



MINISTRY OF FINANCE

REPUBLIC OF CAMEROON
Peace-Work-Fatherland

00000023

CIRCULAR N° 00000023 /C/MINFI OF 02 AOU 2022 relating to the
inclusion and evaluation of the Gender-Responsive Budget into the State
budget

SERVICES DU PREMIER MINISTRE VISA	
005903	02 AOU 2022
PRIME MINISTER'S OFFICE	

CONTENTS

<u>CONTEXT</u>	
<u>I. GENERAL PROVISIONS ON GENDER-RESPONSIVE BUDGETING</u>	3
<u>A. Preparatory phase</u>	4
<u>B. Macroeconomic and budgetary framework phase</u>	4
<u>C. Detailed budget preparation phase</u>	5
<u>D. Completion and approval phase of the finance bill</u>	5
<u>II. TERMS OF GENDER MAINSTREAMING IN THE BUDGET CYCLE</u>	6
<u>A. Preparatory phase</u>	4
<u>B. Macroeconomic and budgetary framework</u>	4
<u>C. Detailed budget preparation and budget documents</u>	5
<u>D. Completion and approval phase of the finance bill</u>	6
<u>III. TOOLS AND INSTRUMENTS OF GENDER BUDGETING</u>	6
<u>IV. ANIMATION OF THE GRB</u>	7
<u>APPENDICES</u>	8
(i) Gender-based MTEF	
(ii) Gender-based PPA	
(iii) Outline of the contributions of ministries and related departments to the gender budget document	
(iv) Gender-responsive objectives and indicators for support programmes	
(v) Job description of the GRB Focal Points	



THE MINISTER OF FINANCE
To

SERVICES DU PREMIER MINISTRE VISA	
005903	02 AOU 2022
PRIME MINISTER'S OFFICE	

- Principal, secondary and delegated authorizing officers;
- Project, programmes managers and persons ranking as such;

CONTEXT

Cameroon is resolutely committed to promoting gender equality and the empowerment of women through its subscription to international and regional legal instruments in this area. In this regard, the Constitution of Cameroon in its preamble reaffirms its attachment to the Universal Declaration of Human Rights. Furthermore, the country's adherence to the United Nations 2030 Agenda and the African Union's 2063 Agenda constitutes a strong commitment by the country to achieve the Sustainable Development Goals.

However, despite the State's expressed will to promote the construction of a just society in which equality between women and men is a fundamental value, the persistence of gender inequalities in all sectors still constitutes an obstacle to inclusive development. According to the Human Development Report 2020, the Gender Inequality Index (GII) is 0.560, ranking our country at 141 out of 162 worldwide. In effect, public plans, programmes, strategies and budgets that set out development priorities do not sufficiently take into account commitments to gender equality.

With regard to the State budget, despite presidential circulars insisting on the need to take gender into account in the preparation of the budget, there are still shortcomings in the consideration of the specific needs, interests and concerns of men and women, girls and boys in the Annual Performance Projects (APP) of ministries. Moreover, the measures deployed, combined with the resources devoted to reducing gender inequality in the budget, remain insignificant.

The Government now intends to make the systematic consideration of gender in the State budget a creed in line with the Agenda 2030 sustainable development objectives, and consistent with the National Development Strategy 2020-2030 (NDS30).

The present Circular which operationally declines the high instructions of the President of the Republic relating to gender budgeting, notably those contained in the annual circulars relating to the preparation of the State budget, aims at setting the terms and conditions of taking into account gender equality in the State budget. Specifically, it indicates the terms according to which the needs, aspirations and differentiated interests of men and women, girls and boys are integrated into the budget process.

I. GENERAL PROVISIONS ON GENDER-RESPONSIVE BUDGETING

Gender Responsive Budgeting (GRB) is the process of assessing the implications of any planned action on women and men, girls and boys. It is the integration of a gender prospective into the budget cycle through specific processes and analytical tools in order to promote gender responsive public policies.

Gender budgeting must be consistent with national development goals and with the sustainable development goals on gender equality.

Gender budgeting is not a separate budget for women, nor is it budget segregation, with separate allocations for men and women in the general budget. It is not necessarily about increasing spending on programmes targeted at women; rather, it is about optimal and adequate allocation of resources to contribute to gender equality and women's empowerment.

