

**REPUBLIC OF CAMEROON**

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**PEACE – WORK – FATHERLAND**

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**LAW N<sup>o</sup> 2021/026 OF 16 DEC 2021**

**FINANCE LAW OF THE REPUBLIC OF CAMEROON  
FOR THE 2022 FINANCIAL YEAR**

**PRESIDENCE DE LA REPUBLIQUE  
PRESIDENCY OF THE REPUBLIC  
SECRETARIAT GENERAL  
SERVICE DU FICHIER LEGISLATIF ET REGLEMENTAIRE  
LEGISLATIVE AND STATUTORY AFFAIRS CARD INDEX SERVICE  
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*The Parliament deliberated and adopted, the  
President of the Republic hereby enacts the  
law set out below:*

# PART ONE GENERAL CONDITIONS OF BUDGETARY AND FINANCIAL BALANCE

## 1- GENERAL PROVISIONS

**SECTION ONE:** The purpose of this law is to determine Government revenue and expenditure, lay down the conditions of budgetary and financial balance and establish the State budget for 2022.

**SECTION TWO:** (1). State revenue and expenditure shall include budgetary revenue and expenditure as well as cash and financing resources and expenses.

(2) The State budget shall determine the nature, amount and allocation of revenue and expenditure, the resulting budgetary balance as well as the terms of financing.

(3) The State budget shall comprise the general budget and Special Appropriation Accounts.

**SECTION THREE:** This part provides for and authorizes State resources, fixes the ceilings for State expenses and establishes the resulting budgetary and financial balance.

## 2 - PROVISIONS RELATING TO RESOURCES

**SECTION FOUR:** The taxes, duties, levies, contributions, royalties, other proceeds and public revenue of the Republic of Cameroon shall continue to be collected in accordance with the instruments in force, subject to the provisions of this law.

### CHAPTER ONE PROVISIONS RELATING TO CUSTOMS DUTIES AND TAXES

**SECTION FIVE:** Support to the agriculture, animal husbandry, human and animal health priority sectors as well as to local wood processing activities.

1. The following shall be exempted from customs duties and taxes:
  - (a) prefabricated constructions of tariff heading 9406, imported for use as agricultural greenhouses;
  - (b) imported improved animal and plant seeds intended to enhance animal and agricultural production;
  - (c) vaccines for human and veterinary medicine, drugs for veterinary use as well as software for medical use imported by approved persons;
  - (d) imported medical appliances, consumables, equipment and materials intended for upgrading technical equipment in health facilities, for a period of twenty-four (24) months;
  - (e) imported appliances, equipment, materials and tools intended for the development of local intensive wood processing activity;
2. The lists of goods referred to in points (d) and (e) of paragraph 1 above shall be established by separate instruments of the Minister in charge of finance, in conjunction with the relevant technical government services and professional corporations.

## **SECTION SIX: Excise duty on certain imported goods**

The following import goods shall be subject to ad valorem excise duties as follows:

Description	Customs Tariff	Rate
Natural honey	0409.00.00.000	25%
Irish potatoes	0701.90.00.000 ; 0710.10.00.000	
Edible fruits	0801. to 0814.	
Tea	0902.	
Coffee	0901.11.12.000 to 0901.11.19; 0901.11.22 to 0901.11.49.000; 0901.11.52.000 to 0901.12.00.000; 0901.21.00.000 and 0901.22.00.000	
Peppers and chillies	0904.	
Ginger	0910.11.00.000 and 0910.12.00.000	
Cattle, goat, sheep and poultry meat and edible offal	0201. to 0210.	12.5%
Cocoa butter including when used as an input	1804.00.00.000	

**SECTION SEVEN: Special excise duty intended to finance certain activities of regional and local authorities.** As an amendment to the provisions of Section Five, paragraph 3 of the Finance Law for the 2019 financial year, the rate of the special excise duty collected for regional and local authorities and intended to finance the removal and treatment of garbage, shall be fixed at 1% of the taxable value of all imported goods, with the exception of duty-free imports provided for by the Customs Code of the Economic and Monetary Community of Central Africa (CEMAC).

**SECTION EIGHT: Valuation of vehicles in use.** The provisions of Section Two, paragraph 1 of the Finance Law for the 2011 financial year relating to the evaluation of vehicles in use are amended and supplemented as follows:

- (a) without prejudice to the provisions of Act No. 3/87-UDEAC-CD-1323 of 14 July 1987, the valuation benchmark for imported vehicles in use shall consist of the Argus automobile, the Kelley Blue Book, usual car dealer sites, marketing locations and, where applicable, the export market. The value resulting from the consultation of the said instruments shall be increased by the cost of transportation and insurance;
- (b) where the consultation of official prices or car dealer sites results in several values proposed for the same vehicle (make, type, year, etc.), the customs value to be used shall be the average of the values proposed by the said benchmarks;
- (c) four years shall be reduced from the last current value to determine the last Argus value of passenger vehicles and light and heavy utility vehicles;
- (d) notwithstanding the provisions of points (a) to (c) above, any passenger vehicle over 18 years of age and any light or heavy utility vehicle over 13 years of age shall be valued on the basis of the residual value;
- (e) the cost of transportation applicable to land borders shall be determined as follows:
  - CFA F 200 000 for passenger vehicles and light utility vehicles;
  - CFA F 400 000 for trucks

- (f) imported vehicles, presented in cut-up, dismantled or unassembled condition shall be valued as follows:
- where the vehicle is presented in cut-up condition, it shall be treated as spare parts for vehicles and customs clearance shall not result in the issuance of a vehicle clearance certificate;
  - where the vehicle is presented in disassembled or unassembled condition, it shall be likened to a whole vehicle, within the meaning of the general interpretative rules of the **Harmonized Commodity Description and Coding System**, and evaluated according to the procedure for the Control and Identification of Vehicles Imported into Cameroon (CIVIC).

**SECTION NINE: Export taxation.** The provisions of Section Five paragraph 1 of the Finance Law for the 2020 financial relating to export taxation are amended and supplemented as follows:

- (a) unchanged;
- (b) Notwithstanding the provisions of Sub-paragraph (a) above:
- (i) pepper and honey, whether manufactured or not, shall be exempted from the export exit duty;
  - (ii) unchanged;
  - (iii) unchanged;
  - (iv) the rate of the exit duty applicable to timber exported in logs shall be **50%** of the FOB value of the species.

The rest shall remain unchanged.

**SECTION TEN: Guarantee for customs transactions and related activities**

(1) Bank guarantee shall be the ordinary guarantee provided for customs transactions and related activities.

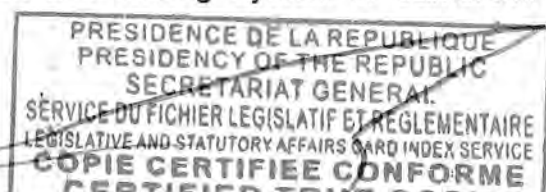
(2) Pursuant to the provisions of Article 6 of Regulation No. 11/10- UEAC-207-CM-21 to amend Act No. 31/81-UDEAC-CD-1220 of 14 December 1981 establishing the status of Authorized Customs Brokers, bank guarantee shall be the type of guarantee provided for the exercise of the profession of Authorized Customs Broker.

(3) Notwithstanding the provisions of paragraph 1 above, bank guarantee may be replaced by moral guarantee, in the form of confraternity or diplomacy, under the conditions laid down by the regulations in force.

**SECTION ELEVEN: Implementation of the revised CEMAC Customs Code**

The CEMAC Customs Code, as revised by Regulation No. 05/19-UEAC-010A-CM-33 of 8 April 2019, shall apply in Cameroon with effect from 1 January 2022.

**SECTION TWELVE: Implementation of the 2022 version of the Harmonized Commodity Description and Coding System.** The Customs Tariff shall be implemented according to the 2022 version of the Harmonized Goods Description and Coding System in Cameroon with effect from 1 January 2022.



**CHAPTER TWO**  
**PROVISIONS RELATING TO THE GENERAL TAX CODE**

**SECTION THIRTEEN:** The provisions of Sections 4, 7, 21, 89, 93 c, 93 h bis, 93 decies, 104d, 107, 111, 120, 128 b, 142, 149, 225, 225 c, 228 a to 228 e, 543, 544, 546 a (8), 559 M 1, M 2 b, M 8 c, M 13, M 14 a, M 94 a, M 94 d, M 96, M 104, M 116, M 119, M 120, M 121 (6), M 126, M 128 and M 143 of the General Tax Code are amended and/or supplemented as follows:

**BOOK ONE**  
**TAXES AND DUTIES**

**PART I**  
**DIRECT TAXES**

**CHAPTER I**  
**COMPANY TAX**

**DIVISION II**  
**SCOPE**

**Section 4:** The following shall be exempted from company tax:

(1) .....

(5) Deleted.

(6) Deleted.

(7) Deleted.

(8) Deleted.

(9) Deleted.

(11) Deleted.

(14) Deleted.

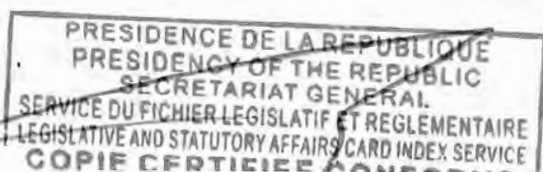
**DIVISION III**  
**TAXABLE PROFIT**

**Section 7:** Net taxable profit shall be established after deduction of all charges directly entailed by the exercise of activities subject to assessment in Cameroon, in particular:

C- Actual losses

The following shall be deductible from profit:

- .....
- losses due to bad debts for which all ways and means of amicable or forced recovery provided for by the OHADA Uniform Act Organizing Simplified Recovery Procedures and Enforcement Measures have been exhausted.



However, losses due to bad debts of an amount less than CFAF 500 000 which has been provisioned over a minimum period of five (5) years shall be deducted automatically, without having to justify the exhaustion of the amicable or forced recovery procedures provided for by the regulations in force.

D- Depreciation

Depreciation actually computed in consideration of the probable period of usage according to the norms of each operation, including those which might have already been deferred in times of deficit without using rates which may not exceed those fixed below.

**Depreciation rates specific to certain sectors of activity may be fixed by a separate joint instrument of the ministers in charge of finance and the sector concerned.**

The rest shall remain unchanged.

DIVISION IX  
TAX PAYMENT

**Section 21:** (1)The company tax shall be paid spontaneously on the initiative of the taxpayer no later than the 15th of the following month as follows:

(2).....

(3) The following shall give rise to the collection of advance payment:

- .....  
- **purchases from industrialists, importers and lumbermen;**

- .....  
- .....

The following shall not give rise to the collection of advance payment:

- .....  
- .....  
- .....  
- .....

The rate of advance payment shall be:

- ..... **deleted;**  
- .....  
- .....  
- .....

- 5% of the amount of transactions carried out, for traders falling under the simplified tax system as well as by taxpayers falling under the discharge tax system;

- ..... **deleted;**  
- .....

The rest shall remain unchanged.



CHAPTER II  
THE PERSONAL INCOME TAX

DIVISION VI  
COLLECTION METHODS

SUB-DIVISION III  
LAND REVENUE

**Section 89:** Rents paid by taxpayers falling under the deduction at source tax system provided for in Section 87 above shall be liable to property income tax at the discharge rate of 10%, increased by 10% representing additional council tax.

This tax shall be paid upon declaration by the owner or beneficiary of the rents no later than the 15th of the month following the end of each quarter.

CHAPTER III  
GENERAL PROVISIONS COMMON TO COMPANY TAX AND PERSONAL INCOME TAX

DIVISION I  
TAX SYSTEMS

**Section 93 c:** Natural or legal persons shall be liable to tax according to the following systems, determined according to the turnover realized:

- .....
- .....
- Actual earning taxation system;
- **non-profit organizations system.**

**Section 93h bis:** (1) Any public, private or confessional entity with or without legal personality, including foundations, whose goal is not to make profit for distribution among its members and whose activity does not compete with the activities of for profit entities, shall fall under the non-profit organizations system. They include:

- (a) subject to conventions, international bodies and non-governmental organizations;
- (b) public establishments and regional and local authorities, as well as their public utilities boards;
- (c) companies or organizations recognized as being of public purpose;
- (d) public low-cost housing agencies;
- (e) all types of de jure or de facto associations, mutual societies, clubs and private clubs;
- (f) social welfare and social security organizations;
- (g) public and denominational educational and health establishments;
- (h) generally, any organization with or without legal personality and whose main goal is not to carry out commercial activities.

(2) Non-profit organizations shall be subject to the tax registration obligation referred to in Section M 1 of this Code.

**Section 93 decies:** (1) Subject to the provisions of paragraph (4) above, non-profit

organizations as defined in section 93 h of this Code shall be exempted from:

- the business licence tax;
- company tax;
- land tax.

(2) Subject to the exemptions provided for in this Code, the organizations referred to in Section 93 h (1) of this Code shall remain liable to:

- Value Added Tax on goods and services acquired as part of their functioning;
- registration fees and stamp duties;
- income tax on investments in movable capital;
- deduction of taxes and levies for which they are statutorily liable.

(3) Non-profit organizations shall be liable to Value Added Tax where they carry out taxable transactions in accordance with the provisions of Sections 125 et seq. of this Code.

(4) Income tax shall be levied at a preferential rate of 15%, increased by 10% representing additional council tax, on the share of commercial activities of non-profit organizations.

A monthly instalment of 1% of the turnover of the commercial activities of non-profit organizations shall be paid to the tax centre under which they fall. The said instalment shall be increased by 10% representing additional council tax, and shall constitute the minimum collection amount.

(5) Non-profit organizations shall be bound by the obligation to file monthly tax returns, including those for which they are only statutorily liable.

(6) Before 15 March of each year, non-profit organizations shall file a statistical and fiscal return, a model of which is provided by the taxation services, together with a detailed statement of all sums paid to third parties during the past fiscal year.

(7) In all cases, non-profit organizations must keep separate accounts for their commercial activities.

#### DIVISION IV

#### OBLIGATIONS OF BUSINESS MANAGERS AND PARTNERSHIPS

Section 104c:(1) Any company which, in addition to its main activity, carries out, on an ancillary basis, another activity that can be the subject of an independent operation such as transportation, by an industrial company, of its products for distribution shall be bound to keep separate accounts showing the result of each activity.

(2) For the ancillary activity, the company shall be required to pay, as appropriate, the taxes specific to the activity.

(3) Profits indirectly transferred from one activity to another through increase or decrease in purchase or selling prices shall be incorporated into the results of the main activity.





DIVISION V  
INCENTIVES

**A- MEASURES RELATING TO YOUTH EMPLOYMENT PROMOTION**

**Section 107:** (1) Allowances paid by companies that offer pre-employment internships to young graduates within the framework of a training and socio-professional integration assistance programme, in particular one implemented by the National Employment Fund, shall be exempted from tax deductions.

(2) The duration of the pre-employment internship shall not exceed two years.

**B- MEASURES RELATING TO THE PROMOTION OF THE STOCK EXCHANGE SECTOR**

**Section 111:** (1) Notwithstanding the provisions of Section 70 of this Code, the tax rate on dividends and interest on bonds with a maturity of less than five (5) years, as well as other proceeds from the stocks of natural or legal persons listed on the **Central African Stock Exchange** shall be fixed at 10%.

.....  
.....

(2) .....

(a) .....

(b) .....

(c) Net capital gains made by natural or legal persons on the **Central African** stock market.

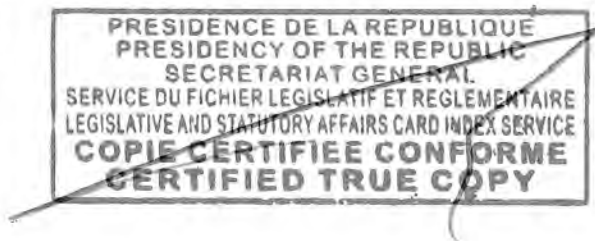
The rest shall remain unchanged.

**E. MEASURES RELATING TO THE PROMOTION OF EDUCATION, VOCATIONAL TRAINING AND HEALTH**

**Section 120:** Without prejudice to the provisions of Sections 4 (10), 93i and 128 (5) of this Code, lay or denomination private educational, training and health establishments duly approved by the competent authority shall fall under the following tax system:

- as actual taxpayers:
  - .....
  - .....
  - .....
- as statutory taxpayers:

deleted;  
The rest shall remain unchanged.



**PART II**  
PROVISIONS RELATING TO THE VALUE ADDED TAX AND EXCISE DUTIES

**CHAPTER I**  
SCOPE OF APPLICATION

**DIVISION III**  
EXEMPTIONS

**Section 128c:** The exemptions provided for in sections 122 and 128 of this Code shall apply automatically, without giving rise to prior issuance of an exemption certificate.

**CHAPTER II**  
METHODS OF CALCULATION

**DIVISION III**  
CALCULATION

**B - RATES**

**Section 142:** (1) Value Added Tax and Excise Duty rates shall be fixed as follows:

(5) The excise duty general rate shall apply to goods and services listed in Annex II of Part I of this Code, exclusive of those subject to super high, high, medium, abated and extra-abated reduced rates.

(6) (a) The average rate of excise duty shall apply to:

- .....
- .....
- .....
- .....
- .....
- .....
- .....
- .....
- .....
- .....

- imported cattle, goat, sheep and poultry meat and edible offal;
- imported cocoa butter, including for use as input.

The rest shall remain unchanged.

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## ANNEX II: LIST OF PRODUCTS SUBJECT TO EXCISE DUTIES

Tariff Number	Tariff Description
.....	.....
.....	.....
0409.00.00.000	Imported natural honey
0701.90.00.000; 0710.10.00.000	Imported Irish potatoes
0801. to 0814.	Imported edible fruits
0902.	Imported tea
Tariff Number	Tariff Description
0901.11.12.000 to 090111 19; 090111 22 to 0901.11.49.000; 0901.11.52.000 to 090112.00.000; 0901.21.00.000 and 0901.22.00.000	Imported coffee
0904.	Imported peppers and chillies
0910.11.00.000 and 0910.12.00.000	Imported ginger
0201. to 0210.	Imported cattle, goat, sheep and poultry meat and edible offal
1804.00.00.000	Imported cocoa butter, including for use as input

### CHAPTER III COLLECTION AND DECLARATION PROCEDURES

#### DIVISION I TAXATION TERMS

**Section 149:** (1) .....

(2) .....

(3) .....

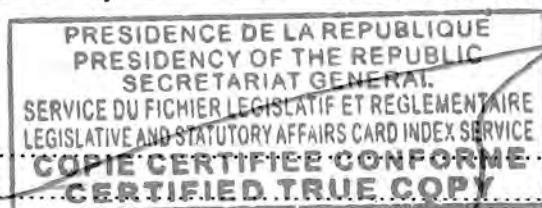
(4) No request for refund or offsetting of the value added tax may be submitted based on invoices paid in cash.

Non chargeable VAT credits shall, on the request of their holders and on the express authorization of the Director General of Taxation, be offset for the payment of VAT, excise and customs duties, on condition that the said holders show proof of an uninterrupted activity for the past two years and more at the time of the request and that they are not currently undergoing a limited or general audit of their books.

Value Added Tax credits may be offset and, where applicable, refunded, on condition that their beneficiaries do not owe any taxes duties whatsoever which can be swapped and, that the credits are justified.

They shall be refundable:

- .....
- .....
- .....



- ..... ;
- at the end of the financial year, **after validation by the relevant tax office**, to public purpose non-profit organizations managed voluntarily and selflessly for any person, where their operations are social, sporting, cultural, religious, educational or philanthropic, in accordance with their purpose.
- ..... ;
- ..... ;
- ..... ;
- ..... ;

Requests for offsetting or refund shall be accompanied by a tax clearance certificate.

