



CAMEROON CITIZEN BUDGET 2023

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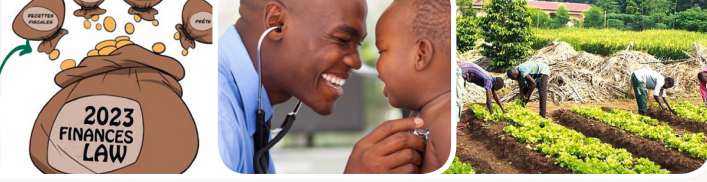


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ACRONYMS AND ABBREVIATIONS

BEAC	Bank of Central African States
CA	Commitment Authorization
CEMAC	Economic and Monetary Community of Central African States
CFAF	Central African Financial Cooperation Franc
DGB	Directorate General of Budget
GDP	Gross Domestic Product
GRB	Gender Responsive Budgeting
IMF	International Monetary Fund
MINADER	Ministry of Agriculture and Rural Development
MINAS	Ministry of Social Affairs
MINDDEVEL	Ministry of Decentralization and Local Development
MINEDUB	Ministry of Basic Education
MINEPAT	Ministry of the Economy, Planning and Regional Development
MINEPIA	Ministry of Livestock, Fisheries and Animal Industries
MINESEC	Ministry of Secondary Education
MINFI	Ministry of Finance
MINPROFF	Ministry of Women's Empowerment and the Family
MINSANTE	Ministry of Public Health
NDS 30	National Development Strategy 2020-2030
PA	Payment appropriation
PIB	Public Investment Budget
RLA	Regional and Local Authorities
SAA	Special Appropriation Account
SDR	Special Drawing Rights
UHC	Universal Health Coverage
USR	Unified Social Register
VAT	Value Added Tax



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FOREWORD

As part of the implementation of public finance management reforms, the government is committed to basing public policy management on the principles of transparency, performance and strengthening the quality of public services.

As the citizen is at the heart of this new mechanism, the Government has decided since 2019 to publish each year the citizen budget, which is a summary document of the finance law. This publication makes it possible to guarantee, to a non-initiated public (to citizens), access to budgetary information enshrined in the provisions of Law N°2018/011 of 11 July 2018 on the code of transparency and good governance in public finance management in Cameroon.

This publication summarises and explains the 2023 Finance Law, which is a legal document that translates the authorisation given by Parliament to the Government to execute the State budget, according to expenditure and revenue estimates. It highlights the data and information useful for the determination of the State budget, the resources and expenses, notably certain expenses that are usually of interest to part of the population.

The 2023 budget will accompany the implementation of the Government's National Development Strategy 2020-2030 (NDS30). These include, for example, the reduction of inequalities between men and women (gender issues), the improvement of the living conditions of the population, the improvement of state services as well as the improvement of the business environment allowing the private sector to develop and create jobs.

In order to make this ambition clearer, the citizen's budget is structured around: 1) the economic assumptions used to draw up the budget; 2) the budgetary process; 3) revenue collection; 4) allocation and spending priorities; 5) new measures; 6) major investment projects; 7) decentralisation; and 8) gender budgeting.

The Minister of Finance
Louis-Paul MOTAZE



WHAT ARE THE KEY FIGURES FOR THE 2023 BUDGET ?

The State budget for the year 2023 is CFAF **6 345.1 billion** in resources and expenses. It is divided into CFAF **6 274.8 billion** for the general budget and CFAF **70.3 billion** for the 12 Special Appropriation Accounts (SAA).