Gender budgeting is closely linked to the performance and results-based management approach and is translated into programmes and actions through the definition of gender-responsive targets, indicators along the PPBS chain

The **gender-responsive budget document** presents and consolidates the efforts made in the framework of the programmes and budgets with regard to the promotion of gender equality and women's empowerment. It is an appendix to the Finance Bill.

II. TERMS OF GENDER MAINSTREAMING IN THE BUDGET CYCLE

Gender Responsive Budgeting is systematically integrated into the budgetary cycle in accordance with Decree N°2019/281 of 31 May 2019 establishing the State's budgetary calendar.

A-Preparatory phase

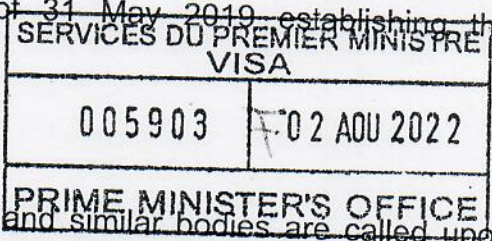
During the preparatory phase, ministries and similar bodies are called upon to take stock of past achievements and projections in terms of the impact of budget programmes on reducing inequalities, with a view to initiating gender mainstreaming in the process of drafting the finance bill.

As part of the review of activities, ministries and similar bodies must:

- assess the coherence and relevance of activities with the NGP axes and the objectives of the budget programmes;
- identify activities with a positive impact on gender equality and women's empowerment, so that their formulation reflects their gender sensitivity, with a view to their inclusion in the Medium Term Expenditure Framework (MTEF).

At the end of this review, programme managers supported by their management controller should have an updated portfolio of relevant and priority gender-responsive activities to implement in the next three years.

During the review of public investment projects, ministries and similar departments must ensure that the specific needs of women/men and girls/boys and



the improvement of their living conditions are taken into account, as a significant criterion for the maturation of projects.

Within the scope of the review of the performance of the programmes, ministries and similar bodies shall:

- probe the results achieved by the programmes, in relation to the reduction of gender inequalities and the empowerment of women;
- take gender aspects into account when interpreting the results and, more specifically, when formulating corrective measures.

B. Macroeconomic and budgetary framework phase

By integrating the gender dimension at the macroeconomic and budgetary framework phase, ministries and similar bodies will have better visibility on the gender responsive expenditures to be programmed in the medium term.

Ministries and similar departments are urged to prepare their **MTEF** taking into account the gender aspect, through the presentation of all the measures and resources programmed to respond to gender-related problems that require intervention in the field of action of the various programmes (Appendix 1).

Ministries and related departments must contribute to the elaboration of the medium-term Economic and Budgetary Programming Document (DPEB), submitted to Parliament during the **Budgetary Orientation Debate (DOB)**, by specifying the extent of gender inequalities at the level of their respective sectors as well as the perspectives in terms of GRB, with a view to enabling Parliament to have a better understanding of governmental action in terms of promoting equality.

Ministries and related departments must submit their projected performance in reducing gender inequalities over the entire programming period for consideration at the **Enlarged Budgetary Programming and Associated Performance Conferences (CEPB/PA)**.

C-Detailed budget preparation phase

The **budget conferences** provide an opportunity to examine the PPPs from the gender perspective of ministries and similar bodies (Appendix 2). To this end, they are to:

- review and approve the allocation of budgeted funds to gender responsive activities;
- verify the cost elements of the proposed gender-responsive activities, as well as the expected performance at the end of their implementation;
- present performance elements related to programmes with an implicit or explicit impact on gender equality, while reporting on past achievements.

SERVICES DU PREMIER MINISTRE VISA	
005903	02 AOU 2022
PRIME MINISTER'S OFFICE	

In addition, the ministries and similar bodies are urged, each one in its own sphere, to compile the necessary information for the preparation of the gender budget document according to a specific outline (Appendix 3).

The contribution of each ministry and similar body to the gender budget document is part of the documentary bundle, which is discussed at the budget conferences.

D. Completion and approval phase of the finance bill

The Directorate General of the Budget consolidates the various contributions of the ministries and similar bodies to the gender budget document, finalises it and attaches it as an appendix to the draft budget.

