

GENDER RESPONSIVE BUDGETING

CAMEROON

Integrating
Gender Responsive
Budgeting into
the Aid Effectiveness
Agenda



**Integrating Gender Responsive Budgeting into the
Aid Effectiveness Agenda**

Cameroon Country Report

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Fon Mercy**

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This research report has been generated as part of a UNIFEM programme, "Integrating gender responsive budgeting into the aid effectiveness agenda". The programme is funded by the European Commission (EC) and consists of research and programmatic technical assistance. The three-year programme seeks to demonstrate how gender responsive budgeting (GRB) tools and strategies contribute to enhancing a positive impact on gender equality of aid provided in the form of General Budget Support (GBS).

In the first stage of the programme, research was carried out in ten developing countries (Mozambique, Morocco, India, Uganda, Tanzania, Rwanda, Nepal, Cameroon, Peru and Ethiopia) in July 2008. The research aimed to investigate how GRB tools and strategies have been used in the context of currently used aid modalities—specifically general budget support (GBS) and sector budget support (SBS). The ten countries were selected by UNIFEM and EC on the basis of criteria such as the existence of GRB work, the use of GBS or SBS, and the presence of budget reform processes. The investigation was intended to deepen the understanding of national partners and European Union (EU) decision makers of the opportunities for using GRB to enhance accountability to gender equality in aid effectiveness. The second stage of the programme will involve the selection of five countries in which targeted and tailored technical support will be provided to improve country capacity to further institutionalise GRB.

The European Commission (EC) and UNIFEM have a broader collaboration in the area of promoting gender equality including the EC-UN Partnership on Gender Equality for Development and Peace, which was launched in 2007 with UNIFEM, the EC and the ILO International Training Centre. This partnership supports stronger action on gender equality and women's human rights in national development processes and in cooperation programmes supported by the EC.

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LIST OF ABBREVIATIONS

ACAFEJ	Cameroonian Association of female Jurists
AFASO	Association des Femmes Actrices et Solidaires
ALVE	Association de Lutte Contre les Violences Faites aux Femmes
ARV	Anti Retro Viraux
BEAC	Bank of the Central African States
C2D	Debt-Clearing and Development Contract
CEDAW	Convention for the Elimination of all forms of Discrimination Against Women
CEMAC	Economic Community of Central African States
CFA Franc	Financial Cooperation Currency in Africa
CHI	Cameroonian Household Inquiry
CMB:	Multi Donor Committee
CIDA	Canadian International Development Agency
CSO	Civil Society Organization
CONAC	National Committee for the Fight against Corruption
DHI	Demography and Health Inquiry
EC	European Commission
EDF	European Development Fund
EEC	European Economic Community
EIFI	Employment and Informal Sector Inquiry
EMI	Inquiry on Multiple Indicators
EPA	Economic Partnership Agreement
ES	Education Sector
EU	European Union

FAD	French Agency for Development
GTZ	German Technical Cooperation
GTEG	Gender Thematic Group
GRB	Gender Responsive Budgeting
HCIC	High Council for International Cooperation
HSS	Health Sector Strategy
HIV/ AIDS	Acquired Immune Deficiency Syndrome Virus
BIT	Bureau International du Travail
IMF	International Monetary Fund
MINSANTE	Ministry of Public Health
MINPROFF	Ministry of Women's Empowerment and the Family
MINCOF	Ministere de la Condition Feminine
MINEPAT	Ministry of Economy, Planning and Regional Development
MINFI	Ministry of Finance
MDG	Millennium Development Goals
NIS	National Institute of Statistics
NEVP	National Expanded Vaccination Programme
ODA	Official Development Assistance
OFC	Orientation and Follow up Committee
OECD	Organization for Economic Cooperation and Development
PD	Paris Declaration
PFD	Partnership Framework Document
PRSP	Poverty Reduction Strategy Paper
PGDRN	Sustainable Natural Resources Management Programme"

PRGF:	Poverty Reduction and Growth Facility
PACDET	Programme for Amelioration of Imprisonment conditions and Respect of Human Rights
PMA	Minimum Activity Package
PANIFD	Action Plan for the Integration of Women in Development
PNUD	United Nations Development Programme
PCNUAD	United Nations Plan for Development Aid
PADDL	Decentralization and local Development support Programme
PIB:	Gross Domestic Product
PPTE	Heavily Indebted Poor Countries
SPFE	Forest and Environment Sector Programme
SIGEPES	Integrated System for Human Resource Management in the Public Services
SIGEDI	Integrated System for Public Finance Management
SWAP	Sector Wide Approach
TBS	Social Score board
UNFPA	United Nations Population Fund
UNIFEM	United Nation's Development Fund for Women

EXECUTIVE SUMMARY

This study on Gender-Responsive Budgeting and aid effectiveness has been carried out within the EC/UNIFEM programme 'Integrating Gender Responsive Budgeting into the Aid effectiveness Agenda'. The programme seeks to demonstrate how gender responsive budgeting (GRB) tools and strategies contribute to enhancing a positive impact of General Budget Support (GBS) on gender equality. The findings of this study shall be as useful for the main development partners involved in the aid process as well as for the governments of beneficiary countries.

The study made use of primary and secondary data collected through interviews and discussions with government actors, development partners and members of civil society organizations. Desk study was carried out through the consultation of official documents (partnership framework documents, sector strategy documents, poverty reduction document, finance law etc.).

The study reveals that the population estimate of Cameroon in 2008 stands at about 18.2 million inhabitants with an annual average population growth rate of 2.3%. The population of Cameroon is relatively young. The country has in the last five years (2003-2007) recorded economic growth that has improved with an average GDP of 3.2%. This performance occurred in an environment characterized by structural reforms undertaken by the country, with the achievement of the completion point of the Highly Indebted Poor Countries Initiative in July 2006, which enables an extensive cancelling of the country's 3.5 billion Euros foreign debt. Despite these economic performances, weaknesses remain in the human development sector. The unemployment rate (4.4% in 2005) appears low, but masks huge underemployment (75.5% in 2005). Cameroon's 2005 human development index (HDI) 2005 places the country 144th out of 177 countries in the world ranking. Although considered as a highly indebted poor country, Cameroon is not dependent on ODA. The latter represents between 7 and 11% of the State budget, and 1% GDP.

By taking a cartographic look at aid, the study shows that the European Commission features among the largest ten donors funding Cameroon in terms of commitments. With a significant contribution to the development of the country (42.7% in 2005 of ODA for Cameroon), France comes first on the list of bilateral and multilateral partners. Public aid from the European Commission represents more than 18% of the volume of aid received by the country. This report analyzes gender equality considerations of the various aid tools, and the evolution of the commitments of the European Commission and France in Cameroon.

The realization of partnership between Cameroon and its main funding bodies calls for several instruments and follows several channels, defined especially on the basis of progress made in the process that began with the Paris Declaration. Interventions noted in the partnership and strategy framework documents take into account the goals, needs, modalities and management rules of the various forms of assistance defined in the Poverty Reduction Strategy Paper (PRSP).

General Budget Support (GBS) is not a major funding mechanism in Cameroon. Few funding bodies channel their aid through the national budget, and do so only in rare areas such as environment and rural development. Most donors require as a condition for this form of

assistance: a good public financial management framework has to be in place as well as registered improvements in governance. With regard to the co-ordination and harmonization of aid, Cameroon lags behind in the implementation of sector approaches, with the notable exception of the domains of “forests/environment”, education and health, and especially in the co-ordination between funding bodies. With regard to coordination between funding bodies, a Multi-Donor Committee (CMB) was created for the follow-up of the implementation of PRSP (CMB/PRSP). This committee constitutes a communication interface for the government. Regular thematic meetings are also held on a sector basis between funding bodies.

Due to a lack funding bodies’ trust in national systems due to the bottlenecks observed in the implementation of the reforms in public finance and governance in general, donor aid appears less predictable and less in line with national priorities. The European Commission continues to use parallel implementation structures. This study also makes an analysis of the process of formulation, policy programming, planning and implementation of the budget of the State of Cameroon. In a general, at the level of planning and programming, there is some lack of capacity on the part of the country to exercise actual control over its development policies and strategies. Public policies continue to suffer from capacity constraints with regard to the implementation of public investment projects (low investment expenditure execution rate). Public policies also have to conform to the major aspects of the programmes defined within the framework of the country’s poverty reduction strategy, which takes into account the MDGs as a whole. Indeed, its implementation is being hampered by some limitations. First of all, there are difficulties with the link between the PRSP and the budget, an insufficiency of sector strategies and the lack of finalization of the Medium-Term Expenditure Framework (MTEF) which were supposed to enable to better align available funds (including those obtained by way of aid) to the desired goals.

All in all, government budgetary estimates are either incomplete or unrealistic. Regarding the management of aid, weaknesses exist in the follow up and centralization of aid within the public sector. Large discrepancies between effective payments by some funding bodies and payments entered in the annual budget have been recorded. As it is, payments from some donors are not recorded by the Caisse Autonome d’Amortissement (CAA). The multiplicity and complexity of technical and financial partnership procedures also forms part of the difficulties. Moreover, some sector ministries equally receive grants without the involvement of the Ministry of Finance. Due to these drawbacks, there are inadequacies at the level of programming, bottlenecks in the system of signing contracts, late cash payment or again non-payment of cash. There is also the transfer or cash to other activities, lack of communication and periodic information between the departments in charge of aid both at the level of government and funding bodies. Finally, substantial efforts are needed for a better utilization of resources (fight against corruption, improvement in programming, simplifying procedures for invitations to tender etc.).

