



FODECC Local Authorities Window

Producers' Desk Operational Manual Volume II - Local Authorities

**Quality Components (G2/a-CTD and G2/b-
Coop &
Agroecological Transition Components
G2/c-PLADDT and G2/d-TA Investment**

Update/ January 2025

FODECC	PRODUCERS WINDOW OPERATIONAL MANUAL - Volume II - LOCAL AUTHORITIES	
	January 2025	Quality (G2/a-CTD & G2/b-Coop) and Agroecological Transition G2/c-PLADDT & G2/d-TA Investment

Preface

Dear stakeholders in the cocoa and coffee production sectors and municipalities

A public institution created by Law No. 2004/025 of 30 December 2004 and established by Decree No. 2006/085 of 9 March 2006 of the President of the Republic, the Cocoa and Coffee Sector Development Fund (FODECC), alongside other bodies in the sector, provides financing and payment for services related to supporting and reviving the cocoa and coffee sectors, supporting applied research on these products and improving their quality, supporting training and information programmes for operators in the cocoa and coffee sectors, and promoting the local processing and consumption of cocoa and coffee. Placed under the financial supervision of the Minister of Finance (MINFI), the FODECC operates under the technical supervision of the Minister of Trade (MINCOMMERCE) and the Minister of Agriculture and Rural Development (MINADER), who are authorising officers in the same capacity as the Minister of Scientific Research and Innovation (MINRESI).

FODECC draws its resources mainly from export duties on cocoa and coffee. The relevant ministerial departments exercise their authority as authorising officers for the expenditure of subsidies for the benefit of cocoa and coffee producers.

With the authorisation of the Presidency of the Republic on 21 December 2020, relayed by the Prime Minister's Office, FODECC opened the "Producers' Desk" in July 2021 with the aim of providing direct support to cocoa and coffee producers. This scheme is based on Decree No. 068/PM of 28 August 2019 approving and enforcing the manual of procedures for granting subsidies for agricultural inputs and equipment in Cameroon. In particular, it enables subsidies to be granted to producers for inputs through the issuance of electronic vouchers and co-financing of business plans for small agricultural enterprises (Production Desk, Volume I), and subsidies for the agroecological transition by producers at the farm level (Sustainability Desk, Volume III).

With this Volume II, FODECC is opening the Local Authorities Window as a specific mechanism for subsidising category 3 collective marketing infrastructure, a tool dedicated to rural municipalities (primary beneficiaries) and local professional organisations (economic interest groups, cooperatives) that are partners of the municipalities (secondary beneficiaries), with a view to equipping production areas to improve the market quality of products intended for export. At the same time, it enables municipalities to access funding for the preparation of their PLADDT and for the implementation of actions to preserve and restore agroforestry areas.

We hope, dear stakeholders in cocoa and coffee-producing municipalities, that this financing mechanism will be as successful as we wish it to be and that it will thus contribute to the full development of the cocoa and coffee economy in line with Cameroon's environmental commitments.

*Samuel Donatien NENGUE Administrator/CEO of
FODECC*

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Preamble

The Operational Manual for the FODECC Local Authorities Window - Volume II - sets out the procedures for subsidising or co-financing, on the one hand, collective investments, productive infrastructure, processing and marketing facilities (*category III*) and, on the other hand, investments intended to support agroecological transition and the restoration of forest and agroforestry landscapes in:

- Communes
- And their local partners such as economic interest groups (EIGs) and agricultural production and processing cooperatives processing cooperatives.

The FODECC Volume II manual, like Volume I (*Quantity/production window*) and Volume III (*Sustainability/agroecological transition window*), is **part of the paradigm shift in agricultural subsidies sought by the Government**. It is the operational translation of the **MINADER** agricultural subsidy manual, adopted and made enforceable by **Prime Ministerial Decree No. 068 of 28/08/2019**, which requires all relevant agricultural, economic and financial services, public institutions and enterprises, and associated programmes at national level, to use it as a reference tool to guide their agricultural subsidy actions, and now also their agroecological transition and landscape restoration actions.

The FODECC, under the joint supervision of MINADER, of the MINCOMMERCE, of the MINRESI (*technical authorising officers*) and MINFI, is part of the government's policy to revive and develop cash crop production, particularly cocoa and coffee, and food security sectors, especially the most widely consumed and imported products at the national level. The aim is to reach as many producers and producer organisations as possible, to encourage them to improve their yields and the quality of their products, and to improve the efficiency of subsidies granted in a general context of scarce public funds. This must also be done in line with Cameroon's commitments to reduce greenhouse gas emissions, preserve its forests and

restoring agroforestry landscapes for future generations.

The liberalisation of the agricultural economy has led to a revival of investment in plantations. As a result, cocoa production has risen from its lowest point in the early 1990s (*around 70,000 tonnes of beans per year*) to a production level of nearly 295,000 tonnes in 2023.

The Cameroonian Government's commitments were reaffirmed by the signing of the October 2024 Letter of Intent with the Central African Forest Initiative (CAFI), which notably establishes the inviolability of the boundaries of permanent forest areas (39% of the territory, privately owned by the State or municipalities) and the desire to increase agricultural and food production by prioritising the agroecological intensification of existing agricultural land, including fallow land less than 20 years old, within non-permanent forest areas.

The design and drafting of the Collectivités Tome II manual was entrusted to *Dr Jean-Marie Noiraud*, who had previously prepared the MINADER agricultural subsidy manual, the FODECC Producers' Desk Manual Tome I (quantity-production), the 1st version of the Collectivité Tome II manual (Quality-Collectivités), the Guichet de transition agroécologique Tome III manual (Sustainability), and various related manuals applying the paradigm to several national programmes.

The ^{first}version of the FODECC TII Communities/Quality manual dates from 2022 and focuses on the quality of cocoa and coffee products as part of a scheme designed to support municipalities and their local partner organisations (economic interest groups, cooperatives), with co-financing to facilitate collective investment in post-harvest processing.

With TII version 02, the aim is also to establish the **terms and conditions for municipalities to access subsidies that will enable them to co-finance the preparation of their PLADDT**, on the one hand, and to co-finance, on the other hand, **green investments in agroecological transition, forest preservation and water resources**.

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water, restoration of forest and savannah landscapes, reforestation of degraded sites, etc.

The main messages addressed to all stakeholders in the national agricultural and forestry sectors are as follows:

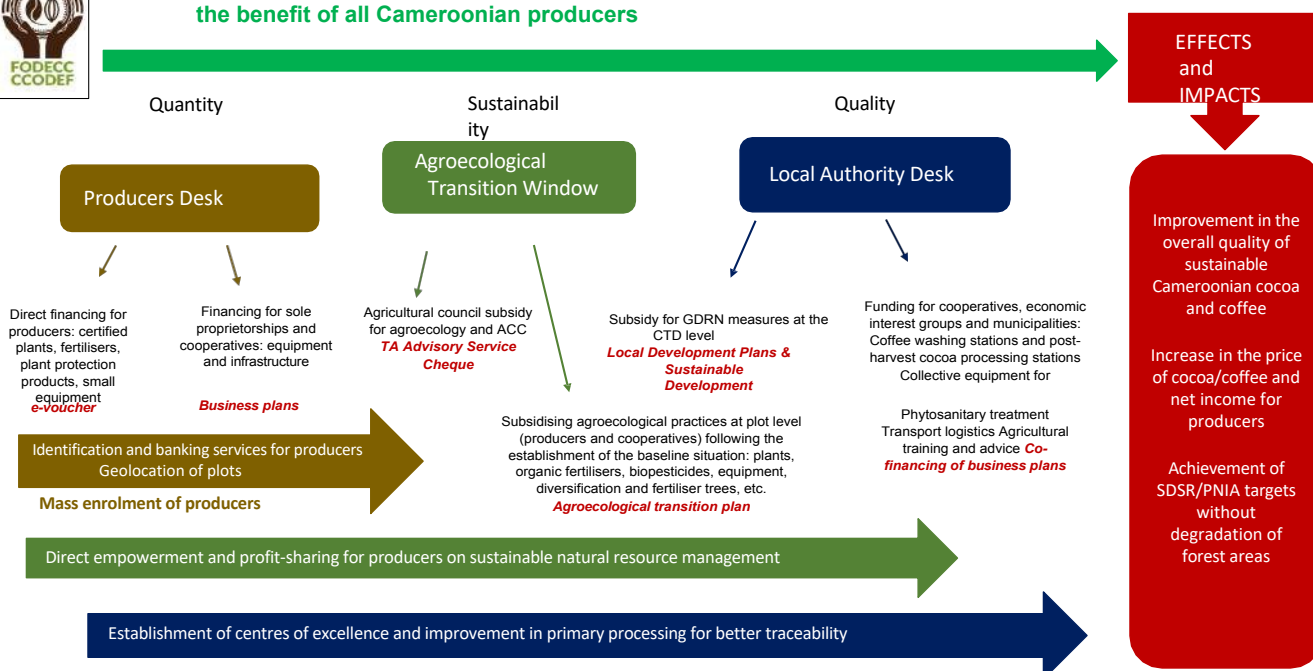
- The days of "everything for free" are over ;
- Public subsidies are a lever to encourage beneficiaries to improve their practices and behaviour **for the better**;
- **Subsidies are a "reward for effort"**, in other words, subsidies

can only benefit producers, businesses and organisations that are genuinely committed to a professional approach;

- FODECC relies primarily on **productive partnerships** established with the private sector (suppliers of agricultural inputs and equipment, hardware stores, banks/MFIs, professional and inter-professional organisations, exporters, millers, nursery growers, etc.) and with production municipalities.



Financing tools for the agroecological transition process in the cocoa and coffee sectors for the benefit of all Cameroonian producers



The Producers' Desk comprises three main desks: the ^{first} to support production at the level of producers and basic cooperative groups, the ^{second} to support the quality of marketable products, agroecological transition and the restoration of forest landscapes at the municipal level, and the ^{third} to support sustainability and agroecological transition at the producer level.

Each window itself comprises several sub-windows in order to meet the different types of financing needs identified.

The overall aim of the Producer Window is to:

- improving the overall and sustainable quality of Cameroonian cocoa and coffee,
- enabling products to be sold more effectively on the markets and fetching a better price,
- to achieve the SDRS/PNIA targets without damaging the forest domain.

The FODECC Local Authorities Window Operational Manual Volume II was adopted by the FODECC Management Committee on / /2025

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for the FODECC Local Authorities Operational Manual

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Version No. 00	Volume II (post-harvest processing)	Date	25 July 2022
Version No. 01	Volume II (post-harvest treatment and agroecological transition)	Date	28 December 2024
Version No. 02	Volume II Local authorities/ Quality & agroecological transition agroecological	Date	31 January 2025

Collective investments in post-harvest processing and agroecological transition

Beyond subsidies for a broad audience in the form of input vouchers and targeted subsidies through co-financing of producers' and producer cooperatives' business plans to support production (Volume I), it is also necessary to support the development of collective post-harvest processing infrastructure to improve the marketability of cocoa and coffee products, while at the same time improving the environmental quality of all agricultural products and production areas, whether intended for export or domestic consumption. Volume III addresses more specifically the issue of subsidising agroecological transition efforts at the level of the producer himself, his farm and his plots, while this Volume II addresses the issue at the level of the municipality and local professional organisations, and aims to restore agroforestry landscapes. The principle is that all the mechanisms supported by the FODECC contribute to improving the overall quality of products.

Volume II Collectivités (Communities) of the Guichet Producteurs Operational Manual therefore proposes a **specific mechanism for subsidising collective infrastructure** in rural municipalities to facilitate the consolidation of cocoa and coffee production in appropriate locations, where producers and their organisations can legally, securely and traceably sell their production to approved buyers within the framework of organised markets that meet traceability requirements. At the same time, it proposes **instruments and financing to support agroecological transition and the restoration of agroforestry landscapes at the level of decentralised local authorities**, which are responsible for managing the spaces shared by the entire population of the municipality.

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Acronyms and abbreviations

ACFCAM:	Association of Municipalities Forestry of Cameroon	MINEPAT:	Ministry of Economy, Planning and Development of Territory
ADM:	Administrator	MINEPDED:	Ministry of the Environment and Sustainable Development
ANEMCAM:	National Association of Microfinance Institutions of Cameroon	MINEPIA:	Ministry of Livestock, Fisheries and Animal Industries
Database:	Database	MINFI:	Ministry of Finance
BE:	Research Office	MINMAP:	Ministry of Public Procurement
BEAC:	Bank of Central African States	MINRESI:	Ministry of Research and Innovation
BIP:	Public Investment Budget	MoMo:	MTN Mobile Money
CAMCULL:	Microfinance Network	MuFID:	Network of Livestock Microfinance ex-MC2
CAPEF:	Chamber of Agriculture, Fisheries, Livestock and Forestry	MUPECI:	Microfinance institution
CCA:	African Community Credit	NIES:	Environmental Impact Statement and Social
CDMT:	Medium-Term Expenditure Framework	OHADA:	Organisation for the Harmonisation Central African Economic and
CEEAC:	Economic Community of Central African States of Central Africa	OM:	Orange Money
CEMAC:	Economic Community Central African Monetary	ONCC:	National Cocoa and Coffee Board
CICC:	Interprofessional Cocoa Council and Coffee	NGO:	Non-Governmental Organisation
CNI:	National Identity Card	PO:	Professional Organisation / Communal Forest Producers' Organisation
CTFC:	Technical Forestry Centre Communal	OPA:	Professional Agricultural Organisation
COBAC:	African Banking Commission Head Office	PA:	Business Plan
CP CICC:	CICC professional membership card	PCP-ACEFA:	Consolidation and Sustainability of agropastoral advice
CTD:	Decentralised Territorial Authority	PDU:	Urban Development Plan
DDA:	Directorate of Agricultural Development	PDL:	Local Development Plan
DEPC:	Directorate of Studies, Programming and Cooperation	PGES:	Environmental Management and Social
DOPA:	Directorate of Organisations and Support for Agricultural Operations	PLADDT:	Local Development and Sustainable Development of the Territory
DRADER:	Regional Delegation for Agriculture and Rural Development	SME:	Small and Medium-sized Enterprises
DRCQ:	Regulatory and Planning Directorate Quality Control	PNZT:	National Land Use Planning
DSCE:	Strategy Document for Growth and Employment	POS:	Land Use Plan
ESIA:	Environmental and Social Impact Assessment Social	PTAB:	Budgeted Annual Work Plan
EMF:	Microfinance institution	PRD:	Regional Development Plan
EPA:	Public Administrative Institution	PV:	Minutes
EU money:	Express Union Money Transfer	EUDR:	EU Deforestation Regulation
FEICOM:	Special Equipment Fund and for Inter-municipal Action	SA:	Public Limited Company
SWOT:	Strengths-Weaknesses-Opportunities-Threats	LLC:	Limited Liability Company
FODECC:	Sector Development Fund Cocoa and Coffee	SCOOP-CA:	Cooperative Society with Council Board
GIE:	Economic Interest Group	SCOOPS:	Simplified Cooperative Society
GPS:	Global Positioning System	SDSR:	Strategy for the Development of the Rural Sector
KYC:	Know Your Customer	SE:	Monitoring and Evaluation
SDG:	Sustainable Trade Initiative	SNADDT/SRADDT:	National/Regional Plan for Development and Sustainable Territorial Development
MINADER:	Ministry of Agriculture and Rural Development	SND 30:	National Strategy for Development 2020 to 2030
MINCOMMERCE:	Ministry of Trade	SODECAO:	Cocoa Development Company
		SR:	Profitability Threshold
		VAT:	Value Added Tax
		EU:	European Union

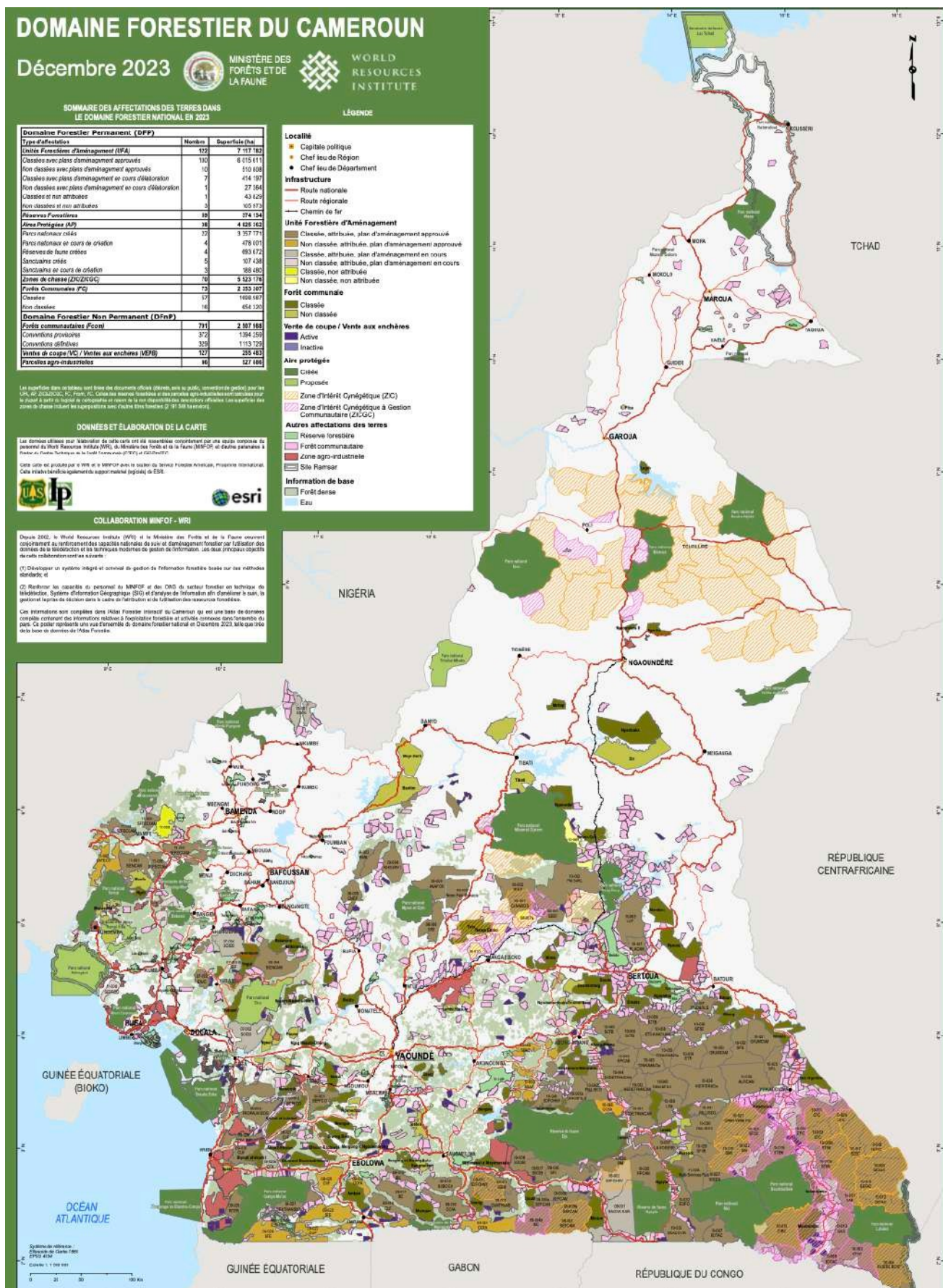


Figure 1: Map of national forest zoning in 2023 (MINFOR-WRI)

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1 Introduction to collective management of agroecological transition

Forests are considered common public goods (global, national or local) whose environmental services are essential to the survival of all species, both globally and locally. Without forests, the planet would be uninhabitable. In Cameroon, the management of forests, like most land, is the responsibility of the State, in particular all forests in the Permanent Forest Domain, representing 39% of the territory (*see Map 2023 of national forest zoning, previous page*), including communal forests owned by municipalities. In addition, the State and decentralised authorities (municipalities and regions) are responsible for the proper management of land in the Non-Permanent Forest Domain, which is intended for all public and private uses, particularly agricultural and agroforestry, even though, locally, it is primarily customary usage rights that apply in the absence of land titles.

At the local level, population growth most often results in the expansion of agricultural land at the expense of forest areas. In Cameroon (*see below for a map of deforestation in the southern part of the country in October 2024*), this deforestation is particularly active (*red/pink areas on the map*) around urban areas and in the most intensively farmed areas, particularly along roads. The areas coloured green show the areas covered by forests but also by wooded savannahs, which are themselves considered forests according to the FAO definition.

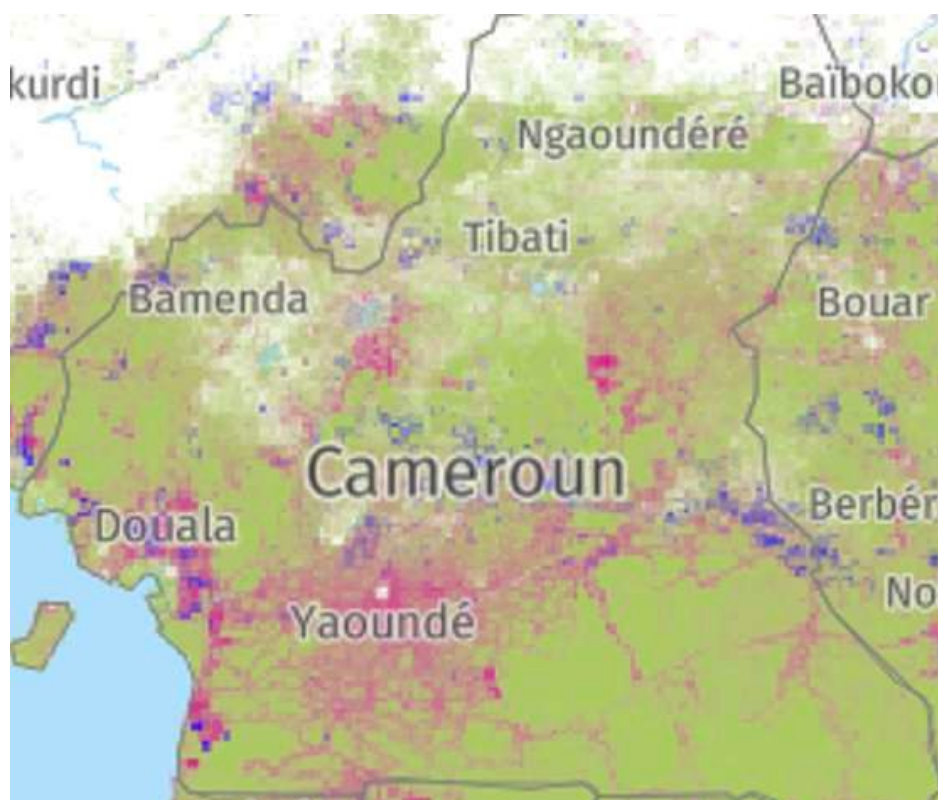


Figure 2: Satellite image of deforestation in Cameroon in October 2024 (WRI-GFW)

While Volume III of the Producer Window proposes a specific subsidy mechanism to encourage producers at the farm level to intensify their operations through agroecological transition, Volume II proposes collective investment subsidy mechanisms for municipalities, the former to improve product quality through improved post-harvest processing, the latter through the development and implementation of PLADDTs to reduce pressure on natural or naturally regenerated forests and encourage collective investment in forest landscape restoration (reforestation, revegetation, forest and riverbank protection, green spaces, etc.).

