

# CITIZENS' BUDGET

# 2021







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## Acronyms and abbreviations

<b>CA</b>	Commitment authorization
<b>AFCON</b>	African Cup of Nations
<b>SAA</b>	Special Appropriations Account
<b>CEMAC</b>	Economic and Monetary Community of Central African States
<b>CHAN</b>	African Nations Championship
<b>PA</b>	Payment appropriations
<b>RLA</b>	Regional and Local Authorities
<b>DGB</b>	Directorate General of the Budget
<b>DGD</b>	Directorate General of the Customs
<b>DGI</b>	Directorate General of the Taxation
<b>DOB</b>	Budget Guideline Debate
<b>MINFI</b>	Ministry of Finance
<b>MINEPAT</b>	Ministry of the Economy, Planning and Regional Development
<b>MINDDEVEL</b>	Ministry of Decentralization and Local Development
<b>SND</b>	National Development Strategy
<b>DGP</b>	Gross Domestic Product





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## Foreword

In order to facilitate understanding of how the State manages public money and to make budget information accessible to the entire population, the Government has decided to publish the “citizens' budget” every year.

Through this initiative, the Government is applying Section 49 of Law N°2018/011 of 11 July 2018 on the code of transparency and good governance in the management of public finances in Cameroon.

Thus and in continuity with previous editions, the third publication of the citizen's budget informs the population on the main guidelines of the 2021 budget. It highlights the data and information useful for the calculation of the budget, the resources and charges of the State as well as the provisions of the finance law, particularly those related to improving the quality of life of the population.

The budget remains above all a forecast. Its successful implementation depends on the mobilization of planned resources both domestically and externally. In an international environment marked by the Covid-19 pandemic, partner funding is set to be reduced, while the Government clearly states its ambitions in its National Development Strategy (SND30). To this end, every citizen is invited to take note of the useful information contained in this citizen budget in order to fully play his or her role in the mobilization of resources and monitoring of the execution of the State budget during the year.

**The Minister of Finance**

LOUIS PAUL MOTAZE



I.

## I. What is the citizen budget?

**The State budget** is the numerical part of the finance law and says what the State intends to get as money (revenue) and what it wants to spend on solving the country's development problems for twelve months, from January to December.

**The citizens' budget** is a simpler and less technical version of the State budget, specifically designed for the public. The citizens' budget has the following objectives: (i) to make available to citizens the information contained in the finance law after it has been passed, particularly on revenue and expenditure; (ii) arouse in citizens the desire to ensure the proper execution of the State budget.

The citizen's budget has been drawn up over the past three years by the Ministry of Finance with the strong involvement of civil society, which also participates in its wide dissemination.





## What are the key figures of the 2021 Finance Law?

- ▶ The State budget for the year 2021 stands at **CFAF 4,865.2 billion** in revenue and expenditure, including **CFAF 4,670 billion** for the general budget and **CFAF 195.2 billion** for the 12 special appropriation accounts;
- ▶ It thus increases by **232.5 billion CFAF** (5%) compared to the amount of the amending finance law of 2020 which was **4,632.7 billion CFAF**;
- ▶ The State's own revenue amounts to **CFAF 3,349.7 billion**, thus **71.7%** of the general budget;
- ▶ The amount of donations is **CFAF 106.9 billion**;
- ▶ The amount of loans is **CFAF 1,363.4 billion**;
- ▶ Current expenditure amounts to **CFAF 2,335.6 billion**;
- ▶ The amount allocated to the payment of salaries is **CFAF 1,069.8 billion**;
- ▶ Capital expenditure amounts to **CFAF 1,352 billion**, an increase of **7.8%** compared to 2020;
- ▶ The repayment of the public debt is **982.5 billion CFAF**, including **491.4 billion CFAF** for the domestic debt;
- ▶ The budget deficit is **CFAF 661.7 billion**;
- ▶ Nearly **CFAF 472 billion** is allocated to security issues;
- ▶ About **CFAF 590 billion** is devoted to decentralization, i.e. 18% of state revenue. The amount transferred directly to decentralised local authorities is **CFAF 232.7 billion**;
- ▶ The Special Appropriations Account for the fight against coronavirus (CAS COVID) is 150 billion, including **50 billion** for the Plan to revive the local production of mass consumption products;
- ▶ The social sectors benefit from a budget of **997.9 billion CFAF**, corresponding to **21.36%** of the general budget.





## Context and assumptions for the calculation of the 2021 budget

### 3.1 Context

The budget for the year 2021 was drawn up in an economic and social context marked by:

- the coronavirus pandemic that affected almost every country in the world. This has led to: (i) the fall in total wealth set up in the world (GDP) by 4.4% in 2020, the biggest drop since the economic crisis of 1929; (ii) the fall in world crude oil prices by 33.2% compared to 2019 to reach US\$41 in 2020; (iii) the closure of borders and the fall in external demand; (iv) difficulties in supplying Cameroon with food and imported inputs; (v) Cameroon's admission to the initiative of the group of the 20 richest countries in the world, relating to the suspension for a period of time of debt repayment in order to deal with the coronavirus; (vi) financial contributions in the form of grants and loans from donors (World Bank, European Union ...) to fight against the coronavirus;
- speed up of the decentralization process;
- continuation of work towards the organization of CHAN 2021 and AFCON;
- persistence of security challenges in the Far North, North West and South West. d'améliorer le financement de la lutte contre la Covid-19.

### 3.2 Assumptions

In order to have the amount of the 2021 budget, the Government hopes :

- an increase in Cameroon's total wealth (GDP) of 3.3% in 2021 compared to 2020;
- oil production of 24.8 million barrels with a barrel price of US\$40.3;
- gas production of 82 billion units with a price of US\$4.4 per barrel;
- US dollar estimated at 579.8 CFA francs;
- increase in consumer prices of 2.5%;
- budget deficit of 2.8% of GDP.



## IV.

### What are the priorities for the 2021 budget?

Priorities are actions that support strong and inclusive growth. Growth facilitates job creation and poverty reduction.

In 2021, in order to continue to improve the living conditions of the population, the Government has several priorities in the consolidation of peace, agriculture, infrastructure, education, health, water, industry, the digital economy, etc...