- It increases by CFAF **264.7 billion** compared to the 2022 rectifying finance law, resulting from an increase of CFAF **297.1 billion** in the general budget and a decrease of CFAF **32.4 billion** in the SAA budget ;
- the State's own revenue is CFAF **4 585.5 billion**, including CFAF **807 billion** in oil and gas revenue and CFAF **3 528.1 billion** in tax revenue ;
- tax revenues amounted to CFAF **2 523.5 billion** ;
- customs revenue amounted to CFAF **1 004.6 billion** ;
- non-tax revenues amounted to CFAF **250.4 billion** ;
- grants amounted to CFAF **91 billion**;
- borrowing amounted to CFAF **1 682.4 billion** ;
- budgetary expenditure, excluding public debt, was CFAF **4 536.1 billion** ;
- investment expenditure amounted to CFAF **1 386.8 billion** ;
- personnel expenditure amounted to CFAF **1 257.7 billion** ;
- expenditure on goods and services amounted to CFAF **1075.8 billion** ;
- the repayment of the public debt was CFAF **1 738.6 billion**, of which CFAF **521.8 billion** was for the domestic debt ;
- interest on the public debt amounted to CFAF **313.9 billion** ;
- the budget deficit was CFAF **257.6 billion** (0.9% of GDP) ;
- CFAF **1,019.8 billion** was spent on the acquisition of productive infrastructure and public facilities;
- CFAF **814.4 billion** devoted to education;
- CFAF **316.9 billion** (5% of the general budget) is allocated to the social sector ;
- CFAF **15 billion** is allocated to the new SAA for the reconstruction of the Far North, North West and South West regions ;
- CFAF **136.0 billion** are allocated for the promotion of import-substitution;
- CFAF **252,6 billion** are destined for decentralisation ;
- CFAF **82.9 billion** for gender-responsive expenditure.



PART ONE

GENERAL INFORMATION ON **BUDGET** **PREPARATION**





I- KEY BUDGETARY CONCEPTS

I.1-Finance laws

The purpose of finance laws is to determine the revenue and expenditure of the State, to define the conditions of financial balance, to adopt the State budget and to report on its execution. There are three types of finance laws.

The initial finance law, or the first finance law that parliament passes, is a legal act that authorises the government to collect revenue and commit to public expenditure for a year. It also contains other provisions relating to public finances.





The amending finance law or budgetary amendment is a law which modifies the provisions of the initial finance law during the year. It is passed when the economy suffers a major shock (variation in the price of a barrel of crude oil, appreciation of the dollar, occurrence of natural disasters, pandemics, social crises, etc.) which may lead to an imbalance in the budget initially passed. The rectifying finance law becomes the new finance law for the year as soon as it is adopted.

The settlement law, on the other hand, records the results of the execution of the last finance law.

1.2-State budget

The State budget, or the quantified part of the law on finances, is the instrument that enables the Government to implement its economic, social and cultural programme. It is a set of documents, which forecasts and authorises the projected income and expenditure of the State during a calendar year, i.e. from 1 January to 31 December. It indicates what the State intends to obtain in terms of money and all the expenditure it must make to improve the living conditions of the population.

The state budget comprises: (i) the general budget, which includes all the revenue and expenditure of the ministries and other state institutions; (ii) the special appropriation accounts, which record the revenue allocated to certain expenditures.

1.3-Citizen budget

The citizen budget is a simpler and less technical version of the provisions contained in the state budget. It is an important document that makes it possible, on the one hand, to explain the law to the general public and, on the other hand, to facilitate access to budgetary information.

The citizen budget has the following objectives: (i) to make the information contained in the finance law available to citizens as an instrument of financial transparency; (ii) to allow for the appropriation of the state budget; (iii) to encourage citizens to participate actively in the management of public affairs and to ensure the proper execution of the state budget.



II- HOW IS THE STATE BUDGET PREPARED ?

There is a legal framework for the preparation of the budget. This is done in four stages with specific actors.