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2 Production Window, Sustainability Window and Communities Window, complementary instruments to the FODECC Producers Window

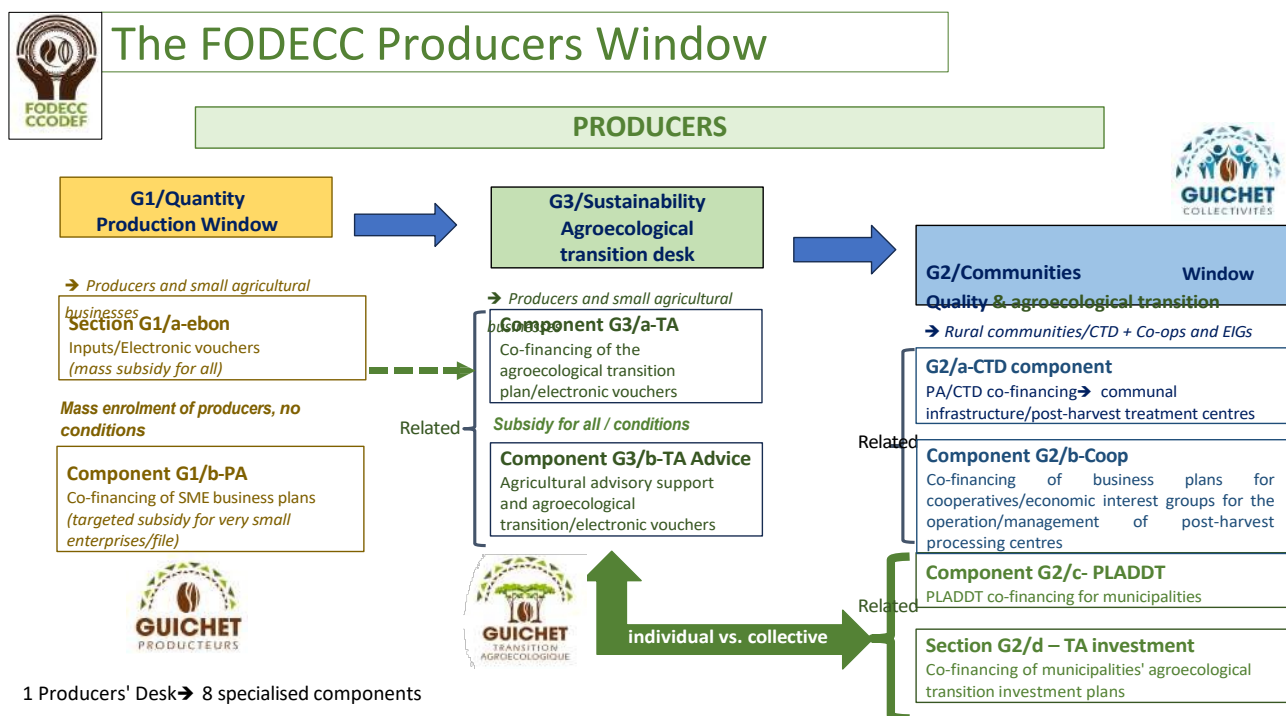


Figure 3: The Producers' Desk and its various desks for production, sustainability and agricultural input and equipment communities

Agricultural subsidies have been used since 2022 by FODECC, a state representative under the joint technical supervision of MINCOMMERCE, MINADER and MINRESI, and under the financial supervision of MINFI, to promote leverage effects on the cocoa and coffee sectors, which are pillars of agriculture in eight of the country's ten regions.

In mid-2024, having noted the encouraging development of the Producers Window and the short-term impact it is having on production in the regions concerned, the national interministerial committee in charge of agricultural subsidies decided that the scheme would be gradually extended to the country's main cash crop and food security sectors. However, these sub-sectoral extensions will be directly dependent on the financial resources made available to it.

As a reminder, in 2019 the government decided to change its model:

- The era of "everything for free" is over. We are stopping free distributions

for agricultural inputs and equipment which are always costly and yield very poor results.

- Subsidies are a lever to encourage professional beneficiaries, cocoa and coffee producers to change their practices and behaviours, in particular to use new technologies, open bank accounts, register as producers and register their plots, comply with technical itineraries, renew their orchards, pass on plantations to new generations, etc.
- The subsidy is a "bonus for effort", in other words, the subsidy can only be awarded to producers, production companies (see Volume I and Volume III), or their organisations, unless they are genuinely committed to a professional approach. It is the producer (Volume I and Volume III), or the municipality with its local professional partner organisation (Volume II), that "triggers" the subsidy.
- Volume II of this Manual therefore focuses on the Local Authorities Desk and the

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subsidies for collective post-harvest processing infrastructure for cocoa and coffee, and co-financing for the preparation of the municipal PLADDT and collective investments in agroecological transition made by the municipality.

- **The FODECC relies primarily on productive partnerships** established with the private sector (suppliers of agricultural inputs and equipment, banks/MFI, professional organisations, exporters, millers, etc.) and, in particular, on large networks of importers/manufacturers and wholesalers supplying agricultural inputs and equipment.
- **FODECC** relies on the Communal Forest Technical Centre (**CTFC**), the technical arm of the Association of Forest Communes of Cameroon (**ACFCAM**), a member of **the CVUC** (United Communes and Cities of Cameroon), to provide technical and organisational support to the communes benefiting from FODECC co-financing.

This search for leverage effects can be summarised with the following objectives:

- ☐ Increase national cocoa and coffee production without deforestation, in line with Cameroon's commitments under the Letter of Intent signed with CAFI in October 2024;
- ☐ Improve the productivity of cocoa and coffee plantations through regeneration methods and to increase yields yields in the most environmentally friendly way possible;
- ☐ Improve the overall quality of marketable products intended for export and encourage rural communities in particular to invest in collective post-harvest processing equipment;
- ☐ Increase the overall productivity of farms through diversification of production and the application of agroforestry methods based on crop association and complementarity as part of an agroecological transition;
- ☐ Guide and support the economic development of the cocoa and coffee sector at the national level in accordance with the objectives set by SND 30;
- ☐ Support and guide the transition of family farms towards more profitable and profitable, job-creating and less greenhouse gas-emitting professional agriculture;
- ☐ Improve Cameroon's trade balance and balance of payments;
- ☐ Strengthen the structure of the productive agricultural sector at all levels of the value chain;
- ☐ Accelerate the transfer of responsibilities to decentralised authorities and younger generations, both men and women;
- ☐ Encourage the formalisation of agricultural enterprises and compliance with the law;
- ☐ Encourage rural communities to invest in the development of more sustainable agriculture that respects primary and naturally regenerated forests;
- ☐ Reduce certain market distortions by promoting local products: production of seeds/plants, fertilisers, other inputs and agricultural equipment;
- ☐ Scale up new technologies for sustainable cocoa and coffee production that respect the forest environment and remaining strictly outside the permanent forest domain;
- ☐ Develop and improve the reliability of production and private sales networks for nurseries and agricultural inputs;
- ☐ Encourage producers to understand and use the opportunities offered by digital development in all their activities;
- ☐ Encourage the systematic banking of all professionals in the agricultural sector, particularly cocoa and coffee producers;
- ☐ Promote the establishment of young people and women as producers, and contribute to the elimination of child labour.

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3 The FODECC "Local Authorities Window"

Why a Local Authorities Desk?

- The law establishing the General Code for Decentralised Local Authorities grants municipalities and regions powers for economic and social development.
- Therefore, in principle, 15% of all central budgets should be transferred to the municipalities and regions to enable them to use these resources to supplement their own revenues and to assume the transferred powers. The law also provides for the transfer of some human resources from decentralised administrations to local authorities.
- The communes, which have management autonomy, are now responsible, for example, for rural or communal roads, primary schools, health clinics, agricultural and livestock posts livestock stations, communal forests, and even production and consumer markets within their territories.
- Municipalities must define their own local development trajectory, in particular with their PLADDT (Local Plan for Sustainable Development and Land Use), which presents the long-term vision for spatial planning, and complements the proposals set out in their PCD (Communal Development Plan), which selects short- and medium-term development priorities. The PLADDT takes into account population growth projections, the need to expand agricultural land, the need to develop new public, social, commercial and economic infrastructure, the need to preserve forest areas and biodiversity, etc.

Figure 4: Why a Local Authority Desk?

Why a Local Authority Desk?

1. **The law establishing the General Code for Decentralised Local Authorities** gives municipalities and regions in Cameroon powers for economic and social development.
2. **More powers and resources are being transferred to them** to boost the economic and social development of their territories.
3. **Certain relevant investments and collective facilities**, such as washing stations and post-harvest processing centres, which significantly improve **quality, competitiveness and prices offered to producers**, are often beyond the reach of cooperatives.
4. Certain types of collective facilities that were subsidised in the past, such as storage warehouses owned by isolated cooperatives, are underperforming due to **under-utilisation of installed capacity (or even abandonment in some cases)**.
5. With the entry into operation of collective facilities (*e.g. markets*), municipalities reap **economic benefits in terms of fees and other tax revenues that enable them to finance the development of their territories**.

3.1 Political and legal framework

The Cocoa and Coffee Sector Development Fund, abbreviated as **FODECC**, is a public institution with legal instruments, legal personality and financial autonomy.

Among the legal acts governing its operations are:

- Law No. 2004/025 of 30 December 2004 amending and supplementing certain provisions of Law 95/11 of 27 July 1995 on the Organisation of the Cocoa and Coffee Trade in its Article 19;
- Law No. 2017/010 of 12 July 2017 on the general status of public institutions , which is currently being brought into compliance with the Fund;

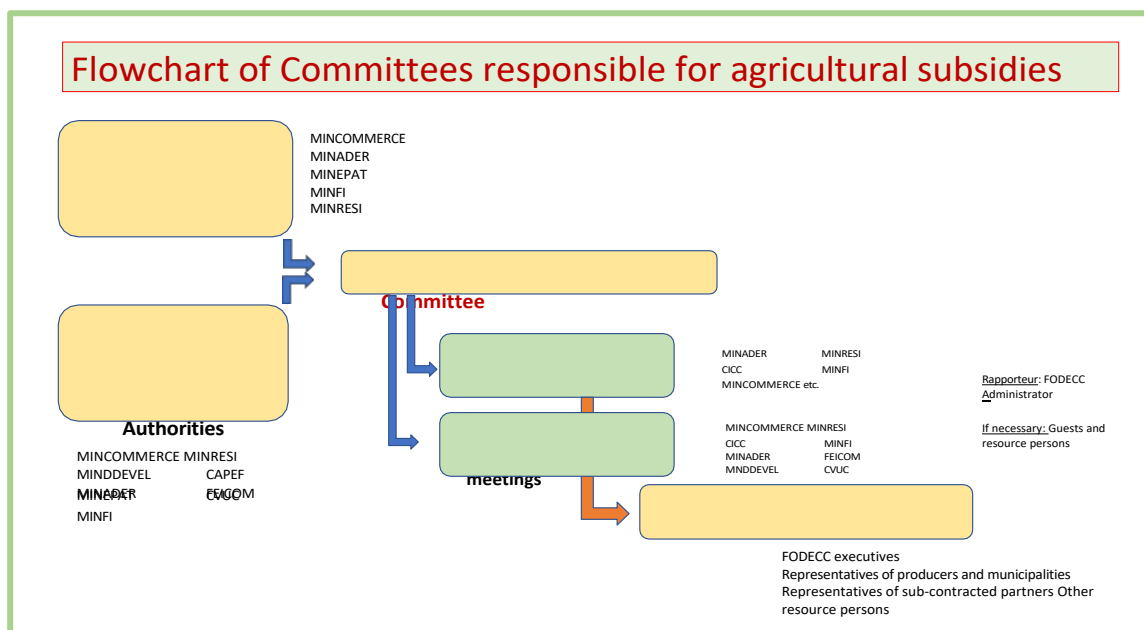


Figure 5: Flowchart of committees responsible for agricultural subsidies

- Decree No. 2006/085 of 9 March 2006 on the organisation and functioning of Cocoa and Coffee Sector Development Fund;
- Presidential Decree No. 2025/013 of 14 January 2025 on the reorganisation and operation of the Cocoa and Coffee Sector Development Fund.
- Order No. 071 of 27 November 2014 of MINCOMMERCE on the fee that allows this body to collect its resources;
- Decree No. 079/MINADER of 23 March 2021 on the creation, organisation and operation of the Steering and Guidance Committee responsible for implementing the policy for granting agricultural subsidies in Cameroon.
- Decree No. 0036/MINCOMMERCE/CAB of 13 January 2025 setting and distributing the export levy on cocoa.
- Supporting applied research on these products and improving their quality;
- Supporting training and information programmes for operators in the cocoa and coffee sectors;
- Promoting the processing and local consumption of cocoa and coffee;
- Support for the agroecological transition of agricultural sectors in their context of sustainable development at the national and local levels.

The FODECC is placed under the joint technical supervision of the Minister in charge of cocoa and coffee marketing and the Minister in charge of agriculture, and under the financial supervision of the Minister in charge of finance.

The FODECC, in accordance with its Organic Decree, ensures the financing and payment of services relating to:

- Supporting and reviving the cocoa and coffee industries;

MINADER sets and coordinates the implementation of the national agricultural subsidy policy, based on the provisions of the Manual of Procedures for Granting Subsidies for Agricultural Inputs and Equipment in Cameroon (Decree 068/PM of 28 August 2019).

The **National Steering and Guidance Committee responsible for implementing the agricultural subsidy policy** in Cameroon (MINADER, MINEPAT, MINFI, MINRESI, MINCOMMERCE), the **COPIL**, sets the political, strategic and financial guidelines applicable to agricultural subsidy schemes (Decree 00079/MINADER of 23 March 2021).

On an exceptional basis and within the limits of budgetary possibilities, COPIL may decide to derogate from the basic rules defined in the subsidy manual in order to respond to specific situations that require it.

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The **National Committee for the Allocation of Grants to Local Authorities** has been set up as a dedicated body to rule specifically on strategic and financial guidelines concerning **grants to decentralised local authorities**, particularly with regard to strengthening facilities and infrastructure of commercial and environmental interest within agricultural production areas. In addition to the members of COPIIL

Composition of the FODECC Management Committee in a session dedicated to steering the Local Authorities Window:

Committee members (MINCOMMERCE, MINADER, MINRESI, MINFI, CICC) + MINEPAT
+ Invited institutions: MINDDEVEL, MINFOF, MINEPEDED, CVUC/ACFCAM, FEICOM, CAPEF
The administrator/CEO of FODECC Other guests and resource persons

Functions and responsibilities of the special technical steering sessions of the Local Authorities Window by the FODECC Restricted Management Committee:

➔ Takes note of the annual allocations for grants for the Local Authorities Window decided in ordinary session by the Management Committee on the basis of the guidelines of **the National Committee for the Granting of Subsidies to Local Authorities**;

➔ Examine and validate technically the proposals made by the technical committee of the FODECC, particularly with regard to:

Subsidy allocation formula
Indicative number of municipalities receiving subsidies
Type and specifications of equipment, infrastructure, facilities and other investments eligible for subsidies;
Percentage subsidised by type of public municipal investment vs. percentage by type of private investment;
Productive partnerships with the financial and industrial sectors, import/distribution networks, telecoms, nurseries, etc.;

➔ Reviews and approves proposals from the FODECC strategic committee;

➔ Validates the options selected as the Management Committee and initiates the annual information campaign for beneficiaries;

➔ Examine and validates technically and annually validates the technical and financial reports of the Local Authorities Window.

already mentioned, it includes MINDDEVEL, CAPEF, CVUC represented by ACFCAM, and FEICOM.

The FODECC Management Committee incorporates government guidelines on agricultural policy, paradigm shifts in support mechanisms for the sectors, and the desire to improve the efficiency of available public resources. It has embarked on its own reform process, notably with the creation of (i) a **Producers' Window (Production)** to co-finance producers and production companies in the cocoa and coffee sectors, and (ii) a **Local Authorities Window (Quality and Ecological Transition)** designed to co-finance municipalities (*and regions*) and local private collective structures for the collection, processing and marketing of cocoa and coffee that are partners of decentralised local authorities (CTDs) and their collective sustainable development, and (iii) a **Sustainability Window (Agroecological Transition)** designed to co-finance the agroecological transition plans of cocoa and coffee producers, and more broadly, food and cash crop farms, with a view to intensifying agriculture and limiting pressure on primary or naturally regenerated forests.

3.2 FODECC Window Resources

Most of the FODECC's resources come from a 55% share of the levy on cocoa and coffee volumes collected, on the one hand, on exports and, on the other hand, on entry into local industrial processing plants.

The funds collected are held in the **"FODECC Account" at the Bank of Central African States (BEAC)**.

The Technical Authorising Officers, together with the FODECC Management Committee, determine the amount of financial resources allocated each year to the Producers Window, including those allocated to the **Local Authorities Window**:

- Allocation of a proportion of the available balance of the FODECC account to the BEAC ;
- Allocation of a percentage of royalties collected on exports and at the factory gate for cocoa and coffee, paid to the FODECC;

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- Possible subsidies from the BIP or others (MINCOMMERCE, MINEPAT, etc.) for the cocoa and coffee sectors;
- Possible subsidies from public and private partners, national and international fees, administrative fees, bequests and donations.

The management costs of the Local Authorities Desk must be contained and may under no circumstances exceed 10% of the annual amount of the subsidy allocated to the Desk.

3.3 General principles of the G2 Local Authorities Desk

The Local Authorities Window is governed by its operational manual (= *procedures manual*) Volume II.

The State regulates the general functioning of the cocoa and coffee sectors, and the **FODECC is the public financial institution** responsible for coordinating and financing actions to support the regulation of these sectors.

The FODECC is responsible for **the establishment and operation** of the Local Authorities Window.

The strategy of the Local Authorities/Quality Desk is to rely on the private sector, which is at the heart of the development of the cocoa-coffee value chain, starting with a public-private partnership between a municipality and a local private organisation (cooperative or service EIG), but also relying on: Professional and Interprofessional Organisations, Commercial banks and microfinance institutions, Importers and distributors, Manufacturers, Agro-industries, Buyers and exporters, Telephone operators and others (*transporters, packaging manufacturers, laboratories, design offices, NGOs, etc.*).

The strategy of the Local Authorities/Agroecological Transition Desk is to rely on a territorial planning document, the PLADDT, developed in a participatory manner with

the various stakeholders in the municipality, the populations in the villages, private companies established in the area and the various organisations working in the territory. The PLADDT takes into account the need to expand agricultural land en fonction des projections

increase in local, regional and national population. However, the PLADDT strictly adheres to the limits of the DFP, except where it can be demonstrated that reclassification is necessary in order to compensate for surface areas while allowing for the developments necessary for local and national socio-economic development. FODECC co-financing aims to facilitate environmental investments by the PLADDT and the PCD.

3.4 G2 Local Authorities funding

In terms of FODECC resources, the Local Authorities Window is primarily financed by levies on cocoa and coffee at factory entry and export, supplemented by grants awarded, depending on the budgetary availability at the time, by international partners, particularly in the context of financing the agroecological transition and payment for environmental services. Each year, on the recommendation of the FODECC, the National Grant Award Committee determines the budgets allocated to the various windows, including the Local Authorities Window with its four components: G2/a-CTD, G2/b-Coop, G2/c-PLADDT and G2/d-TA.

At the municipal level, each municipality applying for grants from the Local Authorities Window must draw up its own financial package in order to combine the resources at its disposal with the funding opportunities available to it. This may include:

- i. Self-financing of the planned project(s) from its own municipal budget for the coming year and subsequent years
- ii. Loans requested from FEICOM to contribute to the self-financing of the portion remaining to be paid by the municipality and thus reduce the pressure directly on the municipal budget
- iii. Contribution of the municipality's partner cooperatives/economic interest groups to the operation of post-harvest processing centres
- iv. Contributions in kind from producers, associations and local businesses towards environmental investments

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- v. Grants requested from FODECC for "quality", planning of the "PLADDT" planning and "environmental" investments.

In the long term, contributions from the regional budget may be envisaged. Similarly, the reform of inter-professional organisations should lead to the introduction of compulsory voluntary contributions and their possible contribution to investments by producers, cooperatives and municipalities.

3.5 The G2 Local Authorities, Quality and Agroecological Transition Desk

The Local Authorities Window (G2) covers two priority areas: improving the market quality of cocoa and coffee products, and supporting agroecological transition and the restoration of forest landscapes at the municipal level. It comprises four (04) specific funding components for CTDs¹ and their local partners:

- **G2/a-CTD /Quality→** co-financing of collective infrastructure for post-harvest processing of cocoa or coffee in the municipality based on a public investment plan subsidised by the FODECC (involving a partner cooperative/economic interest group);
- **G2/b-Coop / Quality→** Co-financing of the business plan of a Coop/GIE, partner of the municipality, through a FODECC grant for the operation of the post-harvest processing centre already subsidised by FODECC (G2/a-CTD)
- **G2/c-PLADDT/ Agroecological transition →** Co-financing of the preparation of the municipality's PLADDT² through a FODECC grant
- **G2/d-Investment/Agroecological transition→** Co-financing of the investment plan for **agroecological** transition and restoration of the municipality's forest landscapes in accordance with the environmental provisions of its PLADDT (or PCD).

The Local Authorities Window (Quality/G2/a and G2/b) complements the provisions of Window G1/Production by offering one or more collective solutions for post-harvest processing of cocoa and coffee at the municipal level in order to obtain better market prices through improved marketable quality.

The Local Authorities Window (Agroecological Transition/G2/c and G2/d) complements the provisions of Window G3/ Sustainability Window by offering facilities for planning the development and use of municipal land, and public subsidies to co-finance with the municipality investments in reforestation, regeneration, revegetation and restoration of degraded landscapes within the broader framework of preserving natural or naturally regenerated forests and reducing anthropogenic pressure on natural areas.

3.5.1 Priority axis: 'market quality'

The concept of market quality incorporates the usual criteria for assessing the quality of beans or seeds, but also the georeferencing of production orchards, the traceability of products from the field to the processing centre, social quality, in particular the absence of child labour, and environmental quality, in particular no deforestation after 2020 and, in all cases, no encroachment on permanent forest land.

The aim of the Local Authorities/Quality Desk is to **improve the quality of cocoa and coffee products brought to market** and thereby optimise the prices obtained, thereby **improving producers' incomes** and well-being.

The **co-financing mechanism** operates on the basis of a **public-private partnership established between the municipality (CTD) receiving the main FODECC grant and a local private collective organisation (cooperative or service EIG) receiving secondary funding for the**

¹ CTD: Decentralised Territorial Authority (Municipality, Region)

² **PLADDT**: Local Plan for Sustainable Development and Land Use in a municipality, drawn up in accordance with the MINEPAT framework.

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financing of one or more post-harvest processing centres for cocoa or coffee.

The promotion of post-harvest processing centres, sometimes referred to in Cameroon as "centres of excellence", aims to improve the traceability of products from the plantation to the processing centre, and then to guarantee both the quality and traceability of products from the centre to FOB. The traceability of cocoa and coffee from the production farm to the final destination, in particular to the importer-wholesaler-manufacturer, is now a requirement of the new European regulation on combating deforestation (EUDR³). The EFD enters into force on 31 December 2025 for large operators and on 30 June 2026 for everyone else. In other words, all post-harvest processing centres that bring together the production of many small producers must now organise themselves to guarantee not only the quality but also the traceability of their products. It should be noted that products from plantations established on land cleared from natural forests or naturally regenerated forests **after 2020** will not be accepted on the European market⁴.

With the forthcoming implementation of the EUDR, each post-harvest processing centre will become an essential link in the value chain, with an obligation to provide its wholesale and export customers with a georeferenced list of all the orchard plots belonging to its own suppliers (producers or intermediaries collecting the production of small producers). Any product that is not traceable according to the new international standards will not be marketable in the EU, and the same applies to all products derived from local processing to varying degrees (see *RDUE 2023 and annexes*).

The socio-economic project for a post-harvest processing centre must **comply with basic environmental requirements**, with an environmental screening sheet drawn up for each proposed unit, specifying the main recommendations to be followed during the

construction and then the exploitation phase to avoid any major negative effects that are detrimental to the natural and human environment.

