC OF CAMEROON  
*Peace - Work - Fatherland*  
 -----  
 MINISTRY OF PUBLIC HEALTH  
 -----  
 GENERAL SECRETARIAT  
 -----  
 DIRECTORATE OF FAMILY HEALTH  
 -----  
 EXPANDED PROGRAMME ON IMMUNIZATION  
 CENTRAL TECHNICAL GROUP  
 -----

N° -----/MINSANTE/SG/DSF/GTC-PEV/SAF/UGRH Yaoundé, \_\_\_\_\_

**MISSION ORDER REQUEST FORM**

Date of issue of the application: XX/XX/2022

Name and surname of the Head of Mission	
Other people	
Section/Structure	
Purpose of the assignment	
Means of transport	
Date of departure	
Return date	
Number of days of the mission	
Location	
Name of the driver	
Vehicle reference	
Source of funding	

Observations :

Signature of the SCFA: -----

Date:-----

Signature of the PS: -----

Date:-----

Annex 4: MODEL MISSION ORDER

<p>MINISTRE DE LA SANTE PUBLIQUE MINISTRY OF PUBLICS HEALTH CELLULE SERVICE ..... INFORMATIQUE</p> <p>.....</p> <p>IMPUTATION BUDGETAIRE <i>Budgetary charge</i></p> <p>Chap. _____ Art _____ Paragr. _____</p>	<h2 style="margin: 0;">ORDRE DE MISSION</h2> <h3 style="margin: 0;">MISSION ORDER</h3> <p>-----</p> <p>N° _____</p> <p>M _____</p> <p>Nom - _____</p> <p>Prénoms - first names/ _____</p>	<p>REPUBLIQUE DU CAMEROUN REPUBLIC OF CAMEROON</p> <p>-----</p> <p>Paix - Travail - Patrie Peace - Work - Fatherland</p> <p>Situation des crédits.....</p> <p>Dotation.....</p>					
<p>Grade : <b>Infirmier</b> Affectionation : _____ Rank Unit</p> <p>Matricule : _____ Situation de famille : _____ Indice : _____ Service number Family situation Index</p> <p>Se rendra à : <b>Ebolowa</b> passant par : _____ Rank Via</p> <p>Motif et références : Purpose and references</p> <p>Accompagné de : / _____ Accompanied by Nom, prénoms - Name, first names</p> <p>Moyen de transport : _____ Means of transport</p> <p>Date de départ : _____ Date de retour : _____ Date of departure Date of return date - heure - hour</p> <div style="display: flex; justify-content: space-between; align-items: flex-start; margin-top: 20px;"> <div style="border: 1px dashed black; width: 100px; height: 50px; text-align: center; line-height: 50px;">Cachet</div> <div style="text-align: right;"> <p><b>DELIVRE PAR NOUS:</b> _____ ISSUED BY US Nom - name Grade - Rank Fonction - function</p> <p>A (At): _____, le (on the) _____ (Signature)</p> </div> </div>							
DECOMPTE DES AVANCES - DETAILS OF ADVANCES							
AU DEPART - AT DEPARTURE				EN ROUTE			<p>Indication des réquisitions délivrées au départ</p> <p>Indication of requisitions issued on departure</p>
INDEMNITE JOURNALIERE <i>Daily allowance</i>	NOMBRE <i>Number</i>	TAUX <i>Rate</i>	DECOMPTE <i>Sub-total</i>	NOMBRE <i>Number</i>	TAUX <i>Rate</i>	DECOMPTE <i>Sub-total</i>	
Normale - <i>Normal</i>							
Réduite - <i>Reduced</i>							
Partielle - <i>Partial</i>							
TOTAL				TOTAL			
<p>ARRETE A LA SOMME DE _____ CLOSED AT THE SUM OF _____</p> <p style="text-align: right; font-size: small;">payée à titre d'avance paid as advance</p> <p>A (At) _____, le (on the) _____</p> <p>Le (The) _____ (Signature)</p>				<p>ARRETE A LA SOMME DE _____ CLOSED AT THE SUM OF _____</p> <p style="text-align: right; font-size: small;">payée à titre d'avance paid as advance</p> <p>A (At) _____, le (on the) _____</p> <p>Le (The) _____ (Signature)</p>			