The Government envisages the:

- implementation of the Presidential Plan for the Reconstruction and Development of Regions affected by Security Crises;
- completion of all major first-generation projects;
- acceleration of decentralization;
- revival of economic activity, in particular by reducing the tax burden on companies affected by the coronavirus;
- continued implementation of the Coronavirus Response Plan and its economic and social repercussions;
- promotion of the import-substitution policy through the implementation of the Plan to support the production and local processing of consumer products;
- continued implementation of the Special Three-Year Youth Plan;
- continued implementation of universal health coverage.



## V.

### What are the tax measures and spending directions in Budget 2021?

In order to have the money necessary to carry out the envisaged expenditure, the Government intends to continue the good mobilization of domestic revenue by seeking all those who have to pay taxes but do not yet do so, without increasing taxes..

#### 5.1 Measures on taxes and levies

- raising the stamp duty on advertising of products harmful to health;
- introduction of a special tax regime to promote the digital economy;
- exemption from all taxes, duties, fees and royalties with the exception of social security contributions for innovative start-ups in the field of information and communication technologies, in the incubation phase for a period of less than 5 years;
- reduction of the rate of the advance payment and the minimum collection rate in favour of companies listed on the CEMAC stock exchange from 2.2% to 1.5%;
- reduction of the felling tax rate from 4% to 3% in favour of forestry companies with sustainable forest management certification;
- a two-point reduction in the corporate income tax rate for the year 2021 in favour of small and medium-sized enterprises;
- abolition of excise duties on locally produced cosmetic products;
- replacement of the taxpayer's card by the certificate of registration which will henceforth have an unlimited duration;
- reduction of the tax burden for all companies and sectors directly affected by the coronavirus;
- suspension of the tourist tax in order to improve the attendance rate in accommodation establishments heavily affected by the coronavirus;
- adoption of e-payment as a compulsory method of payment of taxes and duties for companies under the Large Taxpayers Unit;
- abolition of the axle tax in favour of transporters.



## 5.2 Measures on customs duties and levies

- total exemption from customs duties and levies on equipment and inputs for agriculture, fishing and livestock, as well as on medicines and imported inputs for the local pharmaceutical industry;
- revision of the taxation policy for certain goods with a view to either gradually discouraging their importation, or favouring their local processing, or limiting their high consumption because of their harmful consequences on health and the environment, or increasing the resources to support decentralization and universal health coverage;
- abolition of exemptions on goods that Cameroon can easily produce such as maize, rice, wheat, soya, etc.
- application of a 25% excise duty on imports for: (i) furniture and wooden articles; (ii) certain food products produced locally; (iii) soaps and detergents, toothpicks, etc.; (iv) plastic and textile packaging; (v) natural and artificial flowers;
- application of a reduced import rate of 5% for maize grits, mayonnaise, etc.; (iv) plastic and textile packaging; (v) natural and artificial flowers; (vi) natural and artificial flowers; and (vii) certain locally produced food products.
- reorganization of appeal mechanisms in the event of dispute with the Directorate General of Customs and the establishment of a second independent body to examine these appeals;
- entry into force of the African Continental Free Trade Area on 1 January 2021
- border surveillance to prevent any fraudulent entry of goods into Cameroon, which would harm the activities of companies in good standing with customs;
- improvement of the system for taking charge of goods.





### 5.3 Guidelines on expenditure

In 2021, the Government will focus on controlling public spending. The increase in public spending will be more tightly controlled. It is thus envisaged :

- improving the quality and efficiency of public spending;
- priority implementation of public investment projects that support the private sector and improve the living conditions of the population;
- steady increase in resources transferred to the RLA;
- protection of certain priority expenditures;
- continuation of efforts to reduce the State's standard of living;
- intensification of the fight against corruption and attacks on public assets;
- operationalization of the mercurial pricing of rents contracted by the State and its entities. l'amélioration

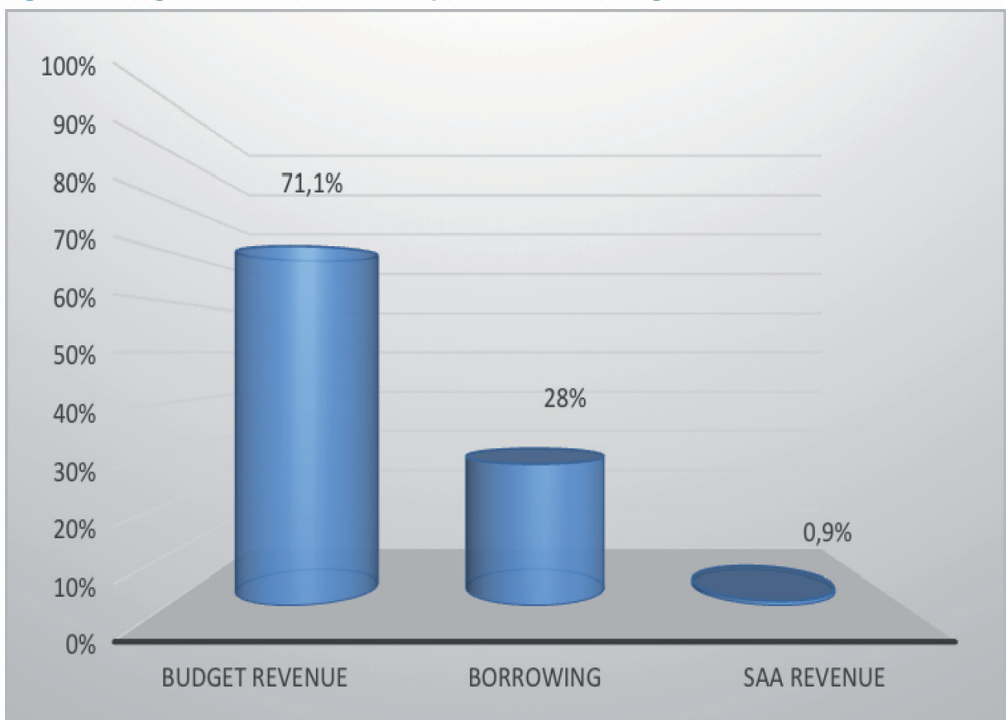


## VI.

### What are the 2021 budget resources?

State resources are the total amount of money that the Government receives to carry out its activities. The resources of the State budget are divided into CFAF 3,456.6 billion of budget revenue, CFAF 1,363.4 billion of loans and CFAF 45.2 billion of revenue from other SAA.