The Local Authorities/Quality Window can co-finance coffee washing stations and drying and hulling facilities, as well as cocoa shelling, fermentation and drying facilities, and other related facilities for energy supply, development, waste recovery, etc. Technical solutions using renewable energies are preferred.

The **Local Authorities/Quality Desk** is not the only mechanism supporting improvements in the quality of cocoa and coffee products. Several public and private initiatives exist or are currently being developed. Changes in the perception of Cameroon's origin (*cocoa and Arabica and Robusta coffees*) on international markets, their classification and therefore the prices obtained, will be measured globally at the national level, as it is the combined efforts of all stakeholders that are expected to have the desired impact in terms of volumes and prices.

The **"Collectivities/Quality Desk"** is supervised directly by the FODECC Management Committee, and special sessions of the Management Committee are dedicated each year to its steering.

At the municipal level, the Municipal Council appoints a focal point within the municipal team to "carry" the project from its conception to its implementation and the transfer of management of the new post-harvest processing infrastructure to the partner Coop or GIE.

In all cases, the principle is that the beneficiary municipality remains the owner of the infrastructure subsidised by the FODECC. This infrastructure is registered as municipal property and cannot be sold.

Under an agreement with a selected operator (Coop or service EIG)

condition of demonstrating that they have not caused deforestation of natural or naturally regenerated forests. Thus, if planting is carried out on fallow land less than 20 years old, or on agricultural land or savannahs, there is no problem.

³ EUDR: European Union Deforestation Regulation

⁴ This means that the EU will be able to continue purchasing products from plantations established before the end of 2020, and products from newer plantations

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Following a call for proposals, the municipality leases post-harvest processing infrastructure for a fixed term (in principle, five years, renewable). In the event of a breach by the operator, the municipality recovers its property and may reallocate it to another operator, such as a cooperative or economic interest group, following a new call for proposals.

3.5.2 Priority Priority "Agroecological transition"

This co-financing scheme offers support to local authorities in preparing their PLADDT, a tool for local land use planning. This document is intended to plan land use for the next 20 to 30 years, taking into account the guidelines and provisions already adopted at national level within the framework of the SNADDT⁵, the SND30⁶ and the PNZT⁷, and within the framework of the SRADDT⁸ and the PRD⁹ at regional level.

The Municipal Council appoints a focal point from within the municipal team to lead the PLADDT preparation project. Where there is or is planned to be a communal forest (and therefore the municipality is a member of the ACFCAM¹⁰), the municipality must set up a communal forestry unit which will be responsible for all forestry and agroforestry issues at the municipal level. This unit, comprising at least one specialist forestry technician or engineer, will receive direct technical and organisational support from the CTFC¹¹.

The PLADDT is therefore obliged to respect the boundaries of the permanent forest domain (DFP), which is private state property managed by MINFOF. It may also make proposals for the creation of municipal forests to be classified, thereby further increasing the area of the DFP under municipal management.

In addition to facilitating the preparation of the PLADDT, this co-financing mechanism provides subsidies to municipalities for priority investments in agroecological transition and forest landscape restoration, in line with the proposals set out in the PLADDT. This may involve the creation of one or more communal forests, the protection of endangered natural forests in non-permanent forest areas (particularly areas with fragile ecosystems), the reforestation or restoration of degraded agroforestry areas or landscapes, including catchment areas, the revegetation of eroded or sterilised land (borrow pits, gullies, etc.), the planting of tree lines along roads and riverbanks or around public buildings (schools, health centres, town halls, markets, green spaces, etc.), or the creation of woods or forests. etc.), planting tree lines along roads and riverbanks, or around public buildings (schools, health centres, town halls, markets, green spaces, etc.), or creating communal woodlands or forests to meet the increasing demand for wood energy.

Co-financing primarily concerns land officially belonging to the municipality (municipal forests, municipal woods) or falling within the public domain that cannot be transferred or sold (riverbanks, roads, public establishments). Co-financing may also concern sacred forests, for which specific security agreements will have to be established.

Co-financing may also be requested by the municipality to facilitate the transfer of forest reserves under the jurisdiction of MINFOF (and most often neglected), so that they become classified communal forests.

FODECC co-financing may be requested to contribute to the restoration of degraded micro-watersheds, including erosion control measures, protection of catchments and drinking water sources, revegetation of contour lines, etc., and other measures aimed at restoring the agroecological functions of land that has suffered the effects of unconscious overexploitation. These measures

⁵ SNADDT: National Plan for Sustainable Development and Land Use Planning

⁶ SND 30: National Development Strategy for 2030

⁷ PNZT: National Land Use Plan

⁸ SRADDT: Regional Plan for Sustainable Development and Land Use

⁹ PRD: Regional Development Plan

¹⁰ ACFCAM: Association of Forest Communes of Cameroon

¹¹ CTFC: Technical Centre for Communal Forests

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Restoration can therefore be based on active approaches (planting, erosion control, development) or passive approaches (assisted natural regeneration, protection, firebreaks).

Co-financing may also apply to community forests, provided that their management is officially entrusted to the municipality's forestry unit under the supervision of the CTFC and integrated into the municipal forest supervision and management system. Responsibility for implementing the community forest management plan is then entrusted to the municipal forestry unit, in return for payment for the related management services.

Planting activities involve both endemic and non-endemic trees, whether commercial or non-commercial, fruit trees, fast-growing species, fertiliser or ornamental trees, and other associated species that help to strengthen the resilience and productivity of agroforestry areas.

In all cases, the municipality demonstrates that these actions are in line with its PLADDT (local development plan for forestry and woodlands) and that its municipal forestry unit will be able to supervise or manage them.

All actions co-financed by the FODECC are subject to precise georeferencing and mapping, enabling the investments made to be visualised and monitored each year using satellite imagery. The principle is to be able to periodically monitor the evolution of the state of restored landscapes or plantations via satellite imagery, a system that should ultimately enable claims for payments for environmental services based on verified results, in particular according to the forest areas preserved, restored or reconstituted.

3.6 Productive partnerships G2

3.6.1 Establishment of a PPP between the municipality and the EIG/Cooperative

The founding agreement within the framework of the Local Authorities/Quality Window is the one between the municipality submitting the main application for co-financing to the FODECC and an EIG/service cooperative, in accordance with OHADA regulations, which is the secondary beneficiary.

General Tax Code: agricultural taxation (excerpt)

Exemption from corporation tax for producer groups/cooperatives that sell their products on site (at their own production site) and to their members

- ➔ However, please note that corporation tax is applicable for off-site sales or sales to non-members
- ➔ In all cases, withholding tax must be paid on agricultural income
- ➔ Various taxes due depending on the type of agricultural activity remain payable.

Mass agricultural subsidy (benefits already acquired in favour of agricultural producers):

- Exemption from VAT (*Value Added Tax*) at 19.25% on inputs (fertilisers, pesticides, seeds);
- Exemption from VAT at 19.25% on agricultural machinery and equipment (and spare parts)
- Exemption from personal income tax (IRPP) for agricultural workers (whose salary is less than 62,000 CFA francs/month);
- Exemption from import duties on agricultural equipment;
- Exemption from property tax on land used exclusively for agricultural purposes;
- Exemption from fees for practising (*one's own*) an agricultural activity.

which will be responsible for operating the centre. This agreement constitutes a PPP (*Public-Private Partnership*) in which the municipality co-finances and remains the owner of the post-harvest cocoa or coffee processing centre (land and real estate assets, and subsidised durable equipment). FODECC verifies the terms of the PPP agreement between the municipality and its operating partner.

A municipality has the option of setting up several post-harvest processing centre projects in order to better cover its territory with collective facilities (optimisation of the territorial network). These are public investments that are subject to public procedure.

A project account (or dedicated sub-account) is opened by the municipality at a commercial bank that is a partner of FODECC, intended exclusively to receive and manage the subsidy granted to it for investments in the post-harvest processing centre. The municipality is not allowed to borrow from a commercial bank for co-finance the project.

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However, the municipality may submit a co-financing application to FEICOM to help finance its remaining costs and avoid placing the entire burden of this investment on the municipal budget.

A service cooperative (or EIG) under OHADA law may only be an operating partner of a municipality for a single post-harvest processing centre. The members of the service cooperative/EIG are cocoa or coffee producers, groups or cooperatives.

A project account (or dedicated sub-account) is opened by the service cooperative/EIG at a commercial bank that is a partner of FODECC, exclusively for the purpose of receiving and managing the subsidy granted to it for investments in the operation of the post-harvest processing centre.

The cooperative/economic interest group is free to borrow from commercial banks and microfinance institutions whatever it needs to cover all or part of its remaining costs. The bank loan application must be attached to the grant application submitted to FODECC in addition to the PPP agreement signed with the municipality.

As the operator is a private company integrated into its cocoa or coffee sector, it also has the option of freely raising funds from its customers, wholesale buyers, manufacturers, exporters or importers. In this case, the cooperative/EIG is required to attach the partnership or financing agreement to its grant application to be submitted to FODECC in order to reinforce the credibility of its application.

The agreement between the municipality and the operator sets out the terms of the monthly rent to be paid for the operation of the post-harvest processing centre and the infrastructure maintenance obligations incumbent on the operator. The agreement also sets out the terms for the municipality to recover the property in the event of non-payment of rent and/or failure by the operator to maintain the infrastructure, after exhausting formal notice procedures.

The municipality must record the investment represented by the post-harvest processing centre(s)

collect in its budget and have it approved by the Municipal Council.

The municipality's partner operator finances the working capital and co-finances non-durable operating equipment and materials (*in particular rolling stock, analysis equipment, personal protective equipment, consumables, etc.*).

3.6.2 Institutional agreements

FODECC establishes partnership agreements with the various public or semi-public institutions with which it must collaborate to ensure the smooth running of the activities of the various Production-Sustainability-Communities offices:

- i. **CVUC** (Association of United Municipalities and Cities of Cameroon), framework agreement for the co-financing of collective investments, PLADDTs and environmental actions;
- ii. **CTFC** (Technical Centre for Communal Forests) of **ACFCAM** (Association of Forest Communes of Cameroon), specific agreement for monitoring on behalf of FODECC the communes receiving various grants and support;
- iii. **FEICOM** (Special Fund for Equipment and Inter-municipal Intervention), framework agreement for the co-financing of equipment, infrastructure and other collective administrative, commercial and environmental investments;
- iv. **Communes**, specific agreement with each beneficiary commune; incorporating the PPP between the commune and its GIE/Coop partner for the operation of collective post-harvest processing infrastructure and equipment, on the one hand, and for preparing its PLADDT and environmental investments, on the other;
- v. **CICC** (Interprofessional Coffee and Cocoa Council), framework agreement with interprofessional organisations for co-financing and supervision

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- technical and commercial aspects of beneficiary cooperatives;
- vi. **CAPEF** (Chamber of Agriculture, Fisheries, Livestock and Forestry), framework agreement for the supervision of post-harvest processing centres and vocational training;
- vii. **MINCOMMERCE & MINADER**, framework agreements with FODECC technical authorising officers for support and supervision of cooperatives and municipalities, product quality control, regional commissions, etc.
- viii. **MINDDEVEL and Regional Councils**, framework agreement for support in the development and monitoring of municipal projects.

The CVUC (Association of United Municipalities and Cities of) and **ACFCAM**

(Association of Forest Communes of Cameroon) with its Technical Centre for Forestry (CTFC) (CTFC), are already

partners of MINADER and MINFOF to support municipalities.

FEICOM (Special Inter-municipal Equipment and Intervention Fund) is the municipalities' bank and co-finances their investments. In practice, each local authority may (i) apply to FEICOM for assistance in financing its share of the investment in the post-harvest processing centre(s) for which it is responsible, and (ii) apply to CTFC for technical support in preparing the files and setting up the centres. The same applies to the financing of PLADDTs and local authorities' environmental investments.

3.6.3 Agreements with the private sector

The FODECC establishes **agreements (productive partnerships)** defining the **business relationships** between actors in the value chain so that the various co-financing tools (*electronic vouchers, co-financing of business plans for companies – Producers' Desk – and local authorities – Local Authorities Desk*) can function properly, particularly with leading network companies such as:

- i. The main networks of EMFs that are members of ANEMCAM;

- ii. **The main commercial banks** involved in the cocoa-coffee sector that are *members of APECCAM*;
- iii. The main networks of importers/manufacturers of agricultural inputs (*APEC, CROPLIFE*);
- iv. The main importers and manufacturers of agricultural equipment and machinery that are members of the Cameroon Agricultural and Food Equipment Manufacturers' Collective (*CEAAC*);
- v. The main importers, manufacturers and distributors of construction materials and hardware;
- vi. The main organisations of certified plant producers;
- vii. Major organisations of nursery operators and plant producers;
- viii. Major operators of telephone, internet access and/or money transfers by telephone;
- ix. The main professional and interprofessional organisations.

For each type of professional group, FODECC draws up a draft productive partnership agreement which is shared and discussed with representatives of each group. Once a consensus has been reached, a standard agreement for each professional group, accompanied by a set of specifications, is signed between FODECC and the key operators who agree to formally commit to working alongside it.

As far as possible, the agreements established with operators will ensure that subsidised services are as equitable as possible, with particular attention paid to smoothing and standardising exit prices in order to reduce the penalising effect of distance.

For the implementation of the Local Authorities Window, FODECC relies primarily on agreements already established as part of the implementation of the Producers Window. To this end, **access to the Local Authorities Window is subject to the prior establishment of the Producers Window subsidy scheme in a region**, which then makes it possible to capitalise on its achievements, in particular the georeferenced databases of producers, cooperatives, distributors, economic interest groups, etc. and knowledge of the area. In practice, access to the Local Authorities Portal cannot be granted until at least one year after the Producers Portal has been operational in a region.

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FODECC and its various partners meet annually to review and, if necessary, update agreements and specifications based on lessons learned from the previous year.

There is no limit to the number of agreements that FODECC can negotiate and sign.

Operational process for co-financing a PA for municipalities/cooperatives

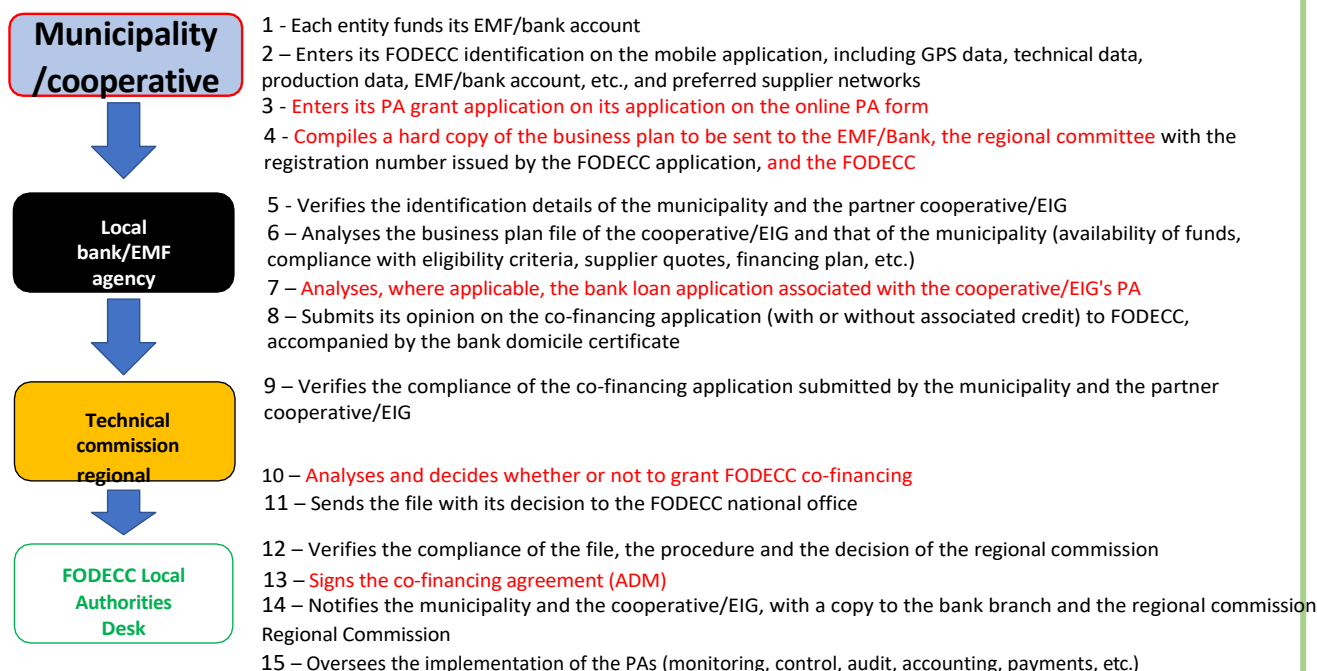


Figure 6: Joint financing process for joint business plans of municipalities/cooperatives-economic interest groups for a post-harvest processing centre

3.7 Grant terms and conditions

3.7.1 Who is eligible for grants from the Local Authorities Desk?

The direct beneficiaries are local authorities (and possibly regions). They can submit a grant application to the approving body, accompanied by a file containing the technical, administrative and financial information necessary to justify the application.

For a post-harvest processing centre that is to become part of its real estate assets, the local authority must have identified a local partner who will be responsible for its operation, as a local authority cannot operate such a centre itself.

Cooperatives, economic interest groups (EIGs) and other local private or associative organisations involved in the management of the centres or in the implementation of the municipalities' environmental actions are the intermediate beneficiaries.

The grant application file for a cooperative/economic interest group at the G2/b-Coop counter is submitted jointly with that of the municipality at the G2/a-CTD counter. In reality, the two files are one and the same.

The final beneficiaries are cocoa and coffee producers, cooperative members and, more broadly, the local community.

Grant applications submitted to the FODECC are processed on a first-come, first-served basis, following the temporal and geographical sequencing decided by the FODECC Management Committee for the operationalisation of the Local Authorities Desk in the regions.

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3.7.2 Main stakeholders

local cooperatives/economic interest groups providing services to agricultural businesses.

3.7.2.1 Municipalities

The municipality is the main actor. All municipal investment projects are subject to a resolution by the municipal council.

With regard to planned projects, the municipality is responsible for:

- i. Mapping and mobilising cooperatives/economic interest groups and other entities within its territorial jurisdiction
- ii. Informing and raising awareness among local actors about post-harvest subsidy opportunities and environmental investments
- iii. Receipt and analysis of administrative documents from applicants for partnership (articles of association, internal regulations, list of members, minutes of meetings, activity reports)
- iv. The formulation and development of the project(s) covered by the grant application
- v. Entering the municipality's share of the budget
- vi. Appointing a focal point within the municipal executive to oversee the project(s)
- vii. Opening an account/sub-account dedicated to each project with a bank or EMF partner of FODECC
- viii. Identifying, mobilising and securing counterparties
- ix. Submitting the grant application to the regional technical committee
- x. Defending the grant application before the regional technical committee
- xi. Preparing APS/APD/DAO files for infrastructure projects, including environmental screening
- xii. Execution of the subsidised project(s): public procurement, supervision of works, acceptance of works and equipment, etc.
- xiii. Granting concessions for facilities to partners within the framework of PPPs with

3.7.2.2 Regions

The Region is the natural institutional partner of the municipalities, providing:

- i. Information and support to municipalities for the development of projects
- ii. Checking the consistency of the SRADDT and PRD guidelines with the projects proposed by the municipalities
- iii. Receipt of collective and environmental investment files submitted by municipalities
- iv. Possible co-financing of the project depending on budget availability
- v. The chairmanship of the ad hoc Regional Technical Committee, which analyses and decides on grant applications that will then be submitted to FODECC.

3.7.2.3 Local cooperatives and producer organisations

Cooperatives and other local professional organisations play an essential role in the success of the actions supported by the Local Authorities Desk, in particular:

- i. Informing and raising awareness among their members about the philosophy of the FODECC windows, and the Local Authority Window in particular
- ii. Mobilising members to submit a funding application to the local authority and then, together with the local authority, to FODECC
- iii. Providing the administrative documents required for the application (articles of association, internal regulations, membership list, minutes of general meetings, activity and financial reports)
- iv. Contributing to the development of projects and the mobilisation of the human, material and financial resources necessary for their success
- v. The creation, where appropriate, of an economic interest group (EIG) to provide services to grassroots cooperatives and producers in the area
- vi. The appointment of one or more focal points to lead the application and the project.

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3.7.2.4 MINADER

MINADER is the technical supervisor and authorising officer of FODECC. It has a national network of managers and advisers in all departments and districts. Agricultural station managers are now transferred to municipalities and work with municipal executives to support producers in all agricultural sectors.

Relations between FODECC and MINADER are governed by a specific collaboration agreement, facilitating joint activities.

MINADER supports the structuring of cooperatives, economic interest groups, etc.

MINADER supports the development of cooperative and EIG projects.

MINADER contributes to the monitoring of projects in progress.

3.7.2.5 MINCOMMERCE

MINCOMMERCE is the technical supervisor and authorising officer of FODECC. It oversees the raw materials trade sector in Cameroon, particularly cocoa and coffee.

MINCOMMERCE supports the development of projects, particularly centres of excellence for post-harvest processing of cocoa and coffee, in order to promote quality improvement and enable better prices to be obtained on international markets.

MINCOMMERCE regularly provides updated price lists for products, equipment, etc. applicable in the territory for the preparation of tender documents and public procurement contracts.

MINCOMMERCE is the supervisory authority of the ONCC, responsible for monitoring the marketing of cocoa and coffee, the quality of commercial products and their traceability throughout the value chain. The subsidised post-harvest processing centres in the producing municipalities, together with their partner cooperatives/economic interest groups, aim to improve both the quality and traceability of commercial products.

MINCOMMERCE contributes to the monitoring of subsidised projects.

3.7.2.6 MINFOF

MINFOF is responsible for managing permanent forest areas (private state property) either directly or through management delegations. It is also responsible for regulating the exploitation of non-permanent forest areas for timber, non-timber products and hunting.

Through the G2/c-PLADDT and then G2/d-TA offices, the decentralised services of MINFOF are called upon to participate actively in consultations for the preparation of municipal PLADDTs, and then to advise stakeholders on the choices to be made in terms of investments in landscape restoration and forest cover preservation.

On another level, it should be noted that municipalities have the option of requesting that MINFOF assign a seconded civil servant technician or forestry engineer to set up their own municipal forestry unit.

3.7.2.7 MINEPDED

MINEPDED is responsible for environmental issues in general, as well as nature conservation and sustainable development. The decentralised services of MINEPDED are called upon by municipalities to carry out environmental screening of their post-harvest processing centre projects, with the screening report then being included in the grant application file. In principle, post-harvest processing centre projects, which are usually small-scale investments, do not require expenditure on NIES, let alone EIES. The same applies to small forest landscape restoration or development projects. However, in some cases it may be necessary to carry out an Environmental and Social Impact Assessment, a procedure that is the responsibility of the municipality with technical support from the MINEPDED departmental delegate.

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3.7.2.8 FODECC

The FODECC Producers' Desk comprises three main operational desks and eight funding components, each of which is a specialised window designed to meet specific needs. The co-financing terms vary from one component to another.

FODECC never makes direct payments to suppliers or beneficiaries. **All payments related to FODECC grants are made exclusively by partner banks/MFIs** from the beneficiary's business or personal account, who is and remains solely responsible for the subsidised purchase. All grants are transferred by FODECC to partner banks and MFIs so that they can carry out the transactions.

FODECC has a regularly updated list of products eligible for subsidies for each of its different subsidy windows/components. This list is published annually on the FODECC website and can be consulted online via the FODECC smartphone app.

