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<th>Full Form</th>
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<tr>
<td>ADISI</td>
<td>Association for Integrated Development and Inter-active Solidarity</td>
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<td>AFD</td>
<td>African Fund Development</td>
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<td>AfDB</td>
<td>African Development Bank</td>
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<tr>
<td>Africa CDC</td>
<td>Africa Centres for Diseases Control and Prevention</td>
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<td>AIDS</td>
<td>Acquired Immune Deficiency Syndrome</td>
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<td>AMC</td>
<td>Advance Market Commitment</td>
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<td>BBC</td>
<td>British Broadcasting Corporation</td>
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<td>CDC</td>
<td>Cameroon Development Corporation</td>
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<td>CCTV</td>
<td>Closed-Circuit TeleVision</td>
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<tr>
<td>CCOUSP</td>
<td>Center for the Coordination of Public Health Emergency Operations</td>
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<td>CEMAC</td>
<td>Central African Economic and Monetary Community</td>
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<td>CIA</td>
<td>Central Intelligence Agency</td>
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<td>CoV</td>
<td>Corona Virus</td>
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<td>CODE</td>
<td>Connected Development</td>
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<td>CONSUPE</td>
<td>Supreme State Control</td>
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<td>CNN</td>
<td>Cable News Network</td>
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<td>CSOs</td>
<td>Civil Society Organizations</td>
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<td>COVID-19</td>
<td>Coronavirus Disease 2019</td>
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<td>ECW</td>
<td>Education Cannot Wait</td>
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<tr>
<td>ECCAS</td>
<td>Economic Community of Central African States</td>
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<td>EU</td>
<td>European Union</td>
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<td>FAO</td>
<td>Food and Agriculture Organization</td>
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<tr>
<td>FCFA</td>
<td>Franc de la Coopération Financière en Afrique Centrale</td>
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<tr>
<td>FENASSCO</td>
<td>Fédération Nationale des Sports Scolaires et Universitaires</td>
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<tr>
<td>FCR</td>
<td>Facilité Crédit Rapide (Rapid Credit Facility)</td>
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<tr>
<td>FTM</td>
<td>Follow The Money</td>
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<tr>
<td>GICAM</td>
<td>Groupement Inter-Patronal du Cameroun</td>
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<td>GPD</td>
<td>Gross Domestic Product</td>
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<td>Abbreviation</td>
<td>Description</td>
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<td>H.E.</td>
<td>His Excellence</td>
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<tr>
<td>HIV</td>
<td>Human Immunodeficiency Virus</td>
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<tr>
<td>IATI</td>
<td>International Aid Transparency Initiative</td>
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<tr>
<td>ICT</td>
<td>Information and Communication Technologies</td>
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<td>IMF</td>
<td>International Monetary Fund</td>
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<tr>
<td>MINSANTE</td>
<td>Ministère de la Santé (Ministry of Health)</td>
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<tr>
<td>NOSO</td>
<td>Nord-Ouest; Sud-Ouest (North-West; South-West)</td>
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<tr>
<td>OECD</td>
<td>Organization for Economic Co-operation and Development</td>
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<td>PCR</td>
<td>Polymérase Chain Reaction</td>
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<td>PFM</td>
<td>Public Financial Management</td>
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<td>PGRGFP</td>
<td>Global Public Finance Management Reform Plan</td>
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<td>PNUD</td>
<td>Programme des Nations Unies pour le Développement (United Nations Development Program)</td>
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<td>PAMOL</td>
<td>palm Oil Plantation</td>
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<td>SDF</td>
<td>Social Democratic Front</td>
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<td>SNSF</td>
<td>Special National Solidarity Fund</td>
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<tr>
<td>SWOT</td>
<td>Strength Weaknesses Opportunities Threats</td>
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<tr>
<td>UHC</td>
<td>Universal Health Coverage</td>
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<td>UNESCO</td>
<td>United Nations Educational Scientific and Cultural Organization</td>
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<td>UNSDG3</td>
<td>United States Sustainable Development Goal 3</td>
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<tr>
<td>UNICEF</td>
<td>United Nations International Children’s Emergency Fund</td>
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<td>US</td>
<td>United States</td>
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<tr>
<td>USD</td>
<td>United States Dollars</td>
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<td>WASH</td>
<td>Water Sanitation and Hygiene</td>
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<td>WHO</td>
<td>World Health Organization</td>
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Context and Justification

This research is about the assessment of the efficiency of the following components:

- BACKGROUND OF COVID-19 INCIDENCE AND THE GOVERNMENT’S POLICY RESPONSE
- SOCIOECONOMIC IMPACT OF COVID-19 IN CAMEROON
- GOVERNMENT MEASURES TO MITIGATE THE IMPACTS OF COVID-19 ON EMPLOYMENT AND THE LABOUR MARKET
- PATTERN OF COVID-19 REVENUE AND EXPENDITURES
- TRANSPARENCY AND ACCOUNTABILITY OF COVID-19 FUNDS
- PUBLIC HEALTH BUDGET ORIENTATIONS
- ADEQUACY OF THE GOVERNMENT RESPONSE
- SWOT ANALYSIS OF THE CAMEROONIAN PUBLIC FINANCES
- VACCINATION
- OBSERVABLE CHALLENGES OR OBSTACLES TO COVID-19 TRANSPARENCY AND ACCOUNTABILITY
- CONCLUSION
- RECOMMENDATIONS

The research on the COVID-19 response in Cameroon is conducted from three axes aimed at measuring the level of efficiency of the response through data collection from the governance and communication perspectives. That assessment will be conducted through research, interviews with operational and institutional stakeholders as well as beneficiaries. This initiative stems from the COVID 19 Transparency and accountability project (CTAP).
1.1. About the COVID-19 Transparency and Accountability Project (CTAP)

This project seeks to advocate for accountability, transparency, and open governance while strengthening civic awareness and ensuring that targeted governments use COVID-19 intervention funds effectively in 7 African Countries. With CTAP, Actions for Development and Empowerment (ADE) will advocate for accountability, transparency, and open governance while strengthening civic awareness and ensuring that targeted governments use COVID-19 intervention funds effectively. The project will address the poor information access in the accountability of COVID resources, the effects of COVID-19 on socio-economic development and make policy recommendations for improvement in the fiscal transparency and accountability in the management of COVID funds.

CTAP is a project sponsored by Skoll Foundation, Conrad N. Hilton Foundation and Global Integrity in partnership Connected Development (CODE) and Follow The Money International which is currently the largest social mobilization & accountability movement in Africa that has advocated, visualized and tracked over USD 15 million for social development across African grassroots communities, directly impacting over 4,000,000 lives. The Homegrown Nigerian initiative with its chapters in Kenya, Gambia, Cameroon, Zimbabwe, Liberia, and Malawi is holding governments to account for improved public services and accountable spending of public funds.
About Follow the Money International

Follow The Money International is currently the largest social mobilization & accountability movement in Africa that has advocated, visualized and tracked over USD 15 million for social development across African grassroots communities, directly impacting over 4,000,000 lives.

Follow The Money (FTM) is a network of activists, social workers, lawyers, journalists, development consultants, researchers, data analysts, that are signed up on our social mobility platform (www.ifollowthomoney.org) and use media platforms like twitter, Facebook, YouTube and mainstream media to amplify voices of marginalized communities.

As nations of the world tackle the plague of Coronavirus, with funding for African countries amassing in millions of dollars, it has become expedient to demand accountable spending of the money to block financial leakages, ensure funds do not end up in personal pockets and ultimately advocate for an improved healthcare system in the continent. CTAP is an initiative that seeks to advocate for proper accountability and transparency of funding, interventions and finances targeted at combating COVID-19.

