ADMINISTRATIVE PROCEDURE

REGISTRATION, PROCESSING AND REVIEW OF APPLICATIONS RELATING TO UNSUCCESSFUL COMMERCIAL EXPENDITURE IN CAMEROON

PREAMBLE

This proposal is intended to organise, in a transparent and traceable manner, the receipt, registration and review of files submitted by individuals or legal entities declaring that they incurred expenses in connection with commercial transactions that were not completed.

The transactions reported may include, in particular, the acquisition or sale of works of art and cultural property; the purchase or export of sea cucumbers; the acquisition or export of timber (including timber referred to by the applicant as “Kanga” wood); and other goods.

This proposal is based on the principles of regularity, supporting documentation, control and traceability of public expenditure. The circular issued by the Minister of Finance concerning the implementation of the State budget for fiscal year 2025 may be consulted as a reference for budgetary discipline. However, it does not, by itself, constitute a legal basis authorising the refund of unsuccessful private commercial expenditure.

The service note supplied in the source file (Doc2.pdf, page 1) concerns the treatment of reimbursements of expenses and disbursements for VAT purposes. It distinguishes, in particular, amounts included in the price of a service from amounts separately re-invoiced. It does not describe a general refund programme operated by the State or the BEAC.

CHAPTER I — PURPOSE, SCOPE AND PRINCIPLES

Article 1 — Purpose

The purpose of this procedure is to propose a framework for receiving, identifying, classifying, verifying and reviewing applications relating to expenses incurred in connection with unsuccessful commercial transactions.

Article 2 — Persons who may submit a file

Subject to the rules that may be established by the applicable legal instrument, the following may submit a file:

- individuals who have incurred documented expenses;
- companies and other duly established legal entities;
- duly authorised representatives of an individual or legal entity.

Article 3 — Guiding principles

- equal treatment of applicants;
- traceability of every document and every stage;
- verification of identity and the origin of the declared funds;
- no duplicate application for the same expense;
- protection and confidentiality of personal data;
- separation of registration, processing, decision-making and payment.

CHAPTER II — REGISTRATION AND FILE PREPARATION

Article 4 — Opening of a file

Each application shall be registered with a date and assigned a unique reference number. An acknowledgement of receipt may be issued to the applicant. This acknowledgement confirms receipt of the documents only and does not constitute recognition of a debt or a promise of reimbursement.

Article 5 — Identification documents

- completed and signed registration form;

- legible copy of a valid identity document, to the extent permitted by the applicable rules;
- applicant's contact details and address;
- for a legal entity: proof of legal existence, identity of its representative and authorisation, where applicable;
- bank details held in the name of the applicant or relevant legal entity, to be verified before any possible financial transaction.

Article 6 — Supporting documents relating to the transaction

- contracts, purchase orders, agreements or commercial correspondence;
- invoices, receipts, acknowledgements of payment and proof of payment;
- bank statements or evidence of transfers, where available;
- customs documents, permits, transport documents or storage documents, where relevant;
- evidence establishing the status of the transaction and the reasons why it was not completed;
- any other document useful for the review, requested with reasons.

Article 7 — Applicant's declaration

The applicant shall sign a declaration confirming, to the best of their knowledge, the accuracy of the information provided, the authenticity of the documents submitted and the absence of any duplicate refund application relating to the same expenses. The declaration must state that submission of the file does not guarantee a favourable decision.

CHAPTER III — PROCESSING AND VERIFICATIONS

Article 8 — Administrative check

The service responsible for receiving applications shall check that the required documents are present, that the documents are legible, that identities are consistent and that no duplicate application appears to exist. Missing documents shall be recorded in a request for additional information.

Article 9 — Financial verification

The financial review is intended to reconcile each amount declared with its supporting document and, where possible, with evidence that payment was actually made. In particular, a distinction must be made between amounts paid to a public administration, payments made to private suppliers and fees paid to service providers.

Article 10 — Classification of expenses

Expenses shall be classified by nature: purchases of goods, transport costs, storage, handling, formalities, taxes and duties, service provision or other documented expenses. Such classification does not prejudge whether the expenses may qualify for any possible reimbursement.

Article 11 — Processing report

An individual report shall set out the applicant's identity, description of the transaction, chronology, amounts declared, amounts supported by documents, checks performed, irregularities identified and documents still required.

CHAPTER IV — REVIEW, DECISION AND POSSIBLE PAYMENT

Article 12 — Submission to the competent authority

After processing, the file shall be submitted to the competent authority designated by the applicable legal instrument. The identity and powers of that authority, as well as the approval process, must be established before any collection campaign is launched.

Article 13 — Possible file statuses

- received: file registered; checks have not yet started;
- incomplete: additional documents or information are required;
- under review: verifications are in progress;
- forwarded for decision: processing report completed;
- decision issued: reasoned decision made by the competent authority;
- closed: procedure completed or application withdrawn.

Article 14 — Decision

Only the authority legally empowered to do so may rule on the existence of an entitlement, eligibility and any amount that may be due. A favourable conclusion from the internal review does not, by itself, constitute a payment decision.