In general, FODECC grants contribute – only partially – to financing **new purchases** (equipment, machinery, hardware, fertilisers, pesticides, nursery plants, etc.) from formal production and marketing channels. The percentage of the grant per product category may vary from one counter to another, or from one year to another, depending on the decision of the Management Board.

It should be noted that FODECC subsidies cannot be used to directly pay for labour costs or local supplies from the informal sector or internal transfers.

Acquisitions subsidised by FODECC are considered to be private acquisitions under the sole responsibility of the producer or the manager of the group or cooperative. **The FODECC subsidy is always less than half the new value of the subsidised product**, which is purchased on the market at market price. The subsidy simply reduces the cost to the beneficiary, but not the value. In all

cases, the beneficiary initiates the purchase themselves and remains the sole owner of the acquisition, whether subsidised or not.

In the specific case of public infrastructure in municipalities subsidised by FODECC, the usual public procurement procedure is followed. Studies, works and other services are then subcontracted to companies in the formal sector after a competitive tendering process. Taking into account the time required for these procedures, municipalities must plan their investments at least one year in advance.

The FODECC provides business plan templates for municipalities and partner cooperatives/economic interest groups, as well as agroecological transition plan templates for farmers and business plan templates for cooperative groups on its website and online applications.

The same cooperative cannot be subsidised at the same time by the Production Window G1/b-PA for small-scale production or processing projects at village level, and by the Community/Quality Window G2/b-Coop, which provides funding for more ambitious projects involving post-harvest processing centres covering several villages. However, a service EIG comprising several local cooperatives may be eligible.

With regard to G2/b-Coop, the FODECC may subsidise training and advisory support for the operation of the post-harvest processing centre up to a limit of 10% of the total value of the subsidy granted to the municipality and the subsidy granted to the cooperative/economic interest group.

All expenses not eligible for the FODECC grant are the responsibility of the municipality and/or the cooperative/EIG.

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3.7.3 For the Local Authorities/Quality Window G2/a-CTD and G2/b-Coop

3.7.3.1 Specific terms and conditions G2/a&b

The maximum FODECC subsidy for a post-harvest processing unit (total subsidies granted to the municipality and subsidies granted to its operating partner) is capped at 100 million CFA francs per project.

A municipality may submit several applications to gradually cover its territory with post-harvest processing centres, but the first application submitted will be processed in order of priority by the FODECC. The processing of subsequent applications will depend on the budgetary availability of future financial years.

The municipality must provide suitable land, the ownership or usufruct of which it can guarantee without dispute in the long term. The land is registered as part of the municipality's assets within the framework of the project, but is not counted as a financial contribution.

The FODECC subsidy is capped at 70% of the total value of the investment in the joint business plan of the municipality and the EIG/Cooperative. The remaining 30% is financed partly by the municipality and partly by the operator. The joint business plan document is divided into two parts, the first concerning the municipality's real estate investments and the second concerning the actual business plan of the municipality's partner operator.

Considering the municipality and the investments related to the construction and installation of the post-harvest processing centre that is part of its assets (G2/a-CTD), the FODECC subsidy is capped at 80% of the costs and concerns the co-financing of real estate (equipment, machinery, materials/hardware, network connections) and project-related studies. Acquisitions are subject to the public procurement code. The municipality will cover from its budget minus 20% of the costs related to the installation of the property, in particular labour, local materials and local services.

The municipality may apply for a FEICOM loan to help finance the preparatory work required for the application and to finance its remaining share of the costs once the grant application has been accepted.

With regard to the operating partner, service EIG or cooperative, G2/b-Coop, the FODECC subsidy is capped at 30% of the cost of acquiring new movable equipment and materials (small equipment, small transport equipment, IT equipment, furniture). Acquisitions are made by the cooperative/economic interest group on the basis of the business plan and follow the internal procurement procedure
procurement
procurement
(purchasing

committee/procurement commission, consultation with a minimum of three suppliers). The GIE/Coop partner shall bear at least 70% of the costs associated with the operation of the post-harvest processing centre, in particular working capital or operating cash flow requirements, and movable property or consumables acquisitions.

The operator may use bank credit to cover its working capital requirements and acquisitions. The bank/EMF financing agreement is then required in the grant application file.

The tender procedure launched by the municipality may provide for the creation of two lots, the ^{first} for the construction and installation of the post-harvest processing centre for the municipality, and the second for the supply of equipment and materials for the operator.

The Local Authorities/Quality Desk, G2/a-CTD and G2/b-Coop, complements the activities of the Production Desk (G1/a-Production and G1/b-Business Plans). Consequently, the activities of the Community Window are open in each department after and following those of the Production Window, but never before, in order to build on the system for registering producers and cooperatives/SMEs, suppliers, EMFs/Bqs, supervision, mapping, etc. already implemented and operational on the FODECC digital platform.

The grant application file is presented to an ad hoc regional committee chaired by the Regional Council, in the presence of regional delegates from Commerce,

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MINADER, MINEPDED, MINFOF, MINTP, CAPEF, the regional banking sector, and regional representatives of the coffee and cocoa inter-professional organisations. FODECC and CTFC are observers.

The operating costs of the regional committees are covered by FODECC.

If the ad hoc regional commission decides to co-finance the post-harvest processing centre project, the file is sent to FODECC for verification and validation. The FODECC may request any additional information it deems necessary and carry out any checks it deems useful. Once the FODECC has confirmed its agreement to provide funding, the municipality and its operating partner are notified and asked to begin preparing the preliminary design documents and calls for tenders so that the procurement procedures can be launched in accordance with the rules of the public procurement code.

A tripartite financing agreement is signed between FODECC, the beneficiary municipality and the municipality's operating partner, including Annex A on the terms and conditions for co-financing the municipality's real estate investment, and Annex B on the terms and conditions for co-financing the operation of the post-harvest processing centre by the operating partner.

The bank pays suppliers directly by bank transfer based on approved invoices.

The amount of the subsidy is pre-positioned by FODECC in a dedicated account at the partner bank.

Payments to suppliers are made exclusively in CFA francs.

A cooperative/EIG may only submit one project grant application per five-year period.

The municipality enters its share in the budget and mobilises its financial contribution before signing the financing agreement with FODECC.

The construction and commissioning of the post-harvest processing centre may not exceed 18 months from

the date of signature of the financing agreement by FODECC.

The municipality and the cooperative/GIE sign a performance contract with the FODECC's authorising officer, MINCOMMERCE, including monitoring and evaluation indicators in terms of resource mobilisation, performance, direct results and effects/impacts. The aim is to continuously update the FODECC's monitoring and evaluation system, which is designed to inform the Steering Committee of the Window.

The CTFC supports beneficiary municipalities on behalf of FODECC in the implementation of investment projects.

FODECC, MINADER, MINCOMMERCE and MINEPAT, CAFI's focal point, may initiate joint audit, monitoring and control missions at their own expense as necessary to ensure that investments and implementation are carried out in accordance with the provisions of the approved business plan.

3.7.3.2 Elements of the file

G2/a-CTD. With regard to the grant application for a post-harvest processing centre (real estate), the file submitted by the municipality (main project leader) shall include at least the following:

- Motivated letter requesting a grant signed by the Mayor
- Identification of the municipality on the FODECC digital application, including including bank account and project information sheet
- Municipal administrative file
- Project feasibility document, including the following elements:
- Three-year development plan (investment, market, production, etc.)
- Site plan for the selected location
- Investment budget for the construction of the centre
- Financing plan (financial contribution from the municipality and the operating partner, municipal and operator bank loans, public subsidies, etc.)
- Document/title deed for the land selected for the investment

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- Detailed plan for the proposed post-harvest processing centre, including access and facilities (inspired by models of centres of excellence) and scaled according to local technical and financial capacities, constituting the Preliminary Design Summary (APS)
- Environmental screening sheet drawn up by the departmental delegate of the MINEPDED
- Partnership agreement with a local cooperative/economic interest group capable of ensuring the operation of the centre
- Joint PPP business plan (municipality-Coop/GIE) over 3 years for the operation of the post-harvest treatment centre
- FEICOM co-financing agreement (optional)

G2/b-Coop. At the same time, the municipality's partner operator, cooperative or service EIG (secondary promoter), also prepares its application, which will be attached to that of the municipality (movable property) and includes:

- i. Identification of the operator on the FODECC digital application, including bank account and project information sheet
- ii. PPP partnership agreement with the municipality
- iii. Administrative file: articles of association, commercial register, tax number, location, identification of managers, organisation chart, etc.
- iv. Financial statements for the previous three years
- v. Feasibility study and business plan for the operation of the post-harvest processing centre over 5 years (document prepared by the operator and submitted jointly with the municipality without the municipality being committed to practical for its operation)
- vi. List and value of movable equipment planned for the operation of the post-harvest treatment centre Justification of financial capacity
- vii. dossier . . . charge . . . applicant.

3.7.3.3 Eligible for the grant

- i. Coffee washing stations:
 - a. Construction materials for buildings/warehouses/operating sheds/offices
 - b. Renewable energy supply equipment (grid connection, solar energy, biomass energy)
 - c. Water supply equipment (wells, motor pumps, boreholes, tanks, drinking water systems)
 - d. Coffee pulping and washing station and machine
 - e. Drying equipment (tables, racks, ventilated dryers, etc.)
- ii. Post-harvest cocoa processing centres
 - a. Building materials for buildings/warehouses/operating sheds/offices
 - b. Renewable energy supply equipment (grid connection, solar energy, biomass energy)
 - c. Water supply equipment (wells, motor pumps, boreholes, tanks, drinking water systems)
 - d. Cocoa shelling and fermentation equipment
 - e. Drying equipment (tables, racks, ventilated dryers, etc.)
- iii. Collective equipment for phytosanitary treatment (atomizers, protective equipment) and quality analysis (hygrometer, pH meter, scales, etc.)
- iv. Transport logistics (lorry, van, motorbike, tricycle)
- v. Training and advisory support for operators in setting up the centres (<10% of the value of the total grant awarded by FODECC)

NB: The CTFC, a technical body of the ACFCAM, is a partner of the FODECC in supporting joint for the supporting in the

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preparation of their projects and then for their implementation.

3.7.4 G2/Agroecological transition window G2/c-PLADDT and G2/d-TA

3.7.4.1 Specific terms and conditions G2/c&d

3.7.4.1.1 G2/c-PLADDT

Each municipality is required by MINEPAT to prepare a PLADDT in order to define in detail the guidelines for the use of municipal land, in line with national (SNADDT and PNZT) and regional (SRADDT) guidelines. The preparation of the PLADDT follows the framework defined by MINEPAT.

Several programmes already offer support to municipalities to help them prepare and finance their PLADDT. The main motivation for this support is to ensure that municipal land use planning promotes positive and sustainable development while preserving natural forests and, more generally, forest cover as much as possible.

The FODECC, within the limits of its budgetary capacity, offers the possibility of co-financing the preparation of the PLADDT for a municipality in the cocoa or coffee production zone.

The preparation of a PLADDT requires consultations and participatory mapping in all villages in the municipality in order to determine the boundaries and areas of various uses within the non-permanent forest domain, bearing in mind that the boundaries of the permanent forest domain are intangible and cannot be modified or reallocated, except in special cases where compensation for the areas is required.

The PLADDT must incorporate future needs for agricultural land expansion based on projections of natural population growth in the municipality. It must also project the infrastructure development needs of all kinds necessary for the economic and social development of the town (*a district/municipality capital is officially a town*) and its population.

The mapping of non-permanent forest land should highlight: (i) land currently or recently cultivated, for perennial or food crops, cultivated or natural pasture; (ii) land that has been set aside for less than 20 years; and (iii) land under natural or naturally regenerated forest cover. This mapping integrates the different land statuses according to whether they are DFP or DFNP, but also according to whether they are national or private property of the State, municipalities or individuals, or public property, or areas with fragile or dangerous ecology, etc.

In principle, the municipality calls on a specialised consulting firm to help it prepare its PLADDT, which is then subject to a validation process at the local level first, then at the regional and national levels, in accordance with the procedures in force.

The cost of preparing and validating a PLADDT varies. It ranges from 60 to 120 million CFA francs depending on the case, the size of the municipality, its accessibility, its demographics, etc.

The FODECC's contribution to the preparation of a PLADDT, in the form of a grant, is capped at 50 million CFA francs and 60% of the cost estimated by the municipality. The remaining costs are covered directly by the municipal budget. However, the municipality is strongly encouraged to seek assistance from FEICOM to help finance the remaining costs, or even to seek other potential financial and technical contributions from other partners. The aim is simply to ensure that the PLADDT can be implemented as quickly and efficiently as possible, while complying with the framework and procedures in force.

The municipality must submit a grant application to the ad hoc regional commission, including in its file:

- i. A letter of motivation requesting a PLADDT grant
- ii. Identification of the municipality on the FODECC application, including bank account/sub-account and other administrative and tax identification documents
- iii. Budget proposal for the preparation of the PLADDT

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- iv. Proposed financial package to cover the costs of implementing and validating the PLADDT
- v. Proposed implementation schedule
- vi. Municipal council resolution deciding on the preparation of the PLADDT and its inclusion in the municipal budget
- vii. Municipal Development Plan (PCD) currently being implemented
- viii. Most recent cartographic file for the municipality with all available thematic maps
- ix. Other available planning documents: POS¹², PDU¹³, PDL¹⁴, etc.
- x. Minutes of the analysis of service offers for the PLADDT implementation contract by a specialised engineering firm (BE) following a competitive tendering process

The grant application file is presented to an ad hoc regional committee chaired by the Regional Council, in the presence of regional delegates from the Ministry of Trade, MINADER, MINEPDED, MINFOF, MINTP, CAPEF, the regional banking sector, and regional representatives of the coffee and cocoa inter-professional organisations. The FODECC and CTFC are observers.

If the ad hoc regional committee decides to co-finance the PLADDT of the applicant municipality, the application is forwarded to the FODECC for verification and validation. FODECC may request any additional information it deems necessary and carry out any verifications it deems useful. Once FODECC has confirmed its agreement to provide funding, the municipality is notified and asked to sign a contract with the best-qualified consulting firm selected to launch the PLADDT preparation activities.

A financing agreement is signed between FODECC and the beneficiary municipality, specifying in particular that the start-up advance for the consulting firm's contract and the costs associated with launching the consultation activities are financed by the minimum 40% share payable by the municipality.

Thus, the costs of meetings to define the scope and launch the initial consultations with the municipal council and key stakeholders are borne by the municipality.

A scoping report is produced by the BE¹⁵ no later than one month after the service contract between the municipality and its service provider is signed, triggering the payment of the start-up advance of 30% of the value of the service contract. Payment is made by bank transfer upon presentation of the BE's ^{first} invoice from the municipality's account to the BE's account.

The amount of the subsidy is pre-positioned by the FODECC in a dedicated account at the partner bank, and payments in three instalments are conditional upon the presentation of invoices nos. 2, 3 and 4 from the consulting firm as the service work is carried out.

A status report is produced by the BE no later than three months after the scoping meeting. This report, validated at municipal level, triggers the payment of a ^{second} instalment of 30% of the value of the BE's service contract, paid by bank transfer upon presentation of the BE's ^{second} invoice and constituting the ^{first} instalment of the FODECC subsidy by direct payment into the BE's account.

The provisional PLADDT document is produced no later than nine months after the scoping meeting. This report, validated at municipal level, triggers the payment of a ^{third} instalment of 30% of the value of the BE's service contract, paid by bank transfer upon presentation of the ^{third} invoice from the BE (which then totals a payment equivalent to 90% of the value of its contract) and constituting the ^{second} instalment of the FODECC subsidy by direct payment into the BE's account.

The municipality continues the process of validating the PLADDT together with the BE in accordance with the procedure in force, including carrying out the necessary consultations and corrections. Once the PLADDT has been formally validated by the parties (validation report), the bank settles the ^{fourth} invoice from the

¹² POS: Land Use Plan

¹³ PDU: Urban Development Plan

¹⁴ PDL: Local Development Plan

¹⁵ BE: Design Office

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BE terminates its service contract and transfers any balance remaining from the subsidy granted by the FODECC to the local authority's account.

In principle, the entire process of implementing and validating the PLADDT takes approximately one year.

Once the PLADDT has been validated, it is used by the municipality to guide its territorial management and investments for the coming decades.

3.7.4.1.1 G2/d-TA (Investment – green – in agroecological transition)

Municipal investments in agroecological transition (green investments) cover everything that contributes to preserving forest cover and restoring landscapes through reforestation, assisted natural regeneration, agroforestry, protection, erosion control, etc. This includes the development of mini-watersheds and the protection of catchment areas, as well as the development of urban green spaces, particularly around buildings, streets, squares and public car parks, or for the creation of sports and health trails.

The municipality's green investments primarily concern land owned by the municipality (municipal forests, municipal public spaces around public buildings and squares, etc.) or land that is part of the inalienable public domain (roadsides, riverbanks and lakeshores, etc.), or areas with fragile ecosystems that are considered unsuitable for construction (floodplains, eroded ravines, mangrove areas, steeply sloping land, etc.). The municipality's green investments are therefore made primarily on land whose ownership or use by the municipality as a public asset is not in dispute, and whose potential proceeds will revert to the municipality.

Green investment projects must be included in at least one of the key municipal planning documents (PLADDT, PCD, PDU or POS) or their updated versions. If the municipality is in the process of developing its PLADDT, this is an opportunity to list not only the short-term priority investment projects in the action plan, but also those that will need to be implemented in the medium and long term.

that are priorities in the short term, as well as those that will need to be carried out in the medium and long term.

The priority project selected in the short term by the municipal council must then be included in the municipal budget for the coming year (resolution taken in the year preceding the investment in question) in order to be scheduled. The maintenance costs for green investments will also be included in the municipality's budget each year to ensure that they are not abandoned before the trees planted are large enough to survive on their own.

Each green investment project is mapped and published by the municipality so that everyone is aware of it.

In the field and on a case-by-case basis, the municipal forestry team in charge of green investment projects determines whether or not it is necessary to fence off plots, build firebreaks, organise intercropping with local communities during the first 3 to 5 years of tree growth, organise watering and maintenance work, etc. Depending on the choices made, this will have an impact on investment and maintenance budgets, and in particular on what can be covered by the initial FODECC grant or by the municipal budget in year 1 and each subsequent year, bearing in mind that the FODECC also offers a degressive contribution over 3 years towards the maintenance and protection costs of green investments.

On the FODECC website and smartphone app, the FODECC publishes and updates each year the list of green investments eligible for the grant on the basis of a standard unit cost per unit of area (ha) or per linear km for the initial investment, then for annual maintenance per ha or per km over a period of three years in wetlands and five years in dry or transition zones. Maintenance includes firebreak maintenance, cutting back unwanted vegetation and watering during the dry season.

Thus, as an indication, the estimated investment cost for each category of green investment is assessed as follows, bearing in mind that the

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The municipality mobilises local labour from among the neighbouring populations:

- **Tree planting** at a minimum density of 5m x 5m, with holes measuring 0.4 x 0.4 m: 700,000 CFA francs per hectare, all inclusive (nursery plants, labour for land preparation, hole digging and planting, maintenance and watering for 1 year, creation and maintenance of firebreaks) + 200,000 CFA francs per hectare per year for maintenance for 3 years in humid forest areas and 4 years in dry areas;
- **Assisted natural restoration** with protection measures that may include firebreaks and demarcation: 100,000 CFA francs per hectare in year 1, then 50,000 CFA francs per hectare per year for the following 5 years.
- **Agroforestry development of micro-watersheds**, including plantations, anti-erosion lines and revegetation: 700,000 CFA francs per hectare, then 200,000 CFA francs per hectare per year for maintenance for 3 years.
- **Plantations on riverbanks and roadsides in double rows**, including woody plants and Soil-fixing plants: 300,000 CFA francs per kilometre + 50,000 CFA francs per year for maintenance for 3 years.

Planting and landscaping work must be carried out at the beginning of the rainy season so that the plants can take root more easily.

Orders for nursery plants must therefore be placed at least 6 months in advance with nursery growers (between November and January).

The FODECC's contribution is capped at 70% of the standard value per hectare or per kilometre for the initial investment and annual maintenance.

The municipality must submit a grant application to the ad hoc regional commission, including in its file:

- i. A letter of application for a green investment grant
- ii. Identification of the municipality on the FODECC application, including bank account/sub-account and other administrative and tax identification documents
- iii. A brief presentation of the green investment project for which the grant is being requested

using the template available on the FODECC website and application

- iv. Proposed budget for the green investment project
- v. Proposed financing plan to cover the costs of the green investment
- vi. Proposed implementation schedule
- vii. Resolution/deliberation of the Municipal Council deciding to implement this green investment project and include it in the municipal budget
- viii. PLADDT and/or PCD document in which the green investment project is planned
- ix. Map of the municipality showing the location of the proposed green investment site (polygon).

The grant application file is presented to an ad hoc regional committee chaired by the Regional Council, in the presence of regional delegates from the Ministry of Trade, MINADER, MINEPDED, MINFOF, MINTP, CAPEF, the regional banking sector, and regional representatives of the coffee and cocoa inter-professional organisations. FODECC and CTFC are observers.

If the ad hoc regional committee decides to co-finance the green investment project of the applicant municipality, the application is forwarded to the FODECC for verification and validation. The FODECC may request any additional information it deems necessary and carry out any verifications it deems useful. Once the FODECC has confirmed its agreement to provide funding, the municipality is notified and can launch the operations.

The green investment project is led by the municipality's municipal forestry unit. It may be carried out in-house or subcontracted. In the case of subcontracting, public procurement procedures apply.

In practice, since these are mostly small-scale projects, it seems simpler to manage them directly with the support of the CTFC, which has experience in advising local authorities on all matters relating to the creation and management of communal forests and, more generally, on

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forestry and governance issues at the municipal level.

A framework agreement has been established between FODECC and CTFC to support municipalities, specifying the terms and conditions of the support that CTFC provides to municipalities receiving FODECC grants. As a guide, the cost of the CTFC's services is estimated at around 15% of the value of the green investment project (initial cost + maintenance over 3 to 5 years) and may be increased to 20% for smaller projects. This cost is covered directly by the FODECC. The percentage varies according to the specific conditions of the project (accessibility, size, etc.). This covers the costs of monitoring and advisory support for municipal executives, and more specifically the support provided to technicians from the municipal forestry unit in charge of green investment projects (planning of works, scheduling of activities, raising awareness among the population, compliance with procedures and timetables, site inspections and quality controls, technical and financial reporting, etc.).

A tripartite agreement is then drawn up between the FODECC, the municipality and the CTFC for each green investment project, specifying the amount of the grant awarded and the implementation arrangements.

The grant is disbursed in three instalments over the initial year of green investment. The maintenance contribution is then disbursed in two instalments in subsequent years. The grant instalments are transferred by bank transfer to the municipality's account.

The municipal forestry unit organises activities according to the planned schedule with the support of the CTFC. The CTFC certifies the work carried out on behalf of the FODECC.

For projects based on tree planting (reforestation, riverbanks, roadsides, public spaces):

The municipality directly finances advances on nursery orders and preparatory work to inform and raise awareness among local populations, on the one hand, and to prepare sites (access, cleaning, etc.), on the other hand. The municipal justifies thus the

initial disbursement of 20% of the value of the green investment project, demonstrating its commitment to ensuring that it can be implemented within the planned timeframe. These preparatory actions are carried out during the dry season, at the beginning of the financial year, with a view to being ready to launch the actual green investment work at the beginning of the rainy season (between April and May).

The CTFC monitors and confirms with the FODECC that the planned preparatory work has been carried out. The CTFC report is used to trigger payment of the first instalment of the FODECC grant, equivalent to 50% of the value of the grant awarded for the initial investment in the^{first} year. In principle, this amount covers the costs of setting up the initial investment in the first part of the rainy season (between April and July).