III. TOOLS AND INSTRUMENTS OF GENDER BUDGETING

Sector gender analyses and gender impact assessments aim to improve the quality of budgetary policies and measures undertaken. Ministries and similar departments are urged to conduct such analyses and studies using a quantitative approach to compare the current situation with the expected results.

Gender statistics express not only data by sex but also the different needs and abilities of women and men in different important policy areas. To this end, sector and line ministries need to mobilise the necessary information to have these statistics available while ensuring that the data produced is disaggregated by sex and/or reflects the specific situation of men and women.

Gender-responsive indicators measure changes over time in society that are related to gender differences. Ministries and related departments should establish gender-disaggregated (when the activity targets both men and women), or gender-specific (when the activity targets women only) indicators and include them in planning and programming tools.

Gender mainstreaming is assessed in the operational programmes of sector and related ministries through well-defined gender responsive indicators and according to the specificities of each government.

However, for those ministries where gender issues are not easily discernible, gender mainstreaming is assessed through the indicators of the supporting programme (appendix 4).

The **Annual Performance Reports** (APR) of government departments should include data and information to assess any planned gender action or activity.

The budgetary information system must make it possible to capture, via ad hoc marking and development, information relating to gender in the various programmes,



actions and activities in order to produce reports highlighting gender sensitivity in the presentation of budgetary data.

IV. ANIMATION OF THE GRB

The GRB is animated through:

1. Management controllers who ensure that gender is taken into account in performance frameworks and programme activities and that gender-responsive monitoring and reporting is established.
2. A GRB focal point is designated within the Department in charge of budget preparation within the various ministerial and related departments. This focal point ensures that gender is taken into account throughout the budgetary procedure (Appendix 5). In addition, he/she is responsible for leading the process of integrating GRB tools and consolidating the gender-responsive budget document within his/her administration.

I urge all principal, secondary and delegated authorizing officers, project managers, programme managers and similar officials to follow strictly the requirements of this circular, to which I attach the greatest importance./-