Gender-Responsive Budgeting is a process that aims to ensure equity and improve efficiency and coherence in public policies through a better allocation of budgetary resources. An analysis of the different documents and of the national policy and strategy regarding the promotion of gender equality generally shows that gender-oriented national mechanisms have not done enough yet in defining cross-cutting gender integration strategies. The “cross-cutting” aspect of gender at the national level is sometimes limited to putting in place gender focal points within some ministries. Policy evaluation in the different sectors/programmes does not always enable the identification of explicit or implicit gender issues. In a general sense, men’s and women’s aspirations are sometimes limited to the sex equality comparison

element. There is thus confusion in some instances between “the promotion of women” and “equality between men and women”. The majority of activities employ a “project for women” approach. These projects are often supported by funding bodies and thus signal a financial disengagement of the government from programmes for women. This situation is problematic in terms of sustainability and governance. This contributes to the widespread perception that gender issues are something imposed and dictated by external/foreign actors. The weakness of national mechanisms reinforces this vision. The enhancement of gender equality seems to be orchestrated by funding bodies and some civil society organizations rather than by government organs set up to this effect. The contribution of civil society, which is often very strong, is not always enough to provide a national or home-grown dimension to the gender debate. Within the context of the MTEF, no stock is taken of a gender-responsive budgetary analysis which should have evaluated the effectiveness of budgetary allocations (from the point of view of expenditures and receipts) and shown how they maintain or change inequalities between men and women. In practice, responsibility for gender equality remains the remit of the Ministry in charge of the Promotion of Women and the Family, which has an annual budget of less than 1% (2007) of the national budget. Gender equality is not a main concern of sectors, except in a few sectors such as education, health and, to some extent, the environment (whose SWAPs are well advanced in preparation).

However, efforts are being made through advocacy, elaboration of framework activities and legal instruments (sector strategy for the promotion of women, family code are under preparation), the training of some decision makers, planners, parliamentarians, civil society organizations, representatives of local communities. These advocacy initiatives have been organized through training seminars on gender-responsive budgeting. Effective support has been provided by certain funding bodies, especially CIDA (Gender and Development Fund), German co-operation, the UN system, especially UNIFEM, and to a lesser extent the European Commission. The administration has some gender awareness, which is evidenced by the establishment of gender focal points in ministries; the structures involved in the preparation of the 2008 budgets are not yet effectively implementing proposals from different workshops. More effort still has to be made, especially in terms of lobbying and advocacy.

The health sector has a sector strategy document which was updated in 2006. A gender budget analysis of the sector shows that certain programmes supported by policy decisions at this level still remain neutral from the standpoint of gender equality. There is an insufficient degree or even an absence of gender mainstreaming in budgets of programmes, especially in programmes addressing pandemics such as HIV/AIDS.

In spite of the political commitments stated by national officials and domestic contributions in human resources, gender has been integrated into the health sector strategy document to a limited degree. The country is still heavily dependent on foreign financing in the field gender and health. The response of certain domains to Gender issues, such as in budgeting remain under-explored. Reproductive health is the domain where the specificities of sex and gender discrimination faced by women are fully manifested. Some effort is being made at the national level in certain health programmes to prioritise needs of women of child-bearing age. One could mention *inter alia* the fight against HIV/AIDS which has a sector wide programme, of which 80% is financed by funding bodies, risk-free motherhood etc. However, gender has not been considered as a priority in budget, planning and programming process in the health sector strategy.

The study makes recommendations about putting in place “mainstreaming” mechanisms for integrating gender into the sector policies and budgets which all has to be done without losing sight of the goal and stakes involved in reducing gender inequalities. Strategies must be participatory and employ active dialogue in order to transform the way of doing things. Development partners have the responsibility to make equality between men and women a cross-cutting theme in all sectors and at all levels of development aid. This can be done by providing tools for consultation and training as well as methodology instruments to aid in integrating gender issues into activities. Some actors like parliamentarians have a determinant role to play in the budgeting process, as well as in integrating gender issues into national budgets. Indeed, the approval/validation of budgets and their auditing and justification of the use of allocated funds is the responsibility of parliamentarians. Therefore advocacy needs to target parliamentarians. Sensitization and training initiatives should continue to target the administration and civil society representatives to create proper lobbying around gender equality in budgets. It is essential to attain a critical mass in human capital (adequately trained and sensitized staff) to create awareness of the issues between gender equality and sustainable development. Institutionally, the integration of gender issues needs to be reinforced, the signal to integrate gender issues into budgets needs to come from the highest level through a circular or a ministerial order.

INTRODUCTION

The international dynamic around the theme “aid effectiveness” has increased in the course of the last decade in work initiated between the different actors. A concerted effort aimed at making aid more effective already began a few years ago.

A major step in this process has been the Paris Declaration on aid effectiveness (March 2005). This Declaration rests on five pillars/principles: (Ownership, Alignment, Harmonization, Managing for results and Mutual accountability). Ownership of policies by partner countries; alignment of funding bodies on the priorities fixed by beneficiary countries; harmonization among funding bodies is translated not only through the putting in place of common procedures, but also through the simplification of these procedures and the sharing of information. It has thus defined a plan of action aimed at improving the quality of aid and its impact on development.

The government of Cameroon like that of many other beneficiary countries, by signing this agreement understood, along with donor countries the need to improve co-operation practices in order to make development aid more effective. In this way, the new aid agenda should enable developing countries to plan for long-term growth in a bid to support their effort to eradicate poverty in all its forms. Under the new aid effectiveness agenda, gender-responsive budgeting could offer new opportunities towards equity at the level of the beneficiaries of various projects.

Within this context and the consolidation of the “EC–UN” partnership framework, UNIFEM is launching this new programme entitled “integration of gender-responsive budgeting into the new aid effectiveness agenda”. The goal of this programme is to demonstrate that by making budgets more gender-responsive, one could significantly improve the effectiveness of public aid on development.

The objective of this report on the whole is to see in what ways the tools and strategies put in place within the framework of the gender-sensitive budgeting programme could positively contribute to gender equality. More specifically, the programme has two objectives:

- Deepen the level of understanding of decision makers at the level of the EC, other funding bodies and the governments of recipient countries of the impact of gender-responsive budgeting on the support for gender equality within the framework of new aid modalities;
- Improve the institutionalization capacity of gender-responsive budgeting in countries within the context of the new aid effectiveness agenda. In other words, it consists in evaluating the challenges and blockages and proposing new opportunities and entry points for gender-responsive policies.

The research methodology used here centres around two approaches: Literature review and in-depth interview:

- (i) Desk review and analysis of official texts and documents of programmes and projects on equity and GRB; partnership framework documents between Cameroon and some funding bodies, sector strategy documents, Poverty Reduction Strategy Paper, inquiry reports organized at the national level;

- (ii) Realization of in-depth interviews based on guided sampling. The interviews centred on a sample made up of partners and funding bodies, government actors and the civil society involved in the realization of the Paris Declaration. Interview guides were prepared to this effect by researchers bearing in mind the specificities of each of the interlocutors.

The present report is organized around three parts. The first part gives a glimpse of the macroeconomic context and the context of aid management at the level of the country. The second examines the country's experience in gender-responsive budgeting. The last part focuses on an analysis of the inclusion of gender in the health sector by reviewing the sector strategy document in this domain.

The difficulties faced in the course of this study could be divided into three points. The first consists mainly of the absence of statistical data in the different ministries concerned with this study. We were equally confronted with reticence on the part of some resource persons identified as members of our sample. We also noted at the level of some funding bodies the unavailability of resource persons who were for the most part on leave.

CHAPTER 1: GENERAL CONTEXT OF DEVELOPMENT AID

This chapter presents the macroeconomic context of the country by giving an analysis of key indicators over the past five years. It also presents a summary of the various funding bodies, aid structures and the policies and different mechanisms they use, and finally a discussion on the responsive nature of aid policies vis-à-vis gender questions at the level of two funding bodies. The choice of two funding bodies, namely the EC and France stems from the fact that this study aims to study the practices of the EC; France was chosen because it provides the largest volume of public aid for development initiatives in Cameroon. The final part of the chapter is devoted to the budgetary planning, preparation and execution processes at the national level.

1.1 Macroeconomic context of the country (2003-2008)

After a decade of uninterrupted recession (1985-1995) marked by deepening poverty at the social level as well as considerable gaps between men and women and between rural and urban areas, the Cameroonian economy saw the path of growth again with an average annual rate of 4%. This economic revival could be explained by the efforts of the Government, which aimed to improve governance and control, in addition to reforming public finance management and export growth which contributed to a favourable balance of payment.

This trend reversal came in a context characterized by:

- The successful application of a three year Reinforced Structural Adjustment Facility for the period 1997-2000 and approval by the IMF, on 21 December 2000, of a Poverty Reduction and Growth Facility (PRGF) for the period from 01 October 2000 to 30 September 2003. Within the context of its review, the IMF accepted in December 2003 to extend the programme to 20 December 2004;
- A “complete” PRSP project presented to funding bodies and the civil society in December 2002. It was finalized then approved in July 2003 by the IMF and the World Bank. After several postponements due to repeated failures in the application of the document defining the national poverty reduction strategy, Cameroon finally achieved the HIPC completion point in July 2006. This achievement brought about a consequent cancelling of the debt owed the principal financial and development partners;
- The PRSP revision of April 2001 aimed at preparing a second generation PRSD that would enter into force in 2008 for a five-year period. In a participative process involving at all stages all the poverty reduction actors, the Cameroon government organized participative consultations in 2008 throughout the country in a bid to exchange information with the people’s representatives at the base on key development issues.