Figure 1: Weight of the resource components of the budget



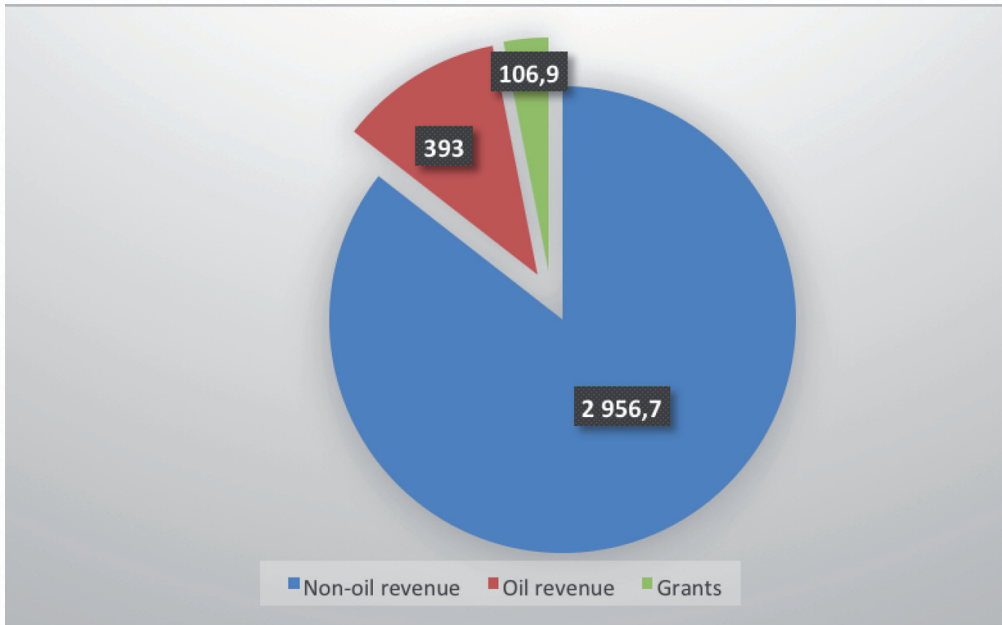
■ Source: 2021 finance law



### 6.1 Budget revenue

Budgetary revenue consist of oil revenues, non-oil revenues and grants. **Oil revenue** are CFAF 393 billion.

Figure 2: Components of budget revenue (in billion)



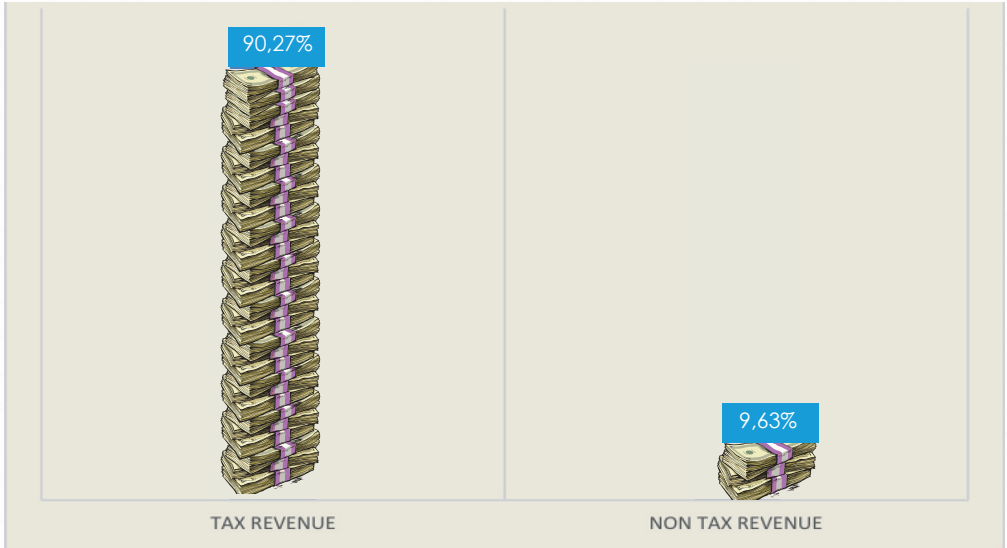
Source: 2021 finance law

**Grants** are voluntary, unrefunded contributions from friendly countries, international organizations and individuals. They amount to 106.9 billion.

**Non-oil revenue**, amounting to CFAF 2,956.7 billion, is made up of tax revenue (CFAF 2,743.1 billion) and non-tax revenue (CFAF 213.6 billion). The latter correspond to the fees paid to obtain certain administrative papers, fines, dividends (share of profit paid by public enterprises), etc.



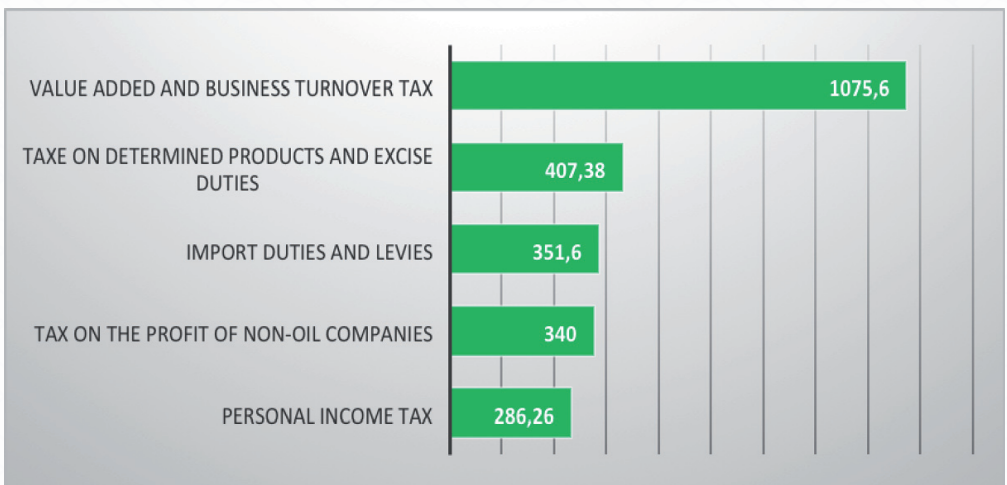
Figure 3: Weight of non-oil revenue components



■ Source : 2021 finance law

Tax revenues are taxes paid by businesses and citizens.