II.1- Legal framework for budget preparation

The preparation of the 2023 budget is governed by :

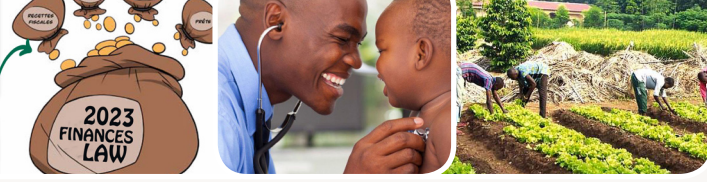
- Law N°2018/011 of 11 July 2018 on the Code of transparency and good governance in public finance management;
- Law N°2018/012 of 11 July 2018 on the Fiscal Regime of the State and other public entities;
- Law N°2019/024 of 24 December 2019 on the General Code of the RLA;
- Decree N°2019/281 of 31 May 2019 on the State Budget Calendar;
- Decree N°2019/3187 of 09 September 2019 establishing the general framework for the presentation of the State Budgetary Nomenclature;
- Decree No. 2019/3199/PM of 11 September 2019 to set the general framework for the presentation of the State Accounting Plan;
- Decree n°2020/375 of 07 July 2020 on the General Regulations of Public Accounting;
- Decree No. 2021 /4407/PM of 30 June 2021 on the reorganisation of the Inter-ministerial Programme Review Committee (CIEP);
- Circular No. 001 of 23 August 2022 on the preparation of the budget for the year 2023.

II.2- Actors in the budgetary process

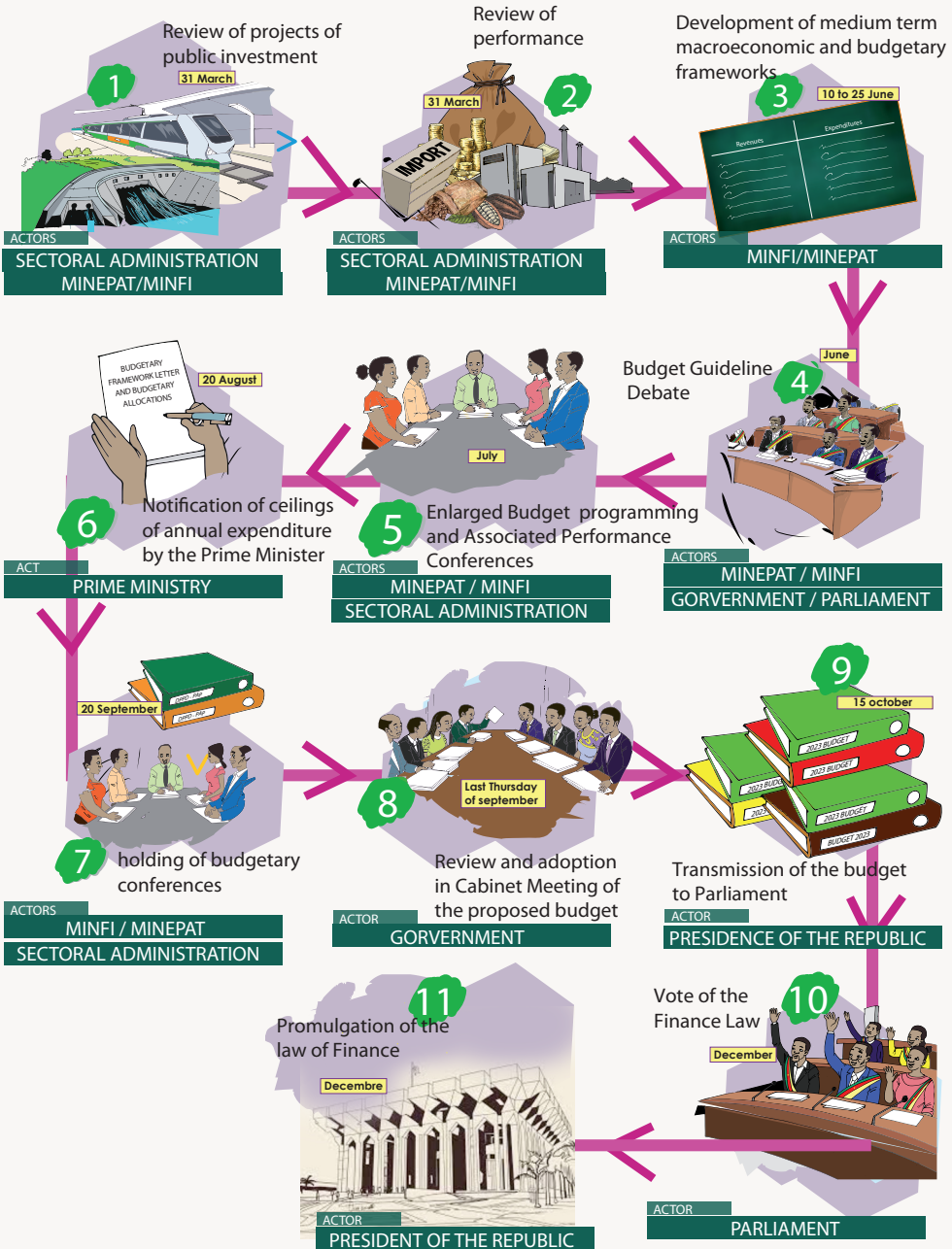
The actors in the budgetary process are: (1) the President of the Republic; (2) the Prime Minister; (3) the Minister of Finance; (4) the Parliament; (5) sectoral ministers or heads of institutions; (6) the private sector and (7) civil society.