**(5) In merger-absorption transactions, the absorbed company may transfer to the absorbing company the pending validated Value Added Tax credits at its disposal on the date on which it legally ceases to exist.**

**PART II  
DIVERSE TAXES AND DUTIES**

**CHAPTER III  
SPECIAL INCOME TAX**

**Section 225:** (1) .....

**(2) Holders of petroleum contracts and their subcontractors shall be exempted from the Special Income Tax, in the research and development phase with respect to remuneration for assistance, rental of equipment and material, and all other services rendered to them in connection with oil operations by foreign service providers, provided that the foreign service providers:**

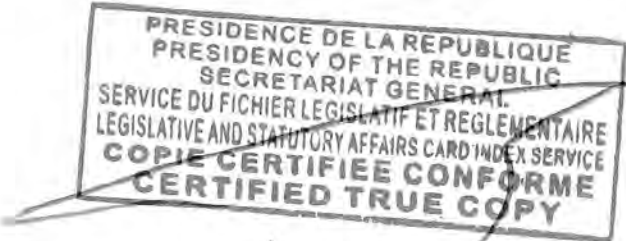
- do not have a permanent establishment in Cameroon;
- provide the said services at cost price.

The conditions for applying the above exemption shall be subject to annual checks by tax administration services.

**(3) Notwithstanding the provisions of paragraph (2) above, holders of petroleum contracts and their subcontractors in the research and development phase may opt for the abated rate of the Special Income Tax of 3% provided for in section 225 c of this Code.**

**Section 225 b:** - (1) Subject to international tax treaties, the rates of the Special Income Tax shall be fixed as follows:

- general rate: 15%;
- average rate: 10%;
- reduced rate: 3%;
- Deleted.



The general rate of the Special Income Tax shall apply to all remunerations liable to this tax.

(2) The average rate of special Income Tax shall apply to remunerations for spontaneous supply of goods paid to non-resident companies having renounced taxing following assessment.

The reduced rate of the Special Income Tax shall apply to:

- .....
- .....
- .....
- remuneration for all types of services provided to oil companies during research and development phases;
- remunerations paid by maritime transport companies governed by Cameroonian law for the rental and chartering of ships, the rental of space on foreign ships and for commissions paid to port agents abroad;
- commissions paid to money transfer companies located abroad, after deduction of the share due local partners.

The rest shall remain unchanged.

#### **CHAPTER IV MONEY TRANSFER TAX**

**Section 228 a:** A tax on money transfer transactions is hereby instituted.

##### **A. Scope of application**

**Section 228 b:** The following shall be liable to the money transfer tax:

- money transfer transactions carried out through any means or technical medium leaving a trace, in particular by electronic means, mobile telephony, telegraph or by telex or fax, with the exception of bank transfers and transfers for the payment of taxes, duties and levies;
- cash withdrawals following money transfer to financial institutions or telephone companies.

##### **B. Basis of assessment**

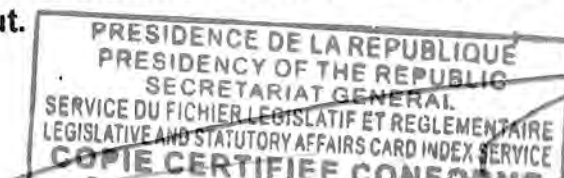
**Section 228 c:** The basis of assessment of the money transfer tax shall be the amounts transferred or withdrawn.

##### **C. Tariff**

**Section 228 d:** The tax shall be assessed at the rate of 0.2% of the amount transferred or withdrawn.

##### **D. Methods of Payment**

**Section 228 e:** (1) The money transfer tax shall be collected by the service providers and paid in monthly to their relevant tax centre no later than the 15th of the month following that in which the transactions were carried out.



(2) The procedures for controlling, collecting and litigating the money transfer tax shall be those provided for in the Manual of Tax Procedures.

**PART VI**  
**REGISTRATION, STAMP DUTY AND TRUSTEESHIP**

**SUB-PART II**  
**NON-HARMONIZED LEGISLATION IN THE CEMAC ZONE**

**CHAPTER I**  
**TARIFFS OF REGISTRATION FEES**

**DIVISION I:**  
**PROPORTIONAL RIGHTS**

**Section 543:** The following shall be liable:

(a) to the high rate of 15%

- instruments and transfers of businesses provided for in Section 341 (1), excluding new merchandise which is subject to the reduced rate of 2% where the conditions laid down in the above paragraph have been fulfilled.

..... (Deleted).

(b) at the intermediate rate of 10%:

- .....
- .....
- .....

(c) at the average rate of 5%:

- deeds and transfers of non built-on urban estate and built-on rural estate;
- the instruments and transfers provided for in Section 342 including rural leases for business uses and excluding leases of dwelling houses in rural areas;
- **any agreement aimed at enabling an entity to carry out an activity that was carried out by a previous holder, even where the said agreement concluded with the latter or his successors in title is not accompanied by a transfer of customers;**
- massive disposals of company shares where they do not entail transfer of the business.

The rest shall remain unchanged.

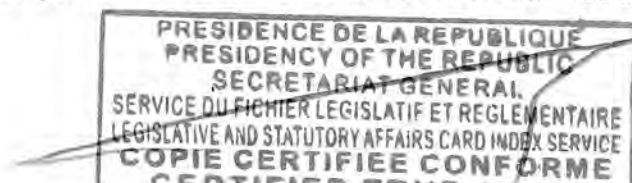
**DIVISION II**  
**DEGRESSIVE RIGHTS AND PROGRESSIVE FEES**

**Section 544:** A - Digressive fees

B - Progressive rights

(b) Transmission on death:

(1) The fees for transmission on death provided for in Section 348 of this Code shall be progressive and charged as follows:



- in the 0 to 2 000 000 bracket ..... 2%;
- in the 2 000 001 to 5 000 000 bracket..... 3%;
- above 5 000 000. .... 5%.

(2) Deleted.

The rest shall remain unchanged.

DIVISION IV  
EXONERATIONS AND EXEMPTIONS

**Section 546:** In addition to the provisions of Section 337 above, the following shall be registered free of charge:

A –REGISTRATION FREE OF CHARGE

(8) Testamentary or inter vivo transfers free of charge to public utility associations, the State and its agencies, as well as denominational bodies duly approved by the competent authority.

CHAPTER III  
OBLIGATIONS AND PENALTIES

DIVISION II  
FUNERAL EXPENSES

**Section 559:** Funeral expenses may be deductible up to 2 000 000 CFA francs, excluding entertainment expenses.

The rest shall remain unchanged.

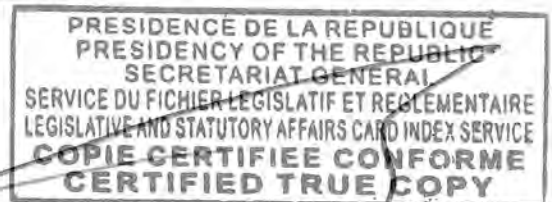
BOOK TWO  
MANUAL OF TAX PROCEDURES

SUB-PART I  
TAX BASE

SINGLE CHAPTER  
OBLIGATIONS OF TAXPAYERS

DIVISION I  
OBLIGATION TO FILE RETURNS

SUB-DIVISION I  
GENERAL PRINCIPLE



**Section M 1:** Any natural or legal person liable, as a statutory or actual taxpayer, to payment of a tax, duty or levy or an instalment thereof, by virtue of the provision of the General Tax Code,

shall be required to register within 15 (fifteen) working days following the start of his activities, and to provide the Tax Administration with a location map as well as a valid email address.

..... (Deleted)

At the end of the registration procedure, a registration certificate stating the single identification number, the tax system and the taxpayer's tax centre is issued to the taxpayer free of charge by the tax administration.

The single identification number shall be permanent. However, it may be changed during a general re-registration procedure decided by the competent authority.

Any significant modification affecting the business (change of manager, cession, cessation, modification of business name, modification of business activity), and/or the place of business shall also be declared within (15) fifteen working days from the modification.

Any substantial change affecting operations (*change of manager, direct or indirect transfer of shares or company shares, cessation, modification of business name, change in the structure of capital or shareholding, modification of business activity and/or change of business place*), as well as changes to the email address should also be declared within fifteen (15) working days following such modification. The time-limit shall be extended to three (03) months where the modification was affected abroad.

The rest shall remain unchanged.

**Section M 2 b.** - (1) Up-to-date taxpayers shall be entered in the database of active taxpayers of the General Directorate of Taxation.

**Newly registered taxpayers shall be entered in the database of active taxpayers shall take with effect from the date of filing of the first return.**

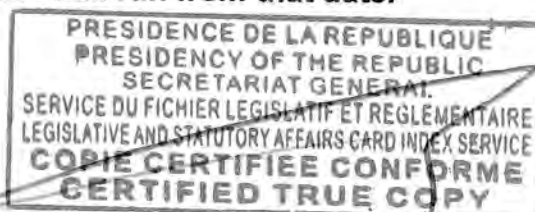
In the event of failure to file returns by a taxpayer over a period of three consecutive months, the latter shall automatically be deleted from the said database. **Automatic deletion shall take place from the first failure to file annual returns for the non-professional taxpayer.** He/she may be reinserted therein only after regularizing his/her tax situation.

(2) No professional taxpayer may carry out import or export transactions without being entered in the active taxpayers' database of the General Directorate of Taxation.

#### DIVISION IV ADMINISTRATIVE OBLIGATIONS

**Section M 8 c:** The documents relating to the various tax procedures may be notified electronically to taxpayers by the tax authorities under conditions laid down by regulation.

**The procedural documents notified electronically shall be deemed to have been received 48 hours after issuance of the acknowledgment of receipt by the computer system of the tax administration. Procedural deadlines shall run from that date.**





**SUB-PART II**  
**TAX CONTROL**

**CHAPTER I**  
**RIGHT TO CONTROL**

**DIVISION III**  
**CONDITIONS FOR EXERCISING THE RIGHT TO CONTROL**

**SUB-DIVISION I**  
**ON-THE-SPOT CHECK**

**Section M 13 new.** - (1) At least fifteen (15) days before the date scheduled for the first intervention, the Tax Administration sends, by registered mail or by hand with acknowledgment of receipt or by discharge slip, an accounting verification notice or verification of the overall tax situation and a copy of the Taxpayer's Charter, which informs him of the possibility of being assisted by a CEMAC approved tax adviser and registered with the order or a Centre of Approved Management of their choice. Mention must be made in the audit notice under pain of the latter being null and void.

The rest shall remain unchanged.

**Section M 14 a:** (1) During the first on-site check, the auditor shall prepare a report establishing the start of the material control operations, and countersigned by the taxpayer or, where applicable, his representative. Any refusal to sign shall be mentioned in the report.

(2) The deadline for notification of adjustments provided for in Section M 24 (2) of this Code shall run from the date of the effective start of the work as specified in the report provided for in paragraph (1) above.

The rest shall remain unchanged.

**SUB-PART III**  
**TAX COLLECTION**

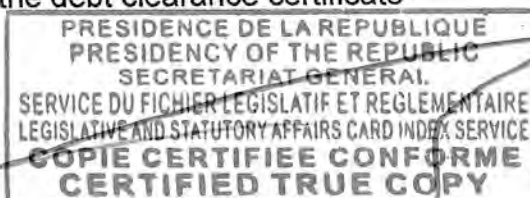
**CHAPTER IV**  
**DEBT CLEARANCE CERTIFICATE**

**Article M 94 a.** - (1) .....

(2) Notwithstanding the provisions of Section M 94a (1) above, the debt clearance certificate may also be issued to a taxpayer who owes a tax debt, where:

- the deadline provided for in Section M 53 of the Book of Tax Procedures for the payment of the tax debt has not expired;
- the latter has been granted under a payment suspension or moratorium duly granted by the competent authorities. In such a case, the tax debt and the nature of the suspensive instrument shall be indicated on the debt clearance certificate

The rest shall remain unchanged.



**CHAPTER V**  
**TRANSFER OF TAX RECEIVABLES AND DEBTS**

**Section M 94e:** In the event of restructuring of enterprises, tax receivables and debts shall be transferable from the dissolved entity to the absorbing entity.

**SUB-PART IV**  
**PENALTIES**

**CHAPTER I**  
**FISCAL PENALTIES**

**I - ASSESSMENT PENALTIES**

**Section M 96:** (1) .....

(2) Taxpayers who spontaneously pay all or part of the taxes charged to them following a tax audit shall benefit from the application of a 15% penalty in principle on the accepted taxes.

The penalty in principle thus decided shall not be liable to reduction or subsequent transaction.

**II - SPECIAL PENALTIES**

**Section M 104:** A fixed fine that may go up to 5 000 000 (five million) CFA francs shall be applied to any person who gives false information, who objects to the right to information or notice to third-party holder, or who refrains from giving the information or documents required by the Tax Authority under the provisions of Sections 18(4), 18b, 79, **93decies (6)**, 245, 598a, **M1**, M6 and M48b of the Manual of Tax Procedures. Likewise, a fine of 100 000 (one hundred thousand) francs per day of delay, beyond the time limits stated on the request, shall be applied in case of delaying tactics with intent to object to the execution of the right to information or of the notice to third-party holder.

The rest shall remain unchanged.

**SUB-PART IV:**  
**TAX LITIGATION**

**CHAPTER I**  
**LITIGATION JURISDICTION**

**I - PRIOR REFERRAL BEFORE THE TAX AUTHORITY**

**B - CLAIMS**

**Section M 116:** (1)

.....

(2) The above-mentioned claim must, under pain of inadmissibility, fulfill the following conditions:

- .....
- .....
- .....
- .....
- .....
- .....



- be backed by copies of the procedural documents, including the audit notice, the notification of adjustment, the taxpayer's remarks, the letter of response to the taxpayer's remarks and the Collection Notice.
- The rest shall remain unchanged.

**Section M 119:** The claim submitted to the Minister, which shall serve as preliminary petition must, under pain of inadmissibility, fulfill the following conditions:

- .....
- .....
- .....
- .....
- .....
- .....
- be accompanied by a copy of the decision of the authority seized at the first instance;
- be backed by copies of the procedural documents, including the audit notice, the notification of adjustment, the taxpayer's remarks, the letter of response to the taxpayer's remarks and the Collection Notice.

**Section M 120.-**The taxpayer has the option of being assisted by a tax adviser approved by CEMAC and registered on the roll of the order or an Approved Management Centre of his choice.

**C - RESPITE OF PAYMENT**

**Section M 121 (new):** - (1) .....  
 (6) Except in the case of taxpayers falling under the discharge tax, the legal aid provided for in Section 5(2-b) of Law No. 2009/4 of 14 April 2009 to organize legal aid shall not apply to the tax consignments set out in this Section for referral to administrative courts.

**III - PROCEDURE BEFORE THE ADMINISTRATIVE COURT**

**SUB-DIVISION I  
 TIME LIMIT FOR PRESENTING THE REQUEST**

**Section M 126.- (1)** .....  
 (2) Within the framework of the procedure before the administrative court, the taxpayer has the option of being assisted by an adviser of his choice.

**B - FORM OF THE PETITION**

**Section M 128:** Under pain of inadmissibility, the petition must fulfill the following conditions in respect to form and content:

- .....
- .....
- .....
- .....
- be backed by procedural documents, including the audit notice, the notification of adjustment, the taxpayer's remarks, the letter of response to the taxpayer's remarks and the Collection Notice.



**CHAPTER II**  
**VOLUNTARY JURISDICTION**

**II – TAXPAYERS' PETITIONS**

**A - FORM OF THE REQUEST**

**Section M 143:** Petitions seeking to obtain tax remission or reduction shall be addressed to the competent authority in accordance with the provisions of Section L145 of this Code. They must contain all information necessary for the identification of the tax in question, **be stamped in accordance with the provisions of Sections 470a and 557a of this Code** and accompanied by a copy of the Collection Notice.

..... (Deleted).

**CHAPTER THREE**  
**PROVISIONS RELATING TO OTHER RESOURCES**

**SECTION FOURTEEN:** Fiscal measures to revive the banana sector

**A. Special measures to revive the banana sector for companies located in an economic disaster area.**

(1) Companies in the banana sector located in an economic disaster area shall be granted the tax benefits granted to new companies located in an economic disaster area, as set out in Section 121 of the General Tax Code, for a period of 7 (seven) years, to revive their activities. Such benefits shall include:

- exemption from business licence tax;
- exemption from VAT on purchases of goods and services;
- exemption from registration fees on real estate transfers;
- exemption from land property tax;
- exemption from VAT on purchases of inputs for production;
- exemption from company tax, including exemption from the corresponding monthly instalments and minimum collection;
- waiver from taxes and employer's contributions on the salaries paid to staff.

(2) The payment of the residual tax debt of companies in the banana sector located in an economic disaster area resulting from the application of the special measure to reduce the tax arrears of former companies located in an economic disaster area shall be frozen for a period of 3 (three) years. However, before the end of this period, it may be offset against the claims of the above-mentioned enterprises on the State.

(3) At the end of the above 7 (seven) year period, the companies referred to above shall be transferred to the tax system for companies not located in an economic disaster area. However, they shall continue to enjoy the benefits granted to the banana sector.

**B. Measures to revive the banana sector for enterprises not located in an economic disaster area**



(1) The following tax benefits shall be granted to companies in the banana sector not located in an economic disaster area, with a view to reviving their activities:

- a 50% reduction on the rate of the advance payment and the minimum collection of the company tax applicable on the date of enactment of this law, for a period of 7 (seven) years;

- the calculation of the advance payment and the minimum collection of the company tax on the FOB value plus, where necessary, the commissions paid to the intermediaries of the marketing chain of the said products.

(2) At the end of the above 7 (seven) year period, the companies referred to above shall be reimbursed at the common law rate of the advance payment and the minimum collection rate.

**SECTION FIFTEEN:** Support measures for the reconstruction and development of economic disaster areas. Donations and gifts made as part of the plan for the reconstruction and development plan for economic disaster areas shall be deductible for the purposes of calculating the company tax for the fiscal year ended on 31 December 2021.

**SECTION SIXTEEN:** Tax amnesty for taxpayers who spontaneously regularize their situation with regard to the property income tax on and the property tax. Taxpayers who, during the 2022 financial year, spontaneously regularize their situation with regard to the property income tax and the property tax, shall be exempt from tax arrears over the period not prescribed as well the penalties.

**SECTION SEVENTEEN:** Exemption from penalties for taxpayers who spontaneously regularize their situation with regard to inheritance tax. Taxpayers who, during the 2022 financial year, spontaneously regularize their situation with regard to transfer rights by death, shall be exempt from the related penalties.

**SECTION EIGHTEEN:** Tax regime for free revaluation of fixed assets.

(1) Any company which carries out a free revaluation of all its tangible and financial fixed assets under the conditions provided for in Articles 62 to 65 of the OHADA Uniform Act on Accounting Law and Financial Reporting, may reinstate the revaluation variance relating to fixed assets depreciable in its taxable profits, in equal parts over a period of 5 (five) years.

(2) This measure shall be limited to the ongoing revaluation operations up to 31 December 2022.

**SECTION NINETEEN:** Provisions relating to State property and cadastral revenue. The provisions of SECTION NINE of Finance Law No. 2006/13 of 29 December 2006 are amended and supplemented as follows:

**"SECTION NINE (new):**(1) The assessment and collection of State property, survey and land revenue shall fall within the competence of the authority in charge of State property and land survey, and public accountants, respectively.

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(2) The control of State property, survey and land revenue shall fall within the competence of the ministry in charge of finance.

(3) Notwithstanding the provisions of paragraphs 1 and 2 above, the specialized management units of the Directorate General of Taxation shall exercise jurisdiction over the assessment and collection of State property, survey and land revenue for companies under their jurisdiction.

For companies under the specialized management units of the Directorate General of Taxation, State property, survey and land royalties shall be jointly controlled by the tax authority and the authority in charge of State property and surveys.