Once the CTFC has verified that the corresponding investments have been made, the FODECC triggers the payment of a second instalment of the grant, equivalent to 30% of the value of the grant awarded. In principle, this amount covers the costs of maintaining and protecting the investments at the end of the rainy season and the beginning of the dry season.

The CTFC's support makes it possible to verify that the schedule of activities is being followed and to trigger the payment of the final instalment of 20% of the value of the grant awarded at the end of the year. In principle, this amount covers the costs of maintaining firebreaks and watering to protect investments during the first dry season.

All other expenses, including unforeseen costs, are borne by the municipality.

Each year, the municipal forestry unit reviews its planning with the CTFC and adjusts its programme of activities, particularly with regard to the maintenance and protection of green investments.

The first phase of annual maintenance is carried out at the beginning of the dry season (December-January) to clean the firebreaks, cut back weeds and clear young trees. In the driest areas, it may be necessary to water each tree individually. The first tranche of the 50% grant

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Annual maintenance is initiated after the CTFC has assessed the condition of the plantations.

The second phase of annual maintenance is carried out at the beginning of the rainy season (May-June) to clean the firebreaks again and cut back the tall grasses that have grown with the first rains. During the first years of growth, it is possible and often desirable to intercrop, which facilitates maintenance and tree growth.

For projects based on assisted natural regeneration:

The principle of payment and monitoring of activities is the same, but with a reduction in the number of subsidy payment instalments:

- i. Initial investment of 20% of the project value by the municipality itself
- ii. Payment of tranche 1 of 50% of the initial grant for year 1 at the start of the rainy season
- iii. Payment of instalment 2 of 50% of the initial grant for year 1 at the start of the dry season.
- iv. The same applies each year according to the scheduled maintenance calendar.

For mini-watershed development projects:

Same as for tree planting projects.

3.8 FODECC database

FODECC is gradually building a national georeferenced database listing:

- i. Cocoa producers
- ii. Coffee producers
- iii. Post-harvest processing centres for cocoa and coffee
- iv. Cooperatives and economic interest groups in the cocoa and coffee sectors
- v. Approved suppliers of agricultural inputs, wholesalers, retailers, manufacturers, importers
- vi. Approved suppliers of agricultural equipment
- vii. Suppliers of hardware and materials
- viii. Approved nurseries for cocoa, coffee and fertiliser trees

fruit trees, cover trees and reforestation trees, etc.

- ix. Microfinance institutions and authorised bank branches
- x. Approved agricultural technical advisers for agroecological transition and service providers.

The FODECC database is supplemented within the framework of the Local Authorities Desk with the municipalities and regions involved.

The database is designed to be functional on a declarative basis. It is designed to be fed directly by the actors themselves using several FODECC digital applications that can be installed on their internet-connected phones. This declarative principle is used for all actors in the sector interested in joining the FODECC scheme.

In practice, stakeholders, producers, traders, EMFs, municipalities, etc. can seek assistance from PAD CACAO or PAD CAFE agents (MINADER programmes funded by FODECC), MINADER agents or

technicians from professional organisations to help them enter their information into the system.

The application allows for offline recording in the field, particularly for georeferencing plots and sites, with data transmission occurring once the network is available again.

Specific entries in the smartphone applications are provided for entering data on the various types of operators in the sector, cooperative groups, economic interest groups, buyers, processors, microfinance institutions, etc., as well as for municipalities and regions. All data is automatically compiled on the FODECC digital platform.

Declarations are checked retrospectively by FODECC's IT and technical teams and their partners, in particular local MINADER agents and CTFC teams. Cross-checks are

also carried out with other national and international partner organisations based on satellite images and georeferencing data to verify the consistency of

information.

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3.9 Financial management of the Window

FODECC opens a bank account with a partner commercial bank dedicated to managing financial resources allocated under the Local Authorities Window to **co-finance PPP business plans for municipalities and cooperatives/economic interest groups**, on the one hand, and PLADDT and environmental investments, on the other. In practical terms, a dedicated account is opened in each of the partner commercial banks in order to facilitate monthly transactions and streamline the entire payment system.

The management of FODECC's dedicated bank accounts at Local Authority Window, in addition to the usual "paper procedures", should also be possible **remotely** by electronic **signature on the order** of the FODECC Administrator. In practice, the electronic route is preferred in order to guarantee the speed of execution of orders and the traceability of all transactions.

Subsidies granted to municipalities primarily concern sustainable investments and are subject to the usual procedures des marchés publics.

Su bsidised fixed assets are included in the municipality's real estate assets and may not be sold or donated for a minimum period of 15 years.

Subsidies granted to service cooperatives and economic interest groups (EIGs) as part of their partnership with their local authority are governed by private law and are not subject to public procurement procedures. However, the beneficiary organisation must demonstrate in its business plan that it has a purchasing committee or internal procurement committee capable of complying with its internal procedures manual. The beneficiary organisation signs a partnership agreement with its municipality with a ten-year commitment based on results, co-signed by the FODECC.

In the absence of a public procurement mechanism (no call for tenders, no public procurement) for the municipalities' partner operating structures, the sums corresponding to the subsidies to be paid are provisioned in the FODECC budget and disbursed as

the presentation of the appropriate supporting documents.

The commercial accounts dedicated to the Local Authorities Desk are funded quarterly by transfer from the FODECC account at the BEAC in accordance with the annual and quarterly commitment plan approved by the Management Committee.

The **bank accounts dedicated to the Local Authorities Window are used exclusively for bank transfers** for the payment of the subsidised portion of equipment, machinery, hardware, infrastructure and environmental investments, on the one hand, and to cover the eligible portion of training and advisory support costs and PLADDT preparation costs, on the other.

3.10 Quality control

The quality of equipment, machinery, infrastructure and environmental investments is subject to ex-post control.

The FODECC establishes (or extends) framework partnership agreements with technical authorising officers and other specialised bodies competent in the sectors, enabling the mobilisation of their main internal and subordinate specialised bodies, in particular to contribute to the monitoring of the implementation and quality of subsidised actions.

Each year, the list of products, equipment, machinery, materials, hardware, nurseries, and services eligible for subsidies is updated by FODECC.

3.11 Observatories

The National Community Grants Committee and FODECC require independent and reliable information to help them monitor developments in the cocoa and coffee sectors and the agroecological transition in production communities over time.

The framework agreement with MINADER provides for the use of the services of **the Cooperative Observatory**. The aim is to be able to share the FODECC database with that of the Cooperative Observatory and thus cross-reference information. The development of the Producers' Desk has the effect of collecting

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and process a very large amount of data on producers and producer organisations. FODECC will share its database with the Cooperative Observatory, which will facilitate the process of verifying information on organisations. The Observatory will periodically deliver a report on the evolution of producer organisations within the cocoa and coffee sectors.

A framework agreement has been established with the ONCC for the control and monitoring of post-harvest processing centres and the compilation of data on the quality, traceability and volumes of products placed on the market, particularly those intended for export.

3.12 Supplier networks

Several networks of suppliers of machinery, hardware, equipment, agricultural inputs, nurseries, etc. exist in Cameroon. FODECC establishes a framework partnership agreement with each of the representative professional organisations, accompanied by specific specifications for each network and type of product.

Each local distributor is legally registered as a trader. They register on the smartphone application as a distributor.

3.13 Banking networks and MFIs

A few microfinance networks dominate the market in rural cocoa and coffee-growing areas.

These networks are backed by leading commercial banks and supervised by COBAC. FODECC can only work with networks that comply with COBAC regulations.

FODECC and the government want all stakeholders to have access to banking services, regardless of their type, size and turnover.

The network that signs the agreement with FODECC is responsible for its branches and the quality of the services provided under the agreement.

4 Roles and responsibilities

4.1 Within FODECC

The governance structure of the Local Authorities Desk assigns roles and tasks to FODECC's internal stakeholders and external partners.

The Management Committee examines and approves proposals submitted by the FODECC technical committee.

The FODECC Administrator supervises the Local Authorities Desk, coordinates services and authorises expenditure.

The FODECC Technical Committee continuously monitors the operation of the Local Authorities Desk and proposes any necessary adjustments.

The FODECC accountant is responsible for accounting and financial control and executes expenditure orders with a double signature.

The FODECC accounting officer and the FODECC specialised financial controller clear payment transactions on the Local Authorities Desk.

The FODECC Technical Studies Department is the driving force behind the Local Authorities Desk. As such, it manages all technical and operational issues and prepares funding simulations, assisted by the Management Controller. It prepares and coordinates the implementation of partnership agreements, monitors and checks the consistency of data transmitted by contracted partners, and coordinates quality control of products, equipment, infrastructure and services. It supervises the execution of activities carried out in partnership with MINCOMMERCE and other departments.

The Administrative and Financial Department and Management Control monitor the accounting and financial aspects of all operations,

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check the consistency between material flows and financial flows, validate requests for payment of subsidised amounts.

The FODECC **Information Systems Department** manages applications, internet functions, databases, transactions and geographic information systems. It prepares and implements the entire computerised management mechanism for the Local Authorities Desk in conjunction with the Producers Desk (smartphone application, national database, geographic information system, website, IT data security, etc.).

Supporting documents relating to the activities of the Desk must be grouped together and classified appropriately by the FODECC services. The documents will be classified by type of grant, category and chronological order, and will include all the documents necessary to justify the choices made.

Supporting documents must be accessible for the entire duration of the Guichet to periodic supervision missions, external auditors and internal account audits for review.

In general, disbursements made by the Window comply with the framework of authorised expenditure as described in the FODECC assessment document and any financing agreements.

In order to take into account the cash management requirements of banks and microfinance institutions on the one hand, and central suppliers and their distributors in the regions on the other, the system for the reimbursement of grant advances by FODECC to its partners under agreement allows for a **maximum period of 30 calendar days**.

Every three months, the FODECC Administrator produces a summary statement of the use of the Window's funds, to which all supporting documents for expenditure are attached. Any unjustified or ineligible expenditure must be reimbursed to the appropriate Window account.

The management of the Window's cash flow involves monitoring and controlling the mechanism's resources

including securing resources and monitoring bank accounts.

These controls consist of ensuring, before the payment of expenses and before requesting the replenishment of bank accounts, that:

- The expenses in question are indeed eligible for the scheme;
- Each of them is allocated to the appropriate component and category;
- They relate to contracts and agreements entered into in accordance with the rules and procedures in force;
- They correspond to the works, goods and services actually performed or supplied;
- The quantities and unit prices are correct and the calculations are accurate;
- The supporting documents are complete, compliant and up to date;
- They bear the authorised signatures.

Account monitoring and control must provide reliable, complete and timely financial and accounting information. This information is intended to inform third parties about the accounting and financial situation. To this end, the Administrator must ensure on a monthly basis that:

- All disbursements are recorded as debits to the account covered for this purpose;
- Its balance corresponds to the balance of the account recorded in its books;
- No expenditure has been incurred under an exhausted category and/or if there is a need to request a revision of the categories in relation to the initial allocation;
- No disbursement has been requested for a fully paid contract and/or if there is a need to request a revision of the value of a contract;
- All of the Window's assets and liabilities have been recorded in the appropriate accounts and for the correct amounts.

The Window is also responsible for checking the accuracy and compliance of transactions recorded in the bank accounts, regardless of the origin of the movements. To this end, it must:

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- Keep a copy of all accounting documents, the originals of which have been sent to FODECC for payment;
- Receive, or otherwise request, on a monthly basis from the BEAC and partner credit and microfinance institutions the statements of all bank accounts as well as all supporting documents for entries made in the accounts by the bank (surcharge slips, debit notices, credit notices, etc.);
- Reconcile balances.

In order to ensure the consistency and compliance of the Guichet's operations with the BEAC account and commercial banks, a reconciliation of cash accounts is necessary at the end of each month upon receipt of the transaction statements from the various partners.

The balance of the account held by FODECC will thus be reconciled with that of the Counter. Similarly, the balance of each of the bank accounts receiving funds locally will be reconciled with that indicated on the relevant account statement.

Before issuing the payment order, FODECC shall ensure that:

- The request includes all supporting documents and other relevant documents and information;
- The expenditure is eligible and appears on the PTAB for the period in question;
- The submitted file is valid and compliant;
- Any ineligible or non-compliant expenditure is rejected.

The FODECC has seven (07) working days to process any payment request received from the Guichet's partners. Within this period, it must either honour the request or return it for further information.

The FODECC Window will produce quarterly figures on the level of disbursement for each grant.

Processing of co-financing applications from the Regions:

Applications accepted at regional level are then forwarded to FODECC and checked by the Studies and Projects Department for validation by the internal technical committee.

The FODECC applies a **"first come, first served"** rule to analyse the applications it receives.

The FODECC examines, categorises and performs **environmental and social due diligence** to verify that the subsidised project will not have any undesirable negative effects. In particular, the FODECC verifies that the planned investments will not cause the destruction of primary forest.

The FODECC carries out legal **due diligence** on the project and, where applicable, on the other parties with which it enters into a legal agreement.

FODECC assesses the project's procurement terms and conditions to ensure that they comply with its procurement policy (local or CEMAC origin, standards, etc.). The same applies to costs in relation to its reference framework.

For each financing operation, FODECC carries out an integrated assessment of the risks (quantifiable or otherwise) to the achievement of the project's development objectives, taking into account the above assessments and other relevant information.

When the level of commitment for the current available budget is exceeded, the approved application is carried over to the following year, where it will be given priority.

The FODECC technical committee maintains an up-to-date database of all current files, subsidised municipalities and companies, regional commissions, etc.

The subsidy agreement for each municipality and partner company is signed by the FODECC Administrator and sent electronically to the bank for execution.

¹⁶ Due Diligence: reasonable diligence, process of verifying the compliance of the process with current standards (the process will follow an appropriate framework)

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municipality and the company, with a copy to the regional commission.

4.2 Banks/EMFs of partner EIGs/Cooperatives of municipalities

Banks and microfinance institutions are partners of FODECC, and agreements have already been signed as part of the establishment of the Producers' Desk. They have local networks in cocoa and coffee production areas. These include:

- Knowing the customer base of producers and producer organisations (KYC) and formally identifying them (national identity card, biometric photo, telephone number, CNPS beneficiary number and CICC professional card number, if available);
- Issuing non-CICC members with their FODECC producer card
- Issuing financial subsidy documents;
- Processing campaign credit applications and investment credit applications when appropriate;
- Collect supporting vouchers and other accounting and financial documents financial documents justifying the subsidy (purchase vouchers, collection vouchers, delivery notes, invoices, etc.);
- Carry out verification and authentication procedures with suppliers;
- Ensure monthly payment of local suppliers;
- Ensure the monthly compilation of statistics on the issuance and execution for purchase orders or the execution of payments for equipment, machinery and infrastructure invoices, if partially subsidised by FODECC;
- Ensure the smooth transmission of information from the local agency to the regional agency and compilation at the national network level, and the monthly transmission of data to FODECC;
- Ensure plausibility checks;
- Participate periodically in consultation meetings on the national system (annual review, national and regional activity planning, operational adjustments, etc.).

4.3 Suppliers

Agreements have been signed (*see Producers' Desk*) with organisations supplying equipment and machinery, and the main distributors of materials and hardware, which must have local networks and distributors in the regions. These involve:

- Negotiate and sign an agreement or amendment with FODECC, accompanied by specifications;
- Defining the characteristics required in the specifications
- Certify the quality of the products and equipment offered;
- Ensure the distribution of products and equipment;
- Provide support and advice to local distributors;
- Ensure continuous reporting of delivery performance information
- Compile quarterly delivery data at the national level, together with appropriate supporting documents, for transmission to FODECC
- Participate periodically in national (or even regional) consultation meetings regional) consultation meetings on the functioning of the system (annual review, operational adjustments, national and regional needs planning, etc.).

4.4 Access providers

The entire agricultural subsidy system must now operate via mobile telephony, mobile internet and mobile money transfers. Agreements are established (*see Producers' Desk*) with telephone and/or money transfer companies to facilitate transactions with bank branches and suppliers.

4.5 OP/GIE/Coop

Producers and their POs are the final beneficiaries of the Community Counter. This involves:

- Opening (or using) a bank account;
- Registering as a producer organisation on the smartphone application.

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- Document the operation of the business;
- Set up and maintain accounts year after year;
- Prepare annual financial statements;
- Prepare a 3- to 5-year development plan;
- Prepare a business plan.

4.6 Organisations in the cocoa and coffee sector

The main organisations in the cocoa and coffee sectors are partners of FODECC: CICC, ONCC and SODECAO in particular, as well as CAPEF on a broader scale.

The CICC is a key partner of FODECC, as it brings together most of the country's cocoa and coffee producer cooperatives. The FODECC and CICC databases are linked to facilitate information exchange.

Cooperatives must work continuously with the CICC to collect the information needed to feed into the FODECC's monitoring and evaluation system (implementation, effects, impacts).

Professional and inter-professional organisations are involved each year in evaluating the past campaign and preparing for the coming campaign. In addition to their statutory participation in the FODECC management committee, they are involved as necessary in discussions concerning the functioning and optimisation of the FODECC's subsidy tools.

4.7 FEICOM

FEICOM is the municipalities' bank. As such, municipalities can apply to FEICOM for financing facilities, in particular to help them cover the share of the investment remaining at their expense and weighing on the municipal budget.

4.8 The regional technical committee

Chaired by the Regional Council, the regional technical committee examines the applications submitted by the municipalities. It verifies the relevance of the proposals and the quality of the actors involved, in particular the solidity of the partner selected by the municipality to operate the post-harvest processing centre. It verifies the financial arrangements and the projected financial statements. The committee may also propose that the Region contribute to the financing of the municipality's project.

The committee assesses the costs, risks and financing plan for the project, as well as its financial soundness, viability and profitability:

- Project and investment ;
- The main beneficiary and secondary beneficiary;
- The financing structure, including sources of co-financing, and the terms and conditions of financing and co-financing;
- Environmental and social screening
- Verifying the integrity of the structure of the entity proposed for the operation, with an emphasis on legal, administrative, environmental, social and tax aspects;
- Financial management arrangements to ensure that they provide reasonable assurance that the grant proceeds will be used for the purposes for which they are awarded.

The regional technical committee decides whether or not to co-finance the project of a municipality and its private partner.

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4.9 Implementation of the PA

After receiving the co-financing agreement issued by the FODECC, the municipality and its private partner (G2/a&b) may proceed with the implementation of their respective business plans in accordance with the established provisions. The same applies to G2/c&d co-financing.

The municipality follows the normal public procurement procedure. FODECC makes payments directly to suppliers and subcontractors by bank transfer up to the amount of the subsidy granted, based on the supporting documents provided.

The company's bank branch makes payments for transactions with suppliers by bank transfer on instruction. Payments are made exclusively in CFA francs.

The company's promoter keeps the original supporting documents and a copy is also kept by its bank branch for any unexpected checks and audits by the FODECC.

Each month, the bank branch sends the payment statements for the PA files in progress, accompanied by supporting documents, through its network to request payment of the portion subsidised by FODECC and pre-financed on the promoter's account.

All documentation is scanned and sent electronically to the head of the banking network, with a copy sent to FODECC. The originals and paper copies remain archived at the bank branch for verification during the audit.

4.10 Reference documents

Each year, FODECC updates the list of equipment, machinery, materials, construction hardware (new) and nurseries and works eligible for co-financing.

Similarly, each year the FODECC updates its database of national, regional and local supplier and manufacturer networks.

Based on the annually updated list (recognised products and suppliers), FODECC establishes its price reference (ex-port or ex-factory) excluding tax and including tax. Similarly, FODECC establishes a reference of prices for

construction per square metre, per cubic metre or per linear metre. The reference framework is supplemented by a grid that takes into account approach costs and distributor margins. This reference framework is used to assess the consistency of business plans accompanying applications for co-financing by the bank, the regional commission and the FODECC, in comparison with the estimates presented by the promoter in the appendix to their application.

4.11 Training of stakeholders

In order to improve the success rate of projects carried out by municipalities and their operating partners, a percentage capped at 10% of the total value of the grant awarded (Municipality + EIG/Coop) may be granted by the FODECC (included within the project subsidy ceiling) to finance a support and advisory service (technical and managerial) and training for key stakeholders at the municipal executive level and, above all, for the managers of the operating partner company.

The proposed terms and conditions and their cost must be clearly presented in the business plan of the municipality on the one hand, and of the partner operating company on the other.

Support, advisory and training activities will only be taken into account after receipt of the co-financing agreement validated by the FODECC. All expenses related to services provided in connection with the preparation of applications cannot be subsidised retroactively.

4.12 Information for stakeholders

A national information campaign is launched each year by the FODECC with the CICC and the CVUC on radio, TV and in the agricultural press to publicise the terms and conditions for granting subsidies and other practical provisions concerning the Local Authorities Window. The FODECC uses the most appropriate tools with simple and easy-to-understand messages in French and English (short videos, comics, radio messages, social media, etc.).

The FODECC website is updated to relay the latest information to municipalities and POs.

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5 Monitoring and evaluation

FODECC is consolidating its monitoring and evaluation system to verify the performance of both the Producers Window and the Local Authorities Window.

Indicators are developed and submitted for approval to the FODECC Management Committee. They are classified into three main categories:

- Performance indicators designed to provide FODECC managers with daily information to assist them in their decision-making, particularly on operational and tactical issues; they also include financial governance indicators;
- Results indicators intended to inform the preparation of annual plans and guide the decisions of the FODECC Management Board;
- Impact indicators intended to inform strategic planning at the level of the FODECC Management Committee and at the level of the Steering Committee and the Committee for the Allocation of Grants to Local Authorities at the policy level.

With regard to the impact indicators that should guide the strategic planning and decisions of the COPIL and the Local Authority Grant Committee, it is customary for the indicators to be defined so that they can be measured and analysed by one or more independent parties. The impact of a process such as the Producer Window, combined with that of the Local Authorities Window, whose effects are combined and complementary, must be measurable at the national level in economic, social and environmental terms. National organisations such as the INS can be used, or data from international or sub-regional organisations with specialised collection and analysis mechanisms.

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6 Appendices

6.1 Procurement procedures for supplies and services for partner companies of municipalities co-financed by the FODECC

The procurement procedures for goods and services must allow for the simplified, rapid and efficient implementation of the business plans of partner companies of municipalities subsidised by the FODECC. The procedure is private but must comply with a framework based on the procedures in force in the public sector.

Depending on the case, this involves:

- **Consultation with suppliers at national or international level**

Consulting suppliers involves comparing quotes obtained from three or more suppliers to ensure competitive prices.

- **Direct agreement**

Contracts awarded by direct agreement are awarded without competitive bidding (single supplier or contractor).

- **Framework agreements**

A framework agreement (FA) is a long-term agreement concluded with suppliers of goods, works and services (other than consulting services).

- **National tender**

A national tender (NT) is the competitive public procurement procedure generally used in the country, and this method may be the most appropriate way to award contracts for supplies, works or services (other than consultancy services) which, due to their nature or scale, are unlikely to be of interest to foreign candidates.

However, in the case of companies receiving co-financing from FODECC, publication may be made by simple posting.

- **The agency**

Management, i.e. the execution of works such as construction and installation of equipment and the provision of services (other than consultancy services) by the company using its own staff and equipment. **Regardless of the procurement method chosen, FODECC may conduct an audit to determine whether the selection process, the prices paid and the quality of the work are acceptable.**

- ❖ Need for a procurement plan

The Procurement Plan (PPM) enables the purchasing entity to plan, organise, forecast and schedule its procurement activities and identify areas where requirements could be grouped together. For FODECC, it is a tool that enables it to monitor the implementation of the project. The obligation to submit a PPM **applies to collective enterprises such as cooperatives, economic interest groups (EIGs), limited liability companies (LLCs), public limited companies (PLCs), general partnerships/partnerships or other forms of associations eligible for FODECC funding.**

The procurement plan is an integral part of the business plan document. In the description of the company's organisation, the members of the purchasing committee and/or internal procurement committee must be specified and named.