All these acts have greatly influenced the macroeconomic aggregates. The table below shows the evolution of macroeconomic indicators over the last five years.

Table 1 : Table showing macroeconomic indicators of Cameroon (2002-2008)

	2002	2003	2004	2005	2006	2007	2008
		Annual growth (in %)					
Gross domestic product at constant price	4.0	4.0	3.7	2.3	3.2	2.9	4.1
Formal added value	2.3	3.3	2.0	2.8	4.6	-	-
Informal added value	5.9	4.7	5.4	1.8	1.8	-	-
Distribution by sector		In percentage of GDP					
Primary sector	20.4	20.1	19.0	19.3	19.0	19.8	19.8
Secondary sector	29.6	28.4	28.4	29.6	30.6	29.5	29.0
Tertiary sector	42.4	44.1	45.5	43.8	42.1	43.1	43.7
Demand components							
Consumption	81.0	82.2	81.5	81.9	81.1	82.7	81.7
FBCF	19.8	18.1	18.3	17.7	16.7	16.9	17.3
BGS Exports	19.9	20.2	19.4	20.5	23.0	20.9	20.9
BGS Imports	20.7	19.9	19.8	21.5	21.0	20.5	19.9
Government							
Incomings excluding gift	17.9	16.8	15.7	17.1	19.3	19.1	19.2
Expenditure				14.6	14.6	16.2	17.7

Source: INS, MINFI/ DAE

Economy

GDP grew at an annual rate of 3.2% over the period despite a slight drop registered between 2003 and 2005. However, effected projections show a growth for the years 2007 and 2008 (official statistics for the year 2007 had not been published at the time this work was being produced, which is the reason why the values on the table for 2007 remain a projection). Like most African economies, the added value coming from the informal sector in Cameroon represents on the average a non-negligible portion of the wealth created. The contribution of this still poorly controlled sector to the national economic growth is 1.7 points on the average (compared with 1.6 for the formal sector). It employs about 75% of the urban manpower and a non-negligible portion of qualified workers. The evolution of prices remained stable. Economic revival remained linked to private consumption. The export of goods and services remained stable over the period. If during the period 2002–2005 the Cameroonian economy registered a trade balance deficit, estimates made for the last two years portray a relative reversal of the trend, which indicates that the national economy is regaining competitiveness internationally. The net recovery of finances has allowed for stabilization in government expenditure, but current expenditure still remains high. As for public finances, its balance remained comfortable in 2007, with growth in receipts, control of expenditure and reduction of foreign debt servicing. Receipts at the end of October 2007 rose to 1,578.1 billion as against 1,530.2 billion for the end of 2006, which gives a growth of 3.1% (BEAC, 2008). Expenditure reached 1,193.5 billion, registering a rise of 5.1% compared with the same period for 2006 (1,135.5 billion). Thus, the execution of the state budget showed, at the end of 2007, a global surplus (excluding grants) of 384.6 billion, compared to 394.7 billion realized a year before (BEAC, 2008).

Demography and population

The population of Cameroon in 2008 is generally estimated at about 18.2 million inhabitants with an average population growth rate of 2.3% (a general population census was conducted in 2006, and the results are in the course of being published). Women and girls represent close to 51% of the population.

The Cameroonian population is young, with 44% aged under 15 (TBS2, 2004) and more than 55.7% aged under 25 (EDS-III, 2004). Older people (65 years and above), represent only 3% of the population (EESI, 2005).

Employment

In spite of the achievements and efforts recorded in the last few years, the indicator levels for human and monetary poverty remain worrying and show huge disparities between the sexes. The rate of unemployment according to ILO stands at 4.4% (EESSI, 2006) as registered in 2005 (4.2% unemployment for men and 4.6% for women). In urban centres, this rate stands at 8.8% for men and 13.2% for women. Underemployment (estimated at more than 75%, with 87% in the informal agricultural sector and 65% in the non-agricultural urban sector remains) a scourge. This rate is 68.3% for men and 83.6% for women in active service. On average, women earn half of what men earn in the informal sector.

Human development

Disparities still exist and are maintained between men and women in areas such as health, education, access to certain resources and political participation. The low level of education of women and the negative influence of some socio-cultural factors limit their participation in national economic and political life. The economic evolution of the country has increased disparities between social and family groups by reinforcing the degree of precariousness of certain vulnerable social groups.

The weakening of the social control system at the macro social level and even family institutions has had consequences on the school attendance and performance of children. The net schooling rate at primary level has improved (75.4% for girls in 2007 against 76.8% in 2003 and 80.2% in 2007 against 79.2% in 2003), but very few of those who attend school (64%) succeed in passing this level. The literacy rate among adults is estimated at 68% (60% for women).

Table 2 : Evolution of net education rate at the primary school level

Year	2003/2004	2005/ 2006	2006/2007
Together	77.8	78.1	78.2
Girls	76.4	75.4	75.4
Boys	79.2	80.9	80.8
Boys-Girls index parity	0.96	0.93	0.93

Source: TBS2, 2003; EDS III, 2004; MICS3, 2006; 2006–2007 school chart

An analysis of table 3 below shows that the girls–boy parity index at the primary school level stabilized between 2005 and 2007, but there is a drop by 7% compared to 2003.

The HIV/AIDS-positive prevalence rate remained stable at 5.5%. Access to health care remains a real problem and life expectancy remains low (45.7 years). Improvement in sanitation remains one of the key priorities. Only 51% of the population live in a clean environment; 66% have access to a drinkable water supply.

The evolution of human development indicators and Cameroon’s ranking are shown in the table below.

Table 3 : Evolution of selected human development indicators (HDI) between 2003 and 2007

Indicators	2003	2004	2005	2006	2007
HDI	0.497	0.506	0.532	ND	ND
Ranking out of 177 countries	148 th	144 th	144 th	ND	ND
GDP per head (growth rate)	1.2	0.9	- 0.8	0.7	1.2

Source: UNDP, INS report.

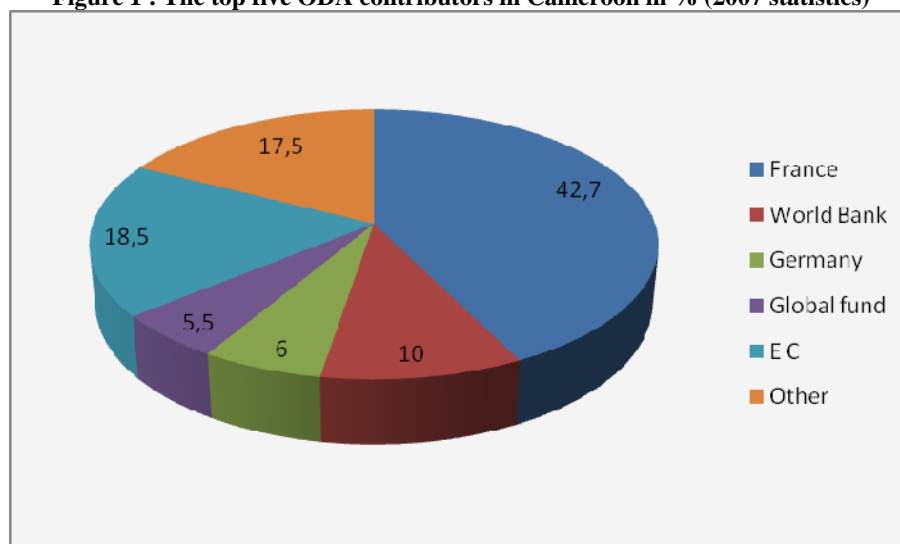
One notices a drop in the human development indicator in 2005. It should be pointed out that this drop could be explained in terms of health indicators. Indeed, Cameroon was ranked 160th out of 177 countries based on life expectancy at birth in 2005

1.2 Official Development Assistance (ODA) in Cameroon

Cameroon is not dependent on foreign contributions. The State’s resources come mostly from natural resource export earnings (coffee, cocoa, cotton, rubber, banana, timber, petroleum etc.). The amount of aid is estimated to be less than 1% of the country’s GDP, 5 to 10% of the State’s budget, and slightly less than 40% of its public investments.

The highest proportion of aid comes through bilateral co-operation. Cameroon’s main bilateral and multilateral funding bodies over the last five years are stated in the figure below.

Figure 1 : The top five ODA contributors in Cameroon in % (2007 statistics)



Source: DAC – OECD data-base

France, the European Commission, Germany, the World Bank and Global Funds make up the five greatest technical and financial ODA partners in Cameroon. The table below shows that these five have supplied more than 95% of the sums they programmed, France and the European Commission having fulfilled the totality of their commitment. The statistics on France include the amount coming from debt reductions within the framework of Debt clearing and Development Contract (C₂D).

Table 4: Commitments and payments of first five donors in Cameroon in 2007 (in million USD)

	Programmed payments	Effective payments	Payment rate in %
Germany	29	26	90
World Bank	58	45	78
European Commission	84	84	100
Global Funds	24	25	104
France	190	194	102
Total	385	374	97

Source: DAC- OECD statistics

One notices that 97% of the amounts programmed by these donors have been paid. It should be noted however, that the aid amounts include Highly Indebted Poor Countries Initiative funds coming from debt reduction. According to the results of the assessment of the implementation of the Paris Declaration in Cameroon, donors had programmed to pay 521 million USD globally in 2007, but only 51% of this sum, that is, 265 million USD was registered as disbursement by the government.