YAOUNDE, the 02 Aou 2022

THE MINISTER OF FINANCE,

SERVICES DU PREMIER MINISTRE VISA	
005903	02 AOU 2022
PRIME MINISTER'S OFFICE	



[Handwritten signature]
Louis Paul MOTAZE

APPENDICES

Appendix 1: Gender-based MTEF

CURRENT MTEF FRAMEWORK	GENDER-BASED MTEF FRAMEWORK						
<p>Introduction</p> <p>1. STRATEGIC PROGRAMMING FRAMEWORK OF THE CHAPTER</p> <p>1.1. SECTORAL POLICY</p> <p>1.1.1. Situation of the sector and evolution of the implementation of the sector policy</p> <p>1.1.2. Contribution of the chapter to the achievement of sector objectives</p>	<p>Introduction</p> <p>1. STRATEGIC PROGRAMMING FRAMEWORK OF THE CHAPTER</p> <p>1.1. SECTORAL POLICY</p> <p>1.1.1. Situation of the sector and evolution of the implementation of the sector policy</p> <p>1.1.2. Contribution of the chapter to the achievement of sector objectives</p> <p>1.1.3. Contribution of the chapter to the achievement of the sectoral objectives for the promotion of equality</p> <p>1.1.3.1. Recall the NGP guidelines</p> <div data-bbox="478 761 1508 974" style="border: 1px solid black; padding: 5px;"> <p>This section should:</p> <ul style="list-style-type: none"> > Recall the main orientations of the NGP that involve the sub-sector; > recall the commitments that involve the sector in the promotion of gender equality, highlighting its contribution to the NGP; > Present the orientations and interventions of the sectoral policy in favour of the reduction of inequalities identified in the sector; > Mapping the gender representation of actors at sector level and within the ministry. </div> <p>1.1.3.2 Measures taken and main achievements in promoting gender equality</p> <div data-bbox="478 1008 1492 1288" style="border: 1px solid black; padding: 5px;"> <p>This section aims to explain the measures undertaken to reduce the inequalities observed, by addressing the various strata of change to be brought about:</p> <table border="1" data-bbox="518 1052 1468 1265"> <tr> <td style="width: 20%;">Impacts</td> <td>What contribution will the sector policy make to changing and improving the living conditions of women/girls and men/boys? What gender inequalities will be reduced (5, 10 or more years)?</td> </tr> <tr> <td>Effects</td> <td>What barriers to development will be reduced? What conditions unfavourable to equality will be changed? The sum of the changes achieved should contribute to the desired impacts.</td> </tr> <tr> <td>Products obtained</td> <td>What immediate benefits the sector policy should bring to beneficiaries and claimants in terms of operational changes, skills and goods and services?</td> </tr> </table> </div>	Impacts	What contribution will the sector policy make to changing and improving the living conditions of women/girls and men/boys? What gender inequalities will be reduced (5, 10 or more years)?	Effects	What barriers to development will be reduced? What conditions unfavourable to equality will be changed? The sum of the changes achieved should contribute to the desired impacts.	Products obtained	What immediate benefits the sector policy should bring to beneficiaries and claimants in terms of operational changes, skills and goods and services?
Impacts	What contribution will the sector policy make to changing and improving the living conditions of women/girls and men/boys? What gender inequalities will be reduced (5, 10 or more years)?						
Effects	What barriers to development will be reduced? What conditions unfavourable to equality will be changed? The sum of the changes achieved should contribute to the desired impacts.						
Products obtained	What immediate benefits the sector policy should bring to beneficiaries and claimants in terms of operational changes, skills and goods and services?						
<p>1.2. LOGICAL FRAMEWORK OF PROGRAMMES AND ACTIONS</p> <p>1.2.1. Logical framework of chapter PROGRAMMES</p> <p>1.2.2 Logical framework of actions per PROGRAMMES</p>	<p>1.2 LOGICAL FRAMEWORK OF PROGRAMMES AND ACTIONS</p> <p>1.2.1 Logical framework of chapter PROGRAMMES</p> <p>1.2.2 Logical framework of actions per PROGRAMMES</p> <p>1.2.3 Description of the consideration of gender per programme</p> <div data-bbox="414 1668 1428 1892" style="border: 1px solid black; padding: 10px;"> <p>This section should describe how gender issues have been taken into account in each of the chapter's programmes</p> </div> <div data-bbox="638 1848 1125 2072" style="border: 1px solid black; padding: 5px; text-align: center;"> <p>SERVICES DU PREMIER MINISTRE VISA</p> <p>005903 2 AOU 2022</p> <p>PRIME MINISTER'S OFFICE</p> </div>						

2. OVERVIEW OF FINANCIAL BALANCE SHEET

2.1 Financial execution of expenditure per programmes and actions

2.2 Financial execution of expenditure per type of expenditure

2.3 Difficulties faced and proposed solutions

2. OVERVIEW OF FINANCIAL BALANCE SHEET

2.1 Financial execution of expenditure per programmes and actions

2.2 Financial execution of expenditure per type of expenditure

2.3 **Financial execution of gender responsive expenditure per programmes and actions** will be automatically generated and will make it possible to monitor the execution of credits for gender responsive actions. The analysis of the execution rate is fundamental to be able to undertake corrective actions.

Programme	N-2			N-1		
	Amount voted	Amount executed	Execution rate	Amount voted	Amount executed	Execution rate
Gender responsive action 1						
Gender responsive action 2						
Other actions						

2.4 Difficulties faced and proposed solutions

3. PROGRAMMATION TRIENNALE DES DÉPENSES

3. PROGRAMMATION TRIENNALE DES DÉPENSES

4. SPECIFIC ASPECTS OF THREE-YEAR EXPENDITURE PROGRAMMING

4.1. projects with multi-year CA (MCA)

4.2. externally financed projects (FINEX)

4.3. major projects

4.4. subventions to public establishments

4.5. programmed resources to RLA

4.6. update on ongoing projects

4.7. priority interventions

4. SPECIFIC ASPECTS OF THREE-YEAR EXPENDITURE PROGRAMMING

4.1. projects with multi-year CA (CAP)

4.2. externally financed projects (FINEX)

4.3. major projects

4.4. subventions to public establishments

4.5. programmed resources to RLA

4.6. update on ongoing projects

4.7. priority interventions

4.8. update on the programming of gender-responsive activities

Once the gender expenditure has been marked in the budget information system, the table below, automatically generated, will present for each programme of the ministry, the gender responsive activities