Through Follow the Money, CTAP seeks to:

• Set up an online open data platform that curates and tracks all financial and material donations to fight against Covid-19 in Africa

• Provide support to Pan-African partners to understand the current situation in focus countries especially transparency and accountability mechanisms as regards the use of COVID-19 related funding

• Advocate and collaborate with governments in focus countries to provide and institute proper accountability along with procurement measures for all financial cum material donations received. Various expenditures of Covid-19 financing will also be made public, thereby promoting open government partners across the board.

• To analyse the post-COVID19 environment and its impact on marginalized and vulnerable communities
CTAP believes that response to pandemics should prioritize the participation of the affected communities at all stages, including needs assessments and provision of palliatives procurement and delivery of items, program reviews, and evaluations, etc.

Recall ADE had urged the Ministry of Finance and the Ministry of Health in Cameroon to aggregate and centralize data on all contributions and donations. This is an important approach to quenching fake news that may be intended to sway citizens against the government.

Follow The Money Cameroon will pursue accurate dissemination of information to avoid fake news and misinformation. The team across the 7 African countries will mobilize community-driven interventions through a special Covid-19 Community Response Toolkit.

- **Open contracting approach to regulate and monitor emergency COVID-19 procurement in various countries**
- **Create an online public repository of received funding, their sources, amount, area of intervention and other relevant information.**
- **Ensure that emergency procurement have a structured reporting framework for all signed and concluded contracts be made public**
- **Ensure and establish a framework while collaborating with businesses and CSOs to establish real-time procurement monitoring.**

CTAP is an initiative that seeks to advocate for proper accountability and transparency of funding, interventions and finances targeted at combating COVID-19.

### 1.2. About Actions for Development and Empowerment

Actions for Development and Empowerment (ADE) is a non-profit, grassroots, and youth-driven association founded in 2019 with the aim of empowering young people to act around issues that affect their lives and play an active role in the development process thereby creating positive change in their communities and Africa at large. ADE's work also focuses on redressing the absence of avenue citizens, especially youth, to hold the government accountable to its service-delivery obligations through informed demands. To achieve its vision and missions, ADE undertakes action-oriented research, administrative and legal assistance, and advocacy for the effective implementation of regulations and law and policy reforms.
Chapter 1

Background of COVID–19 Incidence and Government Policy Response

On December 31, 2019, the Wuhan Municipal Health and Health Committee of Hubei Province, China issued the “Notice of Pneumonia in Wuhan”, after 27 cases of pneumonia had been reported. On January 7, 2020, a China CCTV News Release reported that an expert group had preliminarily identified the “viral pneumonia of unknown cause” as a new type of coronavirus (CoV). The Director-General of World Health Organization (WHO), Dr. Tedros Adhanom Ghebreyesus, declared the novel coronavirus outbreak a public health emergency of international concern on 30 January 2020, after the number of cases increased more than tenfold in a week. By this time, there were confirmed cases in 18 countries, excluding China. On 11 February 2020, the WHO announced a name for the new coronavirus disease: COVID–19. On 11 March 2020, the WHO’s Director-General said that the institution was “deeply concerned both by the alarming levels of spread and severity, and by the alarming levels of inaction”, and concluded that “we have therefore made the assessment that COVID–19 can be characterized as a pandemic”. By 25th January 2021, there were over ninety nine million confirmed cases and over 2,131,166 deaths in 185 countries.

Cameroon, like many States in the world, was not spared by this pandemic. Its first case of COVID–19 was recorded on March 6, 2020 and since then; the numbers have been growing exponentially. According to the Africa Centres for Diseases Control and Prevention (Africa CDC), as of 1 May 2020, Cameroon had the highest number of confirmed cases (i.e., 2069) in the central Africa sub region and the sixth–highest number of confirmed cases on the continent, behind Algeria, Egypt, Morocco, Nigeria, and Ghana. The outbreak and its spread pose an additional challenge for Cameroon due to the armed conflict in the Far North, Northwest, and Southwest regions. UNICEF notes that 34% of health facilities in the Northwest and Southwest regions are non-functional or only partially functional (absent health personnel, destroyed infrastructure, and lack of medical supplies), and access to health care is limited.

Faced with what appeared to be a global health crisis, it was imminent to develop a strategy to prevent the spread of the virus in Cameroon. Consequently, under instructions from the Head of State, HE Paul Biya, an inter–ministerial consultation was held on Tuesday, March 17, 2020, in order to take stock of the situation and identify appropriate actions to implement. At the end of this meeting, 13 measures were adopted to take effect as from the 18th of March, 2020. These measures included:
1. Cameroon’s land, air and sea borders will be closed: consequently, all passenger flights from abroad will be suspended, with the exception of cargo flights and vessels transporting consumer products and essential goods and materials, whose stopover times will be limited and supervised: Cameroonians who wish to come back home should contact our diplomatic representations;

2. The issuance of entry visas to Cameroon at the various airports shall be suspended;

3. All public and private training establishments of the various levels of education, from nursery school to higher education, including vocational training centres and professional schools, will be closed;

4. Gatherings of more than fifty (50) persons are prohibited throughout the national territory;

5. School and university competitions, like the FENASSCO and University games are postponed;

6. Under the supervision of administrative authorities, bars, restaurants and entertainment spots will be systematically closed from 6 p.m.;

7. A system for regulating consumer flows will be set up in markets and shopping centres;

8. Urban and inter-urban travel should only be undertaken in cases of extreme necessity;

9. Drivers of buses, taxis and motorbikes are urged to avoid overloading; law enforcement officers will ensure they comply;

10. Private health facilities, hotels and other lodging facilities, vehicles and specific equipment necessary for the implementation of the COVID-19 pandemic response plan in Cameroon may be requisitioned as required, by competent authorities;

11. Public administrations shall give preference to electronic communications and digital tools for meetings likely to bring together more than ten (10) people;

12. Missions abroad of members of Government and public and para-public sector employees are hereby suspended;

13. The public is urged to strictly observe the hygiene measures recommended by the World Health Organization, including regular hand washing with soap, avoiding close contact such as shaking hands or hugging, and covering the mouth when sneezing. These are difficult but necessary measures to ensure the protection of each and every one and to limit the spread of this pandemic. In case of need, the public is invited to call the toll-free number 1510 set up for the mobilization of rescue teams.
Chapter 2

Socioeconomic Impact of COVID-19 in Cameroon

Despite the Cameroon government’s measures to contain the spread of coronavirus the number of cases has seen an exponential increase with the country already having more than 2265 recorded cases and 108 deaths since the first reported case.

2.1 Socioeconomic Situation

The COVID-19 pandemic is having a disastrous impact on Cameroon with a recession expected in 2020. Indeed, the country’s real economic growth is likely to fall sharply in 2020, from 4.0 to −12 per cent (IMF, Staff Report May 2020), or a downward revision of 5.2 percentage points compared with the IMF’s pre-pandemic projections for 2020. Meanwhile, the population will continue to grow at an average annual rate of 2.7 percent, thus far higher than GDP growth. Consequently, many Cameroonian could fall into poverty.

Figure 1. Impact of the COVID-19 pandemic on real GDP growth in 2020

Source: IMF data, own calculation.
Apart from its direct health impact (number of persons infected and/or deceased), the spread of COVID-19 impacts the level of economic activity through a multitude of factors:

(i) the disruption of global trade and value chains which affects exports of the country’s commodities (crude oil, cocoa, coffee, cotton, etc.) and its imports, the latter consisting largely of intermediate and final consumer goods;

(ii) the reduction in the flow of foreign financing through the fall in foreign direct investment, foreign aid, remittances of funds by migrants and tourist revenues); and

(iii) socioeconomic distortions caused by the Government’s measures in response to the virus, notably those on preventive confinement at the start of the epidemic. The above factors have a direct impact on all economic sectors, public finances, international trade, migrants’ funds transfers, investment, consumption and employment and the labour market.