II.3- Steps in the budget preparation process

Budget preparation is a process that starts in January and ends in December. The process consists of 11 interrelated steps.



MINFI CITIZEN BUDGET 2023



The 2023 Finance Law was promulgated by the President of the Republic on 27 December 2022.



PART TWO

PRESENTATION OF THE 2023 BUDGET





III- CONTEXT AND ASSUMPTIONS FOR THE 2023 BUDGET

III.1- Context

The context is a set of external and internal factors in which the state budget is prepared. It influences and directs the priorities of expenditure as well as the amount of revenue of the State. The 2023 budget has been prepared in a context marked by :

At the international level :

- the slowdown in global growth (6.0% in 2021 to 3.2% in 2022) due to the war in Ukraine, with negative consequences for market supply
- global inflation at a very high level (8.8%), including 14.4% in sub-Saharan Africa
- the surge in commodity prices, accentuated by the outbreak of war in Ukraine
- the surge in crude oil prices to an average level of 98.2 US dollars
- the rise of the US dollar against the CFA franc, the main currency used in international trade
- the health, economic and social impact of the covid-19 pandemic.

At the national level :

- the expected improvement in economic activity of 3.7% in 2022, linked to the increase in global demand for products exported by Cameroon;
- crude oil production of 25 million barrels and gas production of 79.7 billion cubic feet;
- inflation of 4.6% in 2022, despite the implementation of measures to combat the high cost of living
- the persistence of security crises in the North-West, South-West and Far-North regions;
- the continued implementation of the reconstruction plan for the three crisis regions.



III.2- Assumptions

In order to have a 2023 budget of 6,345.1 billion, the government assumes

- an increase in Cameroon's wealth (GDP) of 4.2% in 2023
- an average price increase of 3% (inflation)
- an oil production of 26 million barrels with a price per barrel of US\$82
- gas production of 88 billion cubic feet at a price of US\$10 per cubic meter;
- an exchange rate of the US dollar estimated at 640 CFA francs;
- a budget deficit of 0.9% of GDP.

However, these assumptions may not be realised in the event of :

- worsening of the war in Ukraine ;
- a significant fluctuation in the value of the US dollar
- a surge in the price of petroleum products and basic goods
- the persistence of the security crisis in the North-West, South-West and Far-North regions.



IV- WHAT ARE THE MAIN ORIENTATIONS OF THE 2023 BUDGET AND THE NEW MEASURES IN TERMS OF REVENUE?

IV.1- Main Orientations

The 2023 budget aims to strengthen the State's budgetary flexibility for maneuver, accelerate the structural transformation of the economy and achieve growth that takes into account all vulnerable segments of the society.

In this respect, the Government intends to continue implementing the National Development Strategy 2020-2030 (NDS30), taking into account: (i) the negative effects of the war in Ukraine on the national economy; (ii) the continuation of the post-COVID-19 economic recovery plan; and (iii) the implementation of the Economic and Financial Program concluded in 2021 with the International Monetary Fund (IMF).