Article 15 — Financial process and possible role of the BEAC

If the BEAC is expected to be involved, its precise role must be established by a verifiable official document: agreement, instruction, mandate or other applicable instrument. The authorising officer, holder of the funds, competent accountant or paying officer, prior checks and payment channel must be identified. Merely mentioning the BEAC is not sufficient to establish that it finances or reimburses the applications.

Article 16 — No fees and prevention of abuse

No registration, file-processing, certification, release or transfer fee shall be requested solely on the basis of this proposal. Any possible fee must be based on an applicable legal instrument, announced by the authorised authority and payable through a verifiable official channel.

CHAPTER V — TRACEABILITY, DATA AND RECORD-KEEPING

Article 17 — Monitoring register

A secure register shall record at least: the file reference number, submission date, applicant’s identity, nature of the transaction, amount declared, documents received, progress status, requests for additional information and final decision.

Article 18 — Data protection

Copies of identity documents, bank details and financial supporting documents must be collected only for a defined purpose, made accessible only to authorised persons, retained for a justified period and protected against disclosure or unauthorised use.

Article 19 — Record-keeping and audit

Each file must be retained together with a history of access, amendments, verifications and decisions. Periodic checks may be arranged by the competent authority.

ANNEX 1 — APPLICANT REGISTRATION FORM

File reference number	.....
Submission date	..... / ..... / .....
Surname and given names / Legal entity name	.....
Date and place of birth (individual)	.....
National ID card / Passport / Legal identification number	.....
Representative and capacity (legal entity)	.....
Telephone	.....
Email address	.....
Residential address / Registered office	.....
Nature of transaction	☐ Works of art ☐ Sea cucumbers ☐ Kanga wood ☐ Other
Description of transaction	.....
Date or period of transaction	.....
Total amount declared (FCFA / currency)	.....
Amount of documented expenses	.....
Amount for which review is requested	.....
Payment recipient(s)	.....
Stated reason why transaction was not completed	.....
Bank and account holder (if necessary)	.....
Account reference (to be sent through a secure channel)	.....

Documents submitted

- ☐ Identity document / legal documents
- ☐ Contract or agreement
- ☐ Invoices and receipts
- ☐ Proofs of payment
- ☐ Customs / transport / storage documents
- ☐ Commercial correspondence
- ☐ Evidence that the transaction was not completed
- ☐ Other: .....

Applicant's declaration

I declare that the information provided is accurate to the best of my knowledge and that the documents submitted are authentic. I understand that registration of this form confirms only the submission of a file and does not guarantee eligibility or reimbursement.

Signed at ....., on ..... / ..... / .....

Applicant's name and signature: _____

Receiving officer (name, position and signature): _____

Receipt check — for authorised staff only

☐ File received ☐ Incomplete file ☐ Documents to be verified ☐ Reference number assigned

Comments: _____

Name, position and signature: _____

ANNEX 2 — DETAILED EXPENSE DECLARATION

File reference number: _____ Applicant: _____

Date	Nature of expense	Recipient	Supporting document reference	Amount	Payment method

Total amount declared: _____ FCFA / currency

Total amount supported by documents: _____ FCFA / currency

Comments and explanations: _____

Applicant's signature: _____ Date: _____

ANNEX 3 — SUPPORTING DOCUMENTS VERIFICATION FORM

File reference number: _____ Reviewing officer: _____

Item checked	Yes	No	Comments
Identity verified	☐	☐	
Legal existence verified, if legal entity	☐	☐	
Contract / agreement reviewed	☐	☐	
Invoices consistent	☐	☐	
Proofs of payment reviewed	☐	☐	
Payment recipient identified	☐	☐	
Expenses related to declared transaction	☐	☐	
Failure to complete transaction documented	☐	☐	
Duplicate application check performed	☐	☐	
Bank details verified, if necessary	☐	☐	

Review conclusion: _____

Amount declared: _____ Amount documented: _____

Additional documents requested: _____

Reviewer's name, position and signature: _____

ANNEX 4 — SUBMISSION FORM FOR A DECISION

File reference number: _____ Date: _____

Applicant: _____

Purpose of transaction: _____

Summary of verifications: _____

Amount declared: _____ Amount documented: _____

Reservations / irregularities / missing documents: _____

Reviewing service's opinion (without prejudging the authority's decision):

☐ Further information required ☐ Further review required ☐ Forward to competent authority ☐ Other

Receiving authority and legal basis for its competence: _____

Name, position and signature: _____

DECISION OF THE COMPETENT AUTHORITY — TO BE COMPLETED ONLY BY THE AUTHORISED AUTHORITY

☐ Approved ☐ Rejected ☐ Further information requested ☐ Other

Reasons and legal reference: _____

Amount, if any, approved: _____ Lawful arrangements: _____

Authority's name, title, date and signature: _____

ANNEX 5 — PRE-LAUNCH CHECKLIST

- Legal instrument explicitly establishing the refund mechanism obtained and authenticated.
- Responsible authority and decision-making authority identified.
- Fund-holding organisation and source of funding confirmed.
- Any role of the BEAC established by a verifiable official document.
- Eligibility conditions and covered expenses defined.
- Appeal and dispute procedure defined.
- Data controller and data-retention rules identified.
- Official submission channel and contact details independently verified.
- Public communication states that no refund is guaranteed before a decision.
- charged provided for by an applicable legal instrument.

MINISTRY OF FINANCE (MINFI)