According to simulations of the effects of the COVID-19 crisis produced by the United Nations System in Cameroon, showing the interaction of several economic agents, it would appear that the tertiary sector is the most affected by the fall in production in Cameroon in 2020, with a deviation compared with the reference scenarios of -4.4 points. This downturn in activity is also found in the primary sector (-3.0 points compared with the reference situation). Lastly, the secondary sector, for its part, appears to be the most resilient with a deviation of -1.9 points compared with the reference situation.

The COVID-19 pandemic is having a disastrous impact on Cameroon with a recession expected in 2020.
2.2 Public Finances

At the end of fiscal year 2019, the Ministry of Finance (MINFi) estimates placed total budgetary resources at 5,402.2 billion FCFA, consisting of: (i) 3,746.6 billion FCFA of domestic budgetary revenues, of which 3,193.1 billion of non-oil revenues; (ii) 1,555.6 billion FCFA in borrowing and 100 billion in grants. Budgetary expenditures were 5,590.8 billion FCFA, broken down into 2,531.0 billion FCFA of current account spending, excluding interest on public debt, 1,422.8 billion FCFA on investment and 1,345.2 billion on public debt servicing.

The COVID-19 pandemic is expected to lead to enormous losses in State revenues because of the slowdown in economic activity which in turn reduces tax revenues, while, at the same time, measures in response to the pandemic are very costly for the State. According to MINFi data, the evaluation of losses of tax income, customs duties or levies and taxes on oil imports because of COVID-19 is some 768 billion FCFA in 2020. In the Revised Finance Act (LFR) 2020, budgetary revenues are expected to fall by -11 per cent compared with the estimates in the Initial Finance Act (LFI), or an absolute fall of -542.7 billion FCFA which can be explained in part by losses of revenues related to:

- Revenues from the petroleum sector which are revised to 2,697 billion FCFA against an initial forecast of 443.0 billion FCFA or an adjustment of -173.3 billion FCFA (-39.1%);
- Fiscal revenues which are revised to 2,374.8 billion FCFA against 2,962.2 billion FCFA in the initial Act or an adjustment of -587.4 billion FCFA (-19.8%).

Apart from the weakening economy, there are also fiscal stimulation measures for the economy, which in part go to explain this loss to the State budget. Thus, the suspension in the 2nd quarter of general account audits, except in the case of suspected fiscal misconduct; the deferral of the deadline for filing statistical and tax declarations without penalty in the case of settlement of the corresponding balance and the grant of moratoriums and deferral of payments applying to businesses directly affected by the crisis could help to relaunch the economy, and the first signs of a rebound began to make themselves felt in May 2020. In the area of investment, the decrease in capital expenditure is sufficiently important to be noted (-242 billion FCFA, or -16.2 per cent between the LFI 2020 and the LFR 2020). Lastly, the budget deficit for 2020 is estimated at -4.5 per cent of GDP, against -2.1 per cent (LFR) or a fall in GDP of 2.4 per cent.
2.3 Employment Situation

The results of the national survey of the socioeconomic impact of COVID-19, which was conducted by the INS between April and May 2020 with the support of the ILO, show that the COVID-19 pandemic had led to a marked breakdown of business activities. From these results, it is found that some 80 per cent of business chiefs in the formal sector have experienced a moderate or major slowdown in their activity. In the informal sector, this slowdown also exists and is around 82 per cent. In general, eight out of ten business chiefs (82.6%) said that they had seen a drop in their production.

The restrictive measures taken by the Government on 17 March 2020 had considerable impacts on the activities of Cameroon businesses. Overall, nine businesses in ten said that they had been negatively impacted by COVID-19 (INS, 2020). This situation is the same whatever the size of business and its degree of formality.

Apart from the weakening economy, there are also fiscal stimulation measures for the economy, which in part go to explain this loss to the State budget. Thus, the suspension in the 2nd quarter of general account audits, except in the case of suspected fiscal misconduct; the deferral of the deadline for filing statistical and tax declarations without penalty in the case of settlement of the corresponding balance and the grant of moratoriums and deferral of payments applying to businesses directly affected by the crisis could help to relaunch the economy, and the first signs of a rebound began to make themselves felt in May 2020. In the area of investment, the decrease in capital expenditure is sufficiently important to be noted (−242 billion FCFA, or −16.2 per cent between the LHI 2020 and the LFR 2020). Lastly, the budget deficit for 2020 is estimated at −4.5 per cent of GDP, against −2.1 per cent (LFR) or a fall in GDP of 2.4 per cent.

Figure 5. Impact of COVID-19 by sectors of activity

The negative impact of this pandemic is very evident in the economic activity of the education, banking and insurance, electricity, water, gas and sanitation, forestry, extractive industries, agriculture, livestock and fishing, and in hotels and catering sectors, where all the businesses interviewed said that they had been negatively impacted by the health crisis.

Globally, Cameroonian businesses were mainly faced with reduction in customer demand due to restrictions on public gatherings (76.4%), inability to pay taxes and charges (70.2%) and reduction in production due to a fall in demand (70.2%). In addition, eight out of ten businesses interviewed said that they had suffered a fall in demand for their products and services at national level. This fall in domestic demand is much more marked in businesses which work in health, banking and insurance, and extractive industries (100%), hotels and catering (91.7%), commerce (82.2%), telecommunications (81%) and the food industry (including tobacco). Hospitals and other healthcare companies faced difficulties in securing products from abroad (66.7%). The closure of the borders also impacted negatively on the activities of Cameroonian businesses, notably those which work in forestry and the timber industry (60%). This situation will no doubt have the consequence of a fall in exports of logs.

The results of the national survey of the socioeconomic impact of COVID-19, which was conducted by the ICS between April and May 2020 with the support of the ILO, show that the COVID-19 pandemic had led to a marked breakdown of business activities.
2.4 Employment and the Labour Market

According to the International Labour Organization Policy brief report, as regards the effects of the crisis on employees, it is noted that 64.5 per cent of businesses say that they have reduced working hours of their personnel, 50.1 per cent have laid off certain workers, 45.3 per cent have reduced employees’ wages, 39.3 per cent have delayed payment of employees’ wages and 33.9 per cent have proceeded with a rotation of personnel. The reduction in employment has been observed more in banks and insurance (100%), agriculture, livestock and fishing (76.6%), transport (69%), education (68.4%) and services to business (68.3%). This situation can be linked to social distancing measures taken by the Government in urban and rural transport, the closure of schools and higher education establishments, gathering of people in closed spaces, etc. The laying off of certain workers has affected all the banking and insurance businesses interviewed. In another vein, almost seven out of ten businesses in health and the extractive industries have resorted to a reduction in employees’ wages. This reduction was also noted in agriculture, livestock and fishing (57.7%), hotels and catering (55.3%), the food industry (including tobacco) (54.8%) and education (52.6%). Although it only concerns 33.9 per cent of the businesses interviewed, rotation of personnel is much used in banking and insurance (100%), the extractive industries (66.7%) and education (52.6%). Another issue has been a long-standing gender divide in management positions. Data from the Second General Business Census (RGE-2) conducted in 2016 highlight a disparity in employers according to sex, which is reflected in the predominance of men (62.5%) over women (37.5%). A breakdown by size of business shows that men are promoters of 88 per cent of large enterprises, 66.2 per cent of medium-sized enterprises, 66.9 per cent owners of small enterprises and 61.4 per cent of owners of microenterprises. Women are relatively more represented in micro-enterprises and thus more exposed to economic risks linked to the strict application of confinement measures. Impact on business activities.

Data from the Second General Business Census (RGE-2) conducted in 2016 highlight a disparity in employers according to sex, which is reflected in the predominance of men (62.5%) over women (37.5%).