REPUBLIQUE DU CAMEROUN REPUBLIC OF CAMEROON Paix - Travail - Patrie REPUBLIC OF CAMEROON	<h2 style="margin:0;">FEUILLE DE DEPLACEMENT</h2> <h3 style="margin:0;">TRAVELLING WARRANT</h3>	MINISTERE DE L'ECONOMIE ET DES FINANCES MINISTRY OF THE ECONOMY AND FINANCE  DIRECTION DE L'ADMINISTRATION GENERALE GENERAL ADMINISTRATION DEPARTMENT		
IMPUTATION BUDGETAIRE <i>Budgetary charge</i>  Chap. _____ Art _____ Paragr. _____  Exercice 2018 ____ / 2019 ____	DEPLACEMENT (1) <i>Type of Movement</i>	<input type="checkbox"/> TEMPORAIRE <i>Touring</i>		
		<input type="checkbox"/> DEFINITIF <i>Transfer</i>		
<b>V I S A S</b>				
<b>AU DEPART</b> <i>On departure</i>	<b>A L'ARRIVEE</b> <i>On arrival</i>	<b>CERTIFICATION SUCCESSIVE</b> <b>des conditions de logement et de nourriture</b> <i>Successive certification of board and lodging conditions</i>	<b>OBSERVATIONS</b> <i>Remarks</i>	
De _____ <i>From</i>	A _____ <i>From</i>			
Le _____ <i>On the</i>	Le _____ <i>On the</i>			
à _____ heures <i>On the hours</i>	à _____ heures <i>On the hours</i>			
De _____ <i>From</i>	A _____ <i>From</i>			
Le _____ <i>On the</i>	Le _____ <i>On the</i>			
à _____ heures <i>On the hours</i>	à _____ heures <i>On the hours</i>			
De _____ <i>From</i>	A _____ <i>From</i>			
Le _____ <i>On the</i>	Le _____ <i>On the</i>			
à _____ heures <i>On the hours</i>	à _____ heures <i>On the hours</i>			
De _____ <i>From</i>	A _____ <i>From</i>			
Le _____ <i>On the</i>	Le _____ <i>On the</i>			
à _____ heures <i>On the hours</i>	à _____ heures <i>On the hours</i>			
De _____ <i>From</i>	A _____ <i>From</i>			
Le _____ <i>On the</i>	Le _____ <i>On the</i>			
à _____ heures <i>On the hours</i>	à _____ heures <i>On the hours</i>			
<b>REGLEMENT DEFINITIF – FINAL SETTLEMENT</b>				
INDEMNITE JOURNALIERE <i>Daily allowance</i>  <b>Normale - Normal</b>  <b>Réduite - Reduced</b>  <b>Partielle - Partial</b>	<b>NOMBRE</b> <i>Number</i>	<b>TAUX</b> <i>Rate</i>	<b>DECOMPTE</b> <i>Sub-total</i>	<b>ARRETE LE DECOMPTE FINAL A LA SOMME DE :</b> <i>Final balance concluded at the sum of</i>
<b>TOTAL</b> : .....	=	<input style="width: 50px;" type="text"/>		A (At) _____ le (on the) _____
<b>AVANCES OU ACOMPTES A DEDUIRE</b> : .....	=	<input style="width: 50px;" type="text"/>		Le (The) _____
<b>RESTE A PAYER</b> : .....	=	<input style="width: 50px;" type="text"/>		(Signature) _____
				POUR ACQUIT - Received
				(Signature) _____

(1) Mettre une croix dans la case utile – Put a cross in the appropriate square

**Annex 5: DRAFT STAFF RE-EMPLOYMENT NOTE**

**REPUBLIC OF CAMEROON**  
Peace - Work - Country  
-----  
**MINISTRY OF PUBLIC HEALTH**  
-----  
**GENERAL SECRETARIAT**  
-----  
**FAMILY HEALTH DIRECTORATE**  
-----  
**EXPANDED PROGRAMME ON IMMUNISATION**  
**CENTRAL TECHNICAL GROUP**  
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**REPUBLIC OF CAMEROON**  
Peace - Work - Fatherland  
-----  
**MINISTRY OF PUBLIC HEALTH**  
-----  
**GENERAL SECRETARIAT**  
-----  
**DEPARTMENT OF FAMILY HEALTH**  
-----  
**EXPANDED PROGRAMME ON IMMUNIZATION**  
**CENTRAL TECHNICAL GROUP**  
-----