- ❖ Information to be included in the PPM

Each procurement plan must include, at a minimum, the information listed below.

- Brief description of each procurement activity to be undertaken during the period or plan;
- Estimated value of each activity;
- Procurement method to be adopted for each activity;
- Elements for monitoring the procurement plan.

- ❖ Procurement bodies

FODECC	PRODUCERS WINDOW OPERATIONAL MANUAL - Volume II - LOCAL AUTHORITIES	
	December 2024	Quality (G2/a-CTD & G2/b-Coop) and Agroecological Transition G2/c-PLADDT & G2/d-TA Investment

The company's procurement bodies are:

- The purchasing committee

The Purchasing Committee within the company is responsible for contracts worth less than five (5) million.

The Purchasing Committee shall be composed of the company's operational staff. It shall be simplified and composed of three staff members as follows:

- One (01) chairperson (Chairperson/Director);
- One (01) rapporteur (Accountant or Treasurer);
- One (01) committee member (member of the steering committee, project leader or any person identified for their expertise or administrative assistant of the cooperative/economic interest group).
- The Internal Procurement Committee (CIPM)

The Internal Procurement Committee will be set up to speed up procurement procedures for contracts worth at least five (5) million. It will facilitate purchases on behalf of the company, intervening only for:

- Reviewing DC/DAO, etc. (optional only if necessary);
- The opening of tenders, and;
- The validation of reports issued by the Analysis Sub-Committee appointed by it.

The Internal Committee shall be composed of the company's operational staff. It shall be simplified and composed of four persons as follows:

- One (01) chairperson (member of the company's management committee);
- One (01) rapporteur (accountant or treasurer);
- One (01) member (partner or company staff);
- One (01) member, VIVA Logone staff (or designated from the support consultant team) with non-deliberative voting rights.

It is established for a term of two years, renewable once.

Members are freely chosen by the authorised bodies of the company at an extraordinary meeting convened solely for this purpose.

An analysis subcommittee, if necessary. It shall have three (03) members appointed by the Chair of the CIPM. It shall include at least one subcommittee chair, one rapporteur and one member.

❖ The stages of procurement

1. Definition of the services expected from the contract or order by the Executive Board of the beneficiary organisation;
2. Definition of the budget by the Executive Board (maximum amount that a financial offer must reach in order to be considered admissible);
3. Preparation of the tender documents by the Internal Procurement Committee according to the amount of the order;
4. Process for awarding or selecting the Supplier for the category of goods/supplies/equipment and services other than consultancy services, or the Consultant for Consultancy Services (intellectual services).

❖ Definition of the services expected from the contract or order

Ordering supplies for goods/supplies/equipment and services other than consultancy services

For each item to be ordered, the following must be defined:

- Its description,
- Its characteristics,
- The quantity to be delivered.

❖ Preparation of terms of reference (TOR) for consultancy services

For all consultancy services contracts (intellectual services), this involves describing the context of the contract, its objectives, expected results, deadlines, desired activities, desired team profile, etc.

❖ Definition of the budget limit reserved for the contract

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	December 2024	Quality components (G2/a-CTD & G2/b-Coop) and Agroecological Transition G2/c-PLADDT & G2/d-TA Investment

What is expected of bidders applying for a contract

- An administrative file establishing the legal existence and eligibility of the bidder to apply validly;
- A technical file establishing how they intend to satisfy the expected services;
- A financial file establishing the amount that the bidder intends to be remunerated for its services in accordance with the models required in the consultation file.

❖ Contract award process

The award of contracts for goods/supplies/equipment and services other than consultancy services involves the following stages:

1. For orders under 5,000,000 CFA francs:

- *Request for financial proposals from at least three suppliers;*
- *Receipt and opening of proposals;*
- *Analysis and comparison of financial proposals received;*
- *Selection of the lowest bidder;*
- *Notification of results to bidders;*
- *Signing of the purchase order with the selected supplier.*

2. For orders greater than or equal to 5,000,000 CFA francs:

- *Launch of open tender: design of tender documents, publication of tender;*
- *Receipt of proposals;*
- *Opening of proposals;*
- *Analysis of technical and financial proposals received;*
- *Proposal for award;*
- *Publication of results;*
- *Signing of the letter of order.*

The costs of purchasing the tender documents, if any, must not be such as to discourage bidders and may not exceed^{1/1000th} of the maximum cost of the contract.

Proposals must be received in a closed and sealed envelope no later than the date and time specified in the letter of request for proposals. This date must be at least two (02) weeks and no more than four (04) weeks after the publication of the call for tenders.

❖ Receipt of services

Orders are received by a committee defined in the tender documentation, which may include: the Chair or their representative, the Secretary General, the Treasurer, and a member of the municipal executive. A person with particular expertise in relation to the supplies or services to be received may be included.

A receipt report is drawn up in three (3) copies and signed by the members of the receiving committee, with one copy for the Treasurer and two for the supplier (one will be attached to the invoice for payment).

Any reservations must be noted in the report. The signatories from the company are responsible for the consequences of any non-compliant acceptance they may have signed.

❖ Payments under procurement contracts

These are provided for in the contract. The disbursement of a tranche is conditional upon acceptance of the corresponding work.

The scheduled instalments are made in the same way as for the disbursement of purchase order payments, with the corresponding registers and books being updated.

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6.2 Business plan template for FODECC co-financing grants

Cover page (with the local authority or OP letterhead, PA title, photo, month and year)

Fact sheet on the project led by the local authority in partnership with a local collective enterprise

Summary

1. Introduction

Context and justification for the project; main issue to be resolved; project objective

2. Presentation of the existing situation (municipality and enterprise)

2.1. Description of the enterprise/OP or municipality

- Georeferenced location of the company/PO's sites, contacts, sector, main (product) and secondary activities of the company, joint and/or individual farms, number of farms owned by the company/PO, number of members and breakdown by gender, main and secondary activities of the company/PO's members, previous achievements, assets of the company/PO, major challenges.
- Products sold
- Profile of the three (or more) main managers: training, experience, description of their roles within the company/PO and overview of their assets.

2.2. Technical and economic performance of the enterprise/PO

- Company/PO achievements in N-2, N-1 and N: production, turnover, profit margins
- List and value of investments made
- Sales history and main marketing challenges.

2.3. SWOT analysis and outlook for growth and development over 3 to 5 years

3. Project presentation

3.1 Strategy

- Compliance with production/processing standards
- Technical choices (clearly highlight the innovation and technical relevance of the project)
- Potential/target market:
- Product presentation and development strategy
- Sales targets in terms of quantity and value, and marketing organisation

3.2. Organisation and management

- Company/OP organisational chart, including the new project covered by the business plan
- Description of technical positions (duties and responsibilities)
- Ad hoc external support (accounting and financial advice, other)

3.3. Operational plan

A description of the project site(s) (location, satellite image of existing facilities, developments, installations and equipment)

- A description of the production/processing and marketing process
- Projected production plan (development plan and provisional operating plan) for the PA implementation period

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Table example: Activity implementation plan

No	Activities/sub-activities	Verifiable and observable indicators	Month of completion	Responsible parties	Partners

- Activity implementation schedule (monthly for year 1 and annually for years 2 and 3)

3.4. Social and environmental management

- Provide information on the environmental and social aspects resulting from existing activities and additional activities to be developed.
- Implement socio-environmental recommendations (simple requirements or NIES) and detailed costs

3.5. Financial plan

- Detailed total project cost (investments, working capital requirements)
- Three-year investment plan
- Detailed financing plan (personal contribution, FODECC grant, bank loan)
- Investment amortisation table (*equipment, machinery, infrastructure*)
- Monthly loan amortisation table, if applicable (*if bank loan*)
- Provisional operating account for 3 years
- Cash flow plan
- Profitability analysis (ROI, IRR, NPV and sensitivity at 20%) (*particularly if bank loan*)

3.6. Risks and mitigation measures

- Organisational, technical, commercial, financial, environmental and social risks.

Appendices

- Photocopy of the company/OP's registration certificate
- CV of the business owner or the three main managers of the PO
- Register of PO members and capital distribution + photocopies of ID cards of all
- List of current buyers and suppliers + contracts with buyers (*if applicable*)
- Activity information sheet for PO members (*if applicable*)
- Sales history of the company/PO and members over 3 years
- Certificate of bank domicile for the company
- Bank account history for the last 12 months
- Company/OP taxpayer card
- Reconstructed financial statements for the last 3 years
- Location plan of the project site(s) and headquarters, location maps
- Contract or certificate of monitoring by a technical consultant (*if applicable*)
- Technical description and photos of equipment to be purchased
- Pro forma invoices/quotations for equipment and material purchases, including VAT
- List of potential suppliers, location and telephone contacts

FODECC	PRODUCERS' COUNTER OPERATING MANUAL - Volume II - LOCAL AUTHORITIES	
	December 2024	Quality (G2/a-CTD & G2/b-Coop) and Agroecological Transition G2/c-PLADDT & G2/d-TA Investment

6.3 Process for submitting a payment request

Operations

Upon expiry of the payment deadline for a summary statement of supporting documents sent by a bank/EMF,

Head of Mail at FODECC

1. receives a request from the Bank/EMF summarising the month's transactions (reimbursement note + copies of paid purchase orders + list of beneficiaries + possibly the business plan and invoices) and forwards it to the FODECC Materials Accountant

Materials Accountants

2. processes invoices and service certificates; forwards the bundles to the Head of the Administrative and Financial Department

DAF

3. receives payment requests and supporting documents

4. verifies the conformity and regularity of the documents

5. draws up the payment order(s) and signs them; forwards the documents to the Management Controller

Management Controller

6. ensures that the amount to be paid is correct and signs the payment order; forwards the documents immediately to the ADM

ADM

7. assesses the payment request based on the supporting documents

8. signs the mandate and endorses the supporting documents or, if necessary, obtains additional supporting documents from the CFO before signing and forwards them to the Cashier of the Producers' Cash Office

Administrator

9. pays the share of the subsidy by transfer to the bank account/EMF issuing the purchase order for inputs and/or payment for agricultural equipment/machinery; forwards the completed debit notice and monthly bank statement to the financial services

Specialised Financial Controller and Accounting Officer

9. receive the bundle for clearance and regularisation of accounting entries



FODECC	PRODUCERS' WINDOW OPERATING MANUAL - Volume II - LOCAL AUTHORITIES	
	December 2024	Quality (G2/a-CTD & G2/b-Coop) and Agroecological Transition G2/c-PLADDT & G2/d-TA Investment

6.4 PM Decree approving the Agricultural Grants Procedures Manual

REPUBLIQUE DU CAMEROUN

Paix- Travail- Patrie

ARRETE N° 068 /PM DU 28 AOUT 2019
approuvant et rendant exécutoire le manuel de procédure d'octroi des subventions en intrants et équipements agricoles au Cameroun.-

LE PREMIER MINISTRE, CHEF DU GOUVERNEMENT,

- Vu la Constitution ;
- Vu le décret n°92/089 du 04 mai 1992 précisant les attributions du Premier Ministre, modifié et complété par le décret n°95/145 bis du 04 août 1995;
- Vu le décret n°2011/408 du 09 décembre 2011 portant organisation du Gouvernement, modifié et complété par le décret n°2018/190 du 02 mars 2018 ;
- Vu le décret n°2005/118 du 02 octobre 2005 portant organisation du Ministère de l'Agriculture et du Développement Rural ;
- Vu le décret n°2019/001 du 04 janvier 2019 portant nomination d'un Premier Ministre, Chef du Gouvernement,
- Vu le communiqué final de l'atelier national de validation du manuel de procédure d'octroi des subventions en intrants et équipements agricoles tenu le 15 mai 2019,

ARRETE

Article 1^{er}.- Le manuel de procédure d'octroi des subventions en intrants et équipements agricoles au Cameroun joint en annexe est, à compter de la date de signature du présent arrêté, approuvé et rendu exécutoire.

Article 2.- Le manuel de procédure ainsi approuvé détermine les acteurs et définit les grandes étapes dans la procédure susvisée.

Article 3.- La période d'expérimentation de la mise en œuvre du présent manuel de procédure ne peut excéder trois (03) ans.

Article 4.- Les Ministres en charge de l'agriculture, de l'économie et des finances, ainsi que les responsables des établissements publics concernés sont chargés chacun en ce qui le concerne de l'exécution du présent arrêté.

Article 5.- Le présent arrêté sera enregistré et publié suivant la procédure d'urgence, puis inséré au Journal Officiel en français et en anglais. /-

SERVICES DU PREMIER MINISTRE
SECRÉTARIAT GÉNÉRAL
DIRECTION DES AFFAIRES ADMINISTRATIVES
ET DES REQUÊTES

COPIE CERTIFIÉE CONFORME

Camroun, le 28 AOUT 2019
Le Premier Ministre,
Chef du Gouvernement,

Joseph DION NGUTE

FODECC	PRODUCERS WINDOW OPERATIONAL MANUAL - Volume II - LOCAL AUTHORITIES	
	December 2024	Quality (G2/a-CTD & G2/b-Coop) and Agroecological Transition G2/c-PLADDT & G2/d-TA Investment

6.5 Decree establishing the Agricultural Subsidies Steering Committee

REPUBLIQUE DU CAMEROUN
Paix – Travail – Patrie

SERVICES DU PREMIER MINISTRE

SECRETARIAT GENERAL

N° B70/d-3 /SG/PM



REPUBLIC OF CAMEROON
Peace – Work – Fatherland

PRIME MINISTER'S OFFICE

SECRETARIAT GENERAL

Yaoundé, le

19 MAR 2021

LE SECRETAIRE GENERAL
The Secretary General

A Monsieur le Ministre de l'Agriculture et du
Développement Rural

- YAOUNDE -

Réf : V/L n°01526/L/MINADER/SG/DAJ/CER du 05 octobre 2020.

Objet : Création du Comité de pilotage et d'orientation
chargé de la mise en œuvre de la politique d'octroi des Subventions
en intrants et équipements agricoles au Cameroun.

Faisant suite à votre correspondance visée en référence, relative à l'objet
porté en marge,

J'ai l'honneur de vous faire tenir en retour ci-joint, dûment visé, le projet
d'arrêté portant création du Comité susmentionné, dont les activités seront
financées par le budget de votre département ministériel.

Par ailleurs, le **Premier Ministre, Chef du Gouvernement** a prescrit
qu'un rapport annuel d'activités soit transmis dans ses Services, à l'effet de
s'assurer de la performance de ladite instance. /-

Copie : MINFI.

P.J. : 01.



FODECC	PRODUCERS' WINDOW OPERATIONAL MANUAL - Volume II - LOCAL AUTHORITIES	
	December 2024	Quality (G2/a-CTD & G2/b-Coop) and Agroecological Transition G2/c-PLADDT & G2/d-TA Investment

REPUBLICUE DU CAMEROUN

PAIX-TRAVAIL-PATRIE

ARRETE N° **00079** /MINADER DU **23 MAR 2021**
portant création, organisation et fonctionnement du Comité de pilotage et d'orientation chargé de la mise en œuvre de la politique d'octroi des subventions agricoles au Cameroun.-

LE MINISTRE DE L'AGRICULTURE ET DU DEVELOPPEMENT RURAL,

- Vu** la Constitution ;
- Vu** la loi n°2018/011 du 11 juillet 2018 portant code de transparence et de bonne gouvernance dans la gestion des finances publiques au Cameroun ;
- Vu** la loi n°2018/012 du 11 juillet 2018 portant régime financier de l'Etat et des autres entités publiques ;
- Vu** le décret n°2005/118 du 15 avril 2005 portant organisation du Ministère de l'Agriculture et du Développement Rural ;
- Vu** le décret n°2011/408 du 09 décembre 2011 portant organisation du gouvernement, modifié et complété par le décret n°2018/190 du 02 mars 2018 ;
- Vu** le décret n°2019/001 du 04 janvier 2019 portant nomination d'un Premier Ministre, Chef du Gouvernement ;
- Vu** le décret n°2018/9387/PM du 30 novembre 2018 fixant les modalités de création, d'organisation et de fonctionnement des Comités et Groupes de travail interministériels et ministériels, modifié et complété par le décret n°2020/0998/PM du 13 mars 2020 ;
- Vu** l'arrêté n°025/CAB/PM du 05 février 2019 fixant le montant des indemnités de session versées lors des travaux des Comités et Groupes de Travail interministériels et ministériels ;
- Vu** l'arrêté n°068/PM du 28 août 2019 approuvant et rendant exécutoire le manuel de procédures des subventions en intrants et équipements agricoles au Cameroun,

ARRETE :

CHAPITRE I

DES DISPOSITIONS GENERALES

ARTICLE 1^{er}. - Le présent arrêté porte création, organisation et fonctionnement du Comité de pilotage et d'orientation chargé de la mise en œuvre de la politique des subventions des intrants et équipements agricoles au Cameroun, ci-après désigné "**le Comité**".

SERVICES DU PREMIER MINISTRE VISA
001673 - 10 MAR 2021
PRIME MINISTER'S OFFICE

1

FODECC	PRODUCERS' COUNTER OPERATING MANUAL - Volume II - LOCAL AUTHORITIES	
	December 2024	Quality (G2/a-CTD & G2/b-Coop) and Agroecological Transition G2/c-PLADDT & G2/d-TA Investment

ARTICLE 2.- Au sens du présent arrêté, les procédures d'octroi des subventions agricoles concernent :

- la catégorie 1 : les intrants (semences/plants, engrais et produits phytosanitaires) ; traitée comme subvention de masse ;
- la catégorie 2 : les équipements et machines de production ou de transformation des produits d'origine végétale ;
- la Catégorie 3 : les aménagements et les infrastructures socio-économiques ;
- la Catégorie 4 : les appuis financiers ;
- la Catégorie 5 : l'appui conseil et l'accompagnement technique.

ARTICLE 3.- Placé sous l'autorité du Ministre de l'Agriculture et du Développement Rural, le Comité a pour missions :

- de définir la politique et la stratégie des subventions agricoles au Cameroun ;
- de planifier à court et à moyen termes la mise en œuvre de la stratégie des subventions agricoles ;
- d'adopter les budgets annuels des subventions ;
- d'arrêter la liste des filières ainsi que la nature et les niveaux de subventions applicables ;
- d'approuver les demandes de financement à soumettre aux partenaires financiers ;
- d'approuver les rapports semestriels et annuels d'activités techniques et financières.

CHAPITRE II

DE L'ORGANISATION ET DU FONCTIONNEMENT

ARTICLE 4. - (1) Le Comité se compose ainsi qu'il suit :

Président : Le Ministre de l'Agriculture et du Développement Rural ;

Vice-présidents :

- le Ministre de l'Economie, de la Planification et de l'Aménagement du Territoire ;
- le Ministre des Finances.

Membres :

- un (01) représentant du Ministère du Commerce ;
- un (01) représentant du Ministère de la Recherche Scientifique et de l'Innovation ;
- un (01) représentant de la Chambre d'Agriculture, des Pêches, de l'Elevage et des Forêts (CAPEF) ;
- un (01) représentant des collectivités territoriales décentralisées (CVUC) ;



2

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	December 2024	Quality components (G2/a-CTD & G2/b-Coop) and Agroecological Transition G2/c-PLADDT & G2/d-TA Investment

- un (01) représentant du réseau des fournisseurs agricoles ;
- un (01) représentant du réseau des banques commerciales ;
- un (01) représentant des Etablissements de Micro-finance ;
- le Directeur du Développement de l'Agriculture (MINADER) ;
- le Directeur des Ressources Financières et du Patrimoine (MINADER) ;
- le Directeur des Etudes, des Programmes et de la Coopération (MINADER) ;
- le Directeur de la Réglementation, du Contrôle de Qualité des Intrants et des Produits Agricoles (MINADER).

(2) Les membres du Comité sont désignés par les administrations et structures auxquelles ils appartiennent.

(3) Lorsqu'un membre perd la qualité au titre de laquelle il siège au sein du Comité, il cesse d'en être membre.

(4) Le président peut inviter, à titre consultatif, toute personne dont l'expertise peut aider ou faciliter les travaux du Comité.

(5) Les partenaires techniques et financiers impliqués dans le secteur peuvent être invités à participer aux travaux du Comité en qualité d'observateurs.

(6) Les présidents des interprofessions agricoles impliquées peuvent être invités à participer aux travaux du Comité en qualité d'observateurs.

ARTICLE 5.- (1) Le Comité se réunit au moins deux (02) fois par an en session ordinaire et au plus deux (02) fois par an en session extraordinaire, sur convocation de son Président.

(2) Les convocations auxquelles sont joints les documents de travail, précisent la date, l'heure, le lieu et l'ordre du jour de la session. Elles doivent parvenir aux membres du Comité au plus tard quinze (15) jours avant la date prévue pour la tenue de la session.

ARTICLE 6.- Pour l'accomplissement de ses missions, le Comité dispose d'un Secrétariat Technique assuré par la Direction des Organisations Professionnelles Agricoles et de l'Appui aux Exploitations Agricoles.

ARTICLE 7.- Le Secrétariat Technique est chargé :

- de la préparation, de l'organisation matérielle et de la rédaction des comptes rendus des réunions et des rapports divers ;
- de la collecte, de la centralisation et de l'archivage des documents de travail ;
- du suivi de la mise en œuvre des recommandations issues des sessions du Comité de pilotage ;
- de l'exécution de toute autre mission à lui confiée par le Comité de pilotage.



SM

3

FODECC	PRODUCERS' WINDOW OPERATIONAL MANUAL - Volume II - LOCAL AUTHORITIES	
	December 2024	Quality components (G2/a-CTD & G2/b-Coop) and Agroecological Transition G2/c-PLADDT & G2/d-TA Investment

ARTICLE 8. La composition des membres du Comité est constatée par une décision du Ministre de l'Agriculture et du Développement Rural.

ARTICLE 9. (1) La Direction des Organisations Professionnelles Agricoles et de l'Appui aux Exploitations Agricoles est responsable de l'opérationnalisation des activités de subventions agricoles. Elle est secondée dans les Régions par les Commissions régionales de sélection et les Commissions départementales de sélection.

(2) La composition des Commissions visées à l'alinéa 1 ci-dessus est constatée par décision du Ministre en charge de l'agriculture.

CHAPITRE III

DES DISPOSITIONS DIVERSES ET FINALES

ARTICLE 10.- (1) Les fonctions de Président, Vice-présidents, membres du Comité et de membres du secrétariat technique sont gratuites.

(2) Toutefois, les intéressés ainsi que les personnes invitées à titre consultatif, bénéficient d'indemnités de session conformément à la réglementation en vigueur.

(3) Ils peuvent en outre prétendre au remboursement des frais occasionnés par la tenue des sessions, sur présentation des pièces justificatives.

ARTICLE 11.- Les dépenses de fonctionnement du Comité sont inscrites au budget du Ministère de l'Agriculture et du Développement Rural.

ARTICLE 12.- Les Ministres en charge de l'Agriculture, de l'Economie et des Finances, sont chargés chacun en ce qui le concerne de l'exécution du présent arrêté.