In addition, particular emphasis is placed on improving the level of mobilization of the State's own revenues and securing them. Similarly, control and improvement of the quality of public spending are being sought.

It should be noted that the registration of credits is given priority to the State's current commitments, before any allocation of resources to new projects.

Debt decisions are directed towards projects with high economic and social returns (construction of roads, boreholes and social housing), while ensuring the sustainability of the public debt. It is also planned to reduce the State's domestic arrears by paying out previous years' debts.

IV.2- New measures in terms of revenue

IV.2.1- Measures on taxes and duties

These measures consist in: (i) identifying all those who have to pay taxes but who have not yet done so; (ii) creating a new tax and modifying the tax rate of certain existing taxes; and (iii) further computerising the collection



of taxes. In addition, the government is putting in place incentives to promote import substitution.

Specifically, these measures are :

The creation of a new tax with :

- the institution of a special tax of 70 CFA francs per cubic meter of natural gas for industrial use;

Broadening the tax base and combating evasion and fraud through :

- raising the rates of fiscal stamps (from 1000 to 1500 CFA francs) and certain specific stamps such as: stamps on visas for foreign passports; automobile stamps (excluding transporters); airport stamps (excluding national flights); bill of lading stamp; stamps on driving, gun and hunting licences;
- the increase of tariffs for residence permit;
- the increase from 15% to 30% of the tax rate on income from movable assets applied to transactions with tax havens.

Improving the tax environment for businesses with :

- the reduction by half of the advance tax on income paid by pharmaceutical and fertiliser companies;
- the reduction from 28% to 25% of corporate tax for SMEs;
- the increase from 0.5% to 1% of the deductibility rate of damages and breakages for companies;
- the opening of an appeal to the Director General of Taxes, when the amount of the adjustments envisaged is such that it could cause clear prejudice to the taxpayer;
- the extension from 30 to 45 days of the deadline for contentious claims;
- the automation of the procedure for the ex gratia remission of penalties and interest for late payment.



Socio-economic promotion with :

- the non-payment of tax charges on salaries paid to seasonal agricultural workers;
- the reduction of 30% of the taxable base for ad valorem excise duties for beverages produced from local raw materials for a period of 3 years;
- the reduction from 10% to 5% of the excise duty on non-returnable packaging;
- the reduction of 50% of the monthly income tax instalment as well as of the minimum collection rate for companies that process local raw materials;
- the reduction of VAT on the purchase of pesticides, fertilisers, and inputs, as well as equipment and materials for agriculture, livestock and fisheries;
- exemption from registration fees for transfers of land used for agriculture, livestock and fisheries;
- exemption from registration fees for loan agreements intended to finance agricultural, livestock and fisheries activities;
- exemption from property tax on properties belonging to agricultural, livestock and fisheries enterprises and intended for these activities.

Securing revenue by :

- the generalisation of electronic payment to all taxpayers under the authority of the directorate in charge of large companies and the tax centres for medium-sized companies.



IV.2.2- Measures on customs duties and taxes

The following measures are envisaged: (i) increasing entry tax on certain goods in order to reduce their importation; (ii) increasing exit duties on certain goods in order to promote the local processing of raw materials; (iii) increasing tax compliance through spontaneous declarations.

The new customs measures relate to :

The promotion of the import-substitution policy through :

- the introduction of an excise duty on imports at a rate of : (i) 25% on articles and packaging made of cardboard and kraft paper, stoppers, caps, lids and other closing devices for bottles, made of plastics and base metals, papers and cellulose wadding of the types used for domestic, sanitary or toilet purposes, tubes, pipes and sheets made of plastics; (ii) 12.5% on mustards and other preparations for tomatoes or for sauces, soups, soups or broths, condiments and seasonings, composed or homogenised;
- the increase in excise duties from: (i) 30% to 50% on tobacco and products containing nicotine, intended for inhalation without combustion or for absorption into the human body, as well as preparations for pipes, cigar and cigarette smokers and parts thereof; (ii) 25% to 30% on whiskies, wines, malt beers, mineral waters, soft drinks and other fermented beverages; and (iii) 5% to 12.5% on ice cream and mayonnaise;
- the increase of exit duties on exported timber in log form from 50% to 60%;
- increasing exit duties from 10% to 15% on sawn timber, to encourage local 'deep processing' of timber;
- lowering exit duties on gold and diamonds from 10% to 5%, to encourage their owners to declare them before export.