N° \_\_\_\_\_ /NS/MINSANTE/SG/DSF/GTC-PEV/SAF/UGRH

**SERVICE NOTE**

Redeployment of staff within the CWG-PEV.

Mr/Ms \_\_\_\_\_, Staff number \_\_\_\_\_, \_\_\_\_ (previous post)\_\_\_\_, as of the date of signature of this Memorandum, redeployed to \_\_\_\_\_, more precisely to the Unit \_\_\_\_\_ as \_\_\_\_\_ (new function)\_\_\_\_\_.

Yaoundé, le \_\_\_\_\_

**Signature of the SP**

**AMPLIATIONS :**

- SG/MINSANTE
- DFS
- HRD
- HRMU/FAS
- Interested
- Chrono/Archives

**Annex 6: MODEL CERTIFICATE OF EFFECTIVE ATTENDANCE AT THE POST**

**REPUBLIC OF CAMEROON**

Peace - Work - Country

-----

**MINISTRY OF PUBLIC HEALTH**

-----

**GENERAL SECRETARIAT**

-----

**FAMILY HEALTH DIRECTORATE**

-----

**EXPANDED PROGRAMME ON IMMUNISATION**

**CENTRAL TECHNICAL GROUP**

-----

**REPUBLIC OF CAMEROON**

Peace - Work - Fatherland

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**MINISTRY OF PUBLIC HEALTH**

-----

**GENERAL SECRETARIAT**

-----

**DEPARTMENT OF FAMILY HEALTH**

-----

**EXPANDED PROGRAMME ON IMMUNIZATION**

**CENTRAL TECHNICAL GROUP**

-----

N° \_\_\_\_\_ /APE/MINSANTE/SG/DSF/GTC-PEV/SAF/UGRH

**CERTIFICATE OF ACTUAL PRESENCE AT THE POST**

I, the undersigned, Mr/Mrs \_\_\_\_\_, Permanent Secretary of the Expanded Programme on Immunisation,

Attests that Mr/Mrs \_\_\_\_\_, **with the** registration number \_\_\_\_\_, working in the Central Technical Group of the Expanded Programme on Immunisation as \_\_\_\_\_, is effectively present at his workstation.

In witness whereof, this Certificate of Attendance is drawn up and delivered to the person concerned to serve and be worth what is rightful. /-

Yaoundé, le \_\_\_\_\_

**Signature of the SP**

**AMPLIATIONS :**

- SG/MINSANTE
- DFS
- HRD
- HRMU/FAS
- Interested
- Chrono/Archives

**Annex 7: MODEL ABSENCE PERMISSION**

**REPUBLIC OF CAMEROON**

Peace - Work - Country

-----

**MINISTRY OF PUBLIC HEALTH**

-----

**GENERAL SECRETARIAT**

-----

**FAMILY HEALTH DEPARTMENT**

-----

**EXPANDED PROGRAMME ON IMMUNISATION**

**CENTRAL TECHNICAL GROUP**

-----

**REPUBLIC OF CAMEROON**

Peace - Work - Fatherland

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**MINISTRY OF PUBLIC HEALTH**

-----

**GENERAL SECRETARIAT**

-----

**DEPARTMENT OF FAMILY HEALTH**

-----

**EXPANDED PROGRAMME ON IMMUNIZATION**

**CENTRAL TECHNICAL GROUP**

-----

N° \_\_\_\_\_ /AA/MINSANTE/SG/DSF/GTC-PEV/SAF/UGRH

**LEAVE OF ABSENCE**

I, the undersigned, Mr. \_\_\_\_\_, Permanent Secretary of the Expanded Programme on Immunisation,

Grants \_\_\_\_\_ leave from \_\_\_\_\_ as provided for in the regulations in force to Mr/Mrs \_\_\_\_\_, with the staff number \_\_\_\_\_, working in the Central Technical Group of the Expanded Programme on Immunisation as \_\_\_\_\_, with effect from \_\_\_\_\_.