ARTICLE 13.- Le présent Arrêté sera enregistré et publié selon la procédure d'urgence, puis inséré au Journal Officiel en français et en anglais. /-

Yaoundé, le **23 MAR 2021**

SERVICES DU PREMIER MINISTRE VISA
• 001673 - 10 MAR 2021
PRIME MINISTER'S OFFICE

**LE MINISTRE DE L'AGRICULTURE ET
DU DEVELOPPEMENT RURAL,**



Gabriel MBAIROBE

FODECC	OPERATIONAL MANUAL FOR THE PRODUCERS' DESK - Volume II - LOCAL AUTHORITIES	
	December 2024	Quality (G2/a-CTD & G2/b-Coop) and Agroecological Transition G2/c-PLADDT & G2/d-TA Investment

6.6 Presidential Decree on the Reorganisation of FODECC – 14 January 2025

REPUBLIQUE DU CAMEROUN

PRESIDENCE DE LA REPUBLIQUE
PRESIDENCY OF THE REPUBLIC
SECRETARIAT GENERAL
SERVICE DU FICHIER LEGISLATIF ET REGLEMENTAIRE
LEGISLATIVE AND STATUTORY AFFAIRS CARD INDEX SERVICE
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CERTIFIED TRUE COPY

PAIX – TRAVAIL - PATRIE

2025/013 DU 14 JAN 2025

DECRET N° 2025/013 **DU** 14 JAN 2025
**portant réorganisation et fonctionnement du Fonds
de Développement des Filières Cacao et Café.-**

LE PRESIDENT DE LA REPUBLIQUE,

Vu la Constitution ;

Vu la loi n° 95/11 du 27 juillet 1995 portant organisation du commerce du cacao et du café, modifiée et complétée par la loi n° 2004/025 du 30 décembre 2004 ;

Vu la loi n° 2017/010 du 12 juillet 2017 portant Statut Général des Etablissements Publics ;

Vu la loi n° 2018/011 du 11 juillet 2018 portant Code de Transparence et de bonne Gouvernance dans la gestion des Finances Publiques au Cameroun ;

Vu la loi n° 2018/012 du 11 juillet 2018 portant Régime Financier de l'Etat et des autres entités publiques ;

Vu le décret n° 2011/408 du 09 décembre 2011 portant organisation du Gouvernement, modifié et complété par le décret n° 2018/190 du 02 mars 2018 ;

Vu le décret n° 2018/366 du 20 juin 2018 portant Code des marchés publics ;

Vu le décret n° 2019/320 du 19 juillet 2019 précisant les modalités d'application de certaines dispositions des lois n° 2017/010 et n° 2017/011 du 12 juillet 2017 ;

Vu le décret n° 2019/322 du 19 juin 2019 fixant les catégories d'Etablissements Publics, la rémunération, les indemnités et les avantages de leurs dirigeants ;

Vu le décret n° 2020/375 du 07 juillet 2020 portant Règlement Général de la comptabilité Publique,

DECRETE :

CHAPITRE I
DISPOSITIONS GENERALES

ARTICLE 1^{er}.- Le présent décret porte réorganisation et fonctionnement du Fonds de Développement des Filières Cacao et Café, en abrégé « **FODECC** » et ci-après désigné « **le Fonds** ».

ARTICLE 2.- (1) Le Fonds est un établissement public à caractère économique et financier doté de la personnalité juridique et de l'autonomie financière.

(2) Son siège est fixé à Yaoundé. Il peut être transféré en toute autre localité du territoire national, par décret du Président de la République.

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(3) Des antennes, bureaux ou représentations peuvent, en tant que de besoin, être créées à l'intérieur ou à l'extérieur du territoire national, par résolution du Conseil d'Administration.

ARTICLE 3.- (1) Le Fonds a pour mission d'assurer le financement et le paiement des prestations relatives :

- à l'appui et à la relance des filières cacao et café ;
- au soutien à la recherche appliquée sur ces produits et à l'amélioration de leur qualité ;
- à l'appui aux programmes de formation et d'information des opérateurs des filières cacao et café ;
- à la promotion de la transformation et de la consommation locales du cacao et du café.

(2) Le Fonds peut exercer toutes autres opérations financières, commerciales, mobilières et immobilières se rattachant directement ou indirectement aux activités définies à l'alinéa 1 ci-dessus, ou de nature à favoriser le développement des filières cacao et café.

ARTICLE 4.- Le Fonds peut contribuer au financement des opérations spéciales et stratégiques de l'Etat, après autorisation préalable du Président de la République.

CHAPITRE II DE LA TUTELLE

ARTICLE 5.- (1) Le Fonds est placé sous la double tutelle technique du Ministère en charge du commerce et du Ministère en charge de l'agriculture.

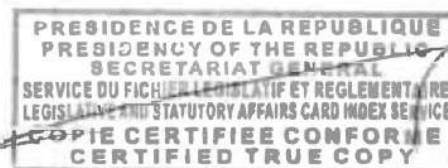
(2) Les tutelles techniques ont pour objet de s'assurer :

- que les activités menées par le Fonds sont conformes aux orientations des politiques publiques du Gouvernement dans le secteur concerné, sous réserve des compétences reconnues au Conseil d'Administration ;
- de la conformité des résolutions du Conseil d'Administration aux lois et règlements, ainsi qu'aux orientations des politiques sectorielles.

ARTICLE 6.- (1) Le Fonds est placé sous la tutelle financière du Ministère en charge des finances.

(2) La tutelle financière a pour objet de s'assurer :

- de la conformité des opérations de gestion à incidence financière du Fonds à la réglementation sur les finances publiques d'une part, et de la régularité a posteriori des comptes d'autre part ;
- de la régularité des résolutions du Conseil d'Administration à incidence financière ;



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- de la soutenabilité des engagements financiers et de la cohérence générale des plans de performance du Fonds aux programmes sectoriels.

ARTICLE 7.- (1) Les tutelles techniques et financière, en liaison avec le Conseil d'Administration, concourent au suivi de la performance du Fonds.

(2) Le Fonds adresse aux tutelles techniques et financière tous documents et informations relatifs à sa gestion, notamment les projets de performance, les plans d'actions, les rapports annuels de performance, le rapport du Contrôleur financier, les comptes administratif et de gestion, l'état à jour de la situation du personnel et la grille salariale.

(3) Le Ministre chargé de la commercialisation du café et du cacao, le Ministre chargé de l'agriculture et le Ministre chargé des finances adressent, chacun en ce qui le concerne, au Président de la République, un rapport annuel sur la situation du Fonds.

CHAPITRE III DE LA QUALITE D'ORDONNATEUR

ARTICLE 8.- Au sens du présent décret, la qualité d'ordonnateur des dépenses du Fonds est reconnue aux responsables ci-après :

- le Ministre chargé de la commercialisation du cacao et du café en ce qui concerne, d'une part, l'appui aux programmes de formation et d'information des opérateurs des filières cacao et café, la consommation locale du cacao et du café et, d'autre part, la promotion et la défense d'un label de qualité pour le cacao et le café, ainsi que la recherche des niches de marchés pour ces produits ;
- le Ministre chargé de la recherche scientifique en ce qui concerne le soutien à la recherche appliquée sur ces produits et à l'amélioration de leur qualité ;
- le Ministre chargé de l'agriculture en ce qui concerne l'encadrement des producteurs et la vulgarisation des itinéraires techniques, ainsi que des travaux d'aménagement des pistes cacaoyères et caféières ;
- le Ministre chargé de l'industrie en ce qui concerne la promotion de la transformation locale ;
- le Directeur Général du Fonds en ce qui concerne le budget de fonctionnement et d'équipement du Fonds ;
- le Directeur Général du Fonds, sur avis conforme du Conseil d'Administration, en ce qui concerne les prestations d'audit technique, comptable et financier.

<http://www.prc.cm>

ARTICLE 9.- (1) Dans le cadre du financement des opérations spéciales et stratégiques de l'Etat, visées à l'article 4 ci-dessus, le Conseil d'Administration du Fonds entérine, par résolution, le financement desdites opérations.

(2) La qualité d'ordonnateur des dépenses relatives aux opérations visées à l'alinéa 1 ci-dessus, est reconnue au Directeur Général du Fonds.



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ARTICLE 10.- Chaque ordonnateur est chargé, dans le cadre de son domaine de compétence, notamment :

- de l'étude et de l'élaboration des programmes annuels et pluriannuels des travaux et prestations bénéficiant du concours du Fonds ;
- de l'évaluation financière des programmes en vue de l'inscription au budget des dépenses correspondantes ;
- de la passation des marchés conformément à la réglementation en vigueur ;
- du suivi de l'exécution et de la réception des travaux et des prestations ;
- de la détermination de l'enveloppe des subventions relevant de son domaine de compétence ;
- de l'ordonnancement des dépenses.

CHAPITRE IV **DES ORGANES DE GESTION**

ARTICLE 11.- Le Fonds est administré par deux (02) organes :

- le Conseil d'Administration ;
- la Direction Générale.

SECTION I **DU CONSEIL D'ADMINISTRATION**

ARTICLE 12.- (1) Le Conseil d'Administration du Fonds comprend douze (12) membres dont le Président.

(2) Outre le Président, le Conseil d'Administration est composée ainsi qu'il suit :

- un (01) représentant de la Présidence de la République ;
- un (01) représentant des Services du Premier Ministre ;
- un (01) représentant du Ministère en charge de la commercialisation du cacao et du café ;
- un (01) représentant du Ministère en charge des finances ;
- un (01) représentant du Ministère en charge de l'agriculture ;
- un (01) représentant du Ministère en charge de la recherche scientifique ;
- un (01) représentant du Ministère en charge de l'économie ;
- deux (02) représentants du Conseil interprofessionnel dont l'un pour le café et l'autre pour le cacao ;
- un (01) représentant de l'Office National de Commercialisation du Cacao et du Café ;
- un (01) représentant du personnel élu par ses pairs.



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ARTICLE 13.- (1) Le Président du Conseil d'Administration du Fonds est nommé par décret du Président de la République, pour un mandat de trois (03) ans renouvelable une (01) fois.

(2) Les membres du Conseil d'Administration du Fonds sont nommés par décret du Président de la République, sur proposition des administrations ou organisations qu'ils représentent, pour un mandat de trois (03) ans éventuellement renouvelable une (01) fois.

ARTICLE 14.- (1) Le mandat d'Administrateur prend fin :

- par décès ou par démission ;
- à la suite de la perte de la qualité ayant motivé sa nomination ;
- par révocation à la suite d'une faute grave ou des agissements incompatibles avec la fonction d'Administrateur ;
- à l'expiration normale de sa durée.

(2) Dans les cas prévus à l'alinéa 1 ci-dessus, il est pourvu au remplacement d'un Administrateur dans les mêmes formes que sa désignation.

ARTICLE 15.- (1) Six (06) mois avant l'expiration du mandat d'un membre du Conseil d'Administration, le Président du Conseil saisit la structure qu'il représente en vue de son remplacement.

(2) Aucun membre ne peut siéger une fois son mandat expiré.

(3) En cas d'expiration du mandat du Président du Conseil d'Administration, les Ministres chargés de la commercialisation du cacao et du café et de l'agriculture saisissent l'autorité investie du pouvoir de nomination.

ARTICLE 16.- (1) Le Président et les membres du Conseil d'Administration sont soumis aux mesures restrictives et d'incompatibilités prévues par la législation en vigueur.

(2) Le Président et les membres du Conseil d'Administration, ainsi que toutes autres personnes invitées à prendre part aux sessions du Conseil sont en outre astreints à l'obligation de discrétion pour les informations, faits et actes dont ils ont connaissance dans l'exercice de leur fonction.

ARTICLE 17.- (1) Les membres du Conseil d'Administration du Fonds ayant au cours de leur mandat directement ou indirectement des intérêts dans une affaire en relation avec le Fonds ou ayant un intérêt personnel dans celui-ci, à l'exception d'un contrat de travail pour l'administrateur représentant du personnel, sont tenus d'en informer le Conseil d'Administration.

(2) Il est interdit au Fonds d'accorder un prêt à titre individuel à l'un de ses administrateurs.



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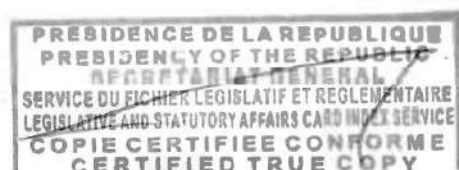
ARTICLE 18.- (1) Le Président du Conseil d'Administration bénéficie d'une allocation mensuelle, ainsi que des avantages. Le montant de l'allocation mensuelle, ainsi que les avantages, sont fixés par le Conseil d'Administration, conformément à la réglementation en vigueur.

(2) Les Administrateurs bénéficient d'une indemnité de session fixée par une résolution du Conseil d'Administration, dans la limite des plafonds définis par la réglementation en vigueur. Ils peuvent prétendre au remboursement des dépenses occasionnées par les sessions, sur présentation des pièces justificatives.

ARTICLE 19.- (1) Le Conseil d'Administration a les pouvoirs pour définir, orienter la politique générale du Fonds et en évaluer la gestion, dans les limites fixées par ses missions et conformément à la législation et réglementation en vigueur.

A ce titre, il :

- fixe les objectifs et approuve les projets de performance du Fonds;
- adopte le budget accompagné du projet de performance du Fonds et arrête de manière définitive les comptes ;
- approuve les rapports annuels de performance et les rapports d'activités ;
- adopte l'organigramme et le règlement intérieur ;
- autorise le recrutement de tout le personnel, conformément au plan de recrutement proposé par le Directeur Général ;
- autorise le licenciement du personnel sur proposition du Directeur Général ;
- nomme, sur proposition du Directeur Général, aux postes de responsabilité aux rangs de Sous-Directeur, de Directeur et assimilés ;
- accepte tous dons, legs et subventions ;
- approuve les contrats de performance ou toutes autres conventions préparés par le Directeur Général et ayant une incidence sur le budget ;
- autorise toute aliénation de biens meubles ou immeubles, corporels ou incorporels, conformément à la réglementation en vigueur ;
- s'assure du respect des règles de gouvernance et commet des audits afin de garantir la bonne gestion du Fonds ;
- fixe les rémunérations et les avantages du personnel, dans le respect des lois et règlements en vigueur et des prévisions budgétaires ;
- fixe le montant de l'allocation et les avantages du Président du Conseil d'Administration, ainsi que le montant des indemnités des membres dudit Conseil, conformément à la réglementation en vigueur ;
- fixe les rémunérations mensuelles et avantages du Directeur Général et du Directeur Général Adjoint dans le respect des lois et règlements <http://www.prc.cm>
- veille à la collecte par le Fonds ou par les autres administrations et les organismes compétents des ressources financières ;
- veille au versement direct et total de ses ressources dans le compte du Fonds ouvert auprès de la Banque Centrale ;



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- veille à la diligence dans le paiement au Fond des prestations réalisées ;
- approuve les programmes à financer par le Fonds et les budgets correspondants ;
- veille au respect des plafonds des dépenses du Fonds ;
- veille au contrôle de la régularité des contrats et d'exécution des travaux et des prestations financés par le Fonds ;
- précise les modalités d'affectation des crédits budgétaires au titre de la ligne d'urgence.

(2) Le Conseil d'Administration peut déléguer au Directeur Général certains de ses pouvoirs.

ARTICLE 20.- (1) Le Président du Conseil d'Administration convoque et préside les réunions du Conseil. Il veille à l'application de ses résolutions.

(2) Le Président du Conseil d'Administration peut inviter à titre consultatif toute personne physique ou morale, en raison de ses compétences sur les questions inscrites à l'ordre du jour, à prendre part aux travaux du Comité de Gestion.

ARTICLE 21.- (1) En cas de vacance de la Présidence du Conseil d'Administration suite au décès, à la démission ou à la défaillance du Président, les sessions du Conseil d'Administration sont convoquées par le Ministre chargé des finances à la diligence du Directeur Général, ou des deux tiers (2/3) des membres du Conseil d'Administration.

(2) Les sessions du Conseil d'Administration convoquées conformément à l'alinéa 1 ci-dessus sont présidées par un membre du Conseil élu par ses pairs.

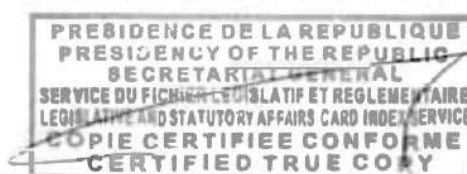
ARTICLE 22.- (1) Sur convocation de son Président, le Conseil d'Administration se réunit obligatoirement au moins deux (02) fois par an en session ordinaire dont :

- une (01) session consacrée à l'examen du projet de performance et à l'adoption du budget ;
- une (01) session consacrée à l'arrêt des comptes.

(2) Le Conseil d'Administration peut être convoqué en session extraordinaire sur un ordre du jour précis, à la demande de son Président ou des deux tiers (2/3) de ses membres.

(3) Le Président du Conseil d'Administration est défaillant lorsqu'il ne convoque pas au moins deux (02) sessions du Conseil d'Administration par an.

(4) En cas de refus de convoquer une session du Conseil conformément à l'alinéa 1 ci-dessus, les deux tiers (2/3) des membres saisissent le Ministre chargé des finances qui convoque le Conseil d'Administration sur un ordre du jour déterminé.



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ARTICLE 23.- (1) Les convocations, accompagnées des dossiers à examiner, sont adressées aux membres du Conseil d'Administration par tout moyen laissant trace écrite quinze (15) jours au moins avant la date prévue pour la session. En cas d'urgence, ce délai peut être ramené à cinq (05) jours.

(2) Les convocations indiquent l'ordre du jour, la date, le lieu et l'heure de la session.

ARTICLE 24.- (1) Tout membre du Conseil d'Administration empêché peut se faire représenter aux travaux du Conseil par un autre membre.

(2) Aucun Administrateur ne peut, au cours d'une même session, représenter plus d'un Administrateur.

(3) Tout membre présent ou représenté à une session du Conseil d'Administration est considéré comme ayant été dûment convoqué.

(4) En cas d'empêchement du Président, le Conseil d'Administration élit en son sein, à la majorité simple des membres présents ou représentés, un Président de séance.

ARTICLE 25.- Le Conseil d'Administration examine toute question inscrite à l'ordre du jour soit par le Président, soit à la demande de deux tiers (2/3) des administrateurs.

ARTICLE 26.- Le secrétariat des sessions du Conseil d'Administration est assuré par le Directeur Général du Fonds.

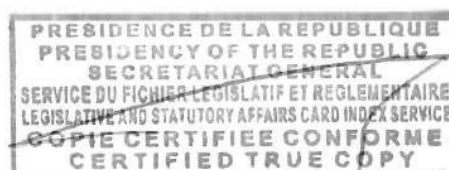
ARTICLE 27.- (1) Le Conseil d'Administration ne peut valablement délibérer sur toute question inscrite à l'ordre du jour de sa session que si les deux tiers (2/3) au moins de ses membres sont présents ou représentés. Si le quorum n'est pas atteint lors de la première convocation, il est, pour la convocation suivante, ramené à la moitié des membres du Conseil d'Administration.

(2) Chaque membre dispose d'une voix. Les décisions sont prises à la majorité simple des voix des membres présents ou représentés. En cas d'égalité des voix, celle du Président est prépondérante.

ARTICLE 28.- (1) Les décisions du Conseil d'Administration prennent la forme des résolutions. Elles sont signées séance tenante par le Président du Conseil d'Administration ou le Président de séance, le cas échéant, et un administrateur.

(2) Les décisions du Conseil d'Administration prennent effet à compter de leur adoption.

ARTICLE 29.- (1) Les délibérations du Conseil d'Administration font l'objet d'un procès-verbal signé par le Président du Conseil d'Administration ou de séance et le Directeur Général. Le procès-verbal mentionne outre les noms des membres présents ou représentés, ceux des personnes conviées à titre consultatif. Il est lu et approuvé par le Conseil d'Administration à l'occasion d'une session du Conseil.



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(2) Les procès-verbaux de séance sont consignés dans un registre spécial tenu au siège du Fonds.

ARTICLE 30.- (1) Pour l'accomplissement de ses missions, le Conseil d'Administration peut créer en son sein et en tant que de besoin, des Comités et des Commissions avec des missions spécifiques et dont le nombre ne peut excéder quatre.

(2) Les membres des Comités ou des Commissions bénéficient des facilités de travail et des indemnités dans la limite des plafonds fixés par la réglementation en vigueur.

SECTION II DE LA DIRECTION GENERALE

ARTICLE 31.- (1) La Direction Générale du Fonds est placée sous l'autorité d'un Directeur Général, éventuellement assisté d'un Directeur Général Adjoint.

(2) Le Directeur Général et le Directeur Général Adjoint sont nommés par décret du Président de la République.

ARTICLE 32.- (1) Le Directeur Général et le Directeur Général Adjoint sont nommés pour un mandat de trois (03) ans éventuellement renouvelable deux (02) fois.

(2) Le renouvellement prévu à l'alinéa 1 ci-dessus est tacite.

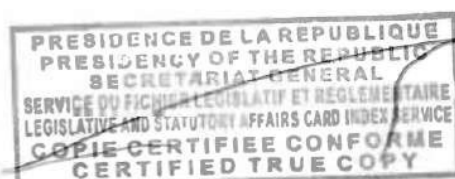
(3) Dans tous les cas, les mandats cumulés du Directeur Général ou de son Adjoint ne peuvent excéder neuf (09) ans.

ARTICLE 33.- Le Directeur Général et le Directeur Général Adjoint sont soumis aux mesures restrictives et d'incompatibilités prévues par la législation en vigueur.

ARTICLE 34.- (1) Sous le contrôle du Conseil d'Administration, le Directeur Général est chargé de l'application de la politique générale et de la gestion du Fonds.

A ce titre, il est chargé notamment :

- d'assurer la direction technique, administrative et financière du Fonds ;
- d'élaborer le programme d'activités annuelles du Fonds ;
- de préparer le projet de budget et de performance, de produire le compte administratif, ainsi que le rapport annuel de performance ;
- d'assurer le secrétariat des travaux du Conseil d'Administration auxquels il prend part avec voix consultative ;
- de préparer les résolutions du Conseil d'Administration et veiller à leur exécution ;
- de proposer un plan de recrutement du personnel au Conseil d'Administration ;
- de nommer le personnel sous réserve des compétences dévolues au Conseil d'Administration ;



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- de recruter le personnel temporaire, occasionnel et saisonnier selon les nécessités de service et conformément à la réglementation en vigueur ;
- de licencier le personnel temporaire, occasionnel et saisonnier conformément à la réglementation en vigueur ;
- de gérer les biens meubles et immeubles, corporels ou incorporels du Fonds dans le respect de ses missions et des pouvoirs du Conseil d'Administration ;
- de suivre les opérations de collecte et de reversement des ressources dans les comptes bancaires du Fonds ;
- d'apposer le visa sur les projets de contrats avant leur signature par l'Ordonnateur au titre du contrôle de la régularité des contrats, de la disponibilité des ressources et de l'éligibilité des dépenses ;
- de procéder au contrôle de la conformité des dépenses supportées par le Fonds ;
- d'assurer le règlement des prestations ;
- d'exécuter le financement des opérations spéciales et stratégiques de l'Etat prévues à l'article 4 du présent décret ;
- de fournir périodiquement, au moins une (01) fois par trimestre, aux différents ordonnateurs, chacun en ce qui le concerne, les informations sur le suivi de ses opérations financières en faisant le lien entre la programmation et la réalisation ;
- de représenter le Fonds dans tous les actes de la vie civile et en justice.

(2) Le Directeur Général peut déléguer une partie de ses pouvoirs au Directeur Général Adjoint ou à certains responsables du Fonds.

ARTICLE 35.- (1) Le Directeur Général ou son Adjoint <http://www.prc.cm> éventuellement, est responsable devant le Conseil d'Administration qui peut le sanctionner en cas de faute grave de gestion ou de comportement susceptible de nuire à la bonne marche ou à l'image du Fonds.

(2) Dans les cas prévus à l'alinéa 1 ci-dessus, le Président du Conseil d'Administration est tenu de convoquer une session extraordinaire au cours de laquelle le Directeur Délégué ou son Adjoint est entendu.

(3) Le dossier comprenant les griefs est transmis au Directeur Général ou à son Adjoint dix (10) jours au moins avant la date prévue de la session extraordinaire.