2.5 Vulnerability of Workers in the Face of COVID-19

Vulnerable workers include self-employed workers and unpaid family workers. The ratio of vulnerability is the relationship between the number of vulnerable workers and the total number in employment. According to the EESI 2 survey 2010, some eight out of ten workers are vulnerable. In the face of the Coronavirus pandemic, some six out of ten businesses say that they have reduced their workforce. These redundancies are recorded most in modern SME (62.2%), followed by large enterprises (55.9%) and IPUs (52.10%) and concern both temporary and permanent employees. The extent of the phenomenon depends on the branch of activity. It is acute in agriculture, livestock and fishing (76.9%), hotels and catering (71.1%) and the food industry (69%), education (68.4%), and construction (66.7%) where the majority of companies have had to dismiss their workers.
Chapter 3

Government Measures to Mitigate the Impacts of COVID-19 on Employment and the Labour Market

In the face of the COVID-19 crisis, the Cameroon Government, through the Prime Minister, has taken measures to reduce the impact on the economy. These measures, which are equally difficult to quantify, ranged from relaxing rules in order to support economic activity by the payment of VAT due on 25 billion FCFA for the benefit of businesses.

In addition, certain categories of workers in the informal sector (small fresh food sellers) were exempted from withholding tax and communal taxes for the 2nd quarter, which is difficult to quantify and difficult for the State to monitor due to the fact that these taxes are part of the sources of local authority financing. On the other hand, the formal sector, consisting of public sector workers and the formal private sector, saw family allowances rise from 2600 FCFA to 4500 FCFA, an increase of 1700 FCFA.
Chapter 4

Pattern of COVID-19 Revenue and Expenditure

The Prime Minister, Head of Government H.E Joseph Dion Ngute, chaired the weekly meeting of the inter-ministerial committee in charge of evaluating and monitoring the implementation of government’s response strategy against the COVID-19 pandemic in Cameroon. In this meeting they discussed on the evolution of the pandemic in Cameroon, measures taken to ensure the protection of women and families against COVID-19 and the modalities for the organization, functioning and monitoring evaluation of the Special National Solidarity Fund (SNSF) for the fight against COVID-19.

The SNSF for the fight against COVID-19 was set up under an ordinance signed by the President of the Republic on June 3, 2020. The overall amount of financial resources allocated to this fund is FCFA 180 Billion ($218,110,621,005.97 million) dedicated to capital and operating expenses relating to strengthening of the health system, economic and financial resilience strengthening of research and innovation and social resilience.
A decree of 22 July, 2020, sets the distribution of this allocation to 24 beneficiary administrations and a circular specifies the methods of organization, functioning and monitoring evaluation of the said fund whose management will be subject to a half-yearly control and an audit by the Audit Bench of the Supreme Court.
<table>
<thead>
<tr>
<th>INSTITUTION</th>
<th>ADMINISTRATIVE REPRESENTATIVES</th>
<th>ALLOCATIONS (FCFA)</th>
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<tr>
<td>1. MINISTRY OF PUBLIC HEALTH</td>
<td>MANAOUDA MALACHIE</td>
<td>45,630,000,000</td>
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<td>5. MINISTRY OF SCIENTIFIC RESEARCH AND INNOVATION</td>
<td>TCHUENTE MADELEINE</td>
<td>6,100,000,000</td>
</tr>
<tr>
<td>6. MINISTRY OF HIGHER EDUCATION</td>
<td>FAME NDONGO JACQUES</td>
<td>6,000,000,000</td>
</tr>
<tr>
<td>7. MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT</td>
<td>MBAIROBE GABRIEL</td>
<td>6,000,000,000</td>
</tr>
<tr>
<td>8. MINISTRY OF DEFENSE</td>
<td>BETI ASSOMO JOSEPH</td>
<td>3,600,000,000</td>
</tr>
<tr>
<td>9. GENERAL DELEGATION OF NATIONAL SECURITY</td>
<td>MBAROA NGUELE MARTIN</td>
<td>3,000,000,000</td>
</tr>
<tr>
<td>10. MINISTRY OF DECENTRALIZATION AND LOCAL DEVELOPMENT</td>
<td>ELANGA OAMBO EORGES</td>
<td>2,500,000,000</td>
</tr>
<tr>
<td>11. MINISTRY OF SOCIAL AFFAIRS</td>
<td>KENDECK PAUL IRENE</td>
<td>2,500,000,000</td>
</tr>
<tr>
<td>12. MINISTRY OF FISHERIES AND ANIMAL INDUSTRIES</td>
<td>DR TAIGA</td>
<td>2,000,000,000</td>
</tr>
<tr>
<td>13. MINISTRY OF SMALL AND MEDIUM ENTERPRISES, SOCIAL ECONOMY AND CRAFTS</td>
<td>BASSILEKEN IL ACHILLE</td>
<td>2,000,000,000</td>
</tr>
<tr>
<td>14. MINISTRY OF TOURISM AND RECREATION</td>
<td>BELLO BOUBA MAIGARI</td>
<td>1,700,000,000</td>
</tr>
<tr>
<td>15. MINISTRY OF WOMEN’S EMPOWERMENT AND THE FAMILY</td>
<td>ABENA ONDOUA MARIE- THERESE</td>
<td>1,500,000,000</td>
</tr>
<tr>
<td>16. MINISTRY OF TERRITORIAL ADMINISTRATION</td>
<td>ATANGANA NJI PAUL</td>
<td>1,400,000,000</td>
</tr>
<tr>
<td>17. MINISTRY OF COMMERCE</td>
<td>OWONA GREGOIRE</td>
<td>1,000,000,000</td>
</tr>
<tr>
<td>18. MINISTRY OF LABOUR AND SOCIAL SECURITY</td>
<td>MBARGA ATANGANA LUC MAGLOIRE</td>
<td>1,000,000,000</td>
</tr>
<tr>
<td>19. MINISTRY OF TRANSPORT</td>
<td>MASSENA NGALLE BIBEHE</td>
<td>1,000,000,000</td>
</tr>
<tr>
<td>20. MINISTRY OF MINES, INDUSTRY AND TECHNOLOGICAL DEVELOPMENT</td>
<td>DODO NDOKE GABRIEL</td>
<td>1,000,000,000</td>
</tr>
<tr>
<td>21. SUPREME COURT</td>
<td>KOBE SONE DANIEL</td>
<td>1,000,000,000</td>
</tr>
<tr>
<td>22. MINISTRY OF YOUTH AFFAIRS AND CIVIC EDUCATION</td>
<td>MOUNOUNA FOUTSOU</td>
<td>750,000,000</td>
</tr>
<tr>
<td>23. MINISTRY OF COMMUNICATION</td>
<td>SADI RENE EMMANUEL</td>
<td>420,000,000</td>
</tr>
<tr>
<td>24. MINISTRY OF FINANCE</td>
<td>MOTAZE LOUIS PAUL</td>
<td>400,000,000</td>
</tr>
<tr>
<td>25. INTERNAL PUBLIC DEBT</td>
<td></td>
<td>50,000,000</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td><strong>180,000,000,000</strong></td>
</tr>
</tbody>
</table>
Some sectors that have been hit hard by the effects of the COVID-19 have not been taken into account in the allocation of resources. This is the case for the culture, sport and vocational training sector. In all, 15 ministries were set aside by the Head of Government Joseph Dion Ngute.