Figure 4: Main components of tax revenue (in billion)



■ Source : 2021 finance law

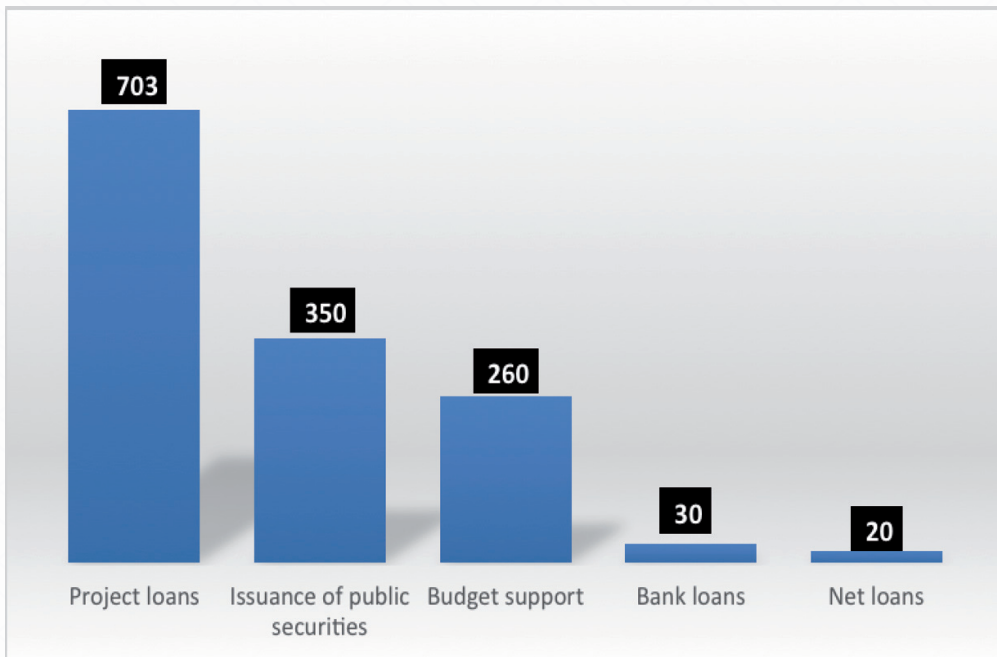




## 6.2 Borrowings

**Borrowings or loans** are the sums of money that the government solicits from banks, the financial market and development partners to bridge the gap between budget revenues and expenditures. In 2021, the Government plans to borrow an amount of 1,363.4 billion.

Figure 5: Components of borrowings (in billion)



Source : 2021 finance law

## 6.3 Special Appropriations Accounts revenue (SAA)

The Special Appropriations Account tracks revenue earmarked to finance a category of expenditure. They can be funded by the proceeds of taxes, budget payments or special revenue.

SAA revenues for the 2021 financial year are paid out of state revenues of 150 billion to continue the fight against coronavirus. The other SAA will generate revenue of 45.2 billion.



## VII.

### What are the 2021 budget expenditures?

The expenditure of the 2021 budget consists of the expenditure of the general budget and the expenditure of the Special Appropriations Accounts.

#### 7.1 General budget expenditure

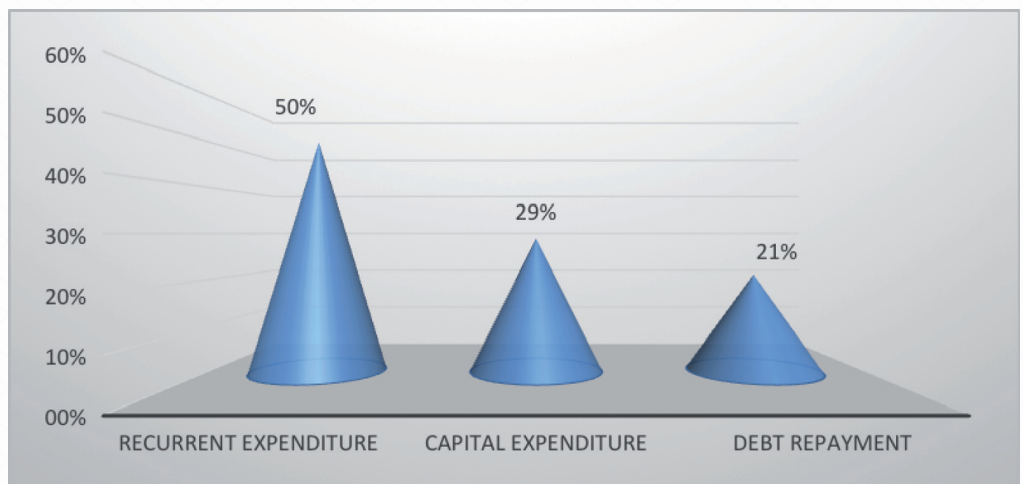
General budget expenditure includes: current expenditure, capital expenditure, and debt repayment. For the year 2021, the expenditure planned in the general budget amounts to CFAF 4,670 billion.

**Current expenditure** represents the sum of money intended for the functioning of the State and its entities (salaries, purchases of goods and services, transfers and subsidies). It amounts to 2,335.6 billion.

**Capital expenditure** is used to build infrastructure and acquire long-term equipment to improve the living conditions of the population (water supply, electricity, construction of roads, bridges, hospitals and schools, etc.). They amount to 1,352 billion.

**The repayment of the public debt** stands at CFAF 982.5 billion, divided into CFAF 491.4 billion for the domestic debt and CFAF 491.1 billion for the external debt.

Figure 6: Breakdown of general budget expenditure



Source : 2021 finance law



**Table 1: Components of public expenditure (in billion)**

Public expenditure	Amount
Recurrent expenditure	2 335.6
Of which Salaries	1 069.8
Purchase of goods and services	736.9
Transfers and subventions	528.9
Capital expenditure	1 352.0
Public debt service	982.4
<b>TOTAL</b>	<b>4 670.0</b>

■ **Source** : 2021 finance law

## 7.2 Special Appropriations Accounts expenditure

The expenditure of the Special Appropriations Accounts for the financial year 2021 is estimated at CFAF 195.2 billion, including CFAF 63.97 billion for operations and CFAF 131.23 billion for investment.