(4) The declaration of State property, survey and land revenues shall be made exclusively by electronic means, accompanied by the corresponding means of payment within 1 (one) month from the date of notification of the rights due to the taxpayer.

(5) Failure to pay within the above period shall lead to the establishment of a debt instrument as well as application of penalties and interest on late payment, in accordance with the provisions of the Manual of Tax Procedures.

(6) Penalties relating to State property, survey and land revenue may be subject to remission or reduction by the minister in charge of State property."

**SECTION TWENTY:** Payment of the State's share of the proceeds from the sale of electricity to the Treasury and allocation of part of this share to the Electricity Sector Development Fund.

(1) The share of the proceeds from the sale of electricity from the Memve'ele hydroelectric power station, dedicated to offsetting expenses relating to the financing of its construction, shall be paid to the Treasury.

(2) A fraction of 50% of this share shall be allocated to the Electricity Sector Development Fund.

**SECTION TWENTY-ONE:** Provisions relating to consular services revenue.

(1) Revenue from consular services shall be proceeds from services regularly entered in the State budget.

(2) The revenue from consular services shall include the following:

- paper visa;
- e-visa;
- formal documents (notes verbales, cabinet letters, agreements, consular patents, exequatur);
- consular cards;
- passes.

(3) The revenue from consular services shall be collected at the rates fixed by law, according to their nature.



(4) They shall be collected exclusively electronically.

(5) The methods of distribution and allocation of revenue from consular services to the various stakeholders shall be laid down by law.

## **CHAPTER FOUR ALLOCATION OF REVENUE**

### 1 - SPECIAL APPROPRIATION ACCOUNTS

**SECTION TWENTY-TWO:** The provisions of Sections seventeen, eighteen, twenty, twenty-one and twenty-four of Law No. 2019/023 of 24 December 2019: Finance Law of the Republic of Cameroon for the 2020 financial year are amended and supplemented as follows:

**SECTION SEVENTEEN (new):**(1) A special appropriation account entitled "National Environment and Sustainable Development Fund" is hereby opened.

(2) The National Environment and Sustainable Development Fund shall present:

1. Under revenue:

- (a) proceeds from fines on tax deals as provided for in the Framework Law on Environmental Management;
- (b) sums collected for site restoration;
- (c) charges for reviewing the terms of reference relating to environmental and social impact assessments and environmental audits;
- (d) charges for reviewing environmental and social impact assessment reports and environmental audits;
- (e) charges for reviewing application files for the approval of firms to conduct environmental and social impact assessments and environmental audits;
- (f) technical approval fees;
- (g) charges for issuing waste traceability manifests;
- (h) fees for the review of environmental permit applications;
- (i) contributions from international donors;
- (j) voluntary contributions;
- (k) inspection charges and proceeds from fines provided for by the modern biotechnology safety regime in Cameroon;
- (l) contributions from regional and local authorities and/or associations wishing to promote environmental protection and sustainable development;
- (m) costs of access to genetic resources for research;**
- (n) State subsidy;
- (o) donations, legacies and miscellaneous assistance.

2. Under expenditure:



- (a) contributions to the financing of the environmental audit;
- (b) support to sustainable development projects;
- (c) support for research and environmental education;
- (d) support to clean technology promotion programmes;
- (e) support to local environmental protection and sustainable development initiatives;
- (f) support to approved environmental protection associations that carry out significant activities in this field;
- (g) support for the actions of ministries in the area of environmental management.

**SECTION TWENTY (new):** (1) A special appropriation account entitled “**Special Wildlife Protection Fund**” is hereby opened.

(2) The Special Wildlife Protection Fund shall present:

1. Under revenue:

- (a) lease fees;
- (b) hunting permit and licence fees;
- (c) hunting guide licence fees;
- (d) game farming and game ranching licence fees;
- (e) daily hunting fees for hunting areas not leased for the conduct of hunting expeditions by a hunting guide;
- (f) wildlife capture permit fees;
- (g) charges for scientific research permits;
- (h) scientific, commercial and export catch fees;
- (i) charges for the collection of skins and remains of some categories B and C wild animals for commercial purposes;
- (j) tax on hides and remains collected;
- (k) holding tax;
- (l) export tax;
- (m) small game licence fees;
- (n) special hunting permit fees;
- (o) cinematographic and photographic hunting permit fees;
- (p) cinematographic and photographic hunting licence fees;
- (q) wildlife area and product transfer permit fees;
- (r) proceeds from fines, tax deals, damages, public or private auctions of seized miscellaneous products and objects;
- (s) subsidies, contributions, gifts and legacies from any natural or legal person;
- (t) protected area entry fees;

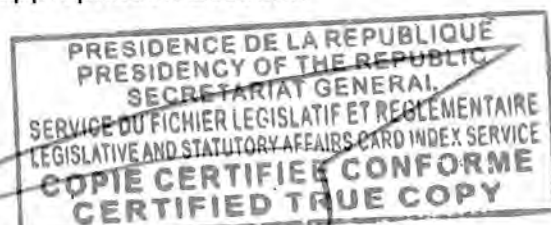




- (u) charges for use of Fire Plan;**
- (v) charges for Additional Fire Plan files;**
- (w) charges for scientific or cinematographic purpose overflight authorization files;**
- (x) charges for authorization files of marine and submarine vessels for scientific or cinematographic purposes;**
- (y) charges for application to review survey plans and wildlife inventory reports of inventories of gaming areas (ZICs) and community gaming areas (ZICGCs);**
- (z) charges for application to review Reports of the Management Plans for ZICs, ZICGCs, Game farming and private zoological gardens;**
- (aa) proceeds from the sale of secure documents for the transportation of wildlife products;**
- (bb) certificates of registration as wildlife product processor or exporter;**
- (cc) annual rental fees of the Mvog-Betsi Botanical Zoo restaurant and merry-go-round;**
- (dd) charges for visit to gorilla habitation areas, elephant and giraffe clearing;**
- (ee) fees to visit parrot, pigeon and turaco clearings;**
- (ff) State subsidy.**

**1. Under expenditure:**

- (a) the creation, development and enhancement of protected areas;**
- (b) development and upgrade of equipment and construction in protected areas;**
- (c) digging, scouring and replenishing ponds in protected areas;**
- (d) opening and renewal of trails in protected areas;**
- (e) demarcation and securing of protected areas;**
- (f) procurement of equipment required for development operations;**
- (g) inventories, securing, renewing and enhancing the value of wildlife resources;**
- (h) costs of wildlife development and repression battues;**
- (i) functioning of the Programme Committee and the Technical Committees for the approval and granting of wildlife exploitation permits;**
- (j) project counterpart contributions where such funds are provided by the State;**
- (k) Government's contributions to international organizations;**
- (l) revenue collection costs;**
- (m) assistance to eco-guardians who are victims of accidents or attacks by wildlife and poachers in the discharge of their duty;**
- (n) support for the operation of the special appropriation account.**



**SECTION TWENTY-ONE (new):**

- (1) A special appropriation account entitled "**Special Forest Development Fund**" is hereby opened.
- (2) The Special Forest Development Fund shall present:
  1. Under revenue:
    - (a) resources for the sale of forgery-proof documents derived from the operators' contribution, in accordance with the regulatory provisions, the unit cost of which is 100 000 CFA francs;
    - (b) charges for issuing and renewing Annual Operating Permits (AOPs);
    - (c) charges for issuing and renewing Annual Exploitation Certificates (AOCs);
    - (d) Timber Processor Registration Certificates (CEQTB);
    - (e) Timber Exporter Registration Certificates (CEQEB);
    - (f) authorizations to open break-bulk parks;
    - (g) CITES permits;
    - (h) operating permits for special products;
    - (i) the share of revenue from fines, tax deals, damages and public or private auctions of seized products and objects;
    - (j) charges for concession-holder participation in development work;
    - (k) **application fees for grant of sale of standing volumes;**
    - (l) **application fees for the granting of approvals;**
    - (m) **application fees for the grant of special products;**
    - (n) **application fees for the grant of forest concessions;**
    - (o) **fees for the issuance of sampling plan certificate of conformity;**
    - (p) **fees for the issuance of boundary demarcation certificate;**
    - (q) **fees for the issuance of inventory work certificate of conformity;**
    - (r) **fees for the issuance of certificates of origin;**
    - (s) **application fees for the approval of development plans;**
    - (t) **CITES permit application fees;**
    - u) subsidies, contributions, gifts and legacies from any natural or legal person.
  - 2 Under expenditure:
    - (a) the management costs of forest reserves not granted for operation under concession;
    - (b) regeneration and reforestation costs;
    - (c) forest inventory costs;
    - (d) boundary demarcation and infrastructure creation operations;
    - (e) equipment required to carry out inventory and forest management works;
    - (f) costs of carrying out technical inspection and monitoring forest management carried out in concessions;

- (g) costs of disseminating techniques and findings of research conducted on concessions;
- (h) the cost of sector forestry studies, including on sustainable biodiversity conservation;
- (i) the operating costs of the programme committee provided for in implementing Decree No. 96-237-PM of 10 April 1996 to lay down conditions for the functioning of the special funds of the Technical Committee on Approvals and the Inter-ministerial Committee for the Allocation of Forest Guarantees;
- (j) costs of auditing the Special Fund;
- (k) projects counterpart contributions, where such funds are provided by the State;
- (l) Government's contributions to international organizations;
- (m) support for the actions of ministries of the forestry sector."

**SECTION TWENTY-FOUR (new):**(1) A special appropriation account entitled "**Special Fund for Electronic Security Activities**" is hereby opened.

(2) The Special Fund for Electronic Security Activities shall present:

1. Under revenue:

- (a) annual contributions from accredited certification authorities, security auditors, security software vendors and other approved security service providers, up to 1.5% of their turnover, excluding tax;
- (b) the royalty for the use of addresses, prefixes and telephone numbers;**
- (c) gifts and legacies,
- (d) State subsidy.

2. Under expenditure:

- (a) operations to develop and promote activities relating to the security of electronic communications networks and information systems;
- (b) studies and research on cyber security;
- (c) cyber security training and human capacity building."

The rest shall remain unchanged

**SECTION TWENTY-THREE:** The provisions of Section twenty of Law No. 2020/18 of 17 December 2020: Finance Law of the Republic of Cameroon for the 2021 financial year are amended and supplemented as follows:

**SECTION TWENTY (new):** (1) A Special appropriation account entitled "**Electricity Sector Development Fund**" is hereby opened.

(2) The Electricity Sector Development Fund shall present:

1. Under revenue:



- (a) the annual contributions of operators holding a title of concession or licence in the electricity sector, up to 1% of their annual turnover excluding tax, the basis of calculation of the turnover being, for producers for industrial purposes, exclusively limited to the activity relating to the electricity sector;
- (b) the share of the water fee or water rights;
- (c) the resources of the State budget for its contribution or shareholding in legal and financial structuring of projects in the electricity sector;
- (d) the 50% share of dividends from the State in respect of its shareholding in enterprises in the electricity sector as fixed by the State finance law;
- (e) payments from the general budget;
- (f) the 50% share of entry or renewal fees for operators in the electricity sector;
- (g) the 30% share of legal and contractual fines and penalties, collected under Law No. 2011/22 of 14 December 2011 governing the electricity sector and contracts concluded between the State and operators of the electricity sector;
- (h) the 50% share of the proceeds from the sale of electricity from the Memve'ele hydroelectric power station deductible from the share allocated to the Treasury;**
- (i) any other resource which may be granted thereto by law.

2. Under expenditure:

**- For the policies and strategies window:**

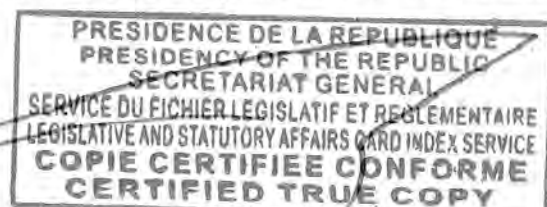
- (a) activities relating to the development and implementation of public policies and strategies in the electricity sector;
- (b) studies dedicated to the planning of activities in the electricity sector.

**- For the electricity sector development window:**

- (c) feasibility studies and investments necessary for the construction of infrastructure in the electricity sector;
- (d) operations relating to the preparation and organization of calls for tender for the selection of power plant operators, as well as the operators of activities relating to managing the electricity transmission, transport and distribution network;
- (e) the shareholding and contribution of the State in the legal, technical and financial structuring of projects in the electricity sector;
- (f) the State's counterpart in actual expenditure in the context of jointly financed projects;

**- For the electricity sector monitoring, regulation and control of activities:**

- (g) operations for monitoring and control of water storage activities for the production of electricity, production, transport, distribution, import, export and sale of electricity;
- (h) administrative, technical, financial and accounting audits of the activities of operators in the electricity sector;



- (i) operations for the development of technical standards and safety rules in the electricity sector;
- (j) activities for checking the conformity of electrical equipment and installations;
- (k) Cameroon's financial contributions to international organizations in the electricity sector;
- (l) emergency interventions.

**- For the hydrological risk management window:**

- (m) additional purchase costs of fuel needed for operations in thermal power stations used for the production of alternative electrical energy;
- (n) the additional remuneration paid as compensation for the unavailable energy of hydropower schemes affected by the hydrological risk;

**- For the electricity sector human resources development window:**

- (o) training and capacity building of human resources in the electricity sector;
- (p) national academic and vocational training in the electricity sector;
- (q) research and innovation work in the electricity sector. "

The rest shall remain unchanged.

**SECTION TWENTY-FOUR:** The ceiling of the National Environment and Sustainable Development Fund shall be set at 1 500 000 000 (one billion five hundred million) CFA francs for the 2022 financial year.

**SECTION TWENTY-FIVE:** The ceiling of the special appropriation account for support to the cultural policy shall be set at 500 000 000 (five hundred million) CFA francs for the 2022 financial year.

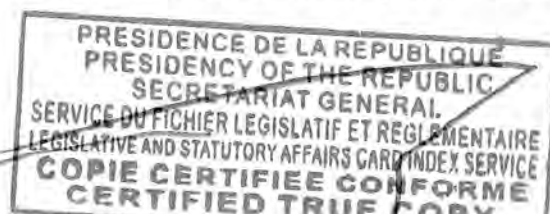
**SECTION TWENTY-SIX:** The ceiling of the special appropriation account to finance sustainable development projects in the area of water and sanitation shall be set at 700 000 000 (seven hundred million) CFA francs for the 2022 financial year.

**SECTION TWENTY-SEVEN:** The ceiling of resources for the Special Wildlife Protection Fund shall be set at 500 000 000 (five hundred million) CFA francs for the 2022 financial year.

**SECTION TWENTY-EGHT:** The ceiling of taxes to be paid to the Special Forestry Development Fund shall be set at 2 500 000 000 (two billion five hundred million) CFA francs for the 2022 financial year.

**SECTION TWENTY-NINE:** The ceiling of resources for the Special Telecommunications Fund shall be set at 25 000 000 000 (twenty-five billion) CFA francs for the 2022 financial year.

**SECTION THIRTY:** The ceiling of resources for the special appropriation account for the development of the postal sector shall be set at 1 000 000 000 (one billion) CFA francs for the 2022 financial year.



**SECTION THIRTY-ONE:** The ceiling of resources for the Special Fund for Electronic Security Activities shall be set at 1 000 000 000 (one billion) CFA francs for the 2022 financial year.

**SECTION THIRTY-TWO:** The ceiling of the special appropriation account for the support and development of tourism and leisure activities shall be set at 1 000 000 000 (one billion) CFA francs for the 2022 financial year.

**SECTION THIRTY-THREE:** The ceiling of resources for the special appropriation account for the production of secure transport documents shall be set at 6 000 000 000 (six billion) CFA francs for the 2022 financial year.

**SECTION THIRTY-FOUR:** The ceiling of resources for the National Solidarity Fund for the fight against the Coronavirus and its economic and social impacts shall be set at 100 000 000 000 (one hundred billion) CFA francs for the 2022 financial year.

**SECTION THIRTY-FIVE:** The ceiling of resources for the Electricity Sector Development Fund shall be set at 13 000 000 000 (thirteen billion) CFA francs for the 2022 financial year.

## **2: CEILING OF TAXES ALLOCATED TO PUBLIC BODIES**

**SECTION THIRTY-SIX:** The ceiling of the land credit contribution (CCF) allocated to the Cameroon Housing Loan Fund shall be set at 10 000 000 000 (ten billion) CFA francs for the 2022 financial year.

**SECTION THIRTY-SEVEN:** The ceiling of the Contribution to the National Employment Fund (CFNE) allocated to the National Employment Fund (FNE) shall be set at 7 000 000 000 (seven billion) CFA francs for the 2022 financial year.

**SECTION THIRTY-EIGHT:** The ceiling of the rights to regulate public contracts assigned to the Public Contracts Regulatory Agency (ARMP) shall be set at 8 000 000 000 (eight billion) CFA francs for the 2022 financial year.

**SECTION THIRTY-NINE:** The ceiling of the proceeds of the Special Tax on Petroleum Products (TSPP), toll gate and weighing station revenues, transferred to the Road Fund shall be set at 50 000 000 000 (fifty billion) CFA francs for the 2022 financial year.

**SECTION FORTY:** The ceiling of the fee paid by autonomous port bodies to the National Port Authority shall be set at 3 100 000 000 (three billion one hundred million) CFA francs for the 2022 financial year.

**SECTION FORTY-ONE:** The ceiling of the proceeds of the automobile stamp duty allocated to regional and local authorities shall be at 7 000 000 000 (seven billion) CFA francs for the 2022 financial year.

**SECTION FORTY-TWO:** The ceiling of the share of resources from the Contribution to the Cameroon Housing Loans Fund and the Special Telecommunications Fund allocated to the Investment Promotion Agency shall be set at 5 000 000 000 (five billion) CFA francs for the 2022 financial year.



**SECTION FORTY-THREE:** The ceiling of the part of the title royalty and that of the proceeds from fines allocated by Law No. 2011/22 of 14 December 2011 governing the electricity sector to the Electricity Sector Regulatory Agency, shall be set at 3 500 000 000 (three billion five hundred million) CFA francs for the 2022 financial year.

**SECTION FORTY-FOUR:** The ceiling on the share of entry fees and/or renewal fees for authorizations granted to network and information system security service providers, the share of penalties imposed, the annual 0.5% royalty on the turnover of operators and users of electronic communication networks, the share of the royalty for the use of addresses, prefixes and telephone numbers, as well as the share from the royalty for the use of radio frequencies allocated to the National Agency for Information and Communication Technologies, shall be set at 4 000 000 000 (four billion) CFA francs for the 2022 financial year.

**SECTION FORTY-FIVE:** The ceiling of the share of entry fees and/or renewal fees for authorizations for activities in the telecommunication sector, the share of penalties instituted by the law governing electronic communications, the share of royalties for the use of radio frequencies, the share of royalties for the use of addresses, prefixes and numbers or blocks of numbers, and the annual 1.5% tax-exclusive royalty on network operators and service providers allocated to the Telecommunications Regulatory Agency, shall be set at 15 000 000 000 (fifteen billion) CFA francs for the 2022 financial year.

**SECTION FORTY-SIX:** The ceiling of aeronautical royalties and the share of fines collected in application of the law governing civil aviation in Cameroon allocated to the Cameroon Civil Aviation Authority shall be set at 16 500 000 000 (sixteen billion five hundred million) CFA francs for the 2022 financial year.

### **PART THREE** **PROVISIONS RELATING TO THE BALANCE OF RESOURCES AND EXPENDITURE IN THE STATE BUDGET**

**SECTION FORTY-SEVEN:** The State budget for the 2022 financial year shall be balanced in terms of revenues and expenditures at **5 752 400 000 000 CFA francs**, including **5 599 700 000 000 CFA francs** for the general budget and **152 700 000 000 CFA francs** for the special appropriations accounts.