Inti. Act.	total cost	exec. amt. 2022	2021			2022			2023		2024		2025		Outstanding financing	
			Vote d. amt	exec. amt.	exec. rate.	Vote d. amt	exec. amt.	exec. rate.	C A	P A	C A	P A	C A	PA	C A	P A
PROGRAMME 1																
Action X																
Act1																
Act2																
Tot.																
Action Y																
Act1																
Act2																
Tot.																
Tot. Prog 1																
PROGRAMME 2																
Action X																
Act1																
Act2																
Tot.																
Tot. Prog 2																
Tot. chap																

SERVICES DU PREMIER MINISTRE
VISA
005903
PRIME MINISTER'S OFFICE
02 AOU 2022

APPENDICES

APPENDICES

Appendix 2: Gender-based PPA

CURRENT PPA FRAMEWORK	GENDER-BASED PPA																
<p>Introduction</p> <p>PART ONE: PRESENTATION OF THE PROGRAMME PERFORMANCE FRAMEWORK</p> <p>1. PROGRAMME STRATEGY</p>	<p>Introduction</p> <p>PART ONE: PRESENTATION OF THE PROGRAMME PERFORMANCE FRAMEWORK</p> <p>1. PROGRAMME STRATEGY</p> <p>This entails focusing on the priorities for the promotion of gender equality. The objective is to highlight the sector guidelines in this respect by highlighting the contribution of the sector and the ministry to the implementation of the National Gender Policy.</p>																
<p>2. OBJECTIVES AND INDICATORS</p>	<p>2. OBJECTIVES AND INDICATORS</p> <p>This section should:</p> <ul style="list-style-type: none"> - Recall the commitments that involve the sector in the promotion of gender equality, highlighting its contribution to the NGP. - Present the orientations and interventions of the sectoral policy in favour of the reduction of inequalities identified at the sector level; - Present the expected results and impacts to reduce gender inequalities identified in their area of competence 																
<p>3.</p> <p>PRESENTATION AND CONTENT OF THE PROGRAMME ACTIONS</p>	<p>3. PRESENTATION AND CONTENT OF THE PROGRAMME ACTIONS</p> <p>The integration of a gender perspective in this section is done through the highlighting of the objectives and indicators of the programme's actions to promote equality. The table below shows the level of achievement as an explanatory factor for the results achieved.</p> <table border="1" data-bbox="464 1106 1337 1290"> <thead> <tr> <th>Title of the gender responsive action</th> <th>Gender responsive objective</th> <th>Gender responsive indicators</th> <th>Targets</th> <th>Results at end N-1</th> <th>Programmed results for the current year</th> <th>Results already achieved in the current year</th> <th>Expected results at the end of the current year</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table>	Title of the gender responsive action	Gender responsive objective	Gender responsive indicators	Targets	Results at end N-1	Programmed results for the current year	Results already achieved in the current year	Expected results at the end of the current year								
Title of the gender responsive action	Gender responsive objective	Gender responsive indicators	Targets	Results at end N-1	Programmed results for the current year	Results already achieved in the current year	Expected results at the end of the current year										
<p>PART TWO: PRESENTATION AND JUSTIFICATION OF PROGRAMME APPROPRIATIONS</p> <p>1. COST OF PROGRAMME</p>	<p>PART TWO: PRESENTATION AND JUSTIFICATION OF PROGRAMME APPROPRIATIONS</p> <p>1. COST OF PROGRAMME</p>																
<p>2. COST OF PROGRAMME ACTIONS</p>	<p>2. COST OF PROGRAMME ACTIONS</p> <p>The aim here is to draw up a financial balance sheet of the programme's gender-responsive actions according to the table above.</p> <table border="1" data-bbox="464 1599 1310 1715"> <thead> <tr> <th>Title of the gender responsive action</th> <th>Overall cost</th> <th>Kick-off year</th> <th>Closing year</th> <th>Committed amount</th> <th>Outstanding commitment.</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table>	Title of the gender responsive action	Overall cost	Kick-off year	Closing year	Committed amount	Outstanding commitment.										
Title of the gender responsive action	Overall cost	Kick-off year	Closing year	Committed amount	Outstanding commitment.												
<p>3. JUSTIFICATION OF APPROPRIATIONS OF ACTIONS</p>	<p>3. JUSTIFICATION OF APPROPRIATIONS OF ACTIONS</p>																