Broadening the tax base by :

- the introduction of an autonomous exit tax of 10% on the export of cocoa beans;

Improving the social and business environment by :

- the clarification of the modalities for extending the deadlines for closing an a posteriori audit when the non-respect of the deadlines is the result of dilatory maneuvers by the audited party;
- the legal framework for advances of funds received by certain economic operators in the context of advance financing of subsequent exports;
- the legal framework of financial payments made from Cameroon for goods not intended for the national territory.

The fight against customs and commercial fraud through :

- the obligation for companies or groups of companies that practice transfer pricing policy within their own organisation to transmit all related documentation to the Customs Administration latest on the 31st March each year, when it relates to cross-border trade in goods and services;
- the revision of the framework for sanctioning taxpayers who fraudulently transfer funds abroad for the acquisition of goods and services without actually importing them;
- the establishment of a mechanism for the optimal collection of customs revenue on imported telephones, tablets and digital terminals.

IV.2.3- Measures to mobilise non-tax revenue

The mobilisation of non-tax revenues will continue through the improvement of service revenue collection, the broadening of the base, the securing of collection procedures, the establishment of mechanisms for reporting on



collected revenues, the increase in transparency and accountability of actors, the modernisation of administrations and the improvement of the quality of services provided to users. **The new measures include:**

- the introduction of a non-tax revenue of 20,000 CFA francs for the cost of acquiring the secure sticker for international authentication of documents;
- the introduction of a rate of 50,000 CFA francs for the production of diplomatic number plates;
- the institution of a rate of 15,000 CFA francs for the authentication of the translation of any official document entering or leaving Cameroon to be used in various administrative procedures;
- the deduction of the equivalent of one month's annual salary for non-African workers and half a month's salary for African workers for work visa fees;
- the increase of various registrations (some) in the land register, but also, of the fees for establishing the land title;
- the harmonisation of competition fees at 20,000 CFA francs (one-phase competition), at 25,000 CFA francs (more than one-phase competition).

IV.3- Priorities in terms of expenditure

The priorities are actions that support strong growth and benefit everyone. In order to continue to improve the living conditions of the population, particular emphasis is placed in 2023 on:

On the economic front :

- the finalisation and commissioning of the first major projects in progress (first generation) ;
- the continued implementation of import-substitution;
- the rehabilitation and maintenance of existing infrastructures;
- the orientation of the public order in goods and services towards



local production, through the acquisition of equipment for public administrations from local production entities;

- supporting companies investing in the priority sectors of the NDS30 (agro-industry, pharmaceutical industries, textiles, wood, etc.);
- providing producers with agricultural inputs and high-yield seeds, and facilitating access to agricultural equipment.

At the social level, to :

- accelerating the decentralisation process;
- continuing the reconstruction of the three regions affected by the crises;
- security monitoring and, in particular, strengthening the disarmament, demobilisation and reintegration process
- increasing the use of local labour in high-impact development investment projects;
- continuing to strengthen the Social Safety Nets project by broadening the scope of its beneficiaries and diversifying the type of support;
- Continued implementation of the Universal Health Coverage (UHC), focusing on the treatment of diseases affecting pregnant women and children under 5 years of age in particular;
- the implementation of the Unified Social Register (USR) by merging the various identification mechanisms for indigent people;
- the continuation of the commitments contained in the national gender policy and the extension of this type of policy to other vulnerable people (disabled people, economically vulnerable people).