#### **CHAPTER ONE** **ASSESSMENT OF RESOURCES**

**SECTION FORTY-EIGHT:** The products and revenue applicable to the general budget of the Republic of Cameroon for the 2022 financial year are estimated at **5 599 700 000 000 CFA francs** and shall be broken down as follows, by type of revenue:

(Unit: million CFA francs)

ACCOUNTS	DESCRIPTION	2021	2022
	<b>A - REVENUE</b>	<b>3 550 800</b>	<b>4 029 200</b>
	<b>PART I - TAX REVENUE</b>	<b>2 818 710</b>	<b>3 188 700</b>
711	TAXE ON INCOME, PROFITS AND CAPITAL GAINS	627 280	734 790

(Unit: million CFA francs)

ACCOUNTS	DESCRIPTION	2021	2022
712	TAXES ON WAGES AND OTHER REMUNERATION	170 000	167 000
713	TAXES ON PROPERTY	18 300	22 330
714	INTERNAL TAXES DUTIES ON GOODS AND SERVICES	1 545 951	1 754 661
715	TAXES ON FOREIGN TRADE AND INTERNATIONAL TRANSACTIONS	396 407	432 419
716	OTHER TAXES ON GOODS AND SERVICES	12 707	12 000
719	OTHER TAX REVENUES	48 065	65 500
	<b>PART II - GRANTS ASSISTANCE FUNDS AND LEGACIES</b>	<b>64 700</b>	<b>142 300</b>
741	GRANTS FROM INTERNATIONAL INSTITUTIONS	51 601	26 558
742	GRANTS FROM FOREIGN PUBLIC ADMINISTRATIONS	13 099	115 742
749	OTHER GRANTS AND LEGACIES		
	<b>PART III - SOCIAL CONTRIBUTIONS</b>	<b>60 000</b>	<b>60 000</b>
725	SOCIAL SECURITY CONTRIBUTIONS	60 000	60 000
	<b>PART IV - OTHER REVENUE</b>	<b>607 390</b>	<b>638 200</b>
721	REVENUE FROM STATE PROPERTY AND DOMAIN OTHER THAN INTEREST	464 590	466 713
722	ADMINISTRATIVE FEES AND CHARGES	40 614	14 231
723	FINES AND PECUNIARY JUDGEMENTS	1 415	3 290
729	OTHER NON-TAX REVENUES	39 671	31 638
752	REFUNDS TO THE TREASURY OF AMOUNTS UNDULY PAID		608
754	PROCEEDS FROM THE DISPOSAL OF FIXED ASSETS		10 282
759	OTHER EXCEPTIONAL REVENUE	20 000	90 080
771	INTEREST ON LOANS		1 040
772	INTEREST ON TIME DEPOSITS		5 686
774	INTEREST ON MARKETABLE SECURITIES		231
775	HOLDING GAINS ON FINANCIAL ASSETS	41 100	13 855
776	FOREIGN EXCHANGE GAINS		253
779	OTHER FINANCIAL INCOME		293
	<b>B - LOANS</b>	<b>1 844 400</b>	<b>1 635 500</b>
141	TREASURY BONDS	350 000	350 000
151	MULTILATERAL PROJECT LOANS	300 880	244 775
152	PROJECT LOANS FROM GOVERNMENTS AFFILIATED TO THE PARIS CLUB	145 105	85 894
153	INITIAL PROJECT LOANS FROM GOVERNMENTS NOT AFFILIATED TO THE PARIS CLUB	73 205	43 333
155	PROJECT LOANS FROM EXTERNAL PRIVATE BODIES	634 210	372 497
161	LOANS FROM MULTILATERAL PROGRAMMES	230 000	324 000
162	INITIAL PROGRAMME LOANS FROM GOVERNMENTS AFFILIATED TO THE PARIS CLUB		45 000



(Unit: million CFA francs)

ACCOUNTS	DESCRIPTION	2021	2022
176	OTHER INITIAL DOMESTIC LOANS - GOVERNMENT SERVICES	111 000	170 000
<b>GENERAL TOTAL STATE REVENUE (A+B)</b>		<b>5 395 200</b>	<b>5 664 700</b>
<b>C. DEDUCTIONS FROM STATE REVENUE</b>		<b>160 000</b>	<b>65 000</b>
	DEDUCTION FOR THE SPECIAL NATIONAL SOLIDARITY FUND FOR THE FIGHT AGAINST THE CORONAVIRUS AND ITS ECONOMIC AND SOCIAL IMPACTS	160 000	65 000
<b>GRANT TOTAL OF THE GENERAL STATE BUDGET (A+B-C)</b>		<b>5 235 200</b>	<b>5 599 700</b>

**SECTION FORTY-NINE:** The resources of Special Appropriation Accounts for the 2022 financial year are estimated at **152 700 000 000 CFA francs** and are broken down as follows by type of revenue:

(Unit: thousand CFA francs)

	REVENUE HEADING	2021	2022
<b>ELECTRICITY SECTOR DEVELOPMENT FUND</b>		<b>7 000 000</b>	<b>13 000 000</b>
1	The share of fines and penalties collected under Law No. 2011/22 of 14 December 2011 to govern the electricity sector	2 000 000	2 000 000
2	The share of dividends from the State's equity investments in electricity sector enterprises as provided for by the Finance Law	0	500 000
3	The share of proceeds from the sale of electricity from the Memve'ele Hydroelectric Dam	0	2 500 000
4	The annual contributions of operators holding a concession title or licence in the electricity sector, up to 1% of their annual turnover excluding tax, the basis for calculating turnover being, for producers for industrial purposes, exclusively limited to the activity relating to the electricity sector	5 000 000	5 000 000
5	Carry forward (balance to carry forward)	0	3 000 000
<b>POSTAL SECTOR DEVELOPMENT</b>		<b>1 000 000</b>	<b>1 000 000</b>
1	Other deductions on public and private operators for financing public service missions.	598 000	718 000
2	Deductions made during the financial year by private operators of licensed activities, in accordance with the provisions of the Law governing postal activity	252 000	202 000
3	Carry forward (balance to carry forward)	150 000	80 000
<b>SPECIAL ELECTRONIC SECURITY FUND</b>		<b>1 500 000</b>	<b>1 000 000</b>
1	Annual contributions from accredited certification authorities, security auditors, security software publishers and other authorized security service providers, to the tune of 1.5% of their turnover, excluding tax	837 500	5 000
2	Fees for the use of addresses, prefixes and telephone numbers	0	700 000
3	Carry forward (balance to carry forward)	662 500	295 000
<b>SPECIAL TELECOMMUNICATIONS DEVELOPMENT FUND</b>		<b>25 000 000</b>	<b>25 000 000</b>

(Unit: thousand CFA francs)

	REVENUE HEADING	2021	2022
1	Share of annual contributions from operators of electronic communications services, to the tune of 3% of their turnover, excluding tax	15 000 000	13 000 000
2	Carry forward (balance to carry forward)	10 000 000	12 000 000
	<b>CULTURAL POLICY SUPPORT FUND</b>	<b>500 000</b>	<b>500 000</b>
1	Contribution from the services attached to the Ministry in charge of arts and culture	20 000	20 000
2	Contributions of collective management bodies to the promotion of cultural policy	50 000	60 000
3	Exploitation rights for film-related activities	5 000	5 000
4	Contributions from the exploitation of cultural heritage rights	13 000	203 000
5	Rights from entertainment activities	30 000	100 000
6	Exploitation rights from book and reading activities	2 000	2 000
7	Royalties paid for the performance or fixation of folklore	100 000	50 000
8	Remuneration for private copying of phonograms, videograms and printed works	250 000	0
9	Carry forward (balance to carry forward)	0	30 000
10	Income from the rental of cultural centres, halls and podium coaches	30 000	30 000
	<b>FINANCING OF SUSTAINABLE WATER AND SANITATION DEVELOPMENT PROJECTS</b>	<b>500 000</b>	<b>700 000</b>
1	Fines and transactions	50 000	50 000
2	Water abstraction charges	250 000	270 000
3	Carry forward (balance to carry forward)	0	150 000
4	Sanitation tax	200 000	230 000
	<b>NATIONAL ENVIRONMENT AND SUSTAINABLE DEVELOPMENT FUND</b>	<b>1 200 000</b>	<b>1 500 000</b>
1	Donations, legacies and other aid	1 000	0
2	Fees for access to genetic resources	0	10 000
3	Fees for issuing waste traceability manifests	40 000	50 000
4	Technical approval fees	15 000	50 000
5	Fees for reviewing the approval files of consultancy firms for environmental and social impact assessments and environmental audits	0	2 000
6	Fees reviewing environmental permit files	50 000	50 000
7	Fees for reviewing environmental and social impact assessment and environmental audit reports	400 000	500 000
8	Fees for reviewing the terms of reference of environmental and social impact assessments and environmental audits	350 000	400 000
9	Proceeds from transaction fines as provided for by the Framework Law on environmental management	124 000	318 000
10	Carry forward (balance to carry forward)	100 000	120 000
11	State subsidy	120 000	0
	<b>FORESTRY DEVELOPMENT FUND</b>	<b>2 000 000</b>	<b>2 500 000</b>
1	Authorizations to open break-bulk yards	200 000	200 000
2	Timber Processing Registration Certificates (TPRC)	5 000	5 000
3	Timber Export Registration Certificate (TERP)	30 000	35 000
4	Fees for the issuance and renewal of annual logging permits (ALP)	30 000	30 000

(Unit: thousand CFA francs)

REVENUE HEADING		2021	2022
5	Fees for the issuance and renewal of annual logging certificates (ALC)	30 000	40 000
6	Fees for the issuance of boundary certificates	0	5 000
7	Fees for the issuance of certificates of origin	0	5 000
8	Fees for the issuance of certificates of compliance of drilling plans	0	5 000
9	Development plan approval application fees	0	13 000
10	Approval application fees	0	12 000
11	Forest concession allocation application fees	0	16 000
12	Timber sale allocation application fees	0	30 000
13	Special products exploitation application fees	0	15 000
14	CITES permits	200 000	200 000
15	Special products exploitation permits	5 000	8 000
16	Share of revenue from fines, transactions, damages, public auction or private sale of seized products and objects	0	350 000
17	Carry forward (balance to carry forward)	0	250 000
18	Resources from the sale of forgery-proof documents derived from the contribution of operators, in accordance with the regulatory provisions in force, the unit cost of which is 100 000 CFA francs	1 500 000	1 281 000
<b>SPECIAL WILDLIFE PROTECTION FUND</b>		<b>500 000</b>	<b>500 000</b>
1	Lease charges	200 500	100 000
2	Game-farming and game-ranching licence fees	5 000	5 000
3	Small game hunting licence fees	7 500	3 000
4	Scientific research permit fees	2 000	3 000
5	Hunting permit and licence fees	45 500	9 000
6	Protected area entry fees	25 000	20 000
7	Scientific overflight authorization application fee	0	5 000
8	Wildlife and protected areas exploitation approval fees	0	5 000
9	Fees for the allocation of hunting areas	0	5 000
10	Fees for the allocation and operation of firing ranges and additional firing ranges	0	10 000
11	Fees for the allocation, renewal or transfer of a wildlife or protected area exploitation permit	0	5 000
12	Fees for the authorization of marine and underwater craft for cinematographic purposes	0	5 000
13	Fees for the authorization of marine and underwater craft for scientific purposes	0	5 000
14	Fees for the review of ZIC, ZICGC and game-farming wildlife inventory survey plans	0	5 000
15	Fees for the review of the ZIC, ZICGC and game-farming wildlife inventory reports	0	25 000
16	Fees for operating infrastructure and equipment in protected areas and zoological gardens	0	5 000
17	Fees for the review of the management plans of ZIC, ZICGC and game-farming, and private zoological gardens	0	5 000
18	Certificates of Registration as Wildlife Products Processor	0	5 000
19	Certificates of Registration as Wildlife Products Exporters	0	5 000

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	REVENUE HEADING	2021	2022
20	Proceeds from fines, settlements, damages, public or private auctions of seized products and sundry objects	80 000	45 000
21	Carry forward (balance to carry forward)	0	117 000
22	Proceeds from the sale of secure wildlife transport documents	0	30 000
23	Subsidies, contributions, donations and bequeaths from any natural or legal person	15 000	0
24	Felling tax	109 500	70 000
25	Logging tax	10 000	8 000
	<b>PRODUCTION OF SECURED TRANSPORT DOCUMENTS</b>	<b>5 000 000</b>	<b>6 000 000</b>
1	"Cameroonization" documents	21 250	0
2	Approvals for the professions of road transport operator and auxiliary road transport employee	7 088	51 500
3	Approvals for the professions of maritime and para-maritime transporters	46 000	0
4	Temporary authorizations	4 500	0
5	Traffic passes	18 000	0
6	Public road transport passes (blue passes)	576 000	650 000
7	Seamen's identity cards	30 475	3 500
8	Certificates of competency	19 125	3 500
9	Certificates of competency	39 250	30 000
10	Tonnage certificates	2 250	0
11	Certificates of cancellation	6 750	0
12	Vehicle registration certificates (grey cards)	3 222 881	3 000 000
13	Temporary registrations	4 250	0
14	Transport licences	66 375	75 000
15	Professional maritime booklets	3 769	550
16	National and international driving licences	837 725	1 200 000
17	Navigation permits	15 750	0
18	Carry forward (balance to carry forward)	0	985 950
19	Crew lists	12 562	0
20	Safety inspections	66 000	0
	<b>SUPPORT AND DEVELOPMENT OF TOURISM AND LEISURE ACTIVITIES</b>	<b>1 000 000</b>	<b>1 000 000</b>
1	Fines and transactions	145 000	100 000
2	Concession of classified tourist sites to natural or legal persons	5 000	0
3	Various donations and legacies	10 000	0
4	Rental of hotels built with public funds and given out on lease management to national or foreign natural or legal persons	160 000	350 000
5	Share of proceeds from national park and wildlife reserve access rights	5 000	0
6	Share of proceeds from tourist tax	500 000	500 000
7	Signage fees	50 000	20 000
8	Fees collected on issuance of permits for construction and opening of hotel establishments	25 000	15 000
9	Carried forward (balance to carry forward)	0	15 000
10	State subsidies	100 000	0

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REVENUE HEADING		2021	2022
<b>SPECIAL NATIONAL SOLIDARITY FUND FOR THE FIGHT AGAINST THE CORONAVIRUS AND ITS ECONOMIC AND SOCIAL IMPACTS</b>		<b>200 000 000</b>	<b>100 000 000</b>
1	Funds from Contributions		
	European Union (EU)	25 000 000	
	World Bank (WB)		35 000 000
	Development Bank of Central African States (BDEAC)	15 000 000	
2	Payments from the general budget	160 000 000	65 000 000
<b>TOTAL REVENUE FROM SAAs</b>		<b>245 200 000</b>	<b>152 700 000</b>

## CHAPTER TWO STATE BUDGET EXPENDITURE ESTIMATES

**SECTION FIFTY:** Expenditure under the general budget of the Republic of Cameroon for the 2022 financial year is estimated at **5 599 700 000 000 CFA francs**, broken down by economic type as follows:

(Unit: Thousand CFAF)

CODE	LABEL	2022
<b>CURRENT EXPENDITURES</b>		<b>4 120 700 000</b>
<b>Section 1</b>	<b>Financial charges of the debt</b>	<b>1 391 300 000</b>
15	Project – Borrowing	897 700 000
152	Project loans from governments affiliated to the Paris Club	166 000 000
155	Project loans from external private bodies	100 000 000
156	Domestic project borrowing - General government	88 300 000
157	Domestic project borrowing - private organizations	543 400 000
16	Borrowing – Programmes	254 000 000
161	Multilateral programme borrowings	145 000 000
162	Initial project loans from governments affiliated to the Paris Club	109 000 000
67	Financial expenses of the debt	239 600 000
671	Interest and financial expenses on debt	239 600 000
<b>Section 2</b>	<b>Personnel expenditure</b>	<b>1 138 498 512</b>
66	Personnel expenses	1 138 498 512
661	Gross salaries of personnel with special status in the public service	1 075 285 713
663	Gross salary of personnel with overall pay	6 115 742
665	Emoluments, gratifications and other allowances excluding salaries	1 201 658
666	Personnel remuneration other than pay	15 140 226
669	Other personnel expenditure	40 755 174
<b>Section 3</b>	<b>Expenditure on goods and services</b>	<b>858 589 975</b>
60	Purchase of goods	209 559 184
601	Materials, equipment and supplies	80 346 558
605	Water, electricity, gas and other energy sources	66 382 846
606	Specific equipment and supplies	62 829 780
61	Purchase of services	187 683 787
611	Transport and mission expenses	58 300 429
612	Rent	16 546 265
613	Fees and studies	1 756 503

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(Unit: Thousand CFAF)

CODE	LABEL	2022
614	Care and maintenance	27 921 658
615	Insurance	2 382 125
617	Public relations-communication Fees	59 751 330
618	Staff training costs	20 048 500
619	Other acquisitions of services	976 978
<b>62</b>	<b>Other services (Refund of revenues received)</b>	<b>86 000 000</b>
624	Taxes and internal taxes on goods and services	84 000 000
625	Taxes on foreign trade and international transactions	2 000 000
<b>69</b>	<b>Current expenditure breakdowns</b>	<b>375 347 004</b>
690	Current expenditure breakdowns	375 347 004
<b>Section 4</b>	<b>Transfer Expenditure</b>	<b>730 247 933</b>
<b>63</b>	<b>Subsidies</b>	<b>6 085 517</b>
632	Capital subventions Capital grants to EPAs and other agencies	1 550 000
639	Subventions to other categories of beneficiaries	4 535 517
<b>64</b>	<b>Transfers</b>	<b>724 162 416</b>
641	Current transfers to other administrative units	257 220 048
642	Contributions to international organizations	18 885 132
645	Transfers for social benefit	370 475 146
646	Interests and commissions	9 969 529
647	Contributions to international organisations - States	66 631 807
649	Other transfers	980 754
<b>Section 6</b>	<b>Other expenditure</b>	<b>2 063 580</b>
<b>65</b>	<b>Exceptional charges</b>	<b>2 063 580</b>
659	Expenses of litigation	2 063 580
<b>CAPITAL EXPENDITURE</b>		<b>1 479 000 000</b>
<b>Section 3</b>	<b>Expenditure on goods and services</b>	<b>180 935 132</b>
<b>61</b>	<b>Purchase of services</b>	<b>180 935 132</b>
613	Fees and studies	180 935 132
<b>Section 4</b>	<b>Transfer Expenditure</b>	<b>146 219 928</b>
<b>63</b>	<b>Subsidies</b>	<b>508 500</b>
633	Subsidies to private agro-industrial companies	50 000
634	Subsidies to private agro-industrial companies	99 500
639	Subventions to other categories of beneficiaries	359 000
<b>64</b>	<b>Transfers</b>	<b>145 711 428</b>
641	Current transfers to other administrative units	20 090 377
642	Contributions to international organizations	111 824 984
643	Price support for essential goods	370 000
645	Price support for essential goods	13 226 067
646	Interests and commissions	200 000
<b>Section 5</b>	<b>Capital Expenditure</b>	<b>1 151 844 940</b>
<b>21</b>	<b>Intangible fixed assets</b>	<b>24 019 486</b>
211	Research and development expenses	23 786 120
212	Patents, trademarks, copyrights	178 366
219	Other intangible assets	55 000
<b>22</b>	<b>Unproduced capital assets</b>	<b>29 446 749</b>
221	Land	29 446 749
<b>23</b>	<b>Acquisitions, construction and major repairs of buildings</b>	<b>810 788 433</b>

(Unit: Thousand CFAF)