**Table 2: SAA expenditure (in millions CFAF)**

Heading of SAA	Amount
Electricity Sector Development Fund	7 000
Development of the postal sector	1 000
Special Fund for Electronic Security	1 500
Special Fund for Telecommunications Development	25 000
Support for cultural policy	500
Financing sustainable development projects in water and sanitation	500
National Environment and Sustainable Development Fund	1 200
Forestry development	2 000
Special Fund for the Protection of Wildlife	500
Production of secure transport documents	5 000
Support and development of tourism and leisure activities	1 000
Special National Solidarity Fund for the fight against Coronavirus and its economic and social repercussions	150 000
<b>TOTAL</b>	<b>195 200</b>

■ **Source** : 2021 finance law



## VIII.

### How were the expenses allocated ?

#### 8.1 Assignment per Ministry

In 2021, most of the budget is allocated to the Ministry of Public Works (9.95%). It is followed by the Ministry of Secondary Education (8.29%). The Ministry of Defence and the Ministry of Basic Education rank 3rd and 4th respectively in terms of weight in the budget.

Table 3: Ministerial budget envelopes (in millions of CFAF)

Ministry	Amount	Weight in the general budget (in %)
PRIME MINISTER'S OFFICE	17 676	0,38
MINISTRY OF EXTERNAL RELATIONS	30 800	0,66
MINISTRY OF TERRITORIAL ADMINISTRATION	34 785	0,74
MINISTRY OF JUSTICE	60 549	1,30
MINISTRY OF PUBLIC CONTRACTS	14 485	0,31
SUPREME STATE AUDIT OFFICE	5 195	0,11
GENERAL DELEGATION FOR NATIONAL SECURITY	87 175	1,87
MINISTRY OF DEFENCE	245 913	5,27
MINISTRY OF ARTS AND CULTURE	4 727	0,10
MINISTRY OF BASIC EDUCATION	232 742	4,98
MINISTRY OF SPORTS AND PHYSICAL EDUCATION	42 317	0,91
MINISTRY OF COMMUNICATION	4 618	0,10
MINISTRY OF HIGHER EDUCATION	57 545	1,23
MINISTRY OF SCIENTIFIC RESEARCH AND INNOVATION	8 691	0,19
MINISTRY OF FINANCE	56 950	1,22
MINISTRY OF TRADE	7 496	0,16





Ministry	Amount	Weight in the general budget (in %)
MINISTRY OF ECONOMY, PLANNING AND REGIONAL DEVELOPMENT	51 248	1,10
MINISTRY OF TOURISM AND LEISURE	8 901	0,19
MINISTRY OF SECONDARY EDUCATION	386 954	8,29
MINISTRY OF YOUTH AND CIVIC EDUCATION	20 234	0,43
MINISTER OF DECENTRALIZATION AND LOCAL DEVELOPMENT	46 088	0,99
MINISTRY OF THE ENVIRONMENT, NATURE PROTECTION AND SUSTAINABLE DEVELOPMENT	6 391	0,14
MINISTRY OF MINES, INDUSTRY AND TECHNOLOGICAL DEVELOPMENT	9 496	0,20
MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	86 956	1,86
MINISTRY OF LIVESTOCK, FISHERIES AND ANIMAL INDUSTRIES	41 532	0,89
MINISTRY OF WATER AND ENERGY	226 084	4,84
MINISTRY OF FORESTRY AND WILDLIFE	15 950	0,34
MINISTRY OF EMPLOYMENT AND VOCATIONAL TRAINING	19 013	0,41
MINISTRY OF PUBLIC WORKS	464 842	9,95
MINISTRY OF STATE PROPERTY, SURVEYS AND LAND TENUE	18 158	0,39
MINISTRY OF HOUSING AND URBAN DEVELOPMENT	124 843	2,67
MINISTRY OF SMALL AND MEDIUM-SIZED ENTERPRISES, SOCIAL ECONOMY AND HANDICRAFTS	10 001	0,21
MINISTRY OF PUBLIC HEALTH	197 122	4,22
MINISTRY OF LABOUR AND SOCIAL SECURITY	5 492	0,12
MINISTRY OF SOCIAL AFFAIRS	10 549	0,23
MINISTRY OF WOMEN'S EMPOWERMENT AND THE FAMILY	7 853	0,17
MINISTRY OF POSTS AND TELECOMMUNICATIONS	21 496	0,46
MINISTRY OF TRANSPORT	47 944	1,03
MINISTRY OF PUBLIC SERVICE AND ADMINISTRATIVE REFORM	11 332	0,24

■ Source : MINFI/DGB



## 8.2 Allocation of the public investment budget per sector

Compared to the year 2020, the public investment budget increased by 7.8%. Only the defence and security (-54.8%) and communication, culture, sport and leisure (-11.7%) sectors have fallen. Common expenditure is down by 9 billion

Table 4: Allocation of the public investment budget per sector

Sectors	2020	2021	Variations (in %)
Sovereignty	26,6	32	20,3
Defence and Security	19,9	9	-54,8
General and financial administration	84	87,9	4,6
Education, training and search	51,7	51,7	0
Communication, culture, sport and leisure	11,1	9,8	-11,7
Health	80,7	83,6	3,6
Social Affairs	10,3	10,3	0
Infrastructure	800,8	871,7	8,8
Production and trade	92,1	127,8	38,8
Common expenditure	77,2	68,2	-11,6
<b>TOTAL</b>	<b>1 254,3</b>	<b>1 352</b>	<b>7,8</b>

■ Source : MINEPAT



## 8.3 Top 10 of programmes

The first 10 programmes account for 30.1% of the general budget. The programme for the construction of roads and other infrastructure is in first place with a weight of 6.97%.