It was only under public pressure that the Ministry of Health, citing “the urgent need for transparency”, published on July 29, in a two-page press release, summary information on how it had spent FCFA 21,973,799,873 billion ($40,556,387.318 million), claiming that this was his total spending in response to COVID-19 in the previous five months (March, April, May, June and July). Unfortunately, this press release is only a travesty of transparency. The information provided was too general to allow real scrutiny by the public. For example, we learn, without further details, that FCFA 1,745,146,621 billion have been spent on “rehabilitating, renovating and expanding” the isolation units of three hospitals in Yaoundé. Likewise, the press release contains a generic list of equipment that is supposed to correspond to an additional expenditure of FCFA 3,932,784,557 billion recorded under the name “acquisition of medical equipment for distribution to health facilities”
Currency: CFA Francs

Construction of isolation units: 1.998 billion

Rehabilitation, renovation, and extension: 1.745 billion

Total Expenditure: 21 973 799 873

Development of the ORCA Support Center: 785.2 million

Development of the Specialized Centers of the Military Stadiums and Mbabpe Leppe: 836.5 million

Development of isolation sites for social housing in Olumbe and Mbanga Mbackoko: 1.988 billion

Acquisition of medical care equipment distributed in the various care sites: 3.932 billion

Management of hygiene and washing including the regular disinfection of public places: 900.4 million

Regional Health Promotion funds for the purchase of drugs: 300 million

Mangement of people confined in hotels: 614.7 million

Mangement of people at the Olumbe site: 211.3 million

Resources made availabe to the regions: 916.3 million

Items Acquire

- 300 Resuscitation beds
- 2,500 Hospital beds with mattresses
- 3,500 Reception capacity hospital bed
- 150 Respiratory assistance equipment
- 6,830,000 Personal protective equipment
In addition, there is concern that the few details are not entirely accurate. Observers who visited these three hospitals in Yaoundé and spoke to staff two weeks after the publication of the press release were thus unable to identify any construction work supposed to prepare these establishments to receive Covid patients. Two of them had simply set up tents outside to serve as screening centers, while on July 16, 2021, a sign installed at the Yaoundé General Hospital announced that the establishment was no longer admitting patients with COVID19.

Association for Integrated Development and Interactive Solidarity (ADISI) a Non-Governmental Organization, with its digital platform Data Cameroon, also pointed out that the FCFA 21,973,798,873 billion does not represent all of the funds received by the government, to deal with COVID19. The health ministry’s statement contains a list of 65 individuals and companies who have made contributions totaling around FCFA 1 billion to the president’s solidarity fund. But the ministry has not released any specific information on the revenue and expenditure of the Solidarity Fund for Health, which appears to be unregulated. Finally, this amount that the ministry claims to have spent is much lower than the amount actually received in the form of international assistance in the context of at least 43 projects relating to the fight against COVID19, including $100 million from the African Development Bank (AFDB) and other international organizations. The International Aid Transparency Initiative (IATI) provides traceability of funds earmarked for these projects but does not provide full expenditure details or account for the use of the $ 226 million received from the IMF.

On September 29, 2020, the Minister of Public health published another Radio-Press release (N° DI3–273CRP/MINSANTE/CAB) informing the general public of the different contributions from corporations, organizations, and individuals to the national solidarity fund including all contributions in kind received as at September 28, 2020. The donations included, among other things, alcohol based disinfecting solutions, surgical masks, hygiene products, disposable shoe covers, screening kits etc.
Chapter 5

Transparency and Accountability of COVID-19 Funds

Transparency is critical for accountability and for public trust in government. For citizens to trust institutional responses to the covid-19 crisis, they must know what governments are doing and have access to reliable information, including the facts about the virus as well as the assumptions and scenarios on which they are based. There are mainly two interpretations of this matter in Cameroon:

On December 15, 2020, the Secretary-General at the Presidency Ferdinand Ngoh Ngoh orders the Minister of Finance Louis Paul Motaze to release FCFA 32,555,000 to cover the costs of the Supreme State Control (CONSUPE) mission at the Ministry of Public Health. It was the President of the Republic himself who ordered an audit on the use of funds intended for the fight against the Coronavirus pandemic at a time when persistent information indicates "serious" financial embezzlement and illegal taking of interests, learned mail from Cameroon. CONSUPE, the supreme audit institution of public finances will audit the funds allocated to the Ministry of Public Health in the fight against the Coronavirus.

This audit takes place in a controversial context, where the Minister of Public Health Malachie Manaouda is publicly accused by the opposition, in particular the deputy Jean Michel Nintchou of the Social Democratic Front (SDF) of suspicion of illegal taking of interests, conflicts of interests, corruption, embezzlement of public funds around the FCFA 50,219,477,924 ($93,123,137.953) released by the public authorities for the response against the spread of Covid-19.

Human Rights Watch raised concern about what it called the "scant transparency" in the management of funds, although transparency was a pre-condition for getting loans from the International Monetary Fund (IMF) to tackle the pandemic. Under the Rapid Credit Facility (CRF) FCFA 222.6 billion is the total amount of IMF budget support since the start of the coronavirus pandemic in Cameroon. IMF now wants accountability on the use of these funds.

On March 29 2021, the Head of State through the Secretary-General at the Presidency in a letter instructed the Minister of Justice to initiate immediate judicial investigation against co-authors, authors or accomplices in the potential embezzlement of COVID 19 funds. While awaiting the outcome of this governmental investigation of itself, it is safe to assume that the lack of transparency in the management of the COVID 19 is fueling speculations which can only be addressed through a better communication about this important matter.
Chapter 6

Public Health Budget Orientations

For 2021, the Ministry of Public Health was awarded an allocation of FCFA 197,121 billion.

Here is the analysis of the Minister of Public Health:

> We are going to step up our actions in terms of infant and maternal mortality, we will continue to fight COVID-19 and other pathologies. More emphasis will be on controlling certain diseases without setting aside HIV/AIDS, tuberculosis, malaria, vaccine-preventable diseases and effective implementation of universal health coverage (UHC) which will help improving the health and well-being of Cameroonian. ..We implemented UHC in 2020 through the signing of a partnership contract and in 2021, we believe that the emphasis will be on registration with the hope that many Cameroonians will begin to benefit, below is an overview of the incoming 2021 budget for the Ministry of Public Health:

<table>
<thead>
<tr>
<th>INDICATOR</th>
<th>AMOUNT IN FCFA</th>
<th>COMMENT</th>
</tr>
</thead>
<tbody>
<tr>
<td>Effective implementation of the Universal Health coverage (UHC)</td>
<td>18,888,591 billion</td>
<td>This program will help strengthen epidemic surveillance</td>
</tr>
<tr>
<td>Disease Prevention program</td>
<td>40,701,607,647 billion</td>
<td>This program is about reducing hospital and community mortality from priority communicable and non-communicable diseases</td>
</tr>
<tr>
<td>Case Management Program</td>
<td>90,491,076,240 billion</td>
<td></td>
</tr>
<tr>
<td>Governance and institutional support program</td>
<td>47,039,724,224 billion</td>
<td></td>
</tr>
</tbody>
</table>
6.1 Brief Presentation of the Economy for 2021

As for the rest of the World, Cameroon was severely impacted by the Covid-19, especially on an economical level. Indeed, mostly due to the international conjuncture, Cameroon suffered his first recession since 1994, as the International Monetary Fund recorded a Gross Domestic Product (GDP), the total amount of resources created during a year, below 0 for the country (~2.8% in 2020).

However, the same institution forecasts a recovery for GDP in 2021, estimated at +3.3% to +3.4%, for only an anticipated inflation rate (the price level) of +2.2% to +2.5%. Based on these provisions, the Government established a budget for the 2021 fiscal year, with the following key figures (Citizens’ Budget):

The overall State budget is FCEA 4,865.2 billion in revenue and expenditure, encompassing FCEA 3,349.7 billion for the State’s own revenue, FCEA 106.9 billion of donations and FCEA 1,363.4 billion coming from loans:

A Special Appropriation Account was created in 2020 to deal with the consequences of the Covid-19, and the amount for 2021 is FCEA 150 billion.