European Commission (EC) Development Cooperation

The EC is the main funding body in Cameroon in terms of available funds. The EC lends its support to Cameroon within the framework of a co-operation policy defined in the country's strategy document. The country's 2008-2013 strategy documents for the 10th European Development Fund was signed by the EC and the State of Cameroon in the last 2007 quarter. This document is prepared taking into account the fight against poverty requirement recorded in the Poverty Reduction Strategy Paper (PRSP) and in conformity with the recommendations of the European consensus on development. The EC is currently financing a multitude of projects and actions in Cameroon and the Central African sub-region. A total of the payments obtained through the EDF and EC budgetary lines is given in table 5 below.

Table 5 : Evolution of total EC ODA (2003-2007) (in million Euro)

Year	ODA(payments)
2003	61.47
2004	44.19
2005	69.2
2006	61.7
2007	84

Source: DAC-OECD statistics

An examination of the Commission's report on co-operation with Cameroon in 2006 shows that the budgetary support represented 19.6% of the total ODA paid to Cameroon by the EC.

Because of late programming, certain amounts for the period also include funds coming from the 9th EDF and 8th EDF.

EC interventions within the framework of the 10th EDF are in two focal areas, namely:

- Governance, especially through actions in the domains of justice, public finances, forest resources and elections;
- Commerce and regional integration by placing emphasis on the one hand on the improvement of competitiveness and the support for economic partnership agreement (EPA) through reinforcing production and export capacities, and on the other hand on road infrastructure to support production and social sectors.

Interventions outside the focal areas are in: support to rural development and decentralisation, support to non-State actors, support to EDF national accounts passing authority, facilitating technical co-operation. Indicative amounts of the distribution of resources under the 10th EDF are given below.

Table 6 : Indication of 10th EDF distribution

Good governance	20 to 25%	38 to 48M Euros
Support to justice		16 to 20M Euros
Support to reforms and public finances		12 to 16M Euros
Support to reinforcement of forest governance and sustainable management of natural resources		8 to 10M Euros
Support to electoral process		1 to 3M Euros
Commerce and regional integration	60 to 65%	115 to 125M Euros
Infrastructure		80 to 90M Euros
Improvement of competitiveness and agricultural production and export capacities and Economic Partnership Agreements		30 to 40M Euros
Outside concentration	Maximum 15%	Max 28.62ME
Rural development		16 to 20M Euros
Non-State actors		3 to 4M Euros
Support to national accounts passing authority		3 to 4M Euros
Technical co-operation facility		3 to 4M Euros

Source: Country Strategy Document of Cameroon for the 10th FED

From a gender perspective, provisions to promote gender equality were not clearly specified in this allocation. However, it is stated in the DSP (10th EDF) that interventions at all stages of their development will be done with the active participation of non-State actors and by dynamically integrating approaches, taking into account aspects linked to gender equality, the environment and personal rights. On a conceptual and theoretical level, and in conformity with this commitment and within the framework of EC/UNIFEM collaboration, the EC delegation asked and obtained UNIFEM support to revise and reinforce its 10th EDF from a point of view of gender equality. Gender equality questions were also integrated into the analysis framework, the definition of strategic priorities and specific programmes featuring both in the focus and non-focus areas. At the level of public finance, one of the 10th FED three

main strategic orientations should consist in ensuring greater consideration for better practices and local and international lessons from experience, including consideration for gender issues in budgeting, in the improvement of management in public finance.

However, it should be specified that that the statements do not always translate into practice when it comes to implementation of programmes. Numerous seminars, workshops and consultations have been organized by the EC for senior officials of Ministries (MINEPAT, MINEFI) in charge of preparing partnership programmes. For instance, a seminar was organized for officials of the cooperation office and members of civil society in June 2007 with the objective of considering specific projects for women within the construction of the Maroua–Garoua Boulai and Nandeke highways. The European Commission Delegation is currently benefiting from the support of UNIFEM and the EC/United Nations Office for Assistance to Partnership Projects to integrate gender issues into the road construction sector. The project aims to ensure that gender equality is taken into account when public contracts are awarded, as well as in remuneration, and that as well positive and negative externalities of EC funded projects on beneficiaries are analyzed. The EC supports some programmes on equality and human rights, especially the programme on improving detention conditions and the respect for human rights (PACDET), the participatory programme for urban development (FOURMI I and II) which targets youths and women, considering gender issues in the PRSP elaboration process. Support is also given to many CSOs involved in the promotion of gender equality.

French Development Cooperation

In terms of commitments, France comes first in the list of Cameroon’s bilateral and multilateral partners with an average of €100 million in aid committed per year in the course of the next five years. It gives aid to countries through the French Development Agency (AFD) and the Cooperation and Cultural Action Service (SCAC). SCAC is responsible for the development and implementation of Franco-Cameroonian cultural cooperation in educational, scientific and technical programmes (it also prepares social cooperation projects within the framework of “Social Development Funds” for limited amounts between €10 and 300 thousand). The AFD gives long-term financing in the form of loans to businesses and donations to the State (as budgetary resources), notably in productive sectors and public trade services. Franco- Cameroonian cooperation strategy is currently outlined in the Partnership Framework Document (DCP) signed by the two countries in 2006 and aims at contributing (in conformity with PRSD goals) to encourage growth and to reduce the incidence of poverty. It falls within the framework of the process of harmonizing practices and reinforcing the effectiveness of aid committed to by government and its development partners. It aims to introduce an aid effectiveness measure by jointly piloting a structure to monitor progress on indicators. Within the DCP context, priority needs in the domain of development were targeted. A partnership follow-up system centering on three authorities was set up. This structure comprises:-

- An Orientation and Follow-up Committee (COS), which brings together representatives of French and Cameroonian authorities, as well as representatives of civil society and development partners. Its mission is the orientation and sector by sector distribution of the Debt Clearing Development Contract (C2D) resources and the follow-up of results obtained;
- The Bilateral Technical Committee, which is in charge of C2D technical and administrative follow up. It examines projects and programmes likely to be financed by C2D and validates terms of reference and feasibility reports of studies and audits carried out within the framework of C2D.

- A technical support secretariat dedicated to implementation, which is a permanent structure with the task of supporting the execution of the DCPs tasks. It consolidates budgetary and accounts information related to the execution of C2D.

Within the framework of debt servicing relief, and also the stock of debt from the completion point reached in April 2006, France gave an additional bilateral HIPC Initiative contribution. This additional stage was formalized by a C2D co-signed by Cameroonian and French authorities. C2D refinances Cameroon's debt repayment through donations from France.

Within the DCP framework, the French cooperation structure focuses on several themes, namely, the improvement of governance and institutional reinforcement, health, and the fight against AIDS, basic education, infrastructure, food security and agriculture. There is a non-focal sector programme and two cross-cutting programmes on environment and biodiversity, higher education and research, and promotion of cultural diversity. The Franco-Cameroonian priority cooperation areas are: infrastructure, rural development, human development, environment and one cross-cutting component.

The first debt clearing development contract (C2D) between Cameroon and France worth 537M Euros for 2006-2011 was signed in June. Another financing outside C2D worth 176M Euros is scheduled over the same period. The following table gives us the global envelope distribution of C2D following these intervention sectors.

Table 7 : Distribution by sector of C2D Resources (Million Euro)

Sector	Amount	Total (in %)
Infrastructure	230	42.8
·C2D Urban	115	21.4
·C2D Road	115	21.4
Rural Development	73	13.6
Environment	20	3.7
Human Development	180	33.5
- C2D Health-MINSANTE	90	16.8
- C2D Education-MINEDUB	90	16.8
Transverse stage (studies, audits...)	34	6.3
Total	537	

Source: C2D application information data

Much of French aid (42% of the global C2D amount) is orientated towards different components of the infrastructure sector. It centres on urban equipment, transport and electrical energy. Human development occupies an important place in the bilateral cooperation between the two countries (33.5% of C2D sum is devoted to this aim).

Interventions take sector strategies into account in health and education. Within the framework of the TER programme (Transparency, Effectiveness, and Rigour), C2D health is registered within the framework of Global Health Sector Strategy (SSS) and the Medium-Term Expenditure Framework (MTEF) which follows, with two main areas of focus - public health and applied research. This conforms to institutional support (technical assistance) and interventions which are either targeted (Expanded Vaccination Programme (PEV),

HIV/AIDS), or are global but regionalized due to deficits in the health care services. C2D Education gives institutional support to organizational and managerial axes of the Education Sector Strategy (SSE) and contributes towards improving education offer in priority geographic areas.

An evaluation on the extent to which activities financed through French Cooperation funds in Cameroon are gender-responsive shows that gender equality does not constitute the main motivation for starting many of these, but that gender equality is rather a secondary goal. However, even gender equality is not the main goal among French intervention area in Cameroon, nevertheless some programmes and projects in practice implement gender equality.

Within the framework of DCP, France gives institutional aid and offers training to civil society organizations in Cameroon. Support to the Cameroonian civil society is provided through SCAC with the aim of professionalizing NGOs to enable them to the greatest extent to be partners as in reform programmes carried out in the country. To accompany its effort of structuring civil society in Cameroon, which is an important actor for change, SCAC has put in place a series of support comprising:

- Concerted Multi-Actors Programme (PCPA): This programme partners French and Cameroonian NGOs with the goal to strengthen capacities, promote the participation of non-governmental actors in following up the HIPC Initiative, and in participating in formulating policies and partnership programmes.
- Social Development Fund (FSD) whose funds are mobilized to accompany the implementation of local/community development activities in social, economic and environmental domains, in coherence with interventions to professionalize civil society carried out within the framework of PCPA. The table below shows the ODA amount from FSD allocated to the Ministry of Women’s Affairs and the Family (MINPROFF) and to CSOs which are active in the promotion of women’s rights through French Cooperation from 2004 to 2006. The proportion of French aid allocated to gender equality is very small as the table below shows.