He will return to duty on \_\_\_\_\_.

In witness whereof, this leave of absence is drawn up and issued to the person concerned to serve and be worth what is rightful./-

Yaoundé, le \_\_\_\_\_

**Signature of the SP**

**AMPLIATIONS :**

- SG/MINSANTE
- DFS
- HRD
- HRMU/FAS
- Interested
- Chrono/Archives

**Annex 8: MODEL LEAVE CERTIFICATE**

REPUBLIC OF CAMEROON  
Peace - Work - Country  
-----  
MINISTRY OF PUBLIC HEALTH  
-----  
GENERAL SECRETARIAT  
-----  
FAMILY HEALTH DIRECTORATE  
-----  
EXPANDED PROGRAMME ON  
IMMUNISATION  
CENTRAL TECHNICAL GROUP  
-----

REPUBLIC OF CAMEROON  
Peace - Work - Fatherland  
-----  
MINISTRY OF PUBLIC HEALTH  
-----  
GENERAL SECRETARIAT  
-----  
DEPARTMENT OF FAMILY HEALTH  
-----  
EXPANDED PROGRAMME ON  
IMMUNIZATION  
CENTRAL TECHNICAL GROUP  
-----

N° \_\_\_\_\_ /NC/MINSANTE/SG/DSF/GTC-  
PEV/SAF/UGRH

**CERTIFICATE OF LEAVE OF ABSENCE**

I, the undersigned, Mr/Mrs \_\_\_\_\_, Permanent Secretary of the Expanded Programme on Immunisation,

Certifies that Mr/Mrs \_\_\_\_\_, \_\_\_\_\_(title)\_\_\_\_\_, Matricule \_\_\_\_\_, in service with the Central Technical Group of the Expanded Programme on Immunisation in the capacity of \_\_\_\_\_, is notified, with effect from \_\_\_\_\_, of his/her annual administrative leave of \_\_\_\_\_, for the financial year \_\_\_\_\_.

He will return to duty on \_\_\_\_\_.

In witness whereof, this Certificate of Leave is drawn up and issued to the person concerned to serve the purpose of the law.

Yaoundé, le \_\_\_\_\_

**Signature of the SP**

**AMPLIATIONS :**

- SG/MINSANTE
- DFS
- HRD
- HRMU/FAS
- Interested
- Chrono/Archives

**Annex 9: MODEL CERTIFICATE OF RESUMED SERVICE**

REPUBLIC OF CAMEROON  
Peace - Work - Country  
-----  
MINISTRY OF PUBLIC HEALTH  
-----  
GENERAL SECRETARIAT  
-----  
FAMILY HEALTH DEPARTMENT  
-----  
EXPANDED PROGRAMME ON  
IMMUNISATION  
CENTRAL TECHNICAL GROUP  
-----

REPUBLIC OF CAMEROON  
Peace - Work - Fatherland  
-----  
MINISTRY OF PUBLIC HEALTH  
-----  
GENERAL SECRETARIAT  
-----  
DEPARTMENT OF FAMILY HEALTH  
-----  
EXPANDED PROGRAMME ON  
IMMUNIZATION  
CENTRAL TECHNICAL GROUP  
-----

N° \_\_\_\_\_ /CRS/MINSANTE/SG/DSF/GTC-  
PEV/SAF/UGRH

**CERTIFICATE OF RETURN TO SERVICE**

I, the undersigned, Mr/Mrs \_\_\_\_\_, Permanent Secretary of the Expanded Programme on Immunisation,

Certifies that Mr/Mrs \_\_\_\_\_, \_\_\_\_\_ (function) \_\_\_\_\_, Matricule \_\_\_\_\_, in service with the Central Technical Group of the Expanded Programme on Immunisation as \_\_\_\_\_, effectively resumed service on \_\_\_\_\_, on return from leave at \_\_\_\_\_.