Of course, these figures are not the product of events that have already occurred, but only the result of much anticipation. More precisely, the State budget was established thanks to different assumptions (Citizens’ Budget 2021):

- A GDP of +3.3% in 2021
- An oil production of 24.8 million barrels at $ 40.3 per unit
- A gas production of 82 billion units at $ 4.4 per unit
- An exchange rate of $1 = FCEA 579.8
- An inflation rate of +2.5%.
6.2 Analysis

The analysis of the figures above could bring three sets of observations.

However, there are a lot of factors that are still unknown.

1. ABOUT THE ANTICIPATED GDP

The Government used the IMF forecast of the GDP. Therefore, one could assume that it is a reliable source of anticipation.

The discovery of different vaccines against the Covid-19, although its global distribution may raise some issues, can let people hope for a somewhat "normal" economic environment. Thus, a progressive reboot of the international trade can be expected, which the African economy relies on heavily.

3. ABOUT THE EXOGENOUS FACTORS IMPACTING THE ECONOMY

Although there are some examples to the contrary, Cameroon hasn’t got an industry Per Se. This is significant because when there are no local companies to use the commodities produced locally, this means that the country will rely heavily on exportation to foreign companies.

If there isn’t a reboot of the international trade, there won’t be an increase of that exportation, nor the revenue generated by them, which will negatively impact the 2021 State Budget.

Moreover, without opening an endless debate, one could observe that the international trade currency for oil or gas is the US Dollar. The revenue generated by the trade of those products fluctuates with the daily exchange rate USD – FCFA.

As far as Cameroon is concerned, the country cannot control the US Dollar or the FCFA. It cannot control the inflation rate either, which is an indirect result of the monetary policy established by the Bank of Central African States.

To conclude, although the economic forecast made by the Government coincides with the one made by international institutions concerning the GDP, there are still many unknown elements, out of the reach of the authorities, able to negatively impact the economy.

2. ABOUT THE COMMODITIES PRODUCTION

A meaningful portion of the revenue in the State Budget comes from the anticipated production of oil and gas in 2021. For example, the anticipated oil revenue represents nearly 11.37% of the Budget revenue.

If there is in fact a reboot of the international trade, the global demand for commodities could increase, as the revenue generated by the trade in these products. So the assumptions made by the Government could be considered as relatively reasonable.

However, there are a lot of factors that are still unknown.
Chapter 7

Adequacy of the Government’s Response

As of January 19th 2021 in Cameroon, there were 28,010 confirmed cases and 455 deaths due to the Covid-19, according to the World Health Organization. Globally in the World, there were 96,012,792 confirmed cases and 2,075,870 deaths. Those numbers are not even comparable, as the impact of the Covid-19 in Africa in general and in Cameroon in particular seems to be an economic problem rather than a healthy one. In fact, for example, excluding a brief period at the beginning of 2020, there wasn’t a prolonged confinement. And as of February 8, 2021 there were 31,314 reported cases for 29,501 recovered and 474 deaths.

To face the challenges originating from the Pandemic, the Government took several measures. Among those:

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A special appropriation account was created in 2020, which amounts to CFAF 180 billion in the 2021 State Budget. It represents nearly 3% of the overall budget. One third of that amount will be dedicated to improve local production of mass consumption products.

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Also, companies were encouraged to donate money to government or government entities to help fight the consequences of Covid-19, as they were granted the right to deduce the complete amount of their donations from their taxable revenue.

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The specific health measures have been previously explained. Per the government, the funds in the special appropriation account, combined with the donations from non-government entities, are aimed to strengthen those measures. Mainly, the goal of these measures will be to maintain a high level of public awareness about the Pandemic, because despite the relatively low number of casualties, the danger is still effective.

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Chapter 8

SWOT Analysis of the Cameroonian Public Finances

Effective Public Financial Management (PFM) systems are required to maximize the efficient use of resources, create the highest level of transparency and accountability in government finances and to ensure long-term economic success. Cameroon’s major challenge in public finance today is to (i) successfully mobilize more internal budgetary resources from their average level of 13% of GDP to sustainably finance its transformative infrastructure development programme which absorbs over 36% of total public expenditure and (ii) improve the quality of public expenditure linked to public investment. Government prepared a Global Public Finance Management Reform Plan (PGRGFP) to tackle these challenges. This operation will support the implementation of PGRGFP, working in tandem with other TFPs. Embarked on a vast structural adjustment reform programme under an IMF Extended Credit Facility arrangement, targeting mostly PFM, with budget support provided by the Bank, the World Bank, the EU and AFD.

<table>
<thead>
<tr>
<th>STRENGTHS</th>
<th>WEAKNESSES</th>
<th>OPPORTUNITIES</th>
<th>THREATS</th>
</tr>
</thead>
<tbody>
<tr>
<td>- An expected GDP of +3.4% due to an anticipated more favorable international economic context</td>
<td>- A high dependence on external factors for the economy to thrive</td>
<td>- The effective implementation of the decentralization process to improve the development at a local level</td>
<td>- A sudden deterioration of the sanitary and/or economic conditions in Africa and/or in Cameroon would definitely induce an irrational panic in the country.</td>
</tr>
<tr>
<td>- A relatively low number of casualties, at least for now, which prevents panic buying and the induced higher inflation rate</td>
<td>- A relatively low level of industry</td>
<td>- The increase of the exterior debt level due to the virus</td>
<td></td>
</tr>
<tr>
<td></td>
<td>- The increase of the exterior debt level due to the virus</td>
<td>- The high insecurity level in the regions of armed conflicts</td>
<td></td>
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</tbody>
</table>

Tableau 3: SWOT analysis of the country’s public finance
Procurement Contracting, Emergency Responsiveness, Analyzing the Gaps of the Public Finance Management Cycle

Worldwide, governments have launched substantial fiscal policy responses to reduce the potentially catastrophic impact of COVID-19 on the health of their populations and economies. The speed of these adjustments has challenged approaches traditionally used to ensure fiscal transparency, public accountability, and democratic legitimacy. The importance of these elements however remains paramount, even more so now than in times of stability.

In Cameroon, the procurement of government contracts is governed by Decree No 2018/368 of 20 June 2018 relating to the Public Contracts Code. All natural persons or corporate bodies which intend to bid for a public procurement contract are subject to this law.

"The ministry has not released any specific information on the revenue and expenditure of the solidarity fund for health."
Chapter 9

Vaccination

Cameroon is facing an increase in the number of COVID-19 cases. 30,740 cumulative cases and 474 deaths have been confirmed as of 31 January 2021. Between 18 and 31 January, the case fatality rate went from 15 percent to 1.6 percent and the bed occupancy from 2.8 per cent to 3.6 per cent. On 27 January, the Center for the Coordination of Public Health Emergency Operations (CCOUSH), reported more than 1,400 active cases including 113 hospitalized with 22 receiving respiratory assistance.

On 27 January, WHO announced that Africa is experiencing a second wave of the pandemic mainly attributable to countries in the Southern African sub-region. The information was given during a meeting of partners involved in the fight against COVID-19 in Cameroon. According to WHO, the regional trend in deaths remains on the rise with a worrying lethality rate in some countries. The organization recommended the control reinforcement of the acceleration of planning for the introduction of the COVID-19 vaccine.

On 31 July 2020, Cameroon was selected by the COVAX Advance Market Commitment (AMC) to get equal access to COVID19 vaccines as higher-income self-financing countries. Consequently, from 19 to 22 January, 2021, in Ebolowa, South region and on 27 January, 2021 in Yaoundé, Centre region, the Ministry of Health stepped up consultation meetings with relevant partners. The objective was to develop a distribution plan and a strategy to facilitate the population acceptance of the vaccine. To date, no vaccine brand has been selected. However, eligibility criteria have been defined and several proposals are being considered.