Table 8 : Evolution of French ODA cooperation through FSD in Cameroon (in thousands CFA Franc)

Year	ODA Allocated	Amount allocated to FSD	% of ODA allocated to FSD
2004	3 714 286	6 876	0.2
2005	4 863 977	76 045	1.6
2006	4 050 000	5 113	0.1
Total	12 628 263	88 034	0.7

Source: SCAC Data

1.3 Tools, New Mechanisms and Instruments of French Aid and of the European Commission in Cameroon

Partnership documents and strategies take into account the objectives, needs, conditions and management rules of various forms of assistance defined in the PRSP.

Project aid is meant to carry out targeted and financed operations in the form of donations (co-financing of decentralized cooperation, FSD projects, subventions and Studies Fund) and in the form of AFD loans.

Programme aid is used within the framework of sector interventions. French aid and that of the EC support many existing sector programmes. Among the sector programmes presently open to donor financing in Cameroon are:

- Forest/Environment Sector Programme (PSFE): This programme is open to financing from all donors as well as to contributions from civil societies and NGOs. It aims at putting in place a framework consistent with all interventions which help in the realization of the forestry and fauna policy objectives of the country. International donors who support this programme have signed a Code of Conduct aimed at harmonizing their interventions within the framework of its execution. In 2006, the National Forestry Programme benefited from a sector budget support within the framework of common financing from multi-donors. The technical and financial partners involved in this programme are: the German Cooperation, EC, France and the United Kingdom.
- The sector programme for the fight against AIDS with common financing through global funds. As an illustration, the table below presents contributions for this programme from different donors in 2005.

Table 9 : Distribution of funds for the fight against AIDS sector programme (2005).

Source of Funds	Portion of Funds (in %)
World Bank	43.5
Global Fund	20.8
NGO	4.4
United Nations System	3.6
European Union	2.8
ACDI	2.8
GDP	0.9
French Cooperation	0.2
GTZ	0.1
Public Investment Budget Execution Budget	11.8
HIPC Funds	9.1

Source: MINSANTE

Global budgetary aid could be executed within the framework of a multi-donor mechanism as soon as many partners wish to do so, another issue taken into account is the progress made by Cameroon in the reinforcement of transparency and global budget effectiveness. Progress could be measured within the framework of the Platform for Dialogue on public finances and through a mechanism of follow-up indicators, impacts and results. The Cameroonian government has a preference for this type of aid. In 2006, the budget support provided by the EC represented 19% of the total ODA allocated by the EC to Cameroon during the 9th EDF. However, due to the non-transparency of public finance management in Cameroon the EC suspended this type of support in the 10th EDF. France and Germany also provide direct budget support to Cameroon. The recent Follow-up Inquiry for the year 2007 on implementing the Paris Declaration in Cameroon specifies that the EC aid to the public sector

in Cameroon does not go through national systems (public finance management systems and systems for awarding national contracts). In contrast, 90% of the total aid provided by France to the public sector in Cameroon uses these systems.

At the present programming stage (10th EDF); there are no plans within the framework of Cameroon-EC cooperation to reserve specific funds for budgetary support, be it general or by sector. However, if it is observed that the implementation of PRSP is satisfactory, that the macroeconomic framework is appropriate and that reforms carried out in the domain of public finance and governance in general allow for the use of a budgetary support instrument, it will be possible to re-orientate programming towards sector or even general budgetary support. All these actions form an integral part of the national strategy which the government is already carrying out. Indeed, the government launched an extended reform programme since 2006 with a view to improving the quality and effectiveness of public finance management. Accordingly, specific organs were created charged with ensuring transparency. These include: the National Committee for the Fight against Corruption (CONAC), The Audit Bench and the National Council for Good Governance. Governmental structures such as the Supreme State Audit are directly linked to the Presidency of the Republic. A commission for the award of public contracts was also created at the level of each ministerial and local governing body.

It should be mentioned that despite donors' preference for programme support within the framework of SWAPs, priorities in terms of gender equality will be taken into account only if they are explicitly defined in development policies outlined in sector strategy documents. The gender aspect is clearly specified in the education sector strategy document, but not so in the case of health and environment. According to a study carried out in 2007 by the United Nations Food and Agriculture Organization (FAO), in forestry and environment PNFE does not take gender equity into account and does not promote the participation of women in the development and implementation of development processes, formulation of policy documents, strategies and programme.

1.4 Aid Coordination and harmonization process in Cameroon

Aid harmonization goes beyond mere consultation and coordination between funding bodies and beneficiary countries. It is not only about harmonizing procedures for obtaining aid or developing mutual financing. In Cameroon, in a context dominated by structural adjustment and later cancellation of the debt burden after Cameroon was considered a heavily indebted poor country, the harmonization process did not make significant progress until 2005. The Cameroonian PRSP, adopted in 2003, led to the formulation of the MTEF sector strategy. However, inadequate inter-ministerial coordination has remained a weakness in policy dialogue between partners.

In 2003 the donor community formed a Committee of Multi-Donors (CMB) for PRSD follow-up which meets regularly every fifteenth day of the month. The CMB mainly deals with economic and financial questions as well as cross-cutting issues (civil society, PRSD statistical follow-up, HIPC programme follow-up, coordination and follow-up in the application of Paris Declaration (PD)). Its objective is to share information, organize discussion on cross-cutting themes and set up common positions. The CMB is structured around eight (08) thematic sub groups including the Gender Thematic Group (GTEG) which is in charge of gender equality questions. This group is chaired by CIDA; UNIFEM is a member of GTEG. This group also discusses gender questions at the level of DCP. A Paris Declaration support project was submitted to the Secretary General of MINEPAT.

In mid 2005 the government decided to adhere to the Paris Declaration (PD) and to pilot the harmonization process. At the start of 2008, the Multi-Donor Committee (MDC/CMB) supervised the first DAC-OECD inquiry on the level of implementation of the Paris Declaration. The results have not been made official yet. More effort still needs to be made in terms of adapting and defining certain concepts, because MDC/CMB and authorities in charge of operationalising the PD do not have a common understanding of certain technical terms. The MDC/CMB still remains an informal platform, and not all donors are party to it.

The deterioration (fraud and corruption) of governance in general and the management of public funds weakened the harmonization process. The use of temporary HIPC resources revealed insufficiencies which dissuaded donors from moving towards granting global or sector budgetary assistance. In fact, Cameroon has a reputation of corruption and risks at the fiduciary level are considered extremely high. To remedy this problem, the State created a National Agency for Financial Investigation (ANIF) in 2005 and a National Anti-Corruption Commission (CONAC) in 2006, in order to restore public and private morality. These two organs for the regulation of public morality and business have the operational responsibility to lead the fight against corruption, embezzlement of public funds, capital laundering, and all related economic and financial crimes. Even though the last classification of the NGO, Transparency International, shows that there is a slight improvement of the country's position, the level of corruption in Cameroon still remains very high. The table below points up to the downward trend of the level of corruption; despite this Cameroon still remains one of the most corrupt countries in the world.

Table 10 : Evolution of the Level of Corruption Perception Index in Cameroon

Year	2003	2004	2005	2006	2007
IPC	1.8	2.1	2.2	2.3	
Classification	124 / 133	129 / 145	137 / 158	138 / 163	

Source: Transparency International data

1.5 Budgetary Process, Organisation and Structure of Cameroon Budget

Budgetary Process

Budget elaboration in Cameroon involves two main stages:

- The elaboration and formulation of needs by the different ministries. In this phase, the process is launched by the Head of State's circular, which gives general budgetary orientations. The Prime Minister executes budgetary arbitration.

At this level, the Prime Minister, Head of Government, based on the respective propositions of the Budget Department of the Ministry of Finance and the spending Ministry, operates arbitration on the amount of expenditure that shall be allocated to each Ministry during the preparation of the finance bill. Each Ministry then prepares a draft

budget showing investment (development) and running (recurrent) budget estimates. A preparatory conference and a conference on the different budgets prepared are organized under the supervision of MINEPAT and MINFI. After this phase, a global envelope is allocated to each ministry. Donors take part in budget preparatory conferences and so announce the expected amounts of their commitments for the Government. However, some development partners do not participate in these conferences.

➤ **Presentation and adoption by the National Assembly:**

The draft budget is presented to the National Assembly by the Head of Government fifteen days before plenary session. There it is discussed and adopted during a special budgetary session. MPs ask members of government questions during plenary sessions on the execution of the previous budget and on the draft being examined. External budgetary resources which group loans by way of investment projects as well as loans to structural adjustment and donations are provided for in the finance law of the previous financial year and projections are for the prospective financial year. For example, the table below gives the estimates and actual expenditures of public external resources financing coming from finance laws from 2003 to 2008.

Table 11: The estimates and expenditures of external financing by percentage of budgetary income in finance laws

	2003		2004		2006		2007		2008
	Estimate	Expenditure	Estimate	Expenditure	Estimate	Expenditure	Estimate	Expenditure	Estimate
Loans	8.3	7.2	7.4	7.1	5.2		4.3	2.6	5.5
Grants	2.8	2.5	3.1	2.5	2.1		6.0	6.1	4.7
Total External financing	11.2	9.7	10.5	9.6	7.3		10.3	8.7	11.2

Sources: 2003-2008 finance laws.