**Table 5: Ministerial programmes according to their budget weight**

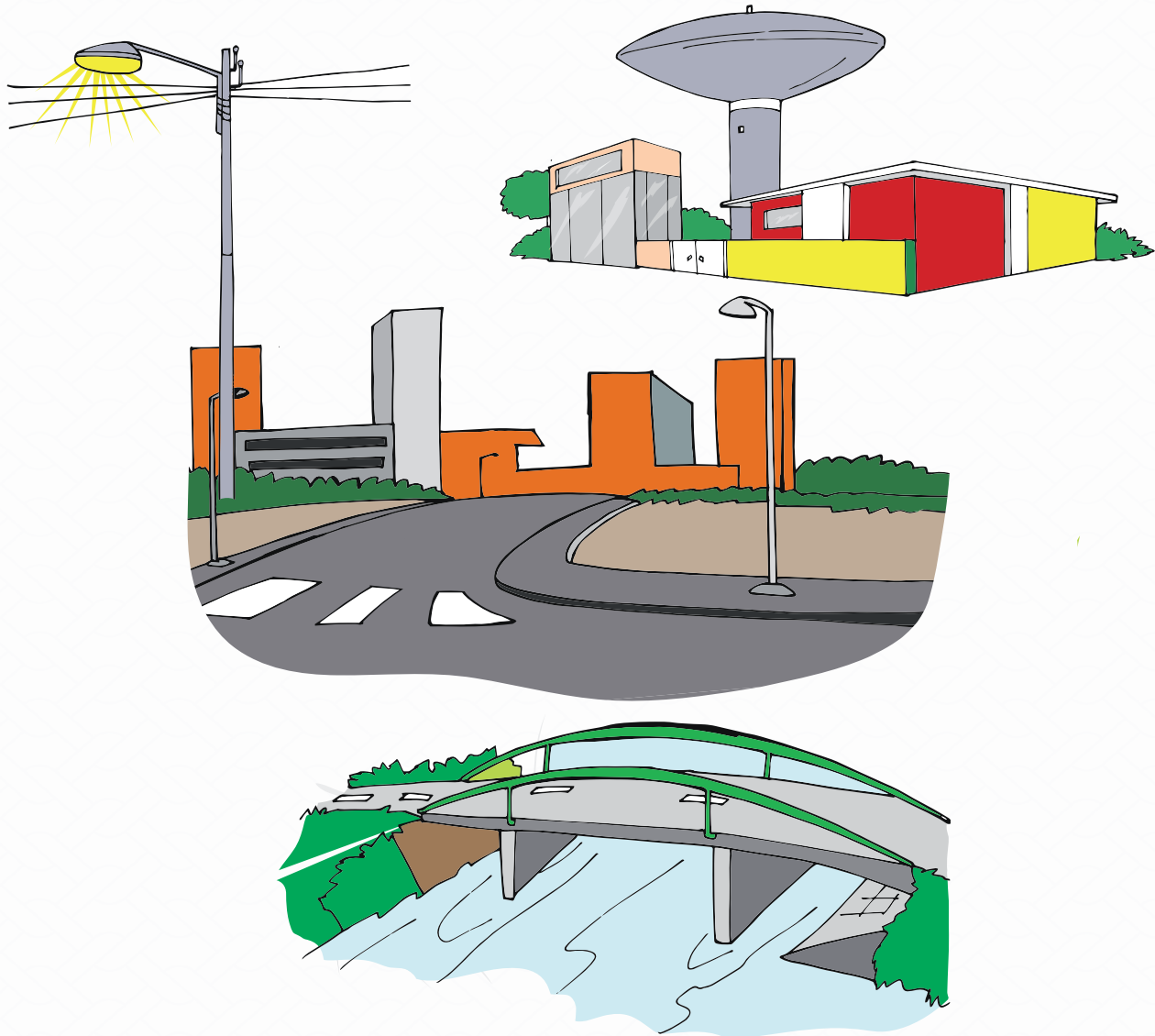
Programme name	Amount (in billion CFAF)
ROAD AND OTHER INFRASTRUCTURE CONSTRUCTION ( <b>MINTP</b> )	325,73
IMPROVING THE QUALITY OF EDUCATION AND SCHOOL LIFE IN THE SECONDARY EDUCATION SUB-SECTOR ( <b>MINESEC</b> )	211,82
UNIVERSALIZATION OF THE PRIMARY CYCLE ( <b>MINEDUB</b> )	184,31
STRENGTHENING TERRITORIAL DEFENCE ( <b>MINDEF</b> )	128,26
REHABILITATION, MAINTENANCE AND UPKEEP OF ROADS AND OTHER INFRASTRUCTURE ( <b>MINTP</b> )	124,76
ENERGY SUPPLY ( <b>MINE</b> )	92,89
ACCESS TO SAFE DRINKING WATER AND LIQUID SANITATION ( <b>MINEE</b> )	92,87
CASE MANAGEMENT ( <b>MINSANTE</b> )	90,80
STRENGTHENING ACCESS TO SECONDARY EDUCATION ( <b>MINESEC</b> )	90,20
PARTICIPATION IN THE PROTECTION OF PERSONS AND PROPERTY ( <b>MINDEF</b> )	62,56

■ **Source** : 2021 finance law



#### 8.4 Some of the Government's major projects

Major projects are heavy public investments of national economic interest, such as motorways, dams, ports, low cost housing construction, etc.







In 2021, an Amount of 375.49 billion has been allocated to the realisation of major projects.

**Table 6: Major projects in the 2021 finance law**

Project name	Overall cost	Execution rate as at 31/12/2020 (in %)	Amount allocated in 2021
Menve'ele Hydropower Project (211MW)	380	87	3,5
Project to build a 75 MW hydroelectric scheme in Warak on the BINI with transmission line	178,3	9	30,4
Foot plant of the Lom Pangar reservoir dam	73,9	9	5
Drinking Water Supply Project for the City of Yaounde and its surroundings (PAEPYS)	588,9	64	80,4
Electricity Transmission System Upgrading and Sector Reform Project	190,9	5	10,05
Yaoundé-Douala Motorway Construction Project (Phase 1)	284	92	25
Edea-kribi motorway construction project (lot 1), Kribi-Lolabé	226,5	88	31,7
Eastern entrance to Douala City (Phase 2)	146,2	6	20
Construction of the port of Kribi (phase 2) and the drinking water supply system for the port of Kribi and its dependencies	481	21	41
Yaounde-Nsimalen motor road construction project (rural section)	196,5	92	9,9

■ **Source** : 2021 finance law



The investment budget will enable the following projects, *inter alia*, to be carried out:

▶ **In the area of infrastructure**

- construction of 503.3 kilometres of paved roads;
- construction of 92.9 kilometres of asphalt roads with surface dressing;
- rehabilitation of 312.5 kilometres of main roads;
- maintenance of 445 kilometres of paved roads;
- maintenance of 1,755.1 kilometres of priority rural roads;
- asphaltting of 115.7 kilometres of motorways;
- construction of 350 social housing units;
- rehabilitation of 600 linear structures;
- construction of 213.1 kilometres of optical fibre;
- construction of 600 lines of engineering structures.