In witness whereof, this Certificate of Resumption of Service is drawn up and issued to the person concerned to serve and be worth what is rightful./-

Yaoundé, le \_\_\_\_\_

**Signature of the SP**

**AMPLIATIONS :**

- SG/MINSANTE
- DFS
- HRD
- HRMU/FAS
- Interested
- Chrono/Archives

Annex 10: MODEL STAFF FILE

Headings	Type of document	Existence (yes/no)
1. Civil status - family	Photography	
	Birth certificate	
	Photocopy of identity card	
	Certificate of nationality	
	Birth certificate of the children	
	Marriage certificate	
	Divorce judgement	
2. Payroll - Contracts	Copy of all monthly pay slips	
	Work contracts with the EPI	
	Work certificates	
3. Recruitment	Application file (application form, covering letter, CV, diplomas, work certificates, criminal record) for contractual staff	
	Letter of employment/certificate of employment	
	Detachment/availability order issued by the home administration/Cessation of payment	
4. Leave - absences	Request for leave (administrative, maternity, paternity, sickness, personal reasons)	
	Leave decisions (administrative, maternity, paternity, sickness, personal convenience)	
	Request for leave of absence/medical certificate	
5. Competencies-careers-assessment-distinction	Mission order for departure on training	
	Copy of training certificates	
	Certificate of Training Coverage	
	Individual notification of advancement in step	
	Reduction/increase in seniority	
	Request to take into account the bonus the agent	
	Annual evaluation form	
	Decoration / Honours / Letters of congratulation	
	Application for retirement	
Notification of admission to retirement		
6. Sanction/Termination of office	Requests for explanations/responses	
	Warning or sanction	
	Request for resignation	
	Notification of resignation	
	Decision/notification of dismissal	
7. Accident- Professional Illness- NPS	Decision/notification of abandonment of post	
	Declaration of accident at work or occupational disease	
8. Various events	CNPS registration and affiliation card	
	Other correspondence from the agent and replies from the administration	
	Interventions, final answer	

## **Annex to the procedures for the management of supplies and**





**Annex 2: REGISTER OF OFFICE SUPPLIES AND OTHER MAINTENANCE PRODUCTS**

<b>LIST OF OFFICE SUPPLIES AND OTHER MAINTENANCE PRODUCTS</b>									
<b>PERIOD from xxxx to 20xxx</b>									
<b>LOT 1: CLEANING PRODUCTS</b>									
<b>N°</b>	<b>Product name</b>	<b>Units</b>	<b>Remaining stocks at 31/12/20xx</b>	<b>Quantities received</b>	<b>Date of receipt</b>	<b>Remaining quantities</b>	<b>Release date</b>	<b>Output quantities</b>	<b>Remaining quantities</b>
1									
2									
3									
....									
<b>LOT 2: OFFICE SUPPLIES</b>									
1									
2									
3									
....									

**Annex 3: MODEL REQUEST FOR SUPPLIES AND CONSUMBLES**

**APPLICANT SECTION :**

**DATE :**

<b>ORDER</b>	<b>DESIGNATION</b>	<b>QUANTITY</b>	<b>OBSERVATIONS</b>
<b>1</b>			
<b>2</b>			
<b>3</b>			
<b>4</b>			
<b>5</b>			
<b>.....</b>			

**SIGNATURE OF APPLICANT VISA OF CSAF**

Annex 4: MODEL STOCK RECORD SHEET No.

Exercise :

Location  
.....  
. Item designation..... Stock  
number ..... Location  
.....  
Applicable ..... unit  
.....

**STOCK ASSESSMENT :**

Good condition ..... Poor condition .....

**QUANTITIES :**

Counted: Good condition ..... Bad condition  
.....

Checked: Good condition ..... Bad condition.....

**SIGNATURES**

The holder

The Controller .....