There is almost no participation from CSOs in the two phases, although one could argue that the public participates indirectly in the preparation of finance laws through the elected MPs who make up parliament. However, a close study of the role of parliament in budgetary matters in some African countries and particularly Cameroon shows that the institution in charge of defending the people's interest in budgetary matters does not always have the legal means and personnel to do the job. In Cameroon, the law recognizes the right of parliament to modify finance bills through propositions and amendments during the budgetary session. The manoeuvring room capacity of MPs is considerably limited at two levels, namely, in terms of the subject for discussion and the time allocated for parliamentary authorization. Therefore, individually and collectively parliamentarians have given up of trying to effect changes in budgets.

Indeed, not only is the time allocated during plenary sessions in the course of the budgetary session brief, the draft finance bill is often handed to parliamentarians only few days before the opening of the budgetary session even though the bill is a complex and large document. Moreover, public finance techniques and tools are subject to rapid changes. Some representatives called upon to work on the draft finance bill often late in the day and do display signs of being ill-equipped to discuss technical subjects during the sessions. This weakness in the budgetary process at the level of parliament could result in the budget not including people's priorities. This also applies to questions of gender equality in the preparation and execution of budgets.

From the analysis of the existing rules covering the budgetary preparation process to promulgation of a finance law in Cameroon and beyond the framework of mid-term expenditure, it is evident that the gender dimension is not yet included at the levels of programmes forming part of the budget of ministries (except the Ministry in charge of the Promotion of Women and the Family (MINPROFF) whose budget represents less than 1% of the national budget), nor in the budget itself or even less at the level of figure indicators.

Publication of documents on the budget

The result of a study carried out in 2006 by the International Budgetary Project in Cameroon shows that the government only supplies citizens with minimum information on financial activities and the budget of the central government. The budgetary documents available to the public concern the executive draft budget and the mid-year budgetary report. The study states that Cameroon supplies only 41% of the information necessary to give the public a clear vision of the government's financial activity. Furthermore, the government does not publish reports in the course of the year and spreads minimum information in its mid-year reviews. Cameroon does not produce an audit report and does not supply information on the application of the recommendations of this report.

Budgetary follow up and evaluation

Cameroon has undertaken to apply results-oriented management but its application has not yet fully started. However, one notices some effort being made in matters of follow up of the execution of State expenditure. Under stimulus from funding bodies, a presidential decree created the Anti-corruption National Committee (CONAC) and Anti-corruption Units in almost all the ministries; a system aimed at improving human resource management within the public service (SIGEPES) was put in place, an audit chamber was put in place at the level of the Supreme Court. Also noticeable is the platform of public finance reforms. Many other projects have been implemented with support from funding bodies to support the internal verification reform and promote better public governance in Cameroon, the goal being to increase the institutional, organizational, professional and technical capacities of the internal verification function in Cameroon.

Cameroon has prepared an integrated public finance management (SIGEFI) in a bid to improve transparency in budgetary operations. Yet in the opinion of funding bodies as expressed at the Highly Indebted Poor Countries Initiative Follow-up Consultative Committee, improvements in the management of the initiative funds are insufficient. Funding bodies also noted the non-respect of budgetary procedures and insufficient attention being paid to the application of recommendations from general audits carried out on Highly

Indebted Poor Countries expenditures since 2003. The Head of State has also proceeded with the creation of an organ in charge of controlling management called the Supreme State Audit.

In spite of this obvious will, much effort still has to be made especially as concerns reinforcing institutional frameworks. Furthermore, parliament as the organ that discusses and votes financial bills do not always play its role as extra-administrative budgetary execution controller. Parliamentary control exercised after budgetary execution is essentially limited to voting the adjustment law, which is generally deposited in parliament two years after the end of the financial year. The complicity between elected representatives of the people from the majority party and their party comrades who are members of government tends to dilute the objective nature of parliamentary control. The people, due to the passiveness of their representatives, are equally not associated with the control of budgetary execution.

At the internal level (executive power), within the framework of the follow-up of government expenditures, a mid-term budgetary execution balance sheet is generally made in all the ministries in the month of July. This evaluation is made in the course of a meeting called by the Secretary General of the Ministry of Finance surrounded by all other secretaries general, directors and other actors involved in other ministries. During this meeting, they ensure that things are happening in conformity with the conditions prescribed under the finance law and in tune with the Finance Minister's instructions on governance. In ministries, finance controllers attached to finance accounts' passing authorities monitor procedures to be followed in budgetary execution matters. In reality, finance controllers do not let requests for erroneous financing pass through. At the central level, visits are paid on the field to verify the effectiveness of the work.

Given the present state of affairs, one could say that the budgetary initiative or stimulus in Cameroon is given by the President of the Republic while the evaluation of budgets remains the prerogative of experts and public officials, without consultation with civil society.

CHAPTER 2: THE COUNTRY'S EXPERIENCE IN THE GENDER RESPONSIVE BUDGETING PROCESS

In this chapter, we present the different initiatives in favour of Gender Responsive Budgeting realized in the country, bringing to light the difficulties and some GRB entry points in Cameroon.

2.1 Gender Responsive Budgeting initiatives in Cameroon

Gender Responsive Budgeting in Cameroon has mainly focused on strengthening capacities. A sub-regional training workshop on “the integration of Gender in national planning and budgeting” was held in Mali in 2003 and attended by a few government officers (three). The objective of the workshop was to reflect on the limits of the “woman” vertical approach and to highlight the political role and technical support that national mechanisms should play and which are so often marginalized in the national planning and budgeting processes.

The Ministry in charge of the women's Empowerment and Family (MINPROFF), with support from UNIFEM launched, in March 2004, a sensitization programme for different social actors (Ministries, National Assembly, Local Community, Civil Society, Organizations and Companies). Several seminars were organized within this context.

In 2005, UNIFEM, in partnership with MINPROFF, UNDP and UNFPA, launched a Gender Responsive Budgeting strategy in Cameroon. This initiative served as a catalyst and sensitized some ministers and secretaries general. This highest level appeal initiative was the first of its kind in Cameroon.

Following a rationale of sensitization, a seminar to initiate mayors and municipal councillors on the adoption of Gender Responsive Budgeting was conducted in 2006. This seminar was the initiative of an NGO working for the promotion of gender equality with support from UNIFEM. The main objective of this seminar was to sensitize mayors and municipal councillors on the importance of preparing and adopting Gender Responsive Budgeting with a view to developing their municipalities. However, it is not yet known what the results of this workshop are; the changes in heads of municipalities following the 2007 municipal elections could be a reason for this. Indeed, newly elected representatives often have a development programme, which is different from that of their predecessors, which may mean that policies of the municipality change.

Members of the public finance platform were trained on GRB by using the 2007 budgetary approach. This training was initiated by CIDA, the Ministry of Finance and UNIFEM. In the same vein, members of the EC delegation and the German Cooperation were sensitized on the same theme with support from UNIFEM and ILO.

A capacity strengthening workshop on the theme ‘Integrating Gender and HIV/AIDS Dimensions in National Budgets’ was jointly organized by the National Assembly, the National Committee for the Fight against AIDS, MINPROFF, the Ministry of Finance with support from UNDP and UNIFEM in 2006. Participants at the workshop came from several ministries, UN agencies and bilateral and multilateral co-operation institutions, and civil

society organisations and parliamentarians. The general objective was to enable participants to:

- Consider Gender and HIV/AIDS problems in relation with other national priorities.
- Understand the impact of Gender and HIV/AIDS on the national economy, public finance and budget, so as to take measures that would lead to the elaboration of new budgetary policies to be integrated in the PRSP and aimed at serving as orientation to the preparation of the national budget. The different tools developed in course of the presentations by experts centred on budgetary planning and preparation mechanisms in Cameroon, from the analysis of gender in terms of the impact of policy and programmes on the economy and beneficiaries.

An analysis of the provisions put in place to realize Gender Equality and reinforcing women's capacities was carried out and the different contributors put forward recommendations.

In analysing impacts of these sensitization seminars, it is noticeable that certain ministries have reserved some budgetary lines for developing activities in favour of women. An example is the Ministry of Commerce that has reserved a line in its 2008 budget to support women involved in Informal Cross Border Trade (WICBT) in Cameroon. However, such actions are still isolated.

Although its implementation is limited, the initiative is gaining ground and the government is prepared to receive more information and training on the theme. UNIFEM, in collaboration with CIDA, has also gone on to train members of the national platform on the gender focal points from all the ministries on GRB and concepts and related tools regarding the integration of the gender dimension. Many other training courses have been realized with the support of CIDA and discussions have presently begun in view of integrating GRB into the evaluation of the sector strategies.

2.2 Difficulties encountered by the Gender Responsive Budgeting Programme

The understanding of the concept Gender and its different implications remains very varied in Cameroon. This causes problems in terms of taking gender into account in the planning and budgeting process. Notwithstanding the agreements and regulations signed both at the national and international levels on Gender Equality, in practice several problems hinder the integration of Gender Equality in public programmes and policies.

There are only a few training plans on gender issues. A deficit exists in terms of strengthening the capacities of public service officers on Gender Equality and Gender Responsive Budgeting issues. Indeed, several ministries have gender focal points created by ministerial orders. However, in general, gender focal points have had little or no influence on the integration of the gender dimension in policies in their ministries. The gender focal points and technical advisers for gender issues do not have the means, and at times the expertise necessary to fulfil their mission.

The evaluation of the implementation and follow-up of women's rights protection and promotion programmes realized within the framework of the women's sub-sector of the sector strategy of the MINPROFF, identifies that the following issues hinder the promotion of gender equality: insufficient elaboration of women's rights protection and promotion programmes; and insufficient application and irregular follow-up of women's rights protection and promotion programmes.

Furthermore, it is noticeable that gender equality activities are more often supported by donors; there is a financial disengagement of government towards programmes in favour of women. This situation is problematic in terms of sustainability and governance.