▶ **In the area of water and electricity**

- equipment of 868 boreholes;
- construction and rehabilitation of 107 drinking water supply networks;
- electrification by photovoltaic solar system of 206 localities.

▶ **In the area of education**

- construction of 07 high schools;
- construction of 593 classrooms;
- acquisition of 40,336 desks;
- construction of 21 blocks for nursery schools.

▶ **In the area of health**

- construction of 05 entire hospitals;
- renovation of 02 hospitals;
- renovation of 214 health facilities.

▶ **In the area of justice**

- construction and rehabilitation of 2 prisons;
- construction of 12 court complexes.



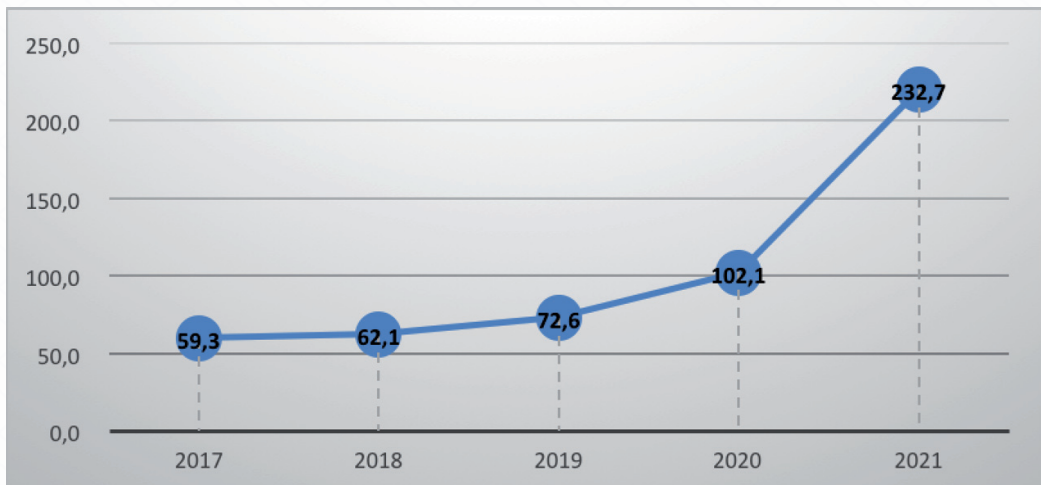
**IX.**

**Decentralization expenditure**

The amount of state revenue earmarked for decentralization is 590 billion in 2021. This sum represents about 18% of the transferable revenue of the State (after deduction of loans contracted by the State, the reimbursement to companies of the VAT borne on their intermediate consumption, and the contributions of civil servants for their retirement).

However, pending the effective exercise of all the competences transferred to the RLA, the amount of resources made available to them in 2021 amounts to 232.7 billion, thus 7.2% of transferable revenues. This is below the 15% threshold set by the General Decentralization Code. These resources include a general decentralization allocation of 36 billion in investment and 35 billion in operation, including the requirements for the establishment and operation of the regions from 2021. The resources allocated directly by the ministerial departments to the RLA in the framework of the transfer of competences amount to 161.7 billion.

**Figure 7: Resources transferred to RLA between 2017 and 2021**



Source : MINDDEVEL



**Table 7: Resources transferred per competence and per chapter**

Ministries	Competences exercised		Competences not exercised		Total	
	CA	PA	CA	PA	CA	PA
MINAC	1 139,6	1 139,6	39	39	1 178,6	1 178,6
MINEDUB	35 887,2	35 887,2	131 184	131 184	167 071,2	167 071,2
MINSEP	625	625	0	0	625	625
MINCOMMERCE	500	500	0	0	500	500
MINTOUL	1 221,3	1 221,3	0	0	1 221,3	1 221,3
MINJEC	3 125,2	3 125,2	8 294,9	8 294,9	11 420,1	11 420,1
MINEPDED	733,5	733,5	0	0	733,5	733,5
MINADER	7 500	7 500	10	10	7 510	7 510
MINEPIA	3 438,5	3 438,5	39,8	39,8	3 478,3	3 478,3
MINEE	8 678,9	8 678,9	0	0	8 678,9	8 678,9
MINEFOP	1 089,1	1 089,1	0	0	1 089,1	1 089,1
MINTP	24 904	24 904	0	0	24 904	24 904
MINDHU	9 619,4	9 619,4	0	0	9 619,4	9 619,4
MINPMEESA	1 635	1 635	0	0	1 635	1 635
MINSANTE	24 836,3	24 836,3	20 284,1	20 284,1	45 120,5	45 120,5
MINAS	870	869,5	0	0	870	869,5
MINPROFF	1 689,1	1 689,1	0	0	1 689,1	1 689,1
MINCOM	34,5	34,5	0	0	34,5	34,5
MINESEC	19 301	18 791	198 236,6	198 236,6	217 537,6	217 027,6
MINDDEVEL	36 000	36 000	0	0	36 000	36 000
MINFOF	300	300	0	0	300	300
SUBVENTIONS AND CONTRIBUTIONS	14 559,4	14 559,4	0	0	14 559,4	14 559,4
COMMON EXPENDITURE	35 000	35 000	0	0	35 000	35 000
<b>TOTAL</b>	<b>232 687,1</b>	<b>232 176,6</b>	<b>358 088,4</b>	<b>358 088,4</b>	<b>590 775,5</b>	<b>590 265</b>