CODE	LABEL	2022
231	Administrative buildings for office use	82 897 999
232	Administrative buildings used for accommodation (civilian and military)	7 070 758
233	Administrative buildings for technical use	48 299 135
234	Books	100 584 259
235	Infrastructure	571 936 282
<b>24</b>	<b>Acquisitions and major repairs of equipment and furniture</b>	<b>259 968 999</b>
241	Housing and office furniture and equipment	223 426 006
242	Office computer equipment	6 243 206
243	Transport equipment	7 324 060
244	Technical equipment and tools	18 946 727
245	Valuables - Collections - works of art	3 978 000
246	Livestock	6 000
248	Equipment and furniture in progress	45 000
<b>25</b>	<b>Military Equipment</b>	<b>2 621 273</b>
252	Military structures and infrastructure	2 621 273
<b>26</b>	<b>Equity investments, related receivables and guarantees</b>	<b>25 000 000</b>
262	External equity investments	25 000 000
<b>TOTAL EXPENDITURE</b>		<b>5 599 700 000</b>

**SECTION FIFTY-ONE:** The expenditure of Special Appropriation Accounts for the 2022 financial are estimated at **152 700 000 000 CFA francs**, broken down as follows by expenditure type:

(Unit: thousand CFA francs)

CODE	HEADING	2022
<b>CURRENT EXPENDITURE</b>		<b>125 217 842</b>
<b>Part 2</b>	<b>Personnel Expenses</b>	<b>25 000</b>
<b>66</b>	<b>Personnel expenses</b>	<b>25 000</b>
666	Remuneration excluding salaries	25 000
<b>Part 3</b>	<b>Expenditure on goods and services</b>	<b>123 552 413</b>
<b>60</b>	<b>Purchase of goods</b>	<b>8 311 262</b>
601	Materials, equipment and supplies	1 077 241
605	Water, electricity, gas and other energy sources	701 546
606	Specific equipment and supplies	6 532 475
<b>61</b>	<b>Purchase of Services</b>	<b>15 198 651</b>
611	Transport and mission expenses	1 610 276
612	Rental	33 000
613	Fees and studies	10 373 118
614	Maintenance and upkeep	61 900
617	Public relations and communication costs	1 031 590
618	Staff training costs	2 083 267
619	Other acquisition of services	5 500
<b>69</b>	<b>Current Expenditure to be Broken Down</b>	<b>100 042 500</b>
690	Current expenditure to be broken down	100 042 500
<b>Part 4</b>	<b>Transfer Expenditure</b>	<b>1 640 429</b>

(Unit: thousand CFA francs)

CODE	HEADING	2022
<b>63</b>	<b>Subsidies</b>	<b>750 000</b>
632	Equipment subsidies	720 000
639	Subsidies to other categories of beneficiaries	30 000
<b>64</b>	<b>Transfers</b>	<b>890 429</b>
641	Current transfers to other administrative units	481 000
646	Interest and charges	409 429
<b>CAPITAL EXPENDITURE</b>		<b>27 482 158</b>
<b>Part 5</b>	<b>Capital Expenditure</b>	<b>27 482 158</b>
<b>21</b>	<b>Intangible assets</b>	<b>471 600</b>
212	Patents, trademarks, copyrights	471 600
<b>22</b>	<b>Non-produced assets</b>	<b>192 000</b>
221	Land	192 000
<b>23</b>	<b>Acquisition, Construction and Major Repairs of Buildings</b>	<b>2 900 240</b>
231	Administrative buildings for office use	2 068 992
233	Administrative buildings for technical use	265 000
234	Works	285 000
235	Infrastructure	281 249
<b>24</b>	<b>Acquisition, Construction and Major Repairs of Equipment and Furniture</b>	<b>23 918 318</b>
241	Housing and office furniture and equipment	16 261 134
242	Office IT equipment	646 437
243	Transport equipment	306 500
244	Technical equipment and tools	6 704 247
<b>TOTAL EXPENDITURE OF SAAs</b>		<b>152 700 000</b>

### CHAPTER THREE BUDGET BALANCE

**SECTION FIFTY-TWO:** For 2022 financial year, the State budget balance resulting from revenue estimates and expenditure ceilings presented in Sections Forty-nine, Fifty, Fifty-one and Fifty-two above shall be fixed as follows:

		<i>(In billion CFA francs)</i>	
REVENUE	AMOUNT	EXPENDITURE	AMOUNT
<b>I. GENERAL BUDGET</b>			
<b>INTERNAL REVENUE</b>	<b>4009.2</b>	<b>CURRENT EXPENSES</b>	<b>2885.0</b>
Gross tax revenue	3088.7	Gross interest and commissions	239.6
<i>Including VAT credit refunds</i>	<i>84.0</i>	<b>Foreign debt interest relief</b>	<b>0.0</b>
<b>Net tax revenue</b>	<b>3004.7</b>	Personnel expenses	1124.8
Oil revenue	562.0	Goods and services	867.4
Non-tax revenue	216.2	Current transfers	653.2
<b>Total net domestic revenue</b>	<b>3782.9</b>	<i>Including subsidies paid to SAAs.</i>	<i>0.0</i>

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<i>(In billion CFA francs)</i>					
REVENUE		AMOUNT	EXPENDITURE		AMOUNT
<b>GRANTS</b>		<b>142.3</b>	<b>CAPITAL EXPENDITURE</b>		<b>1479.0</b>
Programme grants		109.0	External financing		779.8
Project grants		33.3	Own resources		664.3
<b>EXCEPTIONAL INCOME</b>		<b>0.0</b>	Shareholding/Restructuring		35.0
Privatization revenue			<b>OTHER EXPENDITURE</b>		<b>-20.0</b>
<i>Deductions from revenue to fund the Special National Solidarity Fund for the Fight against the Coronavirus</i>		65.0	Net loans		-20.0
<b>GENERAL NET BUDGET REVENUE</b>		<b>3860.2</b>	<b>GENERAL BUDGET EXPENDITURE</b>		<b>4344.0</b>
<b>II – SPECIAL TREASURY ACCOUNTS</b>					
<b>Special Appropriation Accounts</b>		<b>117.7</b>	<b>Special allocation accounts</b>		<b>152.7</b>
<i>Including the Special Solidarity Fund for the Fight against the Coronavirus and its Economic and Social Impacts</i>		65.0	<i>Including the Special Solidarity Fund for the Fight against the Coronavirus and its Economic and Social Impacts</i>		100.0
Covid-19 support funds (Grants)		0.0	Covid-19 support funds		35.0
Other Special Appropriation Accounts		52.7	Other Special Appropriation Accounts		52.7
<b>TOTAL NET STATE BUDGET REVENUE</b>		<b>3977.9</b>	<b>TOTAL NET STATE BUDGET REVENUE</b>		<b>4496.7</b>
<b>III – BALANCES</b>					
	Amount		% of GDP		
<b>FINANCING CAPACITY/REQUIREMENT</b>	<b>-538.8</b>		<b>-2.0</b>		
<b>OVERALL BALANCE</b>	<b>-518.8</b>		<b>-2.0</b>		
<b>CEMAC REFERENCE BALANCE</b>	<b>-632.0</b>		<b>-2.4</b>		

## CHAPTER FOUR OVERALL FINANCING AND AUTHORIZATIONS

**SECTION FIFTY-THREE:** For the 2022 financial year, the resources and cash expenditure that contribute to achieving financial balance shall be estimated as follows:

<i>(In billions of CFA francs)</i>					
FINANCING AND CASH FLOW NEEDS		AMOUNT	FINANCING AND CASHFLOW RESOURCES		AMOUNT
Overall budget deficit		518.8	Project loans		746.5
Amortization of structured debt (excluding correspondents)		1021.7	Issuance of government securities		350.0
External debt		520.0	Budget support		369.0
Domestic debt		501.7	Bank financing		184.0
Outstanding Treasury/unstructured debt CAA		100.0	VAT escrow account		84.0

(In billions of CFA francs)

FINANCING AND CASH FLOW NEEDS	AMOUNT	FINANCING AND CASHFLOW RESOURCES	AMOUNT
Refund of VAT credits	84	Exceptional financing	105.0
		<i>Special drawing rights(SDR)</i>	70.0
Net cash outflow to Correspondents	30.0	<i>WB COVID-19 Support Fund</i>	35.0
<b>TOTAL</b>	<b>1754.5</b>	<b>TOTAL</b>	<b>1754.5</b>

**SECTION FIFTY-FOUR:** During the 2022 financial year, the Minister of Finance shall be authorized to actively manage the debt and cash situation, particularly through the repurchase, exchange or early repayment of securities issued and the use of risk hedging instruments.

**SECTION FIFTY-FIVE:** During the 2022 financial year, the Government shall be authorized to issue government securities, particularly Treasury bonds to finance development projects, for a maximum amount of 350 billion CFA francs.

**SECTION FIFTY-SIX:** During the 2022 financial year, the Government shall be authorized to negotiate and eventually contract external loans totalling 650 billion CFA francs, including 230 billion CFA francs of non-concessional, under conditions that safeguard the State's financial interests and its economic and political sovereignty.

## **PART TWO** **PUBLIC POLICY RESOURCES AND SPECIAL PROVISIONS**

### **I - GENERAL PROVISIONS**

**SECTION FIFTY-SEVEN:** This part provides for and authorizes the public policies resources for all ministries and institutions in 2022.



**PART TWO  
APPROPRIATIONS**

**CHAPTER ONE  
GENERAL BUDGET APPROPRIATIONS**

**SECTION FIFTY-EIGHT:** The amounts of commitment authorizations and payment appropriations under the general budget opened for the programmes contributing to achieving the objectives with indicators are fixed as follows:

(In thousands CFAF)

N°	Programme		OBJECTIVE	INDICATOR	CA	PA
	CODE	LIBELLE				
<b>HEAD 01 - PRESIDENCY OF THE REPUBLIC</b>					<b>45 292 000</b>	<b>45 292 000</b>
1	168	FORMULATION AND COORDINATION OF PRESIDENTIAL ACTION	Contribute to the achievement of the objectives set by the program of major achievements	Achievement rate of actions approved by the President of the Republic	19 476 886	19 476 886
2	169	PRESIDENTIAL PROTECTION AND TERRITORY INTEGRITY	Preserve the integrity of the national territory and political stability	Overall level of achievement of the objectives assigned to the missions	7 020 150	7 020 150
3	170	GOVERNANCE AND INSTITUTIONAL SUPPORT OF THE PRESIDENCY OF THE REPUBLIC AND ITS ATTACHED DEPARTMENTS	Improve the coordination of services and ensure the proper implementation of programs	Overall rate of achievement of budgeted activities	18 794 964	18 794 964
<b>HEAD 02 - ATTACHED SERVICES TO THE PRESIDENCY</b>					<b>6 650 000</b>	<b>6 650 000</b>
4	171	FORMULATION AND COORDINATION OF PRESIDENTIAL ACTION	Contribute to the achievement of the objectives set by the program of major achievements	Achievement rate of actions approved by the President of the Republic	922 706	922 706
5	172	PRESIDENTIAL PROTECTION AND TERRITORY INTEGRITY	Contribute to the preservation of the integrity of the national territory and political stability	Overall level of achievement of the objectives assigned to the missions	5 727 294	5 727 294
<b>HEAD 03 - NATIONAL ASSEMBLY</b>					<b>28 182 000</b>	<b>28 182 000</b>
6	174	RENFORCEMENT DU CONTRÔLE PARLEMENTAIRE DE L'ACTION GOUVERNEMENTALE	Contribute to enhancing the efficacy of public policies	Rate of control of the Government's Priority Investment Programme	9 700 000	9 700 000
7	175	GOUVERNANCE ET APPUI INSTITUTIONNEL DES SERVICES DE L'ASSEMBLÉE NATIONALE	Strengthen the national legislative framework	Rate of contribution of the NA to the strengthening of the national legislative framework	18 482 000	18 482 000

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N°	Programme		OBJECTIVE	INDICATOR	CA	PA
	CODE	LIBELLE				
<b>HEAD 04 - PRIME MINISTER'S OFFICE</b>					<b>19 121 336</b>	<b>19 199 000</b>
8	010	MANAGEMENT AND COORDINATION OF GOVERNMENT ACTION	Ensure the effective completion of at least 70% of the annual tranche of government strategic programs and projects	Achievement rate of the annual tranche of government strategic programs and projects	2 521 521	2 521 521
9	011	GOVERNANCE AND INSTITUTIONAL SUPPORT TO THE INTERNAL AND ATTACHED SERVICES TO PRIME MINISTER'S OFFICE	Satisfaire au moins 70% des responsables des services internes et	Degré de satisfaction annuel des responsables des services internes et rattachés aux SPM	16 599 815	16 677 479
<b>HEAD 05 - ECONOMIC AND SOCIAL COUNCIL</b>					<b>3 231 000</b>	<b>1 591 000</b>
10	095	ADVISE THE EXECUTIF ON ECONOMIC, SOCIAL, CULTURAL AND ENVIRONMENTAL ISSUES	Strengthen the participation of the various socio-professional categories in the elaboration and implementation of public policies.	Number of opinions issued by the ESC	50 000	50 000
11	096	GOVERNANCE AND INSTITUTIONAL SUPPORT OF THE ECONOMIC AND SOCIAL COUNCIL	Improve the coordination of services and ensure the proper implementation of the programs of the ESC	Rate of completion of activities budgeted within the ESC	3 181 000	1 541 000
<b>HEAD 06 - MINISTRY OF EXTERNAL RELATIONS</b>					<b>34 888 000</b>	<b>34 888 000</b>
12	087	MAXIMISING THE POTENTIAL OF BILATERAL RELATIONS	Capitalizing on Cameroon's benefit from the bilateral cooperation potentials	1. Number of legal instruments of bilateral cooperation, not finalised; 2. Number of legal instruments of bilateral cooperation signed or ratified 3. Number of partners mobilised and projects initiated or carried out	16 576 408	16 576 408

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N°	Programme		OBJECTIVE	INDICATOR	CA	PA
	CODE	LIBELLE				
13	088	NEGOTIATION, CO-ORDINATION AND FOLLOW-UP OF MULTILATERAL, DECENTRALISED, NON-GOVERNMENTAL COOPERATION AND SUBSEQUENT PROGRAMMES	Diversifying and stepping up opportunities accruing from multilateral, decentralised and non-governmental forms of cooperation for the development of Cameroon	1. Number of agreements entered into and mechanisms obtained thanks to multilateral, decentralised and non-governmental forms of cooperation. Number of projects and programs carried out in Cameroon thanks to multilateral, decentralised and non-governmental cooperation. 2. Number of agreements entered into and mechanisms obtained thanks to multilateral, decentralised and non-governmental forms of cooperation.	3 344 046	3 344 046
14	089	MANAGING THE DIASPORA, MIGRANTS AND NEW CRISES	Stepping up the participation of Cameroonians abroad in the development of Cameroon and contributing to the management of emerging crises	1. Number of migrant returnees or re-integrated in families 2. Number of annual projects and/or initiatives of Cameroonians abroad already supported 3. Number of mechanisms striving effectively towards managing migratory issues to which Cameroon is a Party	5 080 398	5 080 398
15	090	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE SUB-SECTOR OF EXTERNAL RELATIONS	Improving on the coordination of services and ensuring the smooth implementation of Programs in MINREX	Rate of carrying out within MINREX the budgeted activities	9 887 147	9 887 147
<b>HEAD 07 - MINISTRY OF TERRITORIAL ADMINISTRATION</b>					<b>37 952 000</b>	<b>37 952 000</b>
16	161	TERRITORIAL ADMINISTRATION	To consolidate the presence of the Administrative Authorities on the territory	Proportion of periodic reports sent by the Administrative Authorities in the course of the year	11 038 862	11 038 862
17	162	CONTRIBUTION TO THE PROMOTION OF CIVIL LIBERTIES AND THE SECURITY OF PEOPLE AND PROPERTY	To ensure compliance with regulations on individual and collective freedoms	1. Proportion of civil society organizations monitored per year 2. Number of security reports produced per year	6 869 738	6 869 738

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N°	Programme		OBJECTIVE	INDICATOR	CA	PA
	CODE	LIBELLE				
18	163	DEVELOPMENT OF THE NATIONAL CIVIL PROTECTION SYSTEM	To build disaster resilience	Number of divisions with Emergency Organization (ORSEC) Plans	7 240 238	7 240 238
19	164	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE TERRITORIAL ADMINISTRATION SUB-SECTOR	To ensure the optimal implementation of the Ministry's Programs	Rate of implementation of budgeted activities in the Ministry	12 803 162	12 803 162
<b>HEAD 08 - MINISTRY OF JUSTICE</b>					<b>64 974 000</b>	<b>64 974 000</b>
20	050	IMPROVEMENT OF COURT ACTIVITY	Improve the quality and equal access to the public service of justice	Average time to handle cases	31 869 194	31 869 194
21	051	IMPROVEMENT OF PENITENTIARY POLICY	Improve the treatment of detainees and encourage the social reintegration of prisoners	1. Prison space occupation rate 2. Proportion of detainees trained for reintegration	22 372 037	22 372 037
22	052	GOVERNANCE AND INSTITUTIONAL SUPPORT OF THE JUSTICE SUB-SECTOR	Ensure the effectiveness and efficiency of services for the optimal implementation of the Programs of the Ministry of Justice	Implementation rate of budgetary activities in the Ministry of Justice	10 732 769	10 732 769
<b>HEAD 09 - SUPREME COURT</b>					<b>3 192 239</b>	<b>4 566 000</b>
23	114	CONTROL OF FINANCIAL TRANSPARENCY BUDGETARY MANAGEMENT AND QUALITY OF PUBLIC ACCOUNTS	Strengthen the control and judgement of public accounts	Rate of judicial review carried out	897 216	897 216
24	115	MANAGEMENT OF JUDICIAL AND ADMINISTRATIVE DISPUTES	Improve the Supreme Court's performance in judicial and administrative matters	Rate of decisions rendered in judicial and administrative matters	429 130	429 130
25	188	GOUVERNANCE ET APPUI INSTITUTIONNEL DE LA COUR SUPRÊME	Assurer la mise en œuvre optimale des Programmes de la CS	Taux de réalisation des activités budgétisées au sein de la Cour Suprême	1 865 893	3 239 654

N°	Programme		OBJECTIVE	INDICATOR	CA	PA
	CODE	LIBELLE				
<b>HEAD 10 - MINISTRY OF PUBLIC CONTRACTS</b>					<b>14 322 000</b>	<b>14 322 000</b>
26	027	IMPROVEMENT OF PUBLIC CONTRACTS ADMINISTRATION	Ensure the proper functioning of the public contracts system	1.Proportion of programmed executed contracts 2.Proportion of contracts awarded within a deadline of less than 5 months 3.Proportion of contracts awarded through the mutual agreement procedure 4.Proportion of women members of Tenders Boards 5.Proportion of local products in contracts accepted	1 968 760	1 968 760
27	028	STEPPING UP EXTERNAL CONTROL OF SUPPLIES AND SERVICE PROVISION CONTRACTS	Intensify external controls of supplies and service provision contracts	Rate of controlled supplies and service provisions contracts	1 918 700	1 918 700
28	029	SETTING UP THE EXTERNAL CONTROL OF INFRASTRUCTURE CONTRACTS	Intensify external control of infrastructure contracts	Rate of controlled infrastructure contracts	1 510 299	1 510 299
29	030	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE PUBLIC CONTRACTS SUB-SECTOR	Improve the performance of services	Rate of achieved financed activities	8 924 241	8 924 241
<b>HEAD 11 - STATE SUPREME AUDIT</b>					<b>4 302 000</b>	<b>5 702 000</b>
30	067	STRENGTHENING THE PREVENTION OF THE MISAPPROPRIATION OF PUBLIC FUNDS	Promote the culture of good governance in the management of public affairs	Number of public administrations and other state entities that have internalized internal control standards and measures to prevent damage to public funds	880 000	880 000
31	076	CONTROLS AND AUDITS	Sanction unscrupulous managers, repairing damages endured by the State, follow up the sanctions pronounced by BFDB	1.Number of entities controlled and audited 2.Number of BFDB sessions held 3.Number of audit mission teams deployed	1 754 000	1 754 000
32	077	GOVERNANCE AND INSTITUTIONAL SUPPORT OF CONSUPE	ensure the effective implementation of CONSUPE program	ensure the effective implementation of CONSUPE programmes	1 668 000	3 068 000
<b>HEAD 12 - GENERAL DELEGATION OF NATIONAL SECURITY</b>					<b>89 144 000</b>	<b>89 144 000</b>