The weakness of national mechanisms reinforces this because the pressure exercised in integrating gender seems to come from donors rather than from the national organs put in place for this purpose. Contribution from the civil society, which happens to be very strong in some cases, is not always sufficient to integrate a local dimension into the gender debate. Often, the cross-cutting dimension has been limited to putting in place gender focal points and to the execution and follow-up of specific programmes and projects for women within sectors. All of these seem to be isolated activities. Issues relating to women's condition generally fall within the competence of MINPROFF. However, the budget of this ministry, though having slightly increased since 2004, still remains insufficient, representing less than 1% of the national budget.

GRB initiatives implemented in partnership with UNDP in 2006 have been evaluated to determine the extent to which gender equality is taken into account in the 2007 budget in certain ministries. The result shows that despite the awareness-raising, the percentage of the budget allocated to gender equality-related programmes remains very insufficient.

2.3 GRB entry points

Equality between women and men is one of the main objectives of national policy. Structures at the level of planning (strategic government level and State priorities), poverty reduction strategies and sector strategies constitute the basis for the planning and budgeting process. Budgetary conferences and inter-ministerial pre-conferences constitute key stages in the budgetary preparation and provide favourable exchange frameworks for integrating taking gender issues. The key stages are centred mostly on the Head of State's circular, which defines orientations and the prime minister's letter, which states the ministerial budgetary envelope and the priorities of the budgetary process (in preparation). Currently the guidance with regards to gender issues in the planning and budgetary process is not clear.

The difficulties of taking gender into account at the level of the budget are especially linked to the management of cross-cutting issues. Gender is not integrated into fiscal and monetary policies. The respective contributions from women and men are not understood as such in the in the budgetary process. The fiscal and economic contributions of women are not all taken into account in national income accounts. The indicators used are macroeconomic and quantitative and do not integrate the qualitative aspects, which would more likely bring out the inequalities and the actual contributions of women and men to the economy of the country.

On the basis of sector strategies, it is noticeable that there are more entry points not only in the formulation of these strategies, but also in follow-up indicators and their evaluation in terms of beneficiaries. Thus, in the education sector, sector strategy is often mentioned as one of those with the highest man – woman problem, despite the fact that much effort still has to be made. Indicators are broken up at this level depending on gender.

Chapter 3: GENDER RESPONSIVE BUDGETING AND THE HEALTH SECTOR

In Cameroon, the serious economic and financial crisis coupled with the Structural Adjustment Programme has had consequences on the social environment, evidenced by decline in the living conditions of the population. Thus, as concerns human development, health and education are some of the PRSP priorities. In the health sector, one of the main goals of the Cameroonian government is to improve the health of the population through increased access to integrated and good quality health care. The development of this sector been undertaken in the context of the “Health Sector Strategy” (HSS) matched by a detailed action plan. The application of this HSS was evaluated in 2006 and updated in 2007 for the 2008 -2015 period.

Furthermore, the national public health system in Cameroon is organized around the Ministry of Public Health which is charged with the design and implementation of health policy. The organization of the public health sector is based on a pyramid system with health centres below central and general hospitals higher up the ladder. The health sector strategy advocates for reinforcing the health system and for providing quality health care services by making health districts viable.

In order to insure the availability of healthcare services to the population, a totality of curative, preventive, promotional and management activities which have to be run in an integrated, sustained and global manner at the level of districts has been elaborated though the Minimum Activity Package.

The following section begins by presenting an inventory of the sector, the place it occupies within the national development strategy.

3.1 Situation and problems of the health sector

The main health service supply and demand indicators globally show that much effort still remains to be made in the sector despite some progress registered thanks to huge effort made by public authorities, the population, and local community, technical and financial partners, such as the UNDP.

Human Development Indicator for Cameroon for 2005 is very low (0.417), Cameroon was ranked 144th out of 177 countries and in 2000 it occupied the 135th out of 173 countries. Cameroon comes 160th on health longevity indicator. Some of these issues are due to the deterioration of the health system. Indeed, the discrepancies in access to healthcare (urban-rural areas) are huge. Facilitating access to healthcare and medical supply is mentioned by households as secondary priorities after the creation of employment in the PRSP revision report. The deficit observed at the level of healthcare service supply in rural areas has encouraged the growth of an informal sector. Traditional medicine is present everywhere in the rural sector. 70% of the population first turn to traditional medicine before the formal sector. (INS, ECAM2). The following results have been observed:

- **Access to health infrastructure**

In general, health infrastructure is in decline due to a lack of maintenance. In terms of access to health services and infrastructure, an average of 54% of the population lives less than 5 km away from a health centre; in rural areas, the percentage of people who live

further than 5 km from health facilities is greater. The poorest portions of the populations are generally excluded from healthcare due to the fact that cost remains high and consultation centres are geographically inaccessible.

Socio-economic and cultural practices are often the root cause of a huge portion of health problems faced by women given that women have little weight in decision making with regards to controlling their reproductive health. In fact, the decision to visit a health centre may take a long time to decide even when the need is recognized. According to the Demography Health Inquiry (EDS) conducted in 2004, only 18% of married women make decisions regarding their own health; in 58% of cases it is the partner alone who decides.

- **Reproductive health**

Female fertility in Cameroon is high- on average women deliver five children by the time they have reached the end of their fertile period. This number stands at six in rural areas and four on the average in cities and towns. However, a high early fertility of 138 per thousand within the 15 to 19 years age group (EDS 3) which very rapidly increases and reaches maximum levels within the 20-24 years age group (236%). The gross birth rate is estimated at 38 per thousand for the whole country and the general global fertility rate estimated at 176 per thousand. This number varies depending on the area of residence, educational level and economic status of women.

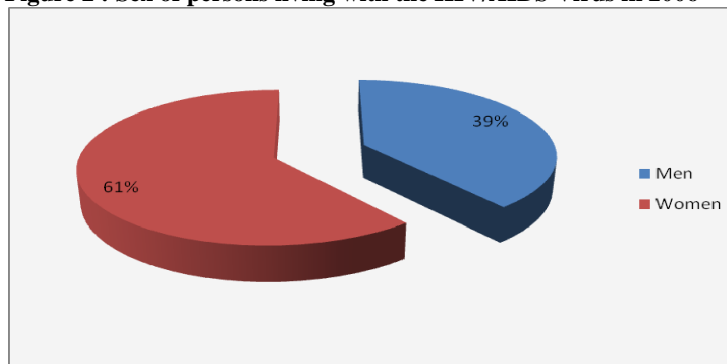
According to EDS III, 8% of births occur less than 18 months after the previous birth and 14% of children are born between 18 and 24 months after their elders. In all, out of 22% of cases, the interval between births is lower than two years. These intervals are relatively shorter among young women aged between 20 and 29 years old. This translates a certain amount of deficit in family planning policies. These two close births lower the physiological capacity of the woman thereby exposing her to complications during and after pregnancy (miscarriages, eclampsia etc...).

- **Disease**

Malaria remains the primary cause of mortality: it is responsible for 40% of hospitalization cases and takes up 50% of household health expenses. Results obtained by EDS III show that the rate of use of impregnated mosquito nets remains low (about 28.2%) and the percentage of treated net use gives the impression that their use remains utopian (only 2.1% of households use nets). It seems that pregnant women in Cameroon do not use treated mosquito nets to protect themselves against malaria more frequently than other women (12%).

Indeed, a study carried out in 2006 shows that the morbidity level attributable to malaria weighed disproportionately on economically disadvantaged women and those living in lower social conditions. Additional morbidity was recorded among unemployed women, those living in underprivileged neighbourhoods, and those whose homes were devoid of any comfort. This study brings out the fact that if morbidity burden weighs more on adult/men, the indirect economic weight of illness falls more on women.

Figure 2 : Sex of persons living with the HIV/AIDS Virus in 2006



Source: 2005 NCFA report.

According to the above diagram, HIV/AIDS is growing faster among women. The men/women infection ratio is 1.7(HDI, 2004). In 2004, The HDI realized on sexually active portions of Cameroonian population put the rate at 5.5% for the entire population and 3% for young people aged between 15 and 25 years old. However, this ratio masks discrepancies between men and women. Within this group, women are more affected with a rate of 6.8% as against 4.1% for men. This difference is similar across all age groups. The gap is wider within the 20-29 age group where the rate of women (18.2%) is twice as high as that of men (7.6%). The rate also varies according to different areas of the country and with the educational level of women. The percentage of pregnant women who were HIV-positive and had had an antenatal consultation decreased from 7% in 2001 to 6.9% in 2003. It is equally noticeable that the detection rate is very low, 75.5% on average of the population not knowing their status.

- **Violence against women**

Violence against women consists of, for instance, sexual abuse, rape, and domestic violence. One out of every two women in Cameroon has been victim of physical violence from age 15 (HDI III, 2004). Conjugal violence is the most current form of domestic violence among adults. In three out of ten cases, the husband or partner is responsible for the act of violence. This phenomenon mostly affects women living in union, with more than five women out of ten married women as against two out of ten of unmarried women experiencing this form of violence.

3.2 Gender analysis of Policies, Programmes and Projects

The following section will present a gender analysis of Government public health policies, programmes and projects based on government priorities. We focus our attention on Malaria and AIDS as the former is the main cause of morbidity and mortality in Cameroon while the latter is the subject of international mobilization, given its negative impacts on human development.