**Annex 5: MODEL ORDER FORM**

**REPUBLIC OF CAMEROON**

Peace - Work - Country

-----

**MINISTRY OF PUBLIC HEALTH**

-----

GENERAL SECRETARIAT

-----

FAMILY HEALTH DEPARTMENT

-----

**EXPANDED PROGRAMME ON IMMUNISATION**

CENTRAL TECHNICAL GROUP

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**REPUBLIC OF CAMEROON**

Peace - Work - Fatherland

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**MINISTRY OF PUBLIC HEALTH**

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GENERAL SECRETARIAT

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DEPARTMENT OF FAMILY HEALTH

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**EXPANDED PROGRAMME ON IMMUNIZATION**

CENTRAL TECHNICAL GROUP

-----

**ORDER FORM**

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

DESIGNATION	REFERENCE	QTE	PU	AMOUNT

Amount before tax

\_\_\_\_\_

VAT

\_\_\_\_\_

Amount incl. VAT

\_\_\_\_\_

<b>Head of Administrative and Financial Section</b>	<b>The Permanent Secretary</b>

# **Annex to the fixed asset management procedures**

**Annex 1: MODEL FIXED ASSET REGISTER**

N°	Date of acquisition	Designation	Code	Name of the supplier	Beneficiary service	Location	Status	Acquisition value	Source of funding	Contract reference	Observation
1											
2											
3											
4											
...											

**Annex 2: INDIVIDUAL ASSET SHEET**

**Designation of the asset** : .....

**Nature of the asset** : .....

**Identification code** : .....

**Contract reference** : .....

**Location** : .....

**Date of entry** : .....

**Status:** : .....

**Acquisition value** : .....

**Source of funding** : .....

**Date of entry into service** : .....

**Release date** : .....



Annex 3: MODEL VEHICLE EXIT AUTHORIZATION

**AUTHORIZATION TO LEAVE THE VEHICLE**

REPUBLIC OF CAMEROON

Peace - Work - Country

-----

MINISTRY OF PUBLIC HEALTH

-----

GENERAL SECRETARIAT

-----

FAMILY HEALTH DIRECTORATE

-----

EXPANDED PROGRAMME ON IMMUNISATION

CENTRAL TECHNICAL GROUP

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REPUBLIC OF CAMEROON

Peace - Work - Fatherland

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MINISTRY OF PUBLIC HEALTH

-----

GENERAL SECRETARIAT

-----

DEPARTMENT OF FAMILY HEALTH

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EXPANDED PROGRAMME ON IMMUNIZATION

CENTRAL TECHNICAL GROUP

-----

N° \_\_\_\_\_ /ASV/MINSANTE/SG/DSF/GTC-PEV/SAF/UGRH

-----

VEHICLE MAKE: XXXX

REGISTRATION NUMBER: XXXX

CONDUCTED BY: XXXXXX

WILL GO TO: XXXXX

WITH: XXXXXX

REASON FOR TRAVEL: XXXXXX

DATE OF DEPARTURE: XXXX DATE OF RETURN: XXXXX

Yaoundé, le

**Signature of the SCFA**

**Annex 4: MODEL INVENTORY SHEET FOR FIXED ASSETS No.**

**Exercise :**

Location .....

Description of the asset ..... Stock  
number ..... Location  
..... Applicable  
unit .....

**APPRECIATION OF THE ASSET :**

Good condition ..... Poor condition .....

**QUANTITIES :**

Counted: Good condition .....Bad condition  
..... Checked: Good condition ..... Bad  
condition.....

**SIGNATURES :**

The  
Holder.....

The  
Controller.....



# **ANNEXES TO THE FINANCIAL AND ACCOUNTING PROCEDURES**

Annex 1: EXPENSE SHEET

<b>EXPENDITURE SHEET</b>
--------------------------

Date : 

--	--	--

Category of expenditure	Component	Sub-component

Nature and reference of the bank document :

--

Amount in figures: FCFA

Amount in words: FCFA

--

--

DESCRIPTION OF THE OPERATION					
Wording	General account	Analytical	Budgetary	Flow rate	Credit
Beneficiary	Head of WMUCC	SCFA	Permanent Secretary		

Annex 2: STATEMENT OF USE OF FUNDS BY CATEGORY

**USE OF FUNDS ACCOUNT BY FINANCIAL CATEGORIES**

Description of the activity :

Amount advanced:

.....

