

**REPUBLIC OF CAMEROON**

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PEACE - WORK - FATHERLAND



# **BOOST CAMEROON**

## **OPEN BUDGET PORTAL**

### Glossary

Concept	Definition
<b>Action</b>	An elementary component of a programme, with precise, explicit objectives that can be measured by performance indicators.
<b>Activity</b>	A coherent set of tasks requiring human, financial and material resources to produce a good or service.
<b>Commitment authorisations (CA)</b>	Upper limit of expenditure that may be incurred during a financial year and, where applicable, paid over a period of several years.
<b>Budget</b>	<p>The document that describes the State's resources and expenditure authorised by the Finance Law, in the form of revenue and expenditure, within the framework of a financial year.</p> <p>The act by which the State's annual revenue and expenditure are planned and authorised.</p>
<b>Budget resources</b>	<b>of</b> The budget of resources is broken down by type and destination without reference to precise objectives and expected results.
<b>Programme budget</b>	<p>A public finance management tool that involves preparing and executing the Finance Law on the basis of programmes.</p> <p>A performance-based budget, it is prepared, presented, adopted and executed on the basis of programmes that reflect public policies and are associated with objectives and performance indicators.</p>
<b>Open budget</b>	Government budget information must be publicly available (online) in formats that allow modification and re-use (machine-readable) and without restriction (open access).
<b>Citoyen budget</b>	The citizen budget is a simpler, less technical version of the most relevant and important provisions contained in the State budget. It is an

important document which, on the one hand, helps to explain the Finance Law to the general public and, on the other, facilitates access to budgetary information.

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<b>General budget</b>	The general budget records all the State's revenue and expenditure with the exception of the Special Appropriation Accounts.
<b>Target</b>	Expected result (numerical value of an indicator, for example) by a defined deadline
<b>Administrative classification</b>	Administrative classification makes it possible to identify the ministries responsible for implementing one or more public policies, and the institutions to which budget appropriations are made available. It thus determines in detail, the departments or groups of departments responsible for implementing expenditure and their geographical location.
<b>Economic classification</b>	The purpose of economic classification is to account for the various resources made available to government departments to enable them to implement their public policy objectives. These resources are identified according to their type of expenditure, classified according to economic criteria
<b>Functional classification</b>	The Classification of General Government Functions (CGGF) is a detailed classification of expenditure by functions, or socio-economic objectives, that general government seeks to achieve through different types of expenditure
<b>Classification by programme</b>	The classification of expenditure by programme is essential for describing public policies according to the objectives pursued by public administrations. Attached to a single ministry, a programme is a coherent set of actions taken by the public authorities to achieve the results they have set themselves. It groups together all or part of the appropriations of a department, a service or a group of departments or services of the same ministry
<b>Special appropriations accounts</b>	They record budgetary transactions financed by specific revenues that are directly related to the expenditure concerned.

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<b>Budget appropriations</b>	Budget allocations to public services authorised by Parliament
<b>Payment appropriation</b>	Upper limit of expenditure that may be committed and authorised during a financial year to cover commitments entered into under commitment authorisations.
<b>Expenditure</b>	Expenditure corresponds to the money that the State uses to finance public action
<b>Operating expenditure</b>	Operating expenditure (excluding interest on debt) represents the sum of money used to run the public administration (staff, purchases of goods and services, transfers and subsidies).
<b>Capital expenditure</b>	Capital expenditure is used in particular to build infrastructure and acquire long-term equipment.
<b>Public debt</b>	Money owed by the State to a person, company or organisation at national or international level
<b>Impact</b>	Medium-term result reflecting the change in the target populations and the environment, directly or indirectly attributable to the programme implemented. These are tangible behavioural, institutional and social changes that occur over a period of 3 to 10 years, generally as a result of co-ordinated short-term investment in building the individual and organisational capacities of the key actors.
<b>Effectiveness</b>	Measure of the relationship between the results achieved and the targets set. This is the capacity of the programme/action to respond to the problems identified. In other words, to what extent does the programme/action enable the targeted results to be achieved?
<b>Efficiency</b>	Ability to achieve the expected results of the programme/action at the best possible cost.
<b>Loan</b>	Financial aid from countries or organisations, usually foreign, which the State must repay later within a set period.
<b>Results-based management</b>	State management approach that focuses on achieving the objectives and expected results of PUBLIC POLICIES, efficient allocation of

resources, responsibility, accountability, taking into consideration risks and lessons learnt from experience.

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**Indicators**

A qualitative or quantitative variable used to measure the results obtained in achieving an objective.

An indicator makes it possible to assess the use of resources and the results obtained, in relation to the objective and the needs to be met.

Quantitative indicators use numbers, quantities or amounts, while qualitative indicators use words, colours or symbols to express situations or points of view.

An indicator must be located and dated, and the way it is obtained and defined are as important as its successive values over time. It must be SMART (Specific: Specific to a precise result; Measurable: Quantifiable or observable; Attainable; Realistic and time-bound).

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**Finance law**

A law authorising the Government to levy taxes and incur public expenditure for a specified period (one year). It includes other provisions relating to public finance.

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**Amending Finance Law**

Law amending in the course of the financial year the provisions of the initial finance law for the year.

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**Objective**

A statement of intent as to what is to be achieved in carrying out a function, programme or action.

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**Performance**

The ability to carry out one or more activities in order to achieve results, in accordance with predefined objectives, while minimising the costs of the resources and processes used. Performance often refers to the concepts of effectiveness, quality and efficiency.

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**Public policy**

Intervention by an authority vested with public power and governmental legitimacy in a specific area of society or territory

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**Programme**

Grouping of appropriations intended to implement an action or a coherent set of actions to which are associated precise objectives, defined in terms of general interest objectives and expected results.

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**Revenue**

State revenue is the total amount of money that the Government receives to carry out its activities. Most of this revenue comes from taxes paid by citizens and businesses.

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**Outcome**

Describable or measurable change resulting from a chain of cause and effect.

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**Transparency**

Programmes and mechanisms put in place to disclose information on institutional performance in a reliable and accessible manner, indicating the responsibility of agents in decision-making and the use of public resources.

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