■ **Source** : 2021 finance law





## X.

### How was the 2021 budget prepared?

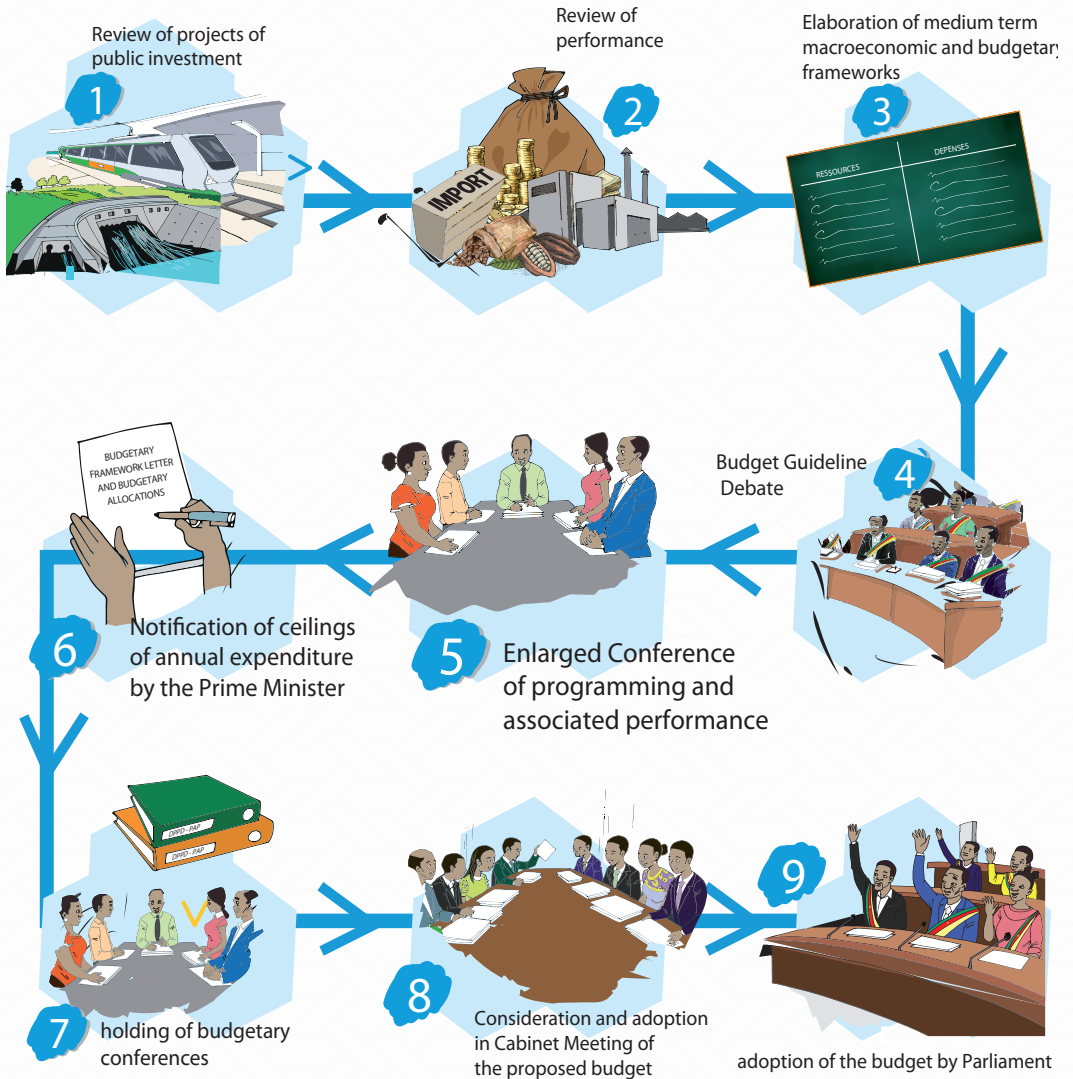
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The outbreak of the coronavirus in March 2020 did not make it possible to meet the budget schedule.

The Budget Guideline Debate was held on 07 July 2020. The extended programme and associated performance conference took place from 17 to 24 August 2020. The notification of annual expenditure ceilings by the Prime Minister, Head of Government was communicated on 28 September 2020. The budget conferences were held from 5 to 10 October 2020. The 2021 finance law was transmitted to the Parliament on 25 November 2020 and voted on 11 December 2020. Finally, it was promulgated by the President of the Republic on 17 December 2020.



# MINFI CITIZENS' BUDGET 2021





## XI.

## Lexicon

Budget support	It is a transfer of funds to the public treasury carried out by bodies such as the IMF, the World Bank, the European Union or certain foreign governments, to help finance the State budget.
State charges	Expenditure and amount of Debt Payable.
Budget Conferences	Moments of discussion between the services of the Ministry of Finance and those of the sector ministries and institutions on how to allocate appropriations.
Budgetary appropriations	Budgetary allocations to public services authorised by Parliament.
Economic growth	It is the positive change in the production of goods and services in an economy over a given period.
Budget guideline debate	Discussions between Parliament and Government on the orientations of public finances.
Budget deficit	A situation in which the state's revenue is less than its expenditure.
Common expenses	Money that the State owes to a person, company or organization at home or abroad.
Public debt	It is a tax levied on the consumption of luxury and health-damaging goods.
Borrowing	Financial aid from countries or organizations, usually foreign, which the state must repay afterwards.
Project loan	It is a loan that is intended to carry out a specific project
Exemption	Authorisation for a period of time not to pay a tax. It can be partial or total
Finance Law	Law authorising the Government to collect taxes and to incur public expenditure for a specified period (one year). It contains other provisions relating to public finances.
GDP	It is a large economic figure that measures the wealth produced within a country over a given period, usually one year.
	It is the ratio of tax revenues collected to the wealth set up in a year.
Tax pressure	Loan minus repayment.
Net loan	A set of actions to be implemented within a ministry to achieve a specific public policy objective.



## XII.

### Reference documents

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- ▶ Law No. 2018/011 of 11 July 2018 on the Code of Transparency and Good Governance in the Management of Public Finances;
- ▶ Law N° 2018/012 of 11 July 2018 relating to the Fiscal Regime of the State and other public entities.
- ▶ Law No.2020/018 of 17 December 2020 on the Finance Law of the Republic of Cameroon for the 2021 Financial Year;
- ▶ Decree No. 2019/281 of 31 May 2019 on the State Budget Calendar;
- ▶ Database of the Ministry of Finance;
- ▶ Database of the Ministry of the Economy, Planning and Regional Development.





## XIII.

### Useful information

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Directorate General of the Budget, Block B, Ministry of Finance,  
Secretariat Director General of the Budget : 222 22 14 46

#### Websites:

- [www.dgb.cm](http://www.dgb.cm)
- [www.minfi.gov.cm](http://www.minfi.gov.cm)
- [www.minepat.gov.cm](http://www.minepat.gov.cm)
- [www.impots.cm](http://www.impots.cm)
- [www.douanescustoms-cm.net](http://www.douanescustoms-cm.net)
- [www.dgtcfm.cm](http://www.dgtcfm.cm)

# 2021 CITIZENS' BUDGET CAMEROON