V. WHAT ARE THE REVENUES OF THE STATE IN 2023?

State revenue is the total amount of money that the Government receives to carry out its activities. The bulk of this revenue comes from taxes paid by taxpayers (citizens and businesses). In 2023, State revenue will amount to CFAF 4,746.8 billion and is divided into budgetary revenue and revenue from Special Appropriation Accounts (SAA).

V.1 State budgetary revenue

Budgetary revenue is made up of internal revenue and donations. Internal revenue includes oil and gas revenue and non-oil revenue. The latter are made up of tax revenues (tax revenues + customs revenues) and non-tax revenues.

In 2023, **budgetary revenues** will amount to CFAF 4,676.4 billion.

Oil and gas revenues amount to CFAF 807.0 billion (or 17.3% of budgetary revenues). Tax revenue amounted to CFAF 3 528.1 billion (75.4% of budget revenue). This includes CFAF 2,523.5 billion in taxes and CFAF 1,004.6 billion in customs revenue.

Non-tax revenues amount to CFAF 250.4 billion; these are fees paid for obtaining certain administrative documents, fines, dividends (share of the State in the profits made by public enterprises), etc.

Grants are voluntary contributions without compensation from friendly countries, international organisations and individuals. They amount to CFAF 91.0 billion.

Table 1: Components of state budget revenue

Description	Amount (in billions)	Weight (in %)
Oil and gas revenue	807,0	17,3
Tax and custom revenue	3 528,1	75,4
Non tax revenue	250,4	5,4
Grants	91,0	1,9
Budget revenue	4 676,5	100

■ **Source :** 2023 finance law



V.2 Revenue from Special Appropriation Accounts (SAA)

Some revenues are directly allocated to expenditure through special accounts. The SAA can be fed by revenues from services and contributions from partners. In 2023, SAA revenues will amount to 70.3 billion.

It should be noted that SAA-Covid-19 has been abolished and a SAA called "Special Fund for the financing of reconstruction and development of economically disaster affected areas in the Far North, North West and South West regions" has been created with an amount of CFAF 15 billion.

Table 2: SAA revenues in 2023 (in millions of CFAF)

Title of SAA		Amount
1	Electricity sector development fund	15 000
2	Postal sector development	900
3	Special fund for electronic security	1 000
4	Special fund for the development of telecommunications	25 000
5	Support for cultural policy	500
6	Financing of sustainable water and sanitation projects	900
7	National environment and sustainable development fund	2 000
8	Forestry development	2 500
9	Special fund for wildlife protection	500
10	Production of secure transport documents	6 000
11	Support and development of tourism and leisure activities	1 000
12	Special fund for the financing of the reconstruction of the zones recognised as economically damaged in the Far North, North West and South West regions	15 000
TOTAL		70 300



VI. WHAT ARE THE STATE EXPENDITURES IN 2023?

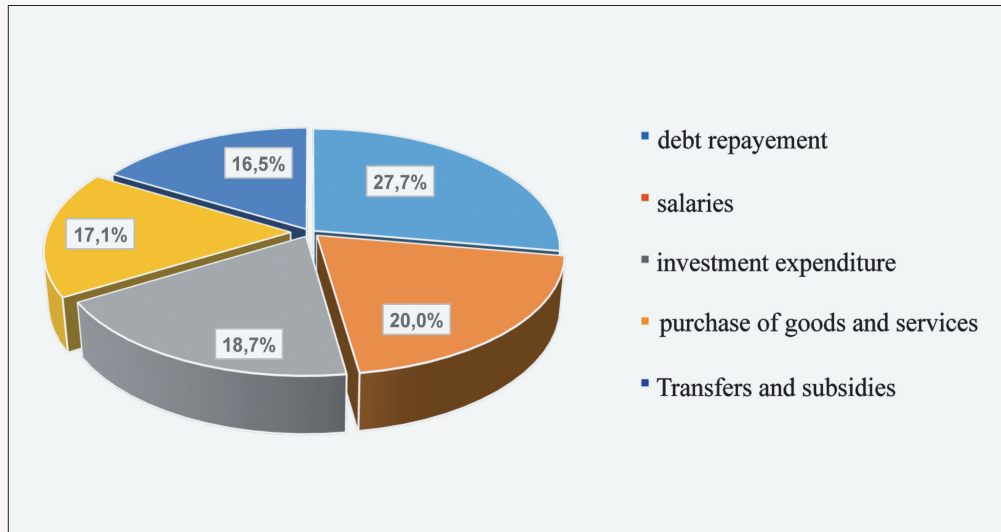
Expenditure corresponds to the money that the State uses to finance public action: security, justice, health, education, water, electricity, etc. Expenditure in the 2023 budget is made up of expenditure from the general budget and expenditure from the special appropriation accounts. They amount to CFAF 6 345.1 billion