(4) Le débat devant le Conseil d'Administration est contradictoire.

(5) Le Conseil d'Administration ne peut valablement délibérer qu'en présence d'au moins deux tiers (2/3) de ses membres. Aucune représentation n'est admise dans ce cas.

ARTICLE 36.- (1) Le Conseil d'Administration peut prendre à l'encontre du Directeur Général ou du Directeur Général Adjoint, les sanctions suivantes :

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- suspension de certains pouvoirs ;
- suspension de ses fonctions pour une période limitée avec effet immédiat ;
- suspension de ses fonctions avec effet immédiat assortie d'une demande de révocation adressée à l'autorité investie du pouvoir de nomination.

(2) Les décisions sont transmises pour information aux Ministres chargés de la commercialisation du cacao et du café et de l'agriculture ainsi qu'au Ministre chargé des finances, à la diligence du Président du Conseil d'Administration.

ARTICLE 37.- En cas de suspension des fonctions du Directeur Général ou du Directeur Général Adjoint, le Conseil d'Administration prend les dispositions nécessaires pour assurer la bonne marche du Fonds.

ARTICLE 38.- (1) En cas d'empêchement temporaire du Directeur Général, l'intérim est assuré par son Adjoint.

(2) Dans le cas où l'Administration du Fonds n'est pas pourvue d'un Directeur Général Adjoint, l'intérim est assuré par un responsable ayant au moins rang de Directeur, désigné par le Directeur Général.

(3) En cas de vacance du poste de Directeur Général pour cause de décès, de démission ou de mandat arrivé à échéance, le Conseil d'Administration prend toutes les dispositions nécessaires pour le bon fonctionnement du Fonds, en attendant la nomination d'un nouveau Directeur Général par l'autorité investie du pouvoir de nomination.

CHAPITRE V DU PERSONNEL

ARTICLE 39.- Font partie du personnel du Fonds :

- le personnel recruté par le Fonds ;
- les fonctionnaires en détachement ;
- les agents de l'Etat relevant du Code du Travail mis à la disposition du Fonds ;
- le personnel occasionnel, saisonnier et temporaire dont les modalités de recrutement, de rémunération et de rupture de contrat sont fixées par les statuts du personnel.

ARTICLE 40.- Les fonctionnaires en détachement et les agents de l'Etat relevant du Code du Travail mis à la disposition du Fonds relèvent, pendant toute la durée de leur emploi, de la législation du travail, sous réserve des dispositions du Statut Général de la fonction publique et des statuts spécifiques relatifs à la retraite, à l'avancement, et à la fin du détachement.

ARTICLE 41.- (1) Les fonctionnaires en détachement et les agents de l'Etat relevant du code du travail sont, quel que soit leur statut d'origine, pris totalement en charge par le Fonds.



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(2) La prise en charge visée à l'alinéa 1 ci-dessus, concerne le salaire et ses accessoires, les indemnités, les primes et les autres avantages servis par le Fonds.

ARTICLE 42.- (1) La responsabilité civile et/ou pénale du personnel du Fonds est soumise aux règles de droit commun.

(2) Les conflits entre le personnel et le Fonds relèvent de la compétence des juridictions de droit commun.

ARTICLE 43.- L'acte de nomination du Directeur Général et du Directeur Général Adjoint, ne leur confère pas la qualité d'employé du Fonds, à moins que les intéressés ne soient préalablement dans une relation contractuelle avec le Fonds.

CHAPITRE VI DES DISPOSITIONS FINANCIERES

SECTION I DES RESSOURCES

ARTICLE 44.- (1) Les ressources financières du Fonds sont constituées par :

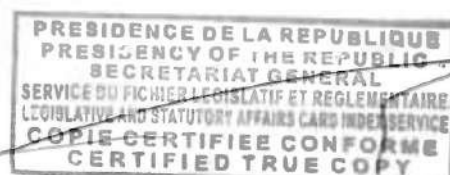
- la redevance à l'exportation du cacao et du café et/ou issue de la transformation dudit produit ;
- les produits issus des amendes résultant notamment de l'exportation des produits de mauvaise qualité ;
- les subventions de l'Etat ;
- les fonds provenant des Conventions et Accords internationaux ;
- le produit de ses placements ;
- des contributions diverses ;
- les dons et legs ;
- toute autre ressource qui pourrait lui être affectée par la réglementation en vigueur.

(2) Les ressources visées à l'alinéa 1 ci-dessus, collectées par le Fonds ou par les administrations et organismes compétents, sont versés totalement et directement dans un sous compte du Fonds ouvert auprès de la Banque Centrale.

(3) La quote-part des ressources provenant de la redevance à l'exportation du cacao et du café représente au minimum cinquante-cinq pour cent (55%) de la ladite redevance.

ARTICLE 45.- Les ressources visées à l'article 44 ci-dessus, font partie intégrante du budget du Fonds.

ARTICLE 46.- (1) Les ressources financières du Fonds sont des deniers publics gérés suivant les règles de la comptabilité publique.



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(2) Toutefois, les ressources issues de la coopération et des partenariats divers sont gérées suivant les modalités prévues par les conventions et accords y relatifs.

SECTION II **DU BUDGET ET DES COMPTES**

ARTICLE 47.- L'exercice budgétaire du Fonds commence le 1^{er} janvier et se termine le 31 décembre de chaque année.

ARTICLE 48.- (1) Le projet de budget annuel assorti du projet de performance y compris ses documents annexes, ainsi que les plans d'investissement du Fonds sont préparés par le Directeur Général et adoptés par le Conseil d'Administration.

(2) Le budget est présenté sous forme de sous-programmes cohérents, avec les objectifs de politique publique nationale ou sectorielle.

(3) Le budget du Fonds doit être équilibré en recettes et en dépenses. Toutes les recettes et les dépenses du Fonds sont inscrites dans le budget.

ARTICLE 49.- (1) Le budget du Fonds est adopté par le Conseil d'Administration.

(2) Le budget adopté par le Conseil d'Administration est transmis pour approbation au Ministre chargé des finances.

(3) Le budget est rendu exécutoire dès son adoption par le Conseil d'Administration, sous réserve des dispositions contraires des lois et règlements en vigueur.

ARTICLE 50.- Les comptes du Fonds doivent être réguliers, sincères et donner une image fidèle de son patrimoine et de sa situation financière.

ARTICLE 51.- (1) Le Fonds tient trois (03) types de comptabilité :

- une comptabilité budgétaire des recettes <http://www.prc.cm> ;
- une comptabilité générale ;
- une comptabilité analytique.

(2) Le Fonds peut tenir, en sus, d'autres types de comptabilité.

ARTICLE 52.- (1) Le Directeur Général établit au terme de chaque exercice budgétaire les états relatifs à la situation des finances, un inventaire des immobilisations, l'état des créances et des dettes, le rapport d'exécution du budget de l'exercice et un rapport annuel de performance.

(2) Les états visés à l'alinéa 1 ci-dessus font l'objet d'une présentation au cours de la session du Conseil d'Administration consacrée à l'arrêt des comptes.



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SECTION III **DU CONTRÔLE ET DU SUIVI DE LA GESTION**

ARTICLE 53.- Le Fonds est soumis au contrôle des organes compétents de l'Etat.

ARTICLE 54.- (1) Un Agent Comptable et un Contrôleur Financier Spécialisé sont nommés auprès du Fonds, par arrêté du Ministre chargé des finances.

(2) L'Agent Comptable et le Contrôleur Financier Spécialisé exercent leurs missions conformément aux lois et règlements en vigueur, sauf dispositions contraires des conventions internationales dûment ratifiées par le Cameroun et publiées.

ARTICLE 55.- (1) L'Agent Comptable recouvre, enregistre toutes les recettes et effectue toutes les dépenses du Fonds. Il s'assure de la régularité des autorisations des recettes, des mandatements et des paiements ordonnés par les responsables visés à l'article 7 ci-dessus.

(2) Le paiement des dépenses autorisées s'effectue uniquement auprès de l'Agent Comptable du Fonds.

ARTICLE 56.- Le Contrôleur Financier Spécialisé est chargé du contrôle des actes générateurs des recettes et des dépenses pris soit par les ordonnateurs visés à l'article 7 du présent décret, soit par les ordonnateurs délégués. Il est chargé, d'une manière générale, du contrôle de l'exécution du budget.

ARTICLE 57.- (1) Le Contrôleur Financier Spécialisé présente au Conseil d'Administration le rapport sur l'exécution du budget du Fonds.

(2) Le rapport visé à l'alinéa 1 ci-dessus est transmis au Ministre chargé des finances, au Ministre chargé de la commercialisation du cacao et du café, au Ministre chargé de l'agriculture ainsi qu'au Directeur Général du Fonds.

ARTICLE 58.- (1) Le Directeur Général établit à la fin de chaque exercice budgétaire tous les états relatifs à la situation de tous les comptes bancaires, des comptes de dépôt et de portefeuille. Il établit également les inventaires ainsi que l'état des créances et des dettes.

(2) Le Directeur Général présente au Conseil d'Administration et, selon le cas, au Ministre chargé des finances, au Ministre chargé de la commercialisation du cacao et du café et au Ministre chargé de l'agriculture, les comptes administratifs et de gestion ainsi que les rapports annuels de performance dans les six (06) mois qui suivent la clôture de l'exercice.

ARTICLE 59.- (1) Le suivi de <http://www.prc.cm> performances du Fonds est assuré par le Ministre chargé des finances. A cet effet, le Fonds lui adresse tous les documents et informations relatifs à la vie du Fonds qui doivent être tenus, en vertu du droit commun, à la disposition des Administrateurs et, notamment les rapports d'activités, les rapports du Contrôleur Financier Spécialisé, ainsi que les états financiers annuels.



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(2) le Fonds publie chaque année une note d'information présentant l'état de ses actifs et de ses dettes et résumant ses comptes annuels dans un journal d'Annonces Légales et dans la presse nationale.

ARTICLE 60.- (1) Le Ministre chargé des finances peut demander la production d'états financiers pour une périodicité inférieure à un (01) exercice budgétaire.

(2) Des audits indépendants peuvent être demandés par le Conseil d'Administration, le Ministre chargé des finances, le Ministre chargé de la commercialisation du cacao et du café, ainsi que le Ministre chargé de l'agriculture.

CHAPITRE VII

DES MESURES CONSERVATOIRES

ARTICLE 61.- (1) Nonobstant les dispositions du présent décret, en cas de crise grave susceptible de mettre en péril les missions d'intérêt général, ses missions ou les objectifs sectoriels du Gouvernement, un Administrateur provisoire peut être désigné par décret du Président de la République, en lieu et place des organes dirigeants du Fonds.

(2) L'acte portant nomination de l'Administrateur provisoire précise ses attributions et la durée de son mandat, laquelle, en tout état de cause, ne saurait excéder un (01) mois.

(3) Au terme de son mandat, l'Administrateur provisoire est tenu de produire un rapport d'activités présentant tous ses actes de gestion.

CHAPITRE VI

DE LA GESTION DU PATRIMOINE

ARTICLE 62.- (1) Le patrimoine du Fonds est constitué de biens meubles et immeubles qui lui sont affectés par l'Etat.

(2) Les biens du domaine public, du domaine national et du domaine privé de l'Etat, transférés en jouissance au Fonds conformément à la législation domaniale, conservent leur statut d'origine.

(3) Les biens du domaine privé de l'Etat transférés en propriété au Fonds, sont intégrés de façon définitive dans son patrimoine. <http://www.prc.cm>

(4) Les biens faisant partie du domaine privé du Fonds sont gérés conformément au droit commun.

ARTICLE 63.- (1) Sous le contrôle du Conseil d'Administration, la gestion du patrimoine du Fonds relève de l'autorité du Directeur Général.

(2) La gestion du patrimoine visée à l'alinéa 1 ci-dessus, concerne l'acquisition des biens et leur aliénation.



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ARTICLE 64.- (1) En cas d'aliénation d'un bien du Fonds, le Directeur Général requiert l'autorisation préalable du Conseil d'Administration. Il tient à jour au Conseil d'Administration, la situation du patrimoine qui fait l'objet d'un examen à l'occasion d'une de ses sessions.

(2) L'autorisation du Conseil d'Administration se fait au moyen d'une résolution adoptée par au moins deux tiers (2/3) de ses membres.

CHAPITRE VII DES MARCHES PUBLICS

ARTICLE 65.- (1) Le Fonds est assujéti aux dispositions du Code des marchés publics.

(2) Le Directeur Général est l'Autorité Contractante de tous les marchés publics.

ARTICLE 66.- La Commission interne de passation des marchés créée auprès du Fonds s'assure des règles de transparence, de concurrence et de juste prix.

CHAPITRE VIII DISPOSITIONS DIVERSES ET FINALES

ARTICLE 67.- Sont abrogées toutes les dispositions antérieures contraires, notamment celles du décret n° 2006/085 du 09 mars 2006 portant organisation et fonctionnement du Fonds de Développement des Filières Cacao et Café.

ARTICLE 68.- Le présent décret sera enregistré, publié suivant la procédure d'urgence, puis inséré au Journal Officiel en français et en anglais. /-

Yaoundé, le 14 JAN 2025

LE PRESIDENT DE LA REPUBLIQUE,



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6.7 MINCOMMERCE decree setting and distributing the cocoa levy – 13 January 2025

REPUBLIQUE DU CAMEROUN

PAIX – TRAVAIL – PATRIE

REPUBLIC OF CAMEROON

PEACE-WORK-FATHERLAND

ARRETE N° 0036 /MINCOMMERCE/CAB DU 13 JAN 2025
FIXANT ET REPARTISSANT LA REDEVANCE A L'EXPORTATION DU CACAO. -

LE MINISTRE DU COMMERCE,

- Vu la Constitution ;
- Vu la loi n°95/11 du 27 juillet 1995 portant organisation du commerce du cacao et du café, modifiée et complétée par la Loi n° 2004/025 du 30 décembre 2004;
- Vu la loi n°2007/006 du 27 décembre 2007 portant régime financier de l'Etat ;
- Vu la loi n°2015/018 du 21 décembre 2015 régissant l'activité commerciale au Cameroun ;
- Vu la loi n°2016/004 du 18 avril 2016 régissant le commerce extérieur au Cameroun ;
- Vu la loi n°2016/018 du 14 décembre 2016 portant Loi de finances de la République du Cameroun pour l'exercice 2017 ;
- Vu la loi n°2018/0022 du 11 décembre 2018 portant Loi de Finances de la République du Cameroun pour l'exercice 2019 ;
- Vu la loi n°2022/020 du 27 décembre 2022 portant Loi de Finances de la République du Cameroun pour l'exercice 2023 ;
- Vu le décret n° 2006/085 du 09 mars 2006 portant organisation et fonctionnement du Fonds de Développement des Filières Cacao et Café ;
- Vu le décret n°2011/408 du 09 décembre 2011 portant organisation du Gouvernement, modifié et complété par le décret n°2018/190 du 02 mars 2018 ;
- Vu le décret n°2011/410 du 09 décembre 2011 portant formation du Gouvernement ;
- Vu le décret n°2012/513 du 12 novembre 2012 portant organisation du Ministère du Commerce ;
- Vu le décret n°2016/194 du 13 avril 2016 portant réorganisation de la Chambre d'Agriculture, des Pêches, de l'Elevage et des Forêts du Cameroun ;
- Vu le décret n°2019/002 du 04 janvier 2019 portant réaménagement du Gouvernement ;
- Vu le décret n°2005/1212/PM du 27 avril 2005 réglementant le conditionnement et la commercialisation des fèves de cacao ;
- Vu le décret n°2017/1279/PM du 13 mars 2017 fixant les modalités de liquidation, de recouvrement et de reversement des prélèvements agricoles et du droit de sortie à l'exportation du cacao et du café ;
- Vu l'arrêté n°0379/MINCOMMERCE du 09 novembre 2023 précisant les modalités de conditionnement et de commercialisation des fèves de cacao,

SERVICES DU PREMIER MINISTRE VISA	
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ARRETE :

Article 1^{er}.- La redevance à l'exportation du cacao est, à compter de la date de signature du présent Arrêté, fixée à **225 FCFA/Kg**.

Article 2.- La redevance fixée à l'article 1^{er} ci-dessus est répartie ainsi qu'il suit :

- **41 FCFA/KG** pour l'Office National du Cacao et du Café (ONCC), dont :
 - **22 FCFA** pour le fonctionnement ;
 - **6 FCFA** pour le contrôle de qualité ;
 - **2 FCFA** pour les contributions aux Organisations Internationales du cacao ;
 - **2 FCFA** pour le contrôle de la commercialisation interne et le système d'information ;
 - **1 FCFA** pour la Cellule Technique de Suivi et de Coordination des Filières Cacao et Café ;
 - **1 FCFA** pour le Comité Cacao Durable ;
 - **7 FCFA** pour le système national de traçabilité.
- **32 FCFA/KG** pour le Conseil Interprofessionnel du Cacao et du Café (CICC) ;
- **15 FCFA/KG** pour la Société de Développement du Cacao (SODECAO), s'agissant des besoins de production du matériel végétal ;
- **2,5 FCFA/KG** pour la Chambre d'Agriculture, des Pêches, de l'Elevage et des Forêts (CAPEF) en vue de la réalisation des activités d'appui à la production du cacao;
- **126,5 FCFA/KG** pour le Fonds de Développement des Filières Cacao et Café (FODECC), dont :
 - **10 FCFA** pour la prime de qualité par campagne ;
 - **35 FCFA** pour les subventions directes aux producteurs ;
 - **60 FCFA** pour le financement des Projets soumis par les Ordonnateurs Techniques du FODECC, soit 55% pour le MINADER, 30% pour le MINCOMMERCE et 15% pour le MINRESI ;
 - **21,5 FCFA** pour le Fonctionnement de l'Administration du FODECC.

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- **3 FCFA/kg** pour la South West Development Authority (SOWEDA) en vue de la réalisation des activités d'appui à la production du cacao ;
- **5 FCFA/KG** pour l'Administration des Douanes, au titre des droits d'assiette.

Article 3.- (1) Les acheteurs/exportateurs qui livrent le cacao dans les unités locales de transformation bénéficiant du statut de point franc s'acquittent de la redevance visée à l'article 1^{er} ci-dessus.

(2) Si l'unité de transformation locale est elle-même acheteur, elle s'acquitte alors d'une redevance dont le taux est fixé à **50 FCFA/KG**, répartie ainsi qu'il suit :

- **7 FCFA/Kg** pour l'Office National du Cacao et du Café ;
- **7 FCFA/Kg** pour le Conseil Interprofessionnel du Cacao et du Café ;
- **6 FCFA/kg** pour la Société de Développement du Cacao ;
- **35 FCFA/Kg** pour le Fonds de Développement des Filières Cacao et Café, dont **10 FCFA pour la prime de qualité** ;
- **2 FCFA/Kg** pour la Chambre d'Agriculture, des Pêches, de l'Elevage et des Forêts ;
- **2 FCFA/kg** pour la SOWEDA ;
- **1 FCFA/Kg** pour l'Administration des Douanes, au titre des droits d'assiette.

Article 4.- La redevance fixée et répartie aux articles 1^{er}, 2, et 3 ci-dessus, est payée avant chaque exportation ou chaque livraison à une unité locale de transformation par l'exportateur ou l'acheteur concerné ou son représentant et reversée aux bénéficiaires conformément à la procédure en vigueur.

Article 5.- (1) Toute dépense imputable au compte intitulé : « Contributions aux Organisations Internationales et Suivi des Accords Internationaux » est soumise au visa préalable du Ministre chargé du suivi de la commercialisation des produits de base.

(2) Les montants encaissés par l'Office National du Cacao et Café destinés au fonctionnement de la Cellule Technique de Suivi et de Coordination des Filières Cacao et Café sont reversés dans un compte ouvert par ladite Cellule dans un établissement financier agréé par l'autorité monétaire nationale. Le Président de cette Cellule en est l'ordonnateur.

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Article 6.- Sont abrogées toutes dispositions antérieures contraires, notamment celles de l'arrêté n°00249/MINCOMMERCE/CAB du 11 août 2017 fixant et répartissant la redevance à l'exportation du cacao, modifié et complété par les arrêtés n°0068/MINCOMMERCE/CAB du 22 mars 2022 et n°0336/MINCOMMERCE/CAB du 12 octobre 2023.

Article 7.- Le présent arrêté sera enregistré, publié suivant la procédure d'urgence, puis inséré au Journal Officiel en Français et Anglais. /-

Yaoundé, le 13 JAN 2025

LE MINISTRE DU COMMERCE,



Luc Magloire MBARGA ATANGANA

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6.8 GLOSSARY

1. **Actor:** Person or group playing a specific role in one or more services
2. **Negotiation argument:** preparation of arguments or points in your favour to defend a project or encourage acceptance of an agreement
3. **Support for businesses/POs:** financial subsidies, materials or equipment, inputs and/or technical assistance allocated to an agricultural business/PO to support the development of its activities.
4. **Donors:** countries, institutions or international organisations that provide part of the project funding. They generally issue a notice (of no objection) to authorise certain project operations such as the adoption of a budget or work plan, the authorisation of expenditure, etc.
5. **Electronic voucher:** originally, a voucher was a coupon with a value that could be used to purchase a specific item or items in a shop that accepted this method of payment as currency. The electronic voucher is the digital version of this, and can be issued by the retailer itself (e.g. as a reward for its best customers in the form of credit), by a government or a programme to directly reach a specific target audience, thereby covering all or part of the cost of a specific product as part of a social or economic initiative.
6. **Consultative frameworks:** these are forums for dialogue between stakeholders and with the government on specific issues and/or on agricultural and sectoral policies.
7. **Value chain:** a set of key activities that have a real impact and give the product a competitive advantage, which is necessary to ensure the sustainability of the business and the producer organisation. The value chain primarily concerns the stages of production within the enterprise itself. By extension, the concept of the value chain is also used for all the stages of product development within a sector involving several economic agents with commercial relations between them, also known as productive partnerships.
8. **Co-financing:** an operation in which the subsidy scheme provides part of the financing required for an agricultural enterprise's project.
9. **Dialogue within a sector:** this involves consultation between stakeholders in the sector to make decisions on agreements that will govern their respective activities. The dialogue is based on objective, verifiable and defensible data.
10. **Industry:** a group of economic agents who contribute to the development of a final product. Generally, the industry is named after the product itself.
11. **Interprofessional organisation:** this is the ideal framework for representing a sector. It brings together all the players in the sector, often grouped into colleges, and serves as a forum for dialogue between players, as well as governing access to the various professions (professional bodies).
12. **Deliverable:** an item expected to be delivered in a contract for goods or services.
13. **Updating (or revising) a document:** the action of taking into account the changes to be made to the content of the document in order to produce a correct document that is then said to be "up to date" or "revised".
14. **No objection:** opinion given by the lessor(s) to authorise an operation subject to their approval before it is carried out.
15. **OP:** Legal professional organisation bringing together producers and/or processors around a common activity aimed at improving the performance of its members and their organisation.

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Under the terms of OHADA law, most POs in the agriculture and livestock sector are required to legally transform into SCOOPS or SCOOP-CA in order to operate as fully-fledged commercial companies.

16. **Productive partnership (PP):** This refers to business relationships established between different actors in the sector for economic purposes within the framework of a formal document (contract or agreement) signed by the parties concerned.
17. **Business plan (BP):** Design of a set of activities limited to a specific time frame, aimed at achieving a set of objectives and requiring funding.
18. **PLS:** general term referring to structures involved in supporting rural communities in their projects. PLSs can take various legal forms (NGOs, associations, design offices, independent consultants, etc.).
19. **Process:** a logical sequence of activities that contribute to the same goal.
20. **Producer:** natural or legal person whose main activity is to produce – in the context of this manual – cocoa or coffee.