There is definitely a plan for acquiring a vaccine based on the interviews we conducted with professionals on the field. Everyone talks about it. However, it is safe to say that there is a widespread defiance about a potential COVID-19 vaccine in Cameroon. The main cause is the massive defiance towards the existence of the pandemic itself, and for those who believe the pandemic does exist, a suspicion towards the COVID-19 vaccine due to conspiracy theories on social media.
Controversy over the AstraZeneca Vaccine

The Minister of Public Health of Cameroon announced on his twitter account on March 05, 2021: “Cameroon, after due diligence made possible by the Head of State, will receive in two weeks, its first doses of British vaccine AstraZeneca, as part of the COVAX facility. Priority will be given to health personnel of course, let’s protect ourselves”.

However, the vaccine issue was not well received by all, given the controversy over the side effects of AstraZeneca. This publication by the Minister of Health will fuel debates on the national scene.

The growing controversy over the AstraZeneca vaccine Although presented by the global scientific community as one of the safest means against covid-19, the Minister of Health will refer to the Scientific Council and National Immunization Technical Advisory Group (NITAG) for advice.

After consultation, the latter had to cancel on March 12, 2021, the use of this vaccine in a tweet where he declares: “At a time when the side effects of the AstraZeneca vaccine continue to fuel the debates, I would like to clarify that I seized the Scientific Council and the National Immunization Technical Advisory Group (NITAG), for opinion with a view to prohibiting the use of this vaccine”.

Despite Controversy over the AstraZeneca vaccine, Cameroon received 391,000 doses of AstraZeneca vaccine on April 17, 2021.

Cameroon should in principle receive 1.7 million doses of this vaccine as part of the COVAX initiative according to the country’s health authorities.

This vaccine is announced for the second wave of vaccination intended for sections of the population that were not taken into account in the first wave.

Targets: the targets of the first wave of vaccination are mainly health personnel, people aged 60 and over, law enforcement agencies, teachers and people with comorbidities (hypertension, diabetes, respiratory pathologies, obesity...)

Vaccines Present on Cameroonian Territory

To cope with the pandemic affecting the world in general and Cameroon in particular, the Cameroonian authorities, under the advice of the Scientific Council and the National Technical Advisory Group for Vaccination (GTCNV) have opted for four types of vaccines. Sinopharm vaccine, AstraZeneca vaccine, Sputnik V vaccine, and Johnson and Johnson vaccine.

To prevent CoVid-19 through vaccination, Cameroon received:
- April 11, 2021, 200,000 doses of Sinopharm vaccine
- On April 17, 2021, 391,200 doses of the AstraZeneca vaccine (1.752 million doses expected)
- 1200 doses of the Russian Sputnik V vaccine intended for the National Order of Physicians of Cameroon (ONMC).
- An order for 4 million doses of the Johnson and Johnson vaccine was concluded between the Cameroonian Government and the African Union on April 04, 2021 and the process for their acquisition is reportedly underway.

It should be noted that, as part of the first wave of vaccination in Cameroon, only the Chinese Sinopharm vaccine was distributed in the 10 regions of Cameroon.
**Mechanism Used for Vaccination**

At the national level, it is the Expanded Vaccination Program (EPI) which, accustomed to this type of exercise, is on the front line to deliver the vaccine to the 10 regions of the national territory.

According to the Minister of Health, for optimal deployment, 243 vaccination centers have been selected across the country from public and private health facilities. Each health district has an accredited vaccination center with fixed and mobile vaccination teams. In large cities such as Yaoundé and Douala, special sites have been set up to make the vaccine available to the populations.

Once in a vaccination center, obtaining the vaccine is done in different stages.

According to Dr. Brice Edzoa Essomba, Covid-19 vaccination coordinator for the Center region, the circuit is well defined.

The circuit is made up of registration, vaccination and observation.

**Vaccination which includes:**

- Awareness of the side effects of the vaccine
- Vaccination (on the patient’s left shoulder)

**The observation which includes:**

- Waiting of 15 minutes for observation of side effects.
- Patient exit through another door.

The time between two shots is 21 DAYS.

**Registration includes:**

- Hand washing before entering the center.
- Verification of symptoms of COVID19 by staff on the patient
- Invitation to the registration table
- Delivery of the yellow vaccination card (for information such as the date of the first dose of vaccine and the type of vaccine).
## Distribution of Vaccines in the Regions

The distribution of vaccines in the 10 regions of Cameroon was carried out as follows:

<table>
<thead>
<tr>
<th>Region</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>NORTH</td>
<td>The vaccination campaign was officially launched in the North on April 15, 2021 although the vaccines were received on April 14, 2021 by the regional health delegate for the North. 15,240 doses of Sinopharm vaccine have been allocated to this region of Cameroon.</td>
</tr>
<tr>
<td>SOUTH</td>
<td>Administrative officials and health workers in the Southern region received their first doses of the Sinopharm vaccine on April 14, 2021 at Ebolowa Regional Hospital. 7,260 doses of vaccine were granted to the South, which has 15 vaccination sites, including: the ten health districts, the Center regional hospital, the integrated health center in Ebolowa and the Sangmelima referral hospital.</td>
</tr>
<tr>
<td>EAST</td>
<td>The anti-covid-19 vaccination campaign began in the Eastern region on April 13, 2021. Governor of the region Gregoire Mvongo was the first to be vaccinated in order to encourage the population to follow suit. This region of Cameroon received 8,400 doses of Sinopharm vaccine which will be distributed in the 12 health districts of the region. Each of the districts in the region will have an approved vaccination site while the Bertoua district will have five approved vaccination sites.</td>
</tr>
<tr>
<td>WEST</td>
<td>The vaccination process in the West was launched by Governor Augustine Awa Fonka at the Bafoussam Regional Hospital on April 13, 2021. 14,760 doses of sinopharm vaccines have been allocated to this region of Cameroon, which has 20 health districts. Priority is given to health personnel.</td>
</tr>
<tr>
<td>FAR NORTH</td>
<td>The vaccination campaign in the far North began on April 15, 2021 at the Maroua regional hospital. The governor of the region Midjiyawa Bakari was the first to receive the dose of the Sinopharm vaccine. This region of Cameroon received 23,760 doses of the Chinese Sinopharm vaccine, intended primarily for the 11,850 health workers. Maroua, the relay is thus given to secondary regional hospitals and district hospitals.</td>
</tr>
<tr>
<td>ADAMAWA</td>
<td>The first doses of vaccine were officially handed over to the governor of the region by the regional public health delegate on Tuesday, April 13, 2021 in N’Gaoundéré. Adamawa received 4,075 doses of Sinopharm vaccine. Priority is given primarily to health personnel at a time when the number of cases is increasing (around twenty cases per day according to Dr. Alhadi Zakari).</td>
</tr>
<tr>
<td>NORTH WEST</td>
<td>The first doses of vaccine were received in the North West on April 14, 2021 in Bamenda. The secretary general of the governor’s office, Mviang Mekala was the first to receive the vaccine. The region received 11,400 doses of vaccine which are distributed in Bamenda to the international vaccination center located in the premises of the Regional Delegation of Public Health, the Nkwen district hospital (PMH) and the regional hospital of Bamenda. Priority is given to health workers and people at high risk.</td>
</tr>
<tr>
<td>SOUTH WEST</td>
<td>The South-West received its first doses of vaccine on April 16, 2021 in the presence of the Minister of Public Health who made a stop in Buea and Limbe. 12,000 doses of vaccine have been allocated to this region of the territory to be sent to the 22 vaccination centers in the region.</td>
</tr>
<tr>
<td>LITTORAL</td>
<td>The vaccination campaign in the coast began on April 11, 2021. The Prefect of Wouri Benjamin Mbourou is the first to receive his first dose of Sinopharm vaccine at the gynecological and obstetric hospital of Douala, under the watchful eye of the Minister of Health of Cameroon.</td>
</tr>
<tr>
<td>CENTER</td>
<td>The first doses of Sinopharm vaccine were inoculated to the Minister of Public Health and health personnel of Yaoundé on April 12, 2021 at former Orea and at the gynecological and obstetric hospital of Yaoundé.</td>
</tr>
</tbody>
</table>

As of 06 May 2021, Cameroon has already administered:
- 23,882 doses of Sinopharm vaccine
- 16,089 doses of the AstraZeneca vaccine

26
Observable Challenges or Obstacles to COVID-19 Transparency and Accountability.

The free care of patients with COVID-19 is not effective in all care centers. Medical personnel do not have adequate protective measures. Barrier gestures and social distancing are not respected, in general and more specifically by the most vulnerable populations. In addition, the risks associated with COVID-19 are much greater for people with disabilities and government responses must include targeted measures to protect them. Emergency intervention and health and social protection measures must be accessible to all and must not be discriminatory against people with disabilities.