(In thousands CFAF)

N°	Programme		OBJECTIVE	INDICATOR	CA	PA
	CODE	LIBELLE				
33	062	IMPROVING PUBLIC SECURITY	Reinforce the protection of institutions, civil liberties, people and property	Rate of security coverage of the national territory	7 039 719	7 039 719
34	063	STRENGTHENING BORDER COVERAGE	Increase border security	Proportion of criminal acts and cross-border offences controlled	3 452 785	3 452 785
35	064	RE-DYNAMIZATION OF THE INTELLIGENCE SYSTEM	Ensure the permanent availability of full, complete and quality intelligence	Number of security briefs produced	6 081 261	6 081 261
36	065	GOVERNANCE AND INSTITUTIONAL SUPPORT OF THE DGSN	Improve coordination of services and ensure effective implementation of programs	Rate of implementation of budgeted activities at DGSN	72 570 235	72 570 235
<b>HEAD 13 - MINISTRY OF DEFENCE</b>					<b>259 504 449</b>	<b>259 844 000</b>
37	001	DEFEND THE INTEGRITY OF THE NATIONAL TERRITORY	Enhance territorial defence measures	Compliance rate of the Table of Organization and General allocation of the Armed Forces	133 998 940	134 495 940
38	003	PARTICIPATE IN THE PROTECTION OF PERSONS, PROPERTY AND THE ENVIRONMENT	Provide conditions for peace and security that promote development	Crime rate	68 986 016	68 748 567
39	004	ASSISTANCE, RECONVERSION AND REINTEGRATION OF EX-SERVICEMEN AND WAR VICTIMS	Improve the follow-up, reconversion and reintegration of Ex-Servicemen and War Victims	1.Number of Ex-servicemen and War Victims or their successors taking care of or assisted 2.Number of Ex-servicemen and War Victims rehabilitated	1 598 340	1 598 340
40	005	CONTRIBUTE TO NATIONAL DEVELOPMENT EFFORTS	Provide support in specific areas contributing to the socio-economic development of Cameroon	Compliance rate of the various requests to the specialized structures of MINDEF	10 131 782	10 131 782
41	006	GOVERNANCE AND INSTITUTIONAL SUPPORT TO THE DEFENCE SUB-SECTOR	Improve service coordination and ensure the proper implementation of MINDEF programs	Execution rate of budgeted activities in the Ministry of Defence	44 789 371	44 869 371
<b>HEAD 14 - MINISTRY OF ARTS AND CULTURE</b>					<b>5 621 752</b>	<b>5 621 752</b>

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N°	Programme		OBJECTIVE	INDICATOR	CA	PA
	CODE	LIBELLE				
42	148	CONSERVATION OF CAMEROONIAN ART AND CULTURE	Reconstructing and safeguarding the cultural and artistic heritage.	Number of cultural properties and elements that are viable and operational	1 205 000	1 205 000
43	149	DEVELOPMENT AND VALORISATION OF THE PRODUCTION OF CULTURAL PROPERTIES AND SERVICES	Promote the emergence of a cultural sector that is commercial, organized, competitive and a creator of income and sustainable employment	1. Number of jobs created 2. Share of culture in the GDP	2 144 902	2 144 902
44	182	GOVERNANCE AND INSTITUTIONAL SUPPORT OF THE ARTS AND CULTURE SUBSECTOR	Ensure the effective implementation of the ministry's programmes	Rate of implementation of budgeted activities in MINAC	2 271 850	2 271 850
<b>HEAD 15 - MINISTRY OF BASIC EDUCATION</b>					<b>244 034 379</b>	<b>244 034 379</b>
45	101	DEVELOPMENT OF PRE-NURSERY	Increase the rate of Pre-nursery education throughout the national territory;	Pre-nursery rate	15 498 262	15 498 262
46	102	UNIVERSAL PRIMARY EDUCATION	Improve access to and completion of quality and inclusive primary education for all school-going age children	1. Primary school completion rate 2. Net enrolment Rate in Primary School	191 605 330	191 605 330
47	103	LITERACY	Increase the percentage of literate population	Percentage of literate population	2 604 533	2 604 533
48	104	GOVERNANCE AND INSTITUTIONAL SUPPORT FOR THE BASIC EDUCATION SUB-SECTOR	Ensure effective implementation of operational programs	Average achievement rate of operational program indicators	34 326 254	34 326 254
<b>HEAD 16 - MINISTRY OF SPORTS AND PHYSICAL EDUCATION</b>					<b>23 376 000</b>	<b>23 376 000</b>
49	007	DIRECTOR OF PHYSICAL EDUCATION DEVELOPMENT	Increasing the healthy, methodical and supervised practice of Physical and Sports Activities	Number of practitioners per year	4 472 461	4 472 461
50	008	DEPARTMENT OF STANDARDS AND MONITORING OF SPORTS ORGANISATIONS	Improving the performance of sports federations at the national level	Number of sports federations eligible for international competitions	12 232 941	12 232 941
51	009	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE PHYSICAL AND SPORTS EDUCATION SUB-SECTOR	To improve the coordination of services and ensure the good implementation of the programs	Achievement rate of budgeted activities in the Ministry	6 670 598	6 670 598
<b>HEAD 17 - MINISTRY OF COMMUNICATION</b>					<b>4 348 000</b>	<b>4 348 000</b>

N°	Programme		OBJECTIVE	INDICATOR	CA	PA
	CODE	LIBELLE				
52	013	INCREASING POPULATION ACCESS TO MEDIA CONTENT	To qualitatively and quantitatively increase national news coverage by public and privately owned media	Coverage rate of populations exposed to the media	970 000	970 000
53	097	DEVELOPMENT OF MULTISECTORAL COMMUNICATION FOCUSED ON SOCIETAL PERFORMANCE	Contribute to improving on the living conditions of the populations and their access to basic social networks in view of reducing poverty and underemployment.	Number of people or groups of people sensitized, mobilized, and committed to development actions	1 102 500	1 102 500
54	160	GOVERNANCE AND INSTITUTIONAL SUPPORT OF THE COMMUNICATION SUB-SECTOR	To improve the coordination of services and ensure the proper implementation of programs in the Ministry of Communication	Completion rate of activities within budgeted the Ministry of Communication	2 275 500	2 275 500
<b>HEAD 18 - MINISTRY OF HIGHER EDUCATION</b>					<b>62 784 000</b>	<b>63 934 000</b>
55	116	DEVELOPMENT OF THE TECHNOLOGICAL AND PROFESSIONAL COMPONENT OF HIGHER EDUCATION.	To increase the quantity and quality of students trained in technological and professional Higher Education Institutions	Percentage of students trained in technological and professional Higher Education Institutions	10 025 560	10 025 560
56	117	MODERNIZATION AND PROFESSIONALIZATION OF CLASSICAL FACULTIES	To provide professional skills and competences to students in classical faculties to enable them to find employment or to be self-employed	1. Annual student-teacher ratio for Master's level students 2. Rate of professional integration of students who have followed training undergone in classical faculties 3. Number of students per seat	8 026 593	8 026 593
57	118	DEVELOPMENT OF UNIVERSITY RESEARCH AND INNOVATION	Enable university research to have a positive impact on the country's development with a view to its emergence	Number of university research results exploited in the priority sectors defined in the development strategy per year.	17 460 078	18 610 078
58	119	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE HIGHER EDUCATION SUB-SECTOR	Ensuring better steering of higher education	Implementation rate of budgeted activities	27 271 769	27 271 769
<b>HEAD 19 - MINISTRY OF SCIENTIFIC RESEARCH AND INNOVATION</b>					<b>10 875 000</b>	<b>10 875 000</b>
59	136	GOVERNANCE AND INSTITUTIONAL SUPPORT FOR THE RESEARCH AND	Improve coordination, functioning and performance of the Research and	Implementation rate of ministerial action plan	5 933 858	5 933 858

(In thousands CFAF)

N°	Programme		OBJECTIVE	INDICATOR	CA	PA
	CODE	LIBELLE				
		INNOVATION SUB-SECTOR	Innovation sub-sector			
60	193		Increase the performance of scientific, technological and innovation research	Number of research results produced and disseminated	4 941 142	4 941 142
<b>HEAD 20 - MINISTRY OF FINANCE</b>					<b>62 691 000</b>	<b>62 691 000</b>
61	031	MOBILIZATION OF INTERNAL NON-OIL REVENUES	Improving non-oil revenue collection and the business climate	Internal tax revenue collection rate	12 650 000	12 650 000
62	032	CUSTOMS GOVERNANCE, PROTECTION OF THE ECONOMIC SPACE AND PARTICIPATION IN NATIONAL SECURITY	Facilitating external trade and contributing to national security	1. Interception rate of strategic goods in circulation in Cameroon 2. Mobilisation rate of customs revenue 3. Rate of dematerialization of customs procedures	8 180 850	8 180 850
63	033	TREASURY MANAGEMENT AND FINANCIAL SECTOR MONITORING	Improve the efficiency of the Treasury and optimize the financing of the economy	1. Average payment duration of expenditure after assumption of responsibility by the Treasury services. 2. Share of credit to the economy in GDP.	12 410 200	12 410 200
64	034	STATE BUDGETARY MANAGEMENT	Ensure the proper drafting of Finance Bills and the efficient execution of the budgets of Public Entities	1. Average processing time of expenditure files 2. Level of respect for budget appointments	10 973 854	10 973 854
65	092	GOVERNANCE AND INSTITUTIONAL SUPPORT	Ensure the optimal implementation of the Ministry's Programs	Implementation rate of budgeted activities in the Ministry	18 476 096	18 476 096
<b>HEAD 21 - MINISTRY OF COMMERCE</b>					<b>7 958 000</b>	<b>7 958 000</b>
66	015	SUPPORT TO EXPORTS DEVELOPMENT	To contribute to improving on the competitiveness of local products and capture new markets	Proportion of economic operators having exported to traditional markets after participating in ETDs or fairs in target countries	359 642	359 642
67	021	DOMESTIC MARKET REGULATION	Ensure regular supplies to the domestic market under conditions of fair competition	Domestic Market Regulation Index	3 107 158	3 107 158

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N°	Programme		OBJECTIVE	INDICATOR	CA	PA
	CODE	LIBELLE				
68	025	GOVERNANCE AND INSTITUTIONAL SUPPORT	Improve the working environment and conditions	Program effectiveness rate	3 997 341	3 997 341
69	152	PROMOTION OF METROLOGY, NORMATIVE WATCH AND SUPERVISION OF THE RIGHT PRICE	Ensure accurate measurement in marketing	Metrology, Standards Surveillance and Fair Pricing Promotion Index	493 859	493 859
<b>HEAD 22 - MINISTRY OF ECONOMY, PLANNING AND REGIONAL DEVELOPMENT</b>					<b>59 813 000</b>	<b>59 813 000</b>
70	019	ENHANCEMENT OF DEVELOPMENT PLANNING AND INTENSIFICATION OF REGIONAL DEVELOPMENT	Plan and ensure harmonious, balanced and sustainable development of the entire national territory	1.Proportion of up-to-date strategic tools linked to SND30 2.Rate of budgeted activities aligned with strategic intervention frameworks	42 622 746	42 622 746
71	022	SUPPORT TO STRUCTURAL TRANSFORMATION FOR ACCELERATED GROWTH	Contribute to the structural transformation of the economy in view of economic growth acceleration	1.PIB physical implementation rate 2.Proportion of the Programs priority investment projects (PIP) included in the state budget	7 868 691	7 868 691
72	023	STRENGTHENING DEVELOPMENT PARTNERSHIP AND REGIONAL INTEGRATION	Improve the contributions of economic partnerships and regional integration to the achievement of Cameroon's development priorities	Annual ratio of external financing mobilized in accordance with the terms and conditions set by the Finance Law.	3 043 095	3 043 095
73	024	GOVERNANCE AND INSTITUTIONAL SUPPORT OF THE SUB-SECTOR OF THE ECONOMY, PLANNING AND REGIONAL DEVELOPMENT	Improve the coordination of services and support the implementation of operational programs	Achievement rate of budgeted activities within MINEPAT	6 278 468	6 278 468
<b>HEAD 23 - MINISTRY OF TOURISM AND LEISURE</b>					<b>6 985 000</b>	<b>6 985 000</b>
74	014	PROMOTION OF TOURISM AND LEISURE	Increase number of visitors	Number of international visitors	1 352 663	1 352 663
75	150	DIVERSIFICATION AND STRENGTHENING OF THE TOURISM AND LEISURE OFFER	Increase the offer of tourism and leisure products and services	Added value of the tourism and leisure sector to GDP	3 135 829	3 135 829

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N°	Programme		OBJECTIVE	INDICATOR	CA	PA
	CODE	LIBELLE				
76	151	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE TOURISM AND LEISURE SUB-SECTOR	Improve the coordination of services and ensure the proper implementation of programs	Achievement rate of programmed and budgeted activities	2 496 508	2 496 508
<b>HEAD 25 - MINISTRY OF SECONDARY EDUCATION</b>					<b>399 782 000</b>	<b>400 267 000</b>
77	105	STRENGTHENING ACCESS TO SECONDARY EDUCATION	Increase access to Secondary Education	Transition rate from primary to secondary school	83 591 637	84 076 637
78	106	IMPROVING QUALITY EDUCATION AND SCHOOL LIFE IN SECONDARY EDUCATION	Improving the quality of teaching and learning in the Ministry of Secondary Education	Completion rate of first and second cycle	229 323 000	229 323 000
79	107	GOVERNANCE AND INSTITUTIONAL SUPPORT IN SECONDARY EDUCATION	To improve governance and optimise the management of resources	Implementation rate of programmed activities at MINESEC	29 163 363	29 163 363
80	112	STRENGTHENING PROFESSIONALISATION AND OPTIMISING TRAINING IN SECONDARY EDUCATION	Increase the vocational skills of technical and vocational secondary school learners, especially in promising training areas related to major projects, the Industrialization Master Plan (IMP) and the National Development Strategy 2020 - 2030 (SND30)	Percentage of learners by gender, in promising fields	57 704 000	57 704 000
<b>HEAD 26 - MINISTRY OF YOUTH AFFAIRS AND CIVIC EDUCATION</b>					<b>23 702 000</b>	<b>23 702 000</b>
81	144	CIVIC EDUCATION AND VOLUNTEERISM	To instil civic, moral and ethical values in the population	1.Number of people trained on civic values by MINJEC structures 2.Proportion of the population with civic, moral and ethical values	6 269 652	6 269 652
82	145	YOUTH SOCIO-ECONOMIC INTEGRATION	Increase the economic integration of young people supervised in the structures of MINJEC	Rate of economic integration of young people trained in MINJEC's supervision structures	10 223 348	10 223 348

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	CODE	LIBELLE				
83	146	NATIONAL INTEGRATION AND CIVIC PARTICIPATION	Promote civic culture and moral values among the population	1.Number of people trained on republican values (living together, voluntary commitment and participation in development) 2.proportion of the population with republican skills	3 332 254	3 332 254
84	147	GOVERNANCE AND INSTITUTIONAL SUPPORT AT THE MINISTRY OF YOUTH AFFAIRS AND CIVIC EDUCATION	Improve on the coordination of services and ensure the proper implementation of the programs	Rate of achievement of budgeted activities within the Ministry of Youth Affairs and of Civic Education	3 876 746	3 876 746
<b>HEAD 27 - MINISTRY OF DECENTRALIZATION AND LOCAL DEVELOPMENT</b>					<b>52 120 187</b>	<b>52 120 187</b>
85	098	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE DECENTRALIZATION AND LOCAL DEVELOPMENT SUB-SECTOR	Ensure optimal implementation of MINDDEVEL's Programmes	Execution rate of budgeted activities within the ministry	4 241 754	4 241 754
86	099	DEEPENING THE DECENTRALIZATION PROCESS	Strengthen the administrative and financial autonomy of RLAs	1.Number of councils whose financial resources increase by at least 5% per year 2.Number of regions whose financial resources increase by at least 5% per year 3.Proportion of RLAs that have operationalized at least 50% of the services provided for in the organization chart	3 196 601	3 196 601
87	100	PROMOTION OF LOCAL DEVELOPMENT	To promote the contribution of RLAs to economic growth and local development	Physical- and financial execution rate of investment projects in RLAs	44 681 832	44 681 832
<b>HEAD 28 - MINISTRY OF ENVIRONMENT, PROTECTION OF NATURE AND SUSTAINABLE DEVELOPMENT</b>					<b>6 573 000</b>	<b>6 573 000</b>

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	CODE	LIBELLE				
88	002	CLIMATE CHANGE, DESERTIFICATION AND DROUGHT	Reduce the vulnerability of people's development activities to the adverse effects of climate change, desertification and drought	1.Level of adaptation and resilience of development sectors to climate change 2.Percentage of land restored in priority intervention zone No.1	2 561 500	2 561 500
89	069	BIODIVERSITY	Improving the preservation, restoration, enhancement and sustainable use of biodiversity and the equitable sharing of the benefits arising from the utilization of genetic resources	Biodiversity trend	711 000	711 000
90	091	SUSTAINABLE DEVELOPMENT	Promote the consideration of sustainable development in projects and programs in Cameroon	1.Number of development projects and programs that integrates environmental issues in their drafting and implementation; 2.Number of development initiatives promoting the consideration of environmental aspects supervised by MINEPDED	661 000	661 000

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N°	Programme		OBJECTIVE	INDICATOR	CA	PA
	CODE	LIBELLE				
91	093	POLLUTION, NUISANCES AND HARMFUL AND/OR HAZARDOUS CHEMICALS	Reducing environmental pollution and nuisances	1.Amount of waste and chemicals managed in an environmentally sound manner 2.Amount of waste and chemicals managed in an environmentally sound manner (Hazardous waste solids) 3.Amount of waste and chemicals managed in an environmentally sound manner (Hazardous waste liquids) 4.Amount of waste and chemicals managed in an environmentally sound manner (Non-hazardous waste liquids) 5.Amount of waste and chemicals managed in an environmentally sound manner (Chemical products) 6.Percentage of inspected installation compliant	918 000	918 000
92	094	GOVERNANCE AND INSTITUTIONAL SUPPORT TO THE ENVIRONMENT, PROTECTION OF NATURE AND SUSTAINABLE DEVELOPMENT SUB-SECTOR	Ensure the optimal implementation of the Programs of the Environment, Nature Protection and Sustainable Development sub-sector	UK	1 721 500	1 721 500
<b>HEAD 29 - MINISTRY OF MINES, INDUSTRY AND TECHNOLOGICAL DEVELOPMENT</b>					<b>7 846 000</b>	<b>7 846 000</b>
93	035	IMPROVEMENT OF THE GEOLOGICAL POTENTIAL KNOWLEDGE AND DEVELOPMENT OF MINERAL RESOURCES	Develop the mining and quarrying sector	Number of upgraded mineral exploitation units. (this is a count...see report/note/document DM)	2 261 651	2 261 651
94	036	DEVELOPMENT AND STRENGTHENING OF THE INDUSTRIAL FABRIC	Process agricultural, mining and forestry raw materials by developing industrial sectors	1.Industrial production index 2.Growth rate of new industrial facilities	775 700	775 700