The Government objective is to reduce by half the rate of morbidity and mortality of the most vulnerable social groups by 2010. Priority groups are pregnant women (enabling 60% of pregnant women to have access to prevention against malaria and 60% among them to sleep under treated mosquito nets) and children under five years of age (enabling 60% of them to sleep under impregnated mosquito nets). To promote the use of treated mosquito nets, the

National Programme for the Fight against Malaria has given free access for the most vulnerable sections of the population. Pregnant women have therefore been able to have free access to treated mosquito nets since 2005.

The fight against HIV/AIDS is the subject of a National Strategic Plan centred on five aspects:

- a) Universal access to prevention
- b) Universal access to treatment and care for children and adults living with AIDS virus
- c) Protection and support to orphans and vulnerable children
- d) Appropriation by actors
- e) Epidemiological surveillance and research promotion

The National Strategic Plan establishes a certain number of mechanisms aimed at promoting the health of vulnerable groups, especially women. For instance, the plan has a mother to child transmission prevention plan. The target is to increase the rate of HIV-positive pregnant women receiving anti-retro viral prophylaxis from 9% to 90% by 2010; increase the proportion of pregnant women who have benefited from HIV counselling and detection in the course of antenatal visits respectively from 12% to 70% in urban areas and from 4% to 60% in rural areas by 2010. Another objective is to reduce the proportion of youths admitting to sexual intercourse before the age of 15 for girls and 18 for boys by the least 50%. There is also a plan to prevent new infections among women. This plan seeks to attain a proportion of at least 75% of women who know their HIV status by 2010 and 80% of women who admit having used condoms during the last time they had sexual intercourse. These are the challenges that the NCFEA has set out to achieve in recent years in partnership with the Ministry of Public Health.

The budgetary policy in Cameroon has since 2005 ARV-related goods custom duty-exempt. Thanks to other actors such as development partners, access to treatment and care for persons living with HIV has become almost totally effective with a substantial reduction in the cost of ARV and since 2007; ARV has become free, the aim being to give it universal access. Furthermore, successive reductions in the cost of treatment and examinations since 2001 have allowed for great improvement in the therapy.

In order to control demographic growth, the Cameroonian government has further concentrated on family planning thus progressively contributing towards improving reproductive health (see box overleaf):

Box 3.1 Measures taken in the area of family planning in Cameroon

Since 1980, numerous measures have been taken by the Cameroonian government in the domain of family planning, which concretize the option of trying to control population considered to be incompatible with the rate of development of the available resources. Among these measures are

- The creation in 1985 of the National Commission for Population
- The adoption in 1992 of National Policy population Declaration Policy(NPND)
- The formulation and application of the population education strategy on responsive parenthood.
- the liberalization of the promotion and publicity of contraceptive products

- The opening of “women’s houses in most of the divisional headquarters with the aim inter alia of educating women on family planning.
- The Reinforcement and integration of SMI/PF services in primary health care (at all central, intermediary and peripheral integration level) with assistance from UNFPA continued with the third 1998 – 2002 country programmes.
- The adoption of the first National Population programme (PNP) in 1997 of which reproductive health constitutes one of the priority areas.

was followed by the Maternal Mortality Reduction Road Map.

Fertility among adolescents (young women of between 15 and 19 years old), because of its contribution to fertility in general, is a priority in the policies and the application of reproductive health strategies and programmes. The national reproductive health policy comprises an important aspect on reproductive health among Adolescents (SRA). There are various reasons why it is important to examine fertility among adolescents. Firstly, children delivered by very young mothers are at high risk of morbidity and mortality. Secondly, adolescent mothers are more exposed to complications during pregnancy and are less able to manage these complications. This exposes adolescent mothers to greater risk of complications during delivery and greater risk of death through maternal causes. Thirdly, their early entry into reproductive life considerably reduces their educational and professional opportunities. These adolescents who make up 25% of all women of child-bearing age contribute 14% to the total fertility in Cameroon.

The Government is currently supported by UNFPA to integrate family planning into the national legislative texts and within national development frameworks such as sector programmes, and poverty reduction strategies.

Despite this, the most optimistic health public policy evaluations show that even if there have been improvements at the level of certain indicators, Cameroon will not attain the health MDGs by the year 2015 without a real commitment and synergy from various partners. Indeed, a scenario developed by the Supreme Counsel for International Co-operation (HCLI) on the coherence between the health sector strategy and PRSP; macro-economic hypothesis shows that none of the MDG health objectives could be attained by 2015 in Cameroon without greater efforts and increased resources.

3.3 Health funding sources

The budget of the Ministry of Health including HIPCI represented 5.1% of the State budget in 2005, 5.6 % in 2004 and 5.3% in 2003. Health expenditure represented on average less than 5% of the total State budget in 2006 and 2007, with a delivery rate of 65.5%. The recurrent costs of the health budget in 2006 and 2007 represented 4.2% and 3.3% respectively of the entire recurrent budget of the State. In terms of the development budget, the ministry's envelope constitutes 5.8% and 7.8% total development budget for 2006 and 2007.

Furthermore, this sector gets a large amount of additional resources though multilateral cooperation in the financing of various programmes. Public government commitment and support have been accompanied in certain cases by an effective allocation of resources. Such is the case with financing from HIPCI, 2.2 billion at time of realization of the Multi sector Project for the Fight against AIDS.

Expenditure coming from the State injected into the fight against AIDS has increased over the years even if more effort is needed given the percentage of public expenditure from external financing. Indeed, the medium-term expenditure framework elaborated by CNLS in collaboration with ONUSIDA shows that this expenditure increased from 1.3 million USD in 2004 to 9.6 million USD in 2007. There has been a continuous increase in the support from funding bodies with financial support from Global Funds in the fight against AIDS since 2005. (See table 12 below)

Table 12 : Evolution of expenditure for the fight against AIDS (2004 – 2007)

Year	2004	2005	2006	2007
National expenditure (estimated in million USD)	1.3	4.4	6	9.6
External financing (estimated in Million USD)	22.9	38.7	27.9	28.2
GENERAL TOTAL (Million USD)	24.2	43.1	33.9	37.8

Source: CMDT AIDS report Cameroon 2007 – 2008 - 2010

The funds allocated for the fight against AIDS have impacted differently on the various social groups. By taking gender priorities into account, in terms of access to ARV, women do have more access although this rate remains generally low: by the end of June 2006, 65.4% of patients receiving ARV treatment were women and 69.9% of them were less than 40 years old. More women continue with the treatment: 89.9% of women who join the ARV treatment continue with it, the corresponding number is 86.4% for men. Table 13 shows a relative global increase of ARV beneficiaries as an advanced stage HIV infection, the frequency is relatively slightly higher among women compared to men (respectively 33.8% and 54% as against 32.7% and 51.2% for the years 2006 and 2007). This increase is seen in the population of pregnant women with HIV. The percentage of pregnant women with HIV/AIDS receiving ARV treatment has increased over the years, from 4.2% in 2005, to 8.1% and 10% in 2006 and 2007 respectively. At the national level, only 31.5% of patients who are eligible for treatment had access to it by the end of June 2006 given the discrepancies between certain provinces that do not yet attain the critical 25% patient recruitment threshold.

Table 13 : Evolution of chosen indicators

Indicators	2005	2006	2007
Percentage of adults and children infected by the AIDS virus under ARV treatment			
Men	20.2	32.7	51.2
Women	20.2	33.8	54
Percentage of pregnant women living with the AIDS virus who are under ARV treatment in order to reduce mother to child transmission	4.2	8.1	10

Source: NCFA Report

The European Commission has supported two programmes in the health sector: the health sector support programme (PASS) financed on the National Indicative Programme and the laboratory technicians training project financed on the Regional Indicative Programme.

Several reproductive health projects have been initiated by different funding bodies. One of these is a project financed by the CIDA, the goal of which is to improve maternal and infant health and access and use of gynaecological healthcare donations in different locations in the country for the period of 2004-2009.

RECOMMENDATIONS

At social level, discrepancies still exist between men and women in areas such as health, education, access to resources and political participation. The low educational level of women and socio-cultural factors limit their participation in national political and economic life and the management of public affairs. The main problem is that the mechanisms that deal with gender issues do not participate in the national sector planning and budgeting process; in addition, planners are not trained on gender issues and so are less responsive to them. A sensitization and training plan will have to be instituted by government at the national level in sector ministries in order to reinforce the capacities of staff who are involved in the formulation of programmes. The National Gender Equality Commission should put in place an organ (at the level of government) a coordination mechanism to coordinate efforts between government partners to monitor and follow up how sectors are integrating gender issues into their work. In order to effectively include gender issues into the budget, a chapter on gender will have to be integrated into the policy of each ministry and discussed during budget preparatory conferences.

Technical and financial partners will have to make gender equality a cross-cutting theme in all the sectors, at all levels of intervention of their development aid. This should be done by providing structures for consultation, training and methodological instruments to integrate gender into all their actions, and strengthening partnerships with multilateral agencies.

UNIFEM, with regards to social and political rights relating to sexual and reproductive health, provides a good springboard to valorise and strengthen interventions of funding bodies in the area of gender equality and human development. Gender Responsive Budgeting should be considered as a process that contributes to reinforcing the effectiveness of aid.

Civil society organizations are sometimes included in the formulation and application of Partnership Framework Documents. CSOs are essential as far as advocacy actions are concerned. The Government, with support from funding bodies, should also put in place a real platform for consultation in order to reinforce the participation of CSOs in the budgetary process. CSOs will have to work towards the inclusion of the promotion of women and gender equality in cooperation programmes. Training courses on Gender Responsive Budgeting, using structures that integrate new aid modalities and budgetary partners, will thus have to be initiated.

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ANNEX

Informants

Agency/ Financial partners/ NGO	Names and Surnames
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