Despite several reminders to order, the Government is experiencing difficulties in enforcing the free treatment of patients with COVID-19 in health facilities. These difficulties are overwhelmingly linked to the limits of the current health system, the lack of preparation and the quality of governance in our health facilities. The main facts which accredit this thesis are among others:

- The return of the bodies of those who died immediately from COVID-19 to families by the health facilities for burial, which increases the risk of contamination at the community level, the same applies to the exhumation of certain bodies by families from places dedicated for this purpose by the authorities to transport them to unknown places with a view to their burial; thus making the risk of contamination very high;

- The ambient misery which pushes some to recycle the masks and to resell them;

- The wearing of masks is not really systematic because of poverty and scarcity;

- Too few municipalities and cities are involved in the development of municipal cemeteries;

- Health workers are not adequately protected and are subject to physical violence and attack by patients or their families;

- Disabled people complain that distancing measures do not take their disability into account;

- Small people do not have easy access to hand washing points, which are often placed in places inaccessible to them;

- Awareness materials are not accessible to blind and visually impaired people.
Cases of corruption have been recorded around the reception and/or management of deceased bodies in the follow-up health facilities of COVID-19;

The participation of civil society in the consultation and in the response system implemented is low;

The challenges relating to transparency in the management of the funds and human resources mobilized in the context of the fight against the pandemic are the basis of a staff strike, on the grounds of unpaid wages;

There are also questions about the efficiency of the procurement processes for the acquisition of medical equipment for the fight against the scourge and the criteria for distributing the various donations;

The communication strategy implemented is not very transparent on the statistics and does not facilitate the dissemination of simple information to the public. The imbroglio on the number of deaths of COVID-19 in Cameroon does not give credibility to official sources. The recovery of the awareness campaign for propaganda and cult of personalities does not facilitate the appropriation of the messages essential for behavior change;

Crisis management opens the door to numerous obstacles to individual and public freedoms; in particular with abuses which are perceptible through certain prefectural decisions prohibiting acts of voluntary citizen involvement in awareness programs for example.
Conclusion

Like other countries, Cameroon was not ready for this pandemic, added to that different political crisis that the country is facing. The economy is already feeling the Covid-19 negative impacts like job loss, business closure, general economic slowdown, on his economy and it is pessimist on their economic goal achievement for this fiscal year.

The COVID-19 response in Cameroon is closely tied to the ongoing decentralization process that the country is now experiencing. Hence, local administrations must be empowered and tasked with the necessary resources by the Government, in order to be able to confront the pandemic in their own backyards. For that purpose, Decentralized Territorial Communities must be at the forefront of the COVID-19 response instead of the Decentralized Services of Government. It will spare the country controversies about the management of COVID-19 resources, and shift pressure from the top level to the top-down, while ensuring that all Cameroonian, particularly those who are landlocked and the less fortunate, do receive proper monitoring, follow-up and if necessary healthcare in the fight against the pandemic.

As new forms of the virus emerge going forward, the major hurdles in the handling of COVID-19 are the conflict-ridden areas, the critical situation of detainees and inmates who may represent a major source of outbreaks. In order to succeed in its battle against COVID-19, the government of Cameroon must favor inclusive dialogue with civil society, regional council and financial partners, in a spirit of transparency and accountability; as this pandemic represents a unique opportunity to solve many structural problems plaguing the emergence of the country.
Recommendations

The following are what the government should be doing in response to COVID-19 that they are not doing:

- Increase the awareness and assistance program for the application of barrier measures as well as social distancing in disadvantaged neighborhoods, markets, refugee camps, bus stations, prisons, orphanages, landlocked villages.
- Reinforce the control of gratuitousness and apply disciplinary sanctions against the persons in charge of care centers taken in by breaking billing or extortion funds on patients.
- Establish a system of listening, psychological assistance and support for healthcare personnel and take measures to combat the stigma and discrimination of which they are increasingly the victims.
- Ensure that people with disabilities are not deprived of support in institutions, health facilities, psychiatric facilities and other places that have become epicenters of the pandemic, and take steps to protect people in need. Found in such institutions.
- Take measures so that awareness-raising documents are accessible to all, including people living with disabilities.
- Develop and implement a food support and drinking water distribution plan for the most vulnerable households, this plan can be implemented in coordination with the municipalities and the social protection programs currently being implemented.
- Investigate reported cases of corruption and take sanctions against those responsible; increase the salaries of healthcare staff and take measures to improve their working conditions.
- Reinforce the participation of civil society in monitoring the response plan, raising awareness and implementing measures to alleviate the economic impact of the crisis on the most vulnerable groups.
- Set up an open and interactive information platform on the crisis.
- Recruit trained and unemployed healthcare staff to assign them to health facilities as well as the approved healthcare centers set up.
- Carry out tests according to the standards required for the drugs offered by private research centers and certain figures from civil society, then in event of positive results, take measures to make them available and accessible to all patients.
The following are what the decentralized territorial communities (town halls, communes) should be doing in response to COVID-19 that they are not doing, particularly with the election of regional board council members nationwide, who are now in charge of managing the ten regions of Cameroon:

- Strengthen artisanal structures for the production of masks and hydro-alcoholic gels and take advantage of affordable prices to place orders and provide free supplies to the categories most affected by the crisis;

- The awareness and assistance program for the application of barrier measures as well as social distancing in disadvantaged neighborhoods, markets, refugee camps, bus stations, prisons, orphanages, landlocked villages;

- Facilitate the development of application charters for distancing measures and barrier gestures in places of socialization such as schools, training centers, and set up a system for monitoring their application

To ease procedures and communicate transparently on the conditions of implementing free access to municipal cemeteries, particularly with regard to the burial of COVID-19’s victims.

Arrange suitable sites in cemeteries to ensure dignified burials for the victims, taking into account the culture and identity of the different communities of the country;

Take measures so that the social action service of the municipality can provide support to people living with disabilities in the various centers.

Set up and lead local monitoring committees for the management of the COVID 19 crisis, in charge not only for relaying government action, but also for increasing awareness and coordinating activities to participate in the response plan.

Develop and implement plans for pinpointing waiting places and signaling hand washing points in markets, bus stations at the entrance of refugee camps, working-class neighborhoods and in front of public services to encourage and facilitate compliance with distancing and hygiene measures;

Organize a drinking water distribution service to the most vulnerable households and in camps for displaced persons/refugees;
Appendices

A. List of persons encountered (Nota Bene: Those have all requested anonymity)

B. Some donation pictures

Humanitarian donations to the internally displaced.
Source: https://flicameroon.org/gallery/

COVID-19 Donations of the SABC group to the Hôpital Laquintinie of Douala.
USAID’s COVID 19 donations in Cameroon.
Source: https://www.cdc.gov/globalhealth/stories/cameroon-covid-response.html

COVID 19 laboratory supplies’ donations to the National Public Health Laboratory.

COVID 19 Donations of the SABC group to the Hôpital Laquintinie of Douala.
Thank you