Appendix 3: Outline of the contributions of ministries and related departments to the gender budget document

LIST OF ACRONYMS

LIST OF ILLUSTRATIONS

INTRODUCTION

I. GENDER SITUATION IN THE MINISTRY, MAIN CHALLENGES AND PROGRESS MADE

I.1. Situational analysis of gender issues (according to the NDS30 pillars)

I.2 Progress in gender promotion

II. ANALYSIS OF GENDER MAINSTREAMING IN THE MINISTRY

II.1 Gender issues in the sub-sector (to which the Ministry belongs) and links with the NGP

II.2 Main achievements and measures taken

II.3. Planning and budgeting of gender actions

II.4. Prospects for development

III. PROSPECTS

III.1 For a better embedding of GRB

III.2 Actions to improve the ministerial contribution on gender mainstreaming

CONCLUSION

SERVICES DU PREMIER MINISTRE VISA	
005903	02 AOU 2022
PRIME MINISTER'S OFFICE	

Appendix 4: Gender-responsive objectives and indicators for support programmes

Objectives	Indicators
<p>Institutionalise a fair civil service</p>	<ul style="list-style-type: none"> ✓ Achievement rate of the NGP targets; ✓ Achievement rate of the roadmap on the institutionalisation of equality within the ministry (actions carried out for the formalisation of gender mechanisms); ✓ Access rate to training (disaggregated by sex); ✓ Share of beneficiaries of training and awareness-raising campaigns on the gender approach (disaggregated by sex); ✓ Share of beneficiaries of training leading to qualifications for positions of responsibility (disaggregated by sex);
<p>Increasing the representation of women in positions of responsibility</p>	<ul style="list-style-type: none"> ✓ Rate of women in the total number of civil servants; ✓ Access rate of women to positions of responsibility ✓ Percentage of women candidates for positions of responsibility ✓ Percentage of women in the governance bodies of the ministry's supervisory bodies
<p>Improve the quality of services provided in a gender-responsive manner</p>	<ul style="list-style-type: none"> ✓ Level of satisfaction with the services provided by the Ministry: working conditions, equipment, safety, etc. (disaggregated by gender) ✓ Number of reconciliation measures put in place: day care centres, janitorial services...
<p>Optimising the operation of services in a gender-responsive manner</p>	<ul style="list-style-type: none"> ✓ Office efficiency ratio (disaggregated by gender) ✓ Human resources management efficiency ratio (disaggregated by gender)



Appendix 5: Job description of the GRB Focal Points

The GRB Focal Point is responsible for supporting the operationalisation of Gender Responsive Budgeting (GRB).

Roles and responsibilities of the GRB Focal Point:

The GRB Focal Point ensures

▪ **Ensure gender-responsive programming and budgeting:**

- Advocate for the inclusion of gender-responsive programmes and actions in the multi-year budget of his/her ministry in line with the deployment of activities in the NGP action plan;
- Participate in the process of preparing the ministerial budget and in budget negotiations with the heads of operational programmes;
- Facilitate the deployment process of the GRB tools and ensure a positive and constructive dialogue to facilitate their appropriation;
- Provide capacity building activities on gender and GRB to members of the PPBS chain within his/her home administration.

▪ **Monitor and inform decision making:**

- Ensure monitoring and implementation of gender-responsive programmes and actions in the ministry's budget;
- Contribute to the forecasting of gender-responsive indicators contained in the Administration's Performance Projects and their realisation in the Annual Performance Reports;
- Steering the consolidation process of the sectoral part of the Gender Budget Document.

Qualifications of the GRB Focal Point:

The GRB Focal Point is an official within the department responsible for the preparation of the ministerial budget, involved in the planning, programming and budgeting chain. He/she is duly designated by the head of the support programme.

The GRB Focal Point shall meet the following criteria:

- be a civil servant of category A or a contract-based staff of at least the 10th category
- have at least five (5) years of service in the Cameroonian administration
- have held a position equal to or higher than that of Service Head for at least three (3) years
- have knowledge of: Gender Responsive Budgeting, gender responsive planning and monitoring, gender approach;
- have managerial skills and competences;
- have interpersonal and behavioural skills: ability to work in a team, interpersonal skills.