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N°	Programme		OBJECTIVE	INDICATOR	CA	PA
	CODE	LIBELLE				
95	037	MODERNISATION OF QUALITY INFRASTRUCTURE	Contribute to the improvement of the technical competitiveness of the local industry	Quality infrastructure development index (every 2-3 years)	1 138 400	1 138 400
96	038	DEVELOPMENT OF TECHNOLOGIES AND INDUSTRIAL PROPERTY ASSETS	Increase the number of valued technologies	1.Number of developed or revitalized technologies 2.Number of protected industrial property assets	767 000	767 000
97	039	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE MINING, INDUSTRY AND TECHNOLOGICAL DEVELOPMENT SUBSECTOR	Improve the coordination of Services and ensure proper implementation of MINMIDT's programs	Achievement rate of activities budgeted in MINMIDT	2 903 249	2 903 249
<b>HEAD 30 - MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT</b>					<b>88 642 251</b>	<b>88 642 251</b>
98	184	PRODUCTIVITY AND PRODUCTION OF AGRICULTURALS SECTORS	To increase the annual production of the main agricultural sectors	Growth rate of agricultural production	27 813 550	27 813 550
99	185	RESILIENCE OF AGRICULTURAL PRODUCTION SYSTEMS AND FOOD AND NUTRITION SECURITY	To improve the resilience of agricultural production systems	1. Proportion of farmers using climate change adaptation and mitigation techniques 2. food security prevalence rate	13 687 500	13 687 500
100	186	IMPROVEMENT OF THE INFRASTRUTURAL ENVIRONMENT AND THE ACCES TO THE PRODUCTION FACTORS AND THE MARKET	Improve the resilience of farming systems	1.Agricultural mechanization rate 2.Annual volume of agricultural credits garanted to farmers	37 380 851	37 380 851
101	187	GOVERNANCE AND INSTITUTIONNAL SUPPORT IN THE AGRICULTURAL AND RURAL DEVELOPMENT SUB-SECTOR	Ensure proper implementation of programmes in the Ministry of Agriculture and Rural Development	Implementation rate of budgeted activities within ministry of agriculture and rural development	9 760 350	9 760 350
<b>HEAD 31 - MINISTRY OF LIVESTOCK, FISHERIES AND ANIMAL INDUSTRIES</b>					<b>45 532 266</b>	<b>45 532 266</b>
102	053	DEVELOPMENT OF ANIMAL PRODUCTIONS AND INDUSTRIES	Increase the production of products and foodstuffs of animal origin	Quantity of products and foodstuffs of animal origin produced and processed	26 476 394	26 476 394
103	055	IMPROVEMENT OF LIVESTOCK HEALTH COVERAGE AND FIGHT AGAINST ZONOSES	Protect livestock from animal diseases and improve the sanitary quality of foodstuffs of animal and fish origin	Average prevalence rate of animal diseases	7 693 330	7 693 330
104	057	DEVELOPMENT OF FISHERIES PRODUCTIONS	Ensure a growing and sustainable production of fisheries products	Rate of increase of the quantities of fishery products	5 774 741	5 774 741

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	CODE	LIBELLE				
105	059	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE LIVESTOCK AND FISHERIES SUB-SECTOR AND ANIMAL INDUSTRIES	Improve coordination of services and ensure proper implementation of programs in the Ministry of Livestock, Fisheries and Animal Industries (MINEPIA)	Implementation rate of budgeted activities within the Ministry of Livestock, Fisheries and Animal Industries (MINEPIA)	5 587 801	5 587 801
<b>HEAD 32 - MINISTRY OF WATER RESOURCES AND ENERGY</b>					<b>254 963 000</b>	<b>246 963 000</b>
106	016	ENERGY SUPPLY	Have sufficient energy available for the population and economic activities	1.Power available (MW) 2.Load factor (%) 3.Amount of energy available for final consumption	145 668 418	139 668 418
107	137	ACCESS TO ENERGY	Increase access to energy for households and industries	1. Rate of access to electricity (%) 2. Coverage rate of domestic consumption forecasts of petroleum products (%)	43 123 134	43 123 134
108	138	ACCESS TO DRINKING WATER AND LIQUID SANITATION	Improve access to drinking water and liquid sanitation for households and economic operators	1.Water supply rate (in %) 2.Access rate to the improved on-site sanitation infrastructure 3.Quantity of water mobilised (m3/jr)	50 128 448	50 128 448
109	139	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE WATER AND ENERGY SUB-SECTOR	Improve the coordination of services and ensure the smooth running of programmes	Completion rate of budgeted activities	16 043 000	14 043 000
<b>HEAD 33 - MINISTRY OF FORESTRY AND WILDLIFE</b>					<b>16 508 000</b>	<b>16 508 000</b>

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	CODE	LIBELLE				
110	054	MANAGEMENT AND RENEWAL OF FORESTRY RESOURCES	Ensuring the sustainable management of forests	1.Surface area of permanent forests and participatory managed forests 2.Income generated by the management of forests	3 447 325	3 447 325
111	056	SECURING AND ENHANCEMENT OF WILDLIFE RESOURCES AND PROTECTED AREAS	Ensure sustainable management and enhancement of wildlife and protected areas	1.Number of protected areas under management 2.Resources generated by wildlife and protected areas management	3 700 307	3 700 307
112	058	ENHANCEMENT OF TIMBER AND NON-TIMBER FOREST RESOURCES	Optimising the use of timber and non-timber resources	1.Volume of legal timber marketed 2.Quantity of fuel-wood and non-timber forest product marketed 3.Number of direct employment in the timber and non-timber forest products sector	2 020 700	2 020 700
113	060	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE FORESTRY AND WILDLIFE SUB-SECTOR	Further build and improve institutional, technical and operational capacities of development stakeholders of the forestry and wildlife sub-sector	Rate of efficiency in the implementation of sub-sector activities	7 339 668	7 339 668
<b>HEAD 35 - MINISTRY OF EMPLOYMENT AND VOCATIONAL TRAINING</b>					<b>21 013 600</b>	<b>21 445 600</b>
114	120	DECENT EMPLOYMENT PROMOTION AND OCCUPATIONAL INTEGRATION	Promote decent employment by increasing and enhancing job creation opportunities in the economy	1.Number of jobs created in the modern sector of the economy 2.Portion of jobs created through MINEFOP's operational mechanisms	2 561 600	2 561 600
115	121	SKILLS DEVELOPMENT	Develop the skills of people seeking vocational qualifications or retraining in line with the needs of the economic	1. Number of people with a vocational qualification per year 2. Integration rate of school leavers by gender in year (n-1)	11 578 761	11 578 761

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	CODE	LIBELLE				
116	122	GOVERNANCE AND INSTITUTIONAL SUPPORT TO THE EMPLOYMENT AND VOCATIONAL TRAINING SUB-SECTOR	Ensure consistency and efficiency of MINEFOP actions	Rate of performance of budgeted activities	6 873 239	7 305 239
<b>HEAD 36 - MINISTRY OF PUBLIC WORKS</b>					<b>592 663 000</b>	<b>527 065 000</b>
117	125	CONSTRUCTION OF ROADS AND OTHER INFRASTRUCTURE	Develop and modernize road and crossing infrastructures	1. Density of the asphalt road network per 1000 inhabitants 2. % des grands projets de construction des autres infrastructures respectant l'itinéraire technique	371 489 508	339 791 928
118	126	REHABILITATION, MAINTENANCE AND SERVICING OF ROADS AND OTHER INFRASTRUCTURES	Restore and improve the asphalt and earth network	1. Linear of the rehabilitated asphalt network 2. % of the road network in good condition 3. % major rehabilitation projects maintenance of other infrastructures respecting the technical itinerary	203 899 776	172 099 356
119	127	REALIZATION OF TECHNICAL INFRASTRUCTURE STUDIES	Improve the quality of studies in order to optimize the cost and quality of infrastructure works	1. % studies carried out on time and respecting the technical itinerary 2. % studies carried out with less than 10% of riders	3 365 667	2 965 667
120	128	GOVERNANCE AND INSTITUTIONAL SUPPORT	Rationalize and harmonize interventions in order to achieve the expected results	Achievement rate of budget activities	13 908 049	12 208 049
<b>HEAD 37 - MINISTRY OF STATE PROPERTY, SURVEYS AND LAND TENURE</b>					<b>19 043 000</b>	<b>19 043 000</b>
121	026	MODERNISATION OF LAND REGISTRATION SYSTEM	Have a digital cadastre capable of meeting the challenges of modern land governance	Proportion of councils with a digital cadastral plan	2 709 728	2 709 728

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N°	Programme		OBJECTIVE	INDICATOR	CA	PA
	CODE	LIBELLE				
122	061	PROTECTION AND DEVELOPMENT OF STATE PROPERTY	Improve the management of state property	1.Proportion of rehabilitated buildings 2.Proportion of the State property integrated in the IT solution	10 506 600	10 506 600
123	066	PROTECTION AND VALORISATION OF STATE LANDS	Make available land reserves to contribute to the development of agro-industry, infrastructure, and social housing.	1. Proportion of hectares of land secured and incorporated into the private State land 2.Percentage of Regions for which land is managed and secured;	1 153 700	1 153 700
124	068	MAKING OPTIMAL THE MANAGEMENT OF LAND TENURE	Improving on the management of land tenure	1.Average time to obtain land certificate and ownership certificate 2.Rate of Revenue Growth from Land Services	1 014 300	1 014 300
125	075	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE SUB-SECTOR OF STATE LANDS, SURVEYS AND LAND TENURE	implementation rate of activities budgeted in MINDCAF	Improve on the coordination of services and ensure the smooth implementation of programs	3 658 672	3 658 672
<b>HEAD 38 - MINISTRY OF HOUSING AND URBAN DEVELOPMENT</b>					<b>118 989 525</b>	<b>118 989 525</b>
126	108	HOUSING DEVELOPMENT	Improving access to decent housing	Proportion of the population living in decent housing	23 708 038	23 708 038
127	109	IMPROVING THE URBAN SOCIAL ENVIRONNEMENT	Doter le sous-secteur urbain et les CTD d'outils ou instruments appropriés de gestion urbaine. Promouvoir l'inclusion sociale en milieu urbain	1.Percentage of cities whose management is based on appropriate urban governance tools 2.Percentage of the population included through inclusion mechanisms	2 015 076	2 015 076
128	111	DEVELOPMENT OF TRANSPORT AND SUSTAINABLE MOBILITY INFRASTRUCTURES	To improve mobility conditions in cities	Length of roads constructed	86 184 333	86 184 333
129	113	GOVERNANCE AND INSTITUTIONAL SUPPORT	To improve service coordination and ensure the proper implementation of MINH DU programs	Achievement rate of programme budgeted activities	7 082 078	7 082 078

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	CODE	LIBELLE				
<b>HEAD 39 - MINISTRY OF SMALL AND MEDIUM-SIZED ENTERPRISES, SOCIAL ECONOMY AND HANDICRAFT</b>					<b>11 208 900</b>	<b>11 033 298</b>
130	043	PROMOTING ENTREPRENEURSHIP	Increase the number of viable SMESEH	1. Percentage of SMEs, social economy and handicraft units and enterprises created 2. Growth rate of SMEs, social economy and handicraft units and enterprises supported	3 564 264	3 564 264
131	044	TRANSFORMATION AND MODERNISATION OF PRODUCTION UNITS	Increase the transformation and modernisation of SMESEH	1. Increase the transformation and modernisation of SMESEH 2. Percentage of transformed and/or modernised SMESEH	2 216 698	2 216 698
132	167	GOVERNANCE AND INSTITUTIONAL SUPPORT FOR THE SMESEH SUB-SECTOR	Ensure optimal implementation of the Ministry's programs	Achievement rate of budgeted activities within the Ministry	5 427 938	5 252 336
<b>HEAD 40 - MINISTRY OF PUBLIC HEALTH</b>					<b>208 340 000</b>	<b>207 240 000</b>
133	045	DISEASE PREVENTION	Reduce premature mortality due to preventable diseases through prevention	1. Percentage of Long-Acting Insecticide-Impregnated Mosquito Net (LLIN) distributed among those planned 2. Percentage of HIV infected pregnant women on ART 4. Long lasting insecticide treated net (LLINs) distributed in relation to those planned	50 746 992	50 746 992
134	046	HEALTH PROMOTION AND NUTRITION	Encourage the populations to adopt healthy behaviors	1. Chronic malnutrition rate in children below 5 years of age 2. Proportion of Health Districts(HDs) implementing the ATPC	3 384 110	3 384 110

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	CODE	LIBELLE				
135	047	STRENGTHENING THE HEALTH CARE SYSTEM	Increase the institutional capacity of health structures to ensure sustainable and equitable access of populations to quality health care and services	1. Rate of people covered by a social health protection system. 2. Proportion of districts with health facilities that meet the health needs of the population	33 352 360	32 252 360
136	048	CASE MANAGEMENT	Reduce overall mortality and lethality in health facilities in the community	1. Maternal mortality rate 2. Rate of PLHIV under treatment 3. Infant mortality rate	59 470 833	59 470 833
137	049	GOVERNANCE AND STRATEGIC STEERING OF THE HEALTH SYSTEM	Improve the coordination of services and the effective implementation of programs in the Ministry	Implementation rate of activities budgeted in budget programs	61 385 705	61 385 705
<b>HEAD 41 - MINISTRY OF LABOUR AND SOCIAL SECURITY</b>					<b>6 842 000</b>	<b>6 842 000</b>
138	017	PROMOTION OF SOCIAL SECURITY COVERAGE TO THE GREATEST NUMBER	Improving Social security coverage in Cameroon	Percentage of active population occupied covered for at least three(03) hazards	1 012 000	1 012 000
139	018	STRENGTHENING THE SOCIAL SECURITY SYSTEM OF WORKERS	Promoting respect of rights and duties of labour stakeholders	1. Percentage of workers whose companies abide by decent work principles 2. percentage of companies abiding by decent work principles	2 573 218	2 573 218
140	159	GOVERNANCE AND INSTITUTIONAL SUPPORT OF THE LABOUR AND SOCIAL SECURITY SUB-SECTOR	Improving the coordination of services and ensuring the sound implementation of MINTSS programs	Execution rate of activities budgeted within MINTSS	3 256 782	3 256 782
<b>HEAD 42 - MINISTRY OF SOCIAL AFFAIRS</b>					<b>13 304 000</b>	<b>13 304 000</b>

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	CODE	LIBELLE				
141	070	SOCIAL PROTECTION OF THE CHILD	Ensuring that child protection services are provided in an inclusive and adequate manner	percentage of children receiving social benefits	2 531 200	2 531 200
142	071	NATIONAL SOLIDARITY AND SOCIAL PROTECTION OF SPECIFIC VULNERABLE GROUPS	Increase the provision of social protection services to groups and communities based on their specific vulnerabilities, particularly in the most disadvantaged areas	Proportion of access of SVPs to basic social services (per type of area and by gender)	6 774 420	6 774 420
143	179	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE SUB-SECTOR SOCIAL AFFAIRS	Ensure optimal implementation of MINAS programmes	Achievement rate of budgeted activities in MINAS	3 998 380	3 998 380
<b>HEAD 43 - MINISTRY OF WOMEN'S EMPOWERMENT AND THE FAMILY</b>					<b>8 486 000</b>	<b>8 486 000</b>
144	140	WOMEN'S ECONOMIC EMPOWERMENT	Strengthen women's economic power	1.rate of women's activity 2.proportion of women supported by MINPROFF	2 232 903	2 232 903
145	141	WOMEN'S SOCIAL EMPOWERMENT AND PROMOTION OF GENDER	Improve the status and the situation of women	1.Proportion of women who are victims of discriminations 2.Prevalence rate of gender-based violence 3.Rate of women's representation in posts of responsibility	1 023 500	1 023 500

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	CODE	LIBELLE				
146	142	FAMILY DEVELOPMENT AND PROTECTION OF THE RIGHTS OF THE CHILD	Strengthen the social role of the family and the protection of children's rights	1.Number of children registered at the civil status with the support of MINPROFF 2.Proportion of cases of violence settled out of those indicated 3.Proportion of couples who have not divorced out of the couples pending divorce	1 917 889	1 917 889
147	143	INSTITUTIONAL SUPPORT AND GOVERNANCE	Strengthen governance and institutional capacities	Rate of achievement of budgeted activities	3 311 708	3 311 708
<b>HEAD 45 - MINISTRY OF POSTS AND TELECOMMUNICATIONS</b>					<b>16 162 000</b>	<b>16 162 000</b>
148	129	NETWORK DENSIFICATION AND IMPROVEMENT OF THE NATIONAL POSTAL COVERAGE	Increase access to the national postal network.	Proportion of postal outlets with an internet connection.	1 320 613	1 320 613
149	130	DEVELOPMENT OF THE NATIONAL DIGITAL ECOSYSTEM	increase the digital accessibility and promote its use.	ICT's development index (IDI)	11 225 429	11 225 429
150	131	GOVERNANCE AND INSTITUTIONAL SUPPORT OF THE MINISTRY OF POSTS AND TELECOMMUNICATIONS	To ensure the optimal implementation of the Ministry's Programs	Completion rate of budgeted activities in the ministry	3 173 508	3 173 508
151	132	SECURING THE NATIONAL DIGITAL ECOSYSTEM	Guaranteeing the security of the national cyberspace.	Global Cybersecurity Index.	442 450	442 450
<b>HEAD 46 - MINISTRY OF TRANSPORT</b>					<b>82 547 000</b>	<b>82 547 000</b>
152	153	DEVELOPMENT OF ROAD TRANSPORT, INTERMODALITY 43 AND ROAD SAFETY	improve road transport supply and services	Accident reduction rate	1 940 500	1 940 500
153	154	AIR TRANSPORT DEVELOPMENT AND CIVIL AVIATION REGULATION	Improve air service provision, safety and security of civil aviation.	1. Freight traffic development rate 2. Passenger traffic growth rate	1 473 000	1 473 000
154	155	DEVELOPMENT OF MARITIME, RIVER AND LAKE TRANSPORT AS WELL AS PORT ACTIVITIES	Increase the supply of maritime, river and lake transport services as well as port activities.	1. Port Transit Times 2. Growth rate of freight traffic volume	72 524 000	72 524 000
155	156	DEVELOPMENT OF RAIL TRANSPORT	Improve rail transport supply and services.	1. Freight traffic development rate 2. Passenger traffic growth rate	2 921 500	2 921 500

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156	157	DEVELOPMENT AND MODERNISATION OF SYSTEMS FOR THE COLLECTION, PRODUCTION AND DISSEMINATION OF METEOROLOGICAL INFORMATION	Improve the production and dissemination of meteorological information	1. Production rate of weather reports 2. Rate of meteorological stations upgraded to WMO standards	616 516	616 516
157	158	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE SOCIAL AFFAIRS SUB-SECTOR	Ensure the proper implementation of MINT programmes.	Implementation rate of the MINT action plan	3 071 484	3 071 484
<b>HEAD 48 - NATIONAL COMITTEE FOR DISARMAMENT, DEMOBILIZATION AND REINTEGRATION</b>					<b>3 467 000</b>	<b>3 467 000</b>
158	082	DESARMAMENT OF COMBATANTS AND DEMOBILIZATION	To increase the surrender of Boko Haram and armed groups in the North West and South West regions	Number of combatants who voluntarily lay down their arms integrated into the regional centers each year	625 700	625 700
159	083	REINTEGRATION OF EX-COMBATANTS	To improve the holistic conversion (social, economic, cultural, religious, etc.) and reintegration of ex-combatants	Number of ex-combatants empowered	720 000	720 000
160	180	GOVERNANCE AND INSTITUTIONAL SUPPORT FOR THE NATIONAL DISARMAMENT, DEMOBILIZATION AND REINTEGRATION COMMITTEE	Improve coordination of services and ensure effective implementation of programs	Rate of implementation of budgeted activities within the Commission	2 121 300	2 121 300
<b>HEAD 49 - CONSTITUTIONAL COUNCIL</b>					<b>4 202 000</b>	<b>3 744 000</b>
161	074	GOVERNANCE AND INSTITUTIONAL SUPPORT OF THE CONSTITUTIONAL COUNCIL	Ensure the operationalisation and coordination of the services of the Constitutional Council	Implementation rate of budgeted activities within the CCC	4 202 000	3 744 000
<b>HEAD 50 - MINISTRY OF PUBLIC SERVICE AND ADMINISTRATIVE REFORM</b>					<b>13 913 000</b>	<b>13 913 000</b>
162	040	IMPROVING THE MANAGEMENT OF STATE HUMAN RESOURCES	Optimizing the management of State human resources	Number of ministries equipped and using State human resource management tools	7 119 678	7 119 678
163	041	MODERNISATION OF PUBLIC SERVICES	Contributing to improve the performance of public services	Proportion of public services with reform tools and projects	2 204 334	2 204 334
164	042	GOVERNANCE AND INSTITUTIONAL SUPPORT IN MINFOPRA	Ensuring the proper implementation of MINFOPRA's programs	Execution rate of budgeted activities in MINFOPRA	4 588 988	4 588 988
<b>HEAD 51 - ELECTIONS CAMEROON</b>					<b>11 753 000</b>	<b>12 183 000</b>