Date of transfer :

Source of funding: .....

Implementation site :

Year: .....

Period: from xxxx to xxx

Heading	Amount of approved budget (FCFA)	Amount spent	No. of the expenditure breakdowns for each budget line	Balance
Perdiem				
Fuel				
Vehicle rental				
xxxxxx				
xxxxxx				
<b>TOTAL</b>				

**Annex 3: ACCOUNTING CHARGE SHEET**

REPUBLIC OF CAMEROON

*Peace - Work - Country*

-----

MINISTRY OF PUBLIC HEALTH

Programme Elargi  
de Vaccination



PEV

REPUBLIC OF CAMEROON

*Peace - work - Fatherland*

-----

MINISTRY OF PUBLIC HEALTH

-----

**ACCOUNTING RECORD**

Journal code :

Part number :

Dates

Date Cpta

Date Part



ACCOUNT NO.		ZONE GEO	IMPUT. BUDGET		MACRO CAT	IMPUT CAT FIN	WORDING OF THE ENTRY	FLOW	CREDIT
C. GENERAL	C. AT		C. OBJ	C. ACT					
							<b>TOTALS</b>		

Established by Validated by the CUGFCC Validated by the SCFA Entered by

**Annex 4: COLLECTIVE DISCHARGE SHEET**

REPUBLIC OF CAMEROON

*Peace - Work - Country*

-----

MINISTRY OF PUBLIC HEALTH

-----



REPUBLIC OF CAMEROON

*Peace - work - Fatherland*

-----

MINISTRY OF PUBLIC HEALTH

-----

**COLLECTIVE DISCHARGE FORM**

<b>ACTIVITY:</b> ( Name of the activity, Place (e.g. name of the hotel), City, Date)
--

**Payment Card: Budget Heading**

**(SOURCE OF FUNDING: ,,,,,,,)**

N°	Name and surname	Quality / Function	Amount/day	Number of days	Total amount	N° CNI	Telephone number	Enrolment
1								
2								
3								
9								

*title of the activity (in italics) to be included in the footer of each discharge form*



## ANNEX 5: INDIVIDUAL DISCHARGE FORM

REPUBLIC OF CAMEROON  
Peace - Work - Country  
-----  
MINISTRY OF PUBLIC HEALTH  
-----  
GENERAL SECRETARIAT  
-----  
FAMILY HEALTH DEPARTMENT  
-----

REPUBLIC OF CAMEROON  
Peace - Work - Fatherland  
-----  
MINISTRY OF PUBLIC HEALTH  
-----  
GENERAL SECRETARIAT  
-----  
DEPARTMENT OF FAMILY HEALTH  
-----

### FICHE DE DECHARGE INDIVIDUELLE

**Nom et Prénoms:**

**N° CNI:**

**Qualité/ Fonction (par rapport à l'activité):**

**Téléphone:**

**Montant journalier:**

**Nombre de jours:**

**Montant total:**

**SOURCE DE FINANCEMENT**

**ACTIVITE**

**Signature du bénéficiaire**

**Ville, date**

**ANNEX 6: INDIVIDUAL DISCHARGE FORM**

**VALIDATION OF SUPPORTING DOCUMENTS FORM**

Name and surname	Quality / Function ( <i>in the context of the activity</i> )	Heading	Expected amount	Amount used	Amount validated	PJ produced	Comments
		Perdiem					
		Transport to and from					
		Field fuel					
<b>TOTAL</b>			-	-	-		

<b>AUDITOR: Accountant No. 1</b>		<i>Transmitted on:</i>
<i>Received on</i>		

Annex 7: TEMPLATE OF RECONCILIATION

	<b>RECONCILIATION STATUS</b>	
AU :----- Banque :-----		

LIBEL	DEBIT	CREDIT	LIBEL	DEBIT	CREDIT
Accounting balance			Statement balance		
Non-chargeable sths (1)	(1)		Chq not debited (1)		(1)
Virts not cptab (1)			Virts not debited (1)	(1)	
Rem. non-credit sth (1)	(1)		Rem Chq non credit (1)	(1)	
Totals :			Totals :		