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N°	Programme		OBJECTIVE	INDICATOR	CA	PA
	CODE	LIBELLE				
165	081	ORGANISATION AND MANAGEMENT OF THE ELECTORAL AND REFERENDUM PROCESS IN CAMEROON	Boost the credibility of polls	1. Rate of contention of the electoral process (pre- and post-election) 2. Registration rate on the electoral roll 3. voter turnout 4. Proportion of actors who stand by to consensus 5. Number of actors who take part in consultations	4 894 000	4 894 000
166	183	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE ELECAM SUB-SECTOR	Improve the coordination of services and ensure effective implementation of programs	Rate of execution of activities budgeted within ELECAM	6 859 000	7 289 000
<b>HEAD 52 - CAMEROON HUMAN RIGHTS COMMISSION</b>					<b>3 246 000</b>	<b>3 246 000</b>
167	084	PROMOTION OF HUMAN RIGHTS	Enhancing the culture of human rights in Cameroon	1. Number of requests addressed to the CDHC 2. Human Rights Perception Index of the population in Cameroon (household survey)	266 342	266 342
168	085	PROTECTION OF HUMAN RIGHTS	Fight against impunity and promote access to reparation for victims	1. Number of allegations of human rights violations and proportion of those actually responded to (clarified or closed) by the CHRC. 2. Number of people supported to follow-up cases of human rights violation	264 042	264 042
169	086	PREVENTION OF TORTURE	Reduce the use of torture and other cruel, inhuman or degrading treatment or punishment	1. Number of visits to places of detention by the National Mechanism for the Prevention of Torture 2. Number of actors in places of detention trained	215 473	215 473

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N°	Programme		OBJECTIVE	INDICATOR	CA	PA
	CODE	LIBELLE				
170	190	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE HRF SUB-SECTOR	Ensure maximum implementation of the programs	Rate of implementation of budgeted activities	2 500 142	2 500 142
<b>HEAD 53 – SENAT</b>					<b>15 162 000</b>	<b>15 162 000</b>
171	178	GOUVERNANCE ET APPUI INSTITUTIONNEL DES SERVICES DU SENAT	Contribute to public policy efficiency	Overall implementation rate of programmed actions	15 162 000	15 162 000
<b>HEAD 54 - NATIONAL COMMISSION ON THE PROMOTION OF BILINGUALISM AND MULTICULTURALISM</b>					<b>2 980 000</b>	<b>2 980 000</b>
172	078	PROMOTION, MONITORING AND EVALUATION OF THE NATIONAL OFFICIAL LANGUAGES POLICY	Improve the use of both official languages in public entities	Rate of use of official languages in public entities	234 400	234 400
173	079	PROTECTION AND PROMOTION OF MULTICULTURALISM AND LIVING TOGETHER	Strengthen interculturality between communities	Number of municipalities sensitised to living together	208 100	208 100
174	181	GOVERNANCE AND INSTITUTIONAL SUPPORT OF THE NCPBM	Ensure optimal implementation of NCPBM programmes	Implementation rate of budgeted activities within the NCPBM	2 537 500	2 537 500
<b>HEAD 55 – PENSIONS</b>					<b>244 200 000</b>	<b>244 200 000</b>
175	200	PENSIONS	Ensure the payment of retirement dues	Rate of payment	244 200 000	244 200 000
<b>HEAD 56 - EXTERNAL PUBLIC DEBT</b>					<b>677 000 000</b>	<b>677 000 000</b>
176	199	REIMBURSEMENT OF THE EXTERNAL PUBLIC DEBT	Respect the State's commitments vis-à-vis funding bodies	Rate of payment	677 000 000	677 000 000
<b>HEAD 57 - INTERNAL PUBLIC DEBT</b>					<b>798 300 000</b>	<b>798 300 000</b>
177	203	REIMBURSEMENT OF THE PUBLIC INTERNAL DEBT	Respect of the State's commitments vis-à-vis residents	Rate of payment	798 300 000	798 300 000
<b>HEAD 60 - STATE SUBSIDIES AND CONTRIBUTIONS</b>					<b>265 463 000</b>	<b>265 463 000</b>
178	202	SUBSIDIES AND CONTRIBUTIONS	Contribute to the proper functioning of bodies and public establishments	Expected realization rate of contributions	265 463 000	265 463 000
<b>HEAD 65 - COMMON EXPENDITURE</b>					<b>400 406 000</b>	<b>400 406 000</b>
179	201	RECURRENT COMMON EXPENDITURE	Cover the State's recurrent undistributed expenses	Coverage rate of undistributed recurrent expenses	400 406 000	400 406 000
<b>HEAD 92 - PARTICIPATIONS</b>					<b>25 000 000</b>	<b>25 000 000</b>
180	198	STATE PARTICIPATION IN SEMI-PUBLIC AND PRIVATE ENTERPRISES	Covering the state's equity investments	Coverage rate of expected state participation	25 000 000	25 000 000
<b>HEAD 93 - REHABILITATION/RESTRUCTURING</b>					<b>10 000 000</b>	<b>10 000 000</b>

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N°	Programme		OBJECTIVE	INDICATOR	CA	PA
	CODE	LIBELLE				
181	196	REHABILITATION AND RESTRUCTURING OF STATE OWNED ENTREPRISES	Ensure the rehabilitation and restructuring of state-owned companies	Percentage of enterprises restructured or rehabilitated	10 000 000	10 000 000
<b>HEAD 94 - INTERVENTIONS IN INVESTMENT</b>					<b>95 382 742</b>	<b>95 382 742</b>
182	195	INVESTMENT INTERVENTIONS	Ensure the availability of counterpart funds and cover the State's other unallocated investment expenses	Coverage rate of unallocated investment expenses	95 382 742	95 382 742
<b>HEAD 95 - REPORT</b>					<b>7 000 000</b>	<b>7 000 000</b>
183	197	TAKING IN CHARGE OF CREDITS REPORT	Managing carry-overs effectively	carry-over coverage rate	7 000 000	7 000 000
<b>TOTAL 2022</b>					<b>5 670 983 626</b>	<b>5 599 700 000</b>

**SECTION FIFTY-NINE:** The expenditure and charges of the general budget are broken down by head and by nature of expenditure as follows:

(In millions of CFA francs)

HEADS		BB	GDP	TOTAL	
				2021	2022
01	PRESIDENCY OF THE REPUBLIC	37 792	7 500	40 602	45 292
02	ATTACHED SERVICES TO THE PRESIDENCY	5 550	1 100	5 931	6 650
03	NATIONAL ASSEMBLY	18 482	9 700	24 682	28 182
04	PRIME MINISTER'S OFFICE	13 699	5 500	17 676	19 199
05	ECONOMIC AND SOCIAL COUNCIL	1 091	500	1 591	1 591
06	MINISTRY OF EXTERNAL RELATIONS	31 788	3 100	30 800	34 888
07	MINISTRY OF TERRITORIAL ADMINISTRATION	35 002	2 950	34 785	37 952
08	MINISTRY OF JUSTICE	59 474	5 500	60 549	64 974
09	SUPREME COURT	3 066	1 500	4 130	4 566
10	MINISTRY OF PUBLIC CONTRACTS	13 222	1 100	14 485	14 322
11	STATE SUPREME AUDIT	4 052	1 650	5 195	5 702
12	GENERAL DELEGATION OF NATIONAL SECURITY	86 644	2 500	87 175	89 144
13	MINISTRY OF DEFENCE	252 844	7 000	245 913	259 844
14	MINISTRY OF ARTS AND CULTURE	4 385	1 237	4 727	5 622
15	MINISTRY OF BASIC EDUCATION	208 435	35 599	232 742	244 034
16	MINISTRY OF SPORTS AND PHYSICAL EDUCATION	21 976	1 400	42 317	23 376
17	MINISTRY OF COMMUNICATION	3 548	800	4 618	4 348
18	MINISTRY OF HIGHER EDUCATION	56 934	7 000	57 545	63 934
19	MINISTRY OF SCIENTIFIC RESEARCH AND INNOVATION	9 125	1 750	8 691	10 875
20	MINISTRY OF FINANCE	55 491	7 200	56 950	62 691
21	MINISTRY OF COMMERCE	6 728	1 230	7 496	7 958

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(In millions of CFA francs)

HEADS		BB	GDP	TOTAL	
		2022	2022	2021	2022
22	MINISTRY OF ECONOMY, PLANNING AND REGIONAL DEVELOPMENT	19 693	40 120	51 248	59 813
23	MINISTRY OF TOURISM AND LEISURE	3 825	3 160	8 901	6 985
25	MINISTRY OF SECONDARY EDUCATION	389 967	10 300	386 954	400 267
26	MINISTRY OF YOUTH AFFAIRS AND CIVIC EDUCATION	15 352	8 350	20 234	23 702
27	MINISTRY OF DECENTRALIZATION AND LOCAL DEVELOPMENT	5 765	46 355	46 088	52 120
28	MINISTRY OF ENVIRONMENT, PROTECTION OF NATURE AND SUSTAINABLE DEVELOPMENT	3 783	2 790	6 391	6 573
29	MINISTRY OF MINES, INDUSTRY AND TECHNOLOGICAL DEVELOPMENT	5 896	1 950	9 496	7 846
30	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	24 071	64 571	86 956	88 642
31	MINISTRY OF LIVESTOCK, FISHERIES AND ANIMAL INDUSTRIES	16 019	29 513	41 532	45 532
32	MINISTRY OF WATER RESOURCES AND ENERGY	5 413	241 550	226 084	246 963
33	MINISTRY OF FORESTRY AND WILDLIFE	10 328	6 180	15 950	16 508
35	MINISTRY OF EMPLOYMENT AND VOCATIONAL TRAINING	15 099	6 347	19 013	21 446
36	MINISTRY OF PUBLIC WORKS	58 637	468 428	464 842	527 065
37	MINISTRY OF STATE PROPERTY, SURVEYS AND LAND TENURE	17 043	2 000	18 158	19 043
38	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	11 996	106 994	124 843	118 990
39	MINISTRY OF SMALL AND MEDIUM-SIZED ENTERPRISES, SOCIAL ECONOMY AND HANDICRAFT	7 637	3 396	10 001	11 033
40	MINISTRY OF PUBLIC HEALTH	117 923	89 317	197 122	207 240
41	MINISTRY OF LABOUR AND SOCIAL SECURITY	6 242	600	5 492	6 842
42	MINISTRY OF SOCIAL AFFAIRS	8 444	4 860	10 549	13 304
43	MINISTRY OF WOMEN'S EMPOWERMENT AND THE FAMILY	7 266	1 220	7 852	8 486
45	MINISTRY OF POSTS AND TELECOMMUNICATIONS	5 162	11 000	21 496	16 162
46	MINISTRY OF TRANSPORT	5 547	77 000	47 944	82 547
48	NATIONAL COMITEE FOR DISARMAMENT, DEMOBILIZATION AND REINTEGRATION	1 967	1 500	3 466	3 467
49	CONSTITUTIONAL COUNCIL	3 244	500	3 744	3 744
50	MINISTRY OF PUBLIC SERVICE AND ADMINISTRATIVE REFORM	9 263	4 650	11 332	13 913
51	ELECTIONS CAMEROON	11 583	600	11 083	12 183
52	CAMEROON HUMAN RIGHTS COMMISSION	2 496	750	1 246	3 246
53	SENATE	11 962	3 200	15 162	15 162
54	NATIONAL COMMISSION ON THE PROMOTION OF BILINGUALISM AND MULTICULTURALISM	2 380	600	2 980	2 980
55	PENSIONS	244 200	0	240 000	244 200
56	EXTERNAL PUBLIC DEBT	677 000	0	720 000	677 000
57	INTERNAL PUBLIC DEBT	798 300	0	672 630	798 300
60	STATE SUBSIDIES AND CONTRIBUTIONS	265 463	0	242 271	265 463

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(In millions of CFA francs)

HEADS		BB	GDP	TOTAL	
		2022	2022	2021	2022
65	COMMON EXPENDITURE	400 406	0	358 453	400 406
92	PARTICIPATIONS	0	25 000	20 000	25 000
93	REHABILITATION/RESTRUCTURING	0	10 000	15 000	10 000
94	INTERVENTIONS IN INVESTMENT	0	95 383	95 088	95 383
95	BROUGHT FOWARD	2 000	5 000	7 000	7 000
TOTAL EXPENDITURE		4 120 700	1 479 000	5 235 201	5 599 700

## CHAPTER TWO SPECIAL APPROPRIATION ACCOUNTS

**SECTION SIXTY:** The amounts of commitment authorizations and payment appropriations of the Special Appropriation Accounts opened on the programmes are as follows:

(Unit: thousand CFA francs)

PROGRAMMES		CA	PA
CODE	PROGRAMME TITLE	2022	2022
<b>ELECTRICITY SECTOR DEVELOPMENT FUND</b>		<b>13 000 000</b>	<b>13 000 000</b>
16	ENERGY SUPPLY	3 576 100	3 576 100
137	ACCESS TO ENERGY	9 423 900	9 423 900
<b>DEVELOPMENT OF THE POSTAL SECTOR</b>		<b>1 000 000</b>	<b>1 000 000</b>
129	NETWORK DENSIFICATION AND IMPROVEMENT OF NATIONAL POSTAL COVERAGE	1 000 000	1 000 000
<b>SPECIAL FUND FOR ELECTRONIC SECURITY</b>		<b>1 000 000</b>	<b>1 000 000</b>
132	SECURING THE NATIONAL DIGITAL ECOSYSTEM	1 000 000	1 000 000
<b>SPECIAL TELECOMMUNICATIONS DEVELOPMENT FUND</b>		<b>25 000 000</b>	<b>25 000 000</b>
130	DEVELOPMENT OF THE NATIONAL DIGITAL ECOSYSTEM	25 000 000	25 000 000
<b>CULTURAL POLICY SUPPORT</b>		<b>500 000</b>	<b>500 000</b>
148	PRESERVATION OF CAMEROON CULTURE AND ARTS	50 000	50 000
149	DEVELOPMENT AND PROMOTION OF THE PRODUCTION OF CULTURAL GOODS AND SERVICES	450 000	450 000
<b>FINANCING OF SUSTAINABLE DEVELOPMENT PROJECTS IN THE AREA OF WATER AND SANITATION</b>		<b>700 000</b>	<b>700 000</b>
138	ACCESS TO ACCESS TO DRINKING WATER AND LIQUID WASTE TREATMENT	700 000	700 000
<b>NATIONAL ENVIRONMENT AND SUSTAINABLE DEVELOPMENT FUND</b>		<b>1 500 000</b>	<b>1 500 000</b>

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(Unit: thousand CFA francs)

PROGRAMMES		CA	PA
2	CLIMATE CHANGE, DESERTIFICATION AND DROUGHT	461 000	461 000
91	SUSTAINABLE DEVELOPMENT	1 039 000	1 039 000
FOREST DEVELOPMENT		2 500 000	2 500 000
54	MANAGEMENT AND RENEWAL OF FOREST RESOURCES	1 800 000	1 800 000
58	DEVELOPMENT OF WOOD AND NON-WOOD FOREST RESOURCES	700 000	700 000
SPECIAL WILDLIFE PROTECTION FUND		500 000	500 000
56	SECURING AND DEVELOPMENT OF WILDLIFE RESOURCES AND PROTECTED AREAS	500 000	500 000
PRODUCTION OF FORGERY-PROOF TRANSPORT DOCUMENTS		6 000 000	6 000 000
153	DEVELOPMENT OF ROAD TRANSPORT INTERMODALITY AND ROAD SAFETY	2 322 500	2 322 500
155	DEVELOPMENT OF MARITIME, RIVER AND LAKE TRANSPORT AS WELL AS PORT ACTIVITIES	3 677 500	3 677 500
SUPPORT AND DEVELOPMENT OF TOURISM AND LEISURE ACTIVITIES		1 000 000	1 000 000
14	PROMOTION OF TOURISM AND LEISURE	1 000 000	1 000 000
SPECIAL NATIONAL SOLIDARITY FUND FOR CONTROLLING THE CORONAVIRUS AND ITS ECONOMIC AND SOCIAL IMPACT		100 000 000	100 000 000
971	STRENGTHENING THE HEALTH SYSTEM	100 000 000	100 000 000
TOTAL EXPENDITURE		152 700 000	152 700 000

### III- SPECIAL PROVISIONS

#### CHAPTER ONE

#### **THIRD PARTY GUARANTEES, AGREEMENTS AND DEBTS**

**SECTION SIXTY-ONE:**(1) The Government shall be authorized to grant State approval to public establishments and public and private enterprises for domestic loans, during the 2022 financial year, for a total amount not exceeding 200 billion CFA francs.

(2) The ceiling of the State approval granted by the Government to public establishments and enterprises for external loans shall be set at 40 billion CFA francs for the 2022 financial year.

(3) The terms and conditions for implementing the provisions of paragraph 1 above shall be specified by regulation.

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**CHAPTER TWO**  
**OTHER SPECIAL PROVISIONS**

**SECTION SIXTY-TWO:** As part of efforts to meet the country's economic social and cultural development needs during the 2022 financial year, the President of the Republic of Cameroon shall be authorized to amend by ordinance the ceilings stipulated in Sections Fifty-five, Fifty-six and Sixty-one above.

**SECTION SIXTY-THREE:**

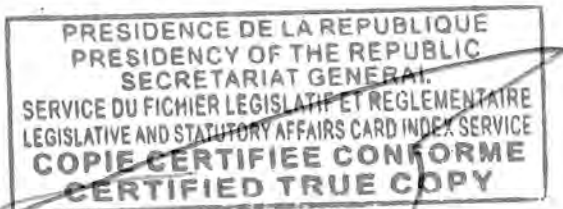
(1) The President of the Republic shall be allowed to amend the finance, tax and customs laws by ordinance.

(2) Government shall be authorized to use the fresh resources ensuing from those measures to meet its commitments.

**SECTION SIXTY-FOUR:** The President of the Republic shall be allowed to take by ordinance all necessary measures for the implementation of structural reforms provided for in the agreements concluded with the international financial community.

**SECTION SIXTY-FIVE:** The ordinances referred to in Sections Sixty-two, Sixty-three and Sixty-four above shall be tables before the Bureau of the National Assembly and the Senate for ratification at the parliamentary session following their publication.

**SECTION SIXTY-SIX:** This law shall be registered, published according to the procedure of urgency, and inserted in the Official Gazette in English and French.



YAOUNDE, 16 DEC 2021