## Annex 8: MODEL FINANCIAL STATEMENT

### 1. THE BALANCE SHEET

- ASSETS

EXPANDED PROGRAMME ON IMMUNISATION (EPV)				
Balance sheet - Assets (1/2)				
Balance sheet - BALANCE SHEET 20xxx - Statement expressed in FCFA				
Period from 01/01/20xxx to 31/12/20xxxx				
Status at 31/12/.....				
Website: Page 1/2				
ASSETS	Current year			Previous year
	Gross	Amortization	Net	Net
INTANGIBLE ASSETS				
TANGIBLE ASSETS				
ADVANCES & PREPAYMENTS ON FIXED ASSETS				
FINANCIAL ASSETS				
STOCKS				
RECEIVABLES AND SIMILAR USES				
CURRENT ASSETS				
CASH ASSETS				
BANK				
ELECTRONIC PLATFORM				
<b>TOTAL GENERAL</b>				

- LIABILITIES

**EXPANDED PROGRAMME ON IMMUNISATION (EPV)**

**Balance sheet - LIABILITIES (2/2)**

Balance sheet - BALANCE SHEET 20xxx - Statement expressed in FCFA  
Period from 01/01/20xxx to 31/12/20xxxx  
Status at 31/12/.....

Site :

Page 2/2

<b>ASSETS</b>	<b>Current year</b>	<b>Previous year</b>
<b>RESOURCES</b>		
GRANTS RECEIVED FROM PARTNERS		
DIRECT PAYMENT FROM PARTNERS		
STATE CONTRIBUTIONS		
INVERTING GRANT		
OTHER RESOURCES AND PRODUCTS		
<b>CARRY FORWARD</b>		
<b>CURRENT LIABILITIES</b>		
INITIAL ADVANCE		
THIRD PARTY CREDITORS		
MISCELLANEOUS CREDITORS		
SOCIAL & FISCAL DEBTS		
<b>CASH LIABILITIES</b>		
<b>TOTAL GENERAL</b>		

The Head of the Administrative and Financial Section The Permanent Secretary

## 2. THE RESOURCE-POOL TABLE (TER)

EXPANDED PROGRAMME ON IMMUNISATION (EPV)				
<b>RESOURCES-JOBS TABLE</b>				
Model: 1				
Financial year 20xx				
Year ending 31/12/20xx				
CFA FRANC (XAF)				
				Page 1/x
Designation	Year	Cumulative		6-month forecast
<b>TOTAL JOBS</b>				
Investments				
Human Resources (HR)				
Transport				
External Professional Services (EPS)				
Health products, consumables and equipment				
Events (meetings, training, workshops, launches)				
Cold chain				
Infrastructure (INF) and non-medical equipment (NHE)				
Communication materials and publications				
Programme administration				
<b>TOTAL RESOURCES</b>				
Grants received from partners				
Direct payments from partners				
State contributions				
Investment grant				
Other resources and products				
<b>TOTAL CASH</b>				
Total opening cash				
Bank				
Electronic payment platforms				
Boxes				
Net cash available				
<b>Total closing cash balance</b>				

STATUS OF BUDGETARY MONITORING OF CONSOLIDATED EXPENDITURE BY

EXPANDED PROGRAMME ON IMMUNISATION (EPV)										
PTBA ANNUAL BUDGET - Disbursements by Source of Funds, and by Category of Expenditure: Financial Year 01/01/20xx to 31/12/20xx - Site: xx- Journal: All										
Without commitment/With commitment										Page 1/2
Financing		All S/ACTIVITY				Period from 01/01/20xx to 31/12/20xx				
All REG		All POSTS				Currency: FCFA XAF				
		Accountant: Inactive								
Without commitment		For the period ending 31/12/20xx						For the whole exercise		
		(1)	(2)	(3)=(1) + (2)	(4)	(5)=(4) - (3)	(3)/(4)	(7)	(8)=(7) - (3)	(3) / (7)
Cod e	Wording	Achievem ents	Comm itment	Disburse ment	Budg et	Availabl e	Exe c (%)	Budg et	Availabl e	Exec (%)
	<b>Total</b>									