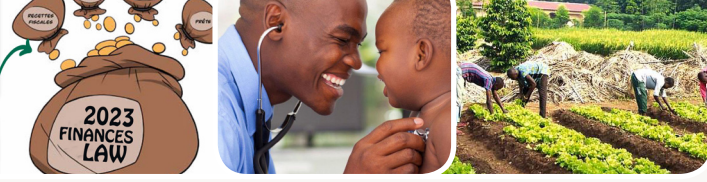
VI.1 General budget expenditure

General budget expenditure or budgetary expenses amount to CFAF 6,274.8 billion.

They are made up of, in order of importance: (i) debt repayment (27.7% of the total); (ii) payment of salaries of civil servants and other State employees (20%); (iii) investment expenditure (18.6%); (iv) purchases of goods and services (17.1%) and (v) transfers and subsidies (16.5%).

Figure 2 : Weight of the components of the general budget expenditure.





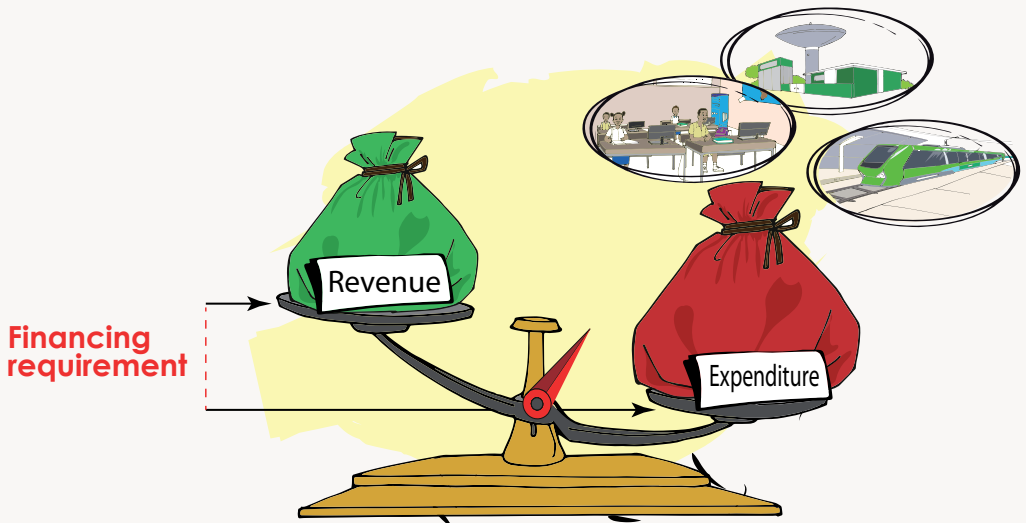
Personnel expenditure, which ensures the continuity of public services offered to the population, amounts to CFAF 1 257.7 billion.

Expenditure on goods and services is intended to ensure the proper functioning of State services. They include, among others, the payment of water, electricity and telephone bills of public administrations. They amount to CFAF 1075.8 billion.

Investment expenditure amounted to 1 169.7 billion. They are financed for 35.3% by domestic resources and for 61.9% by external support.

VI.2 Expenditure on special appropriation accounts (SAA)

Expenditure on special appropriation accounts for the year 2023 is CFAF 70.3 billion, of which CFAF 21.9 billion is for current expenditure and CFAF 48.4 billion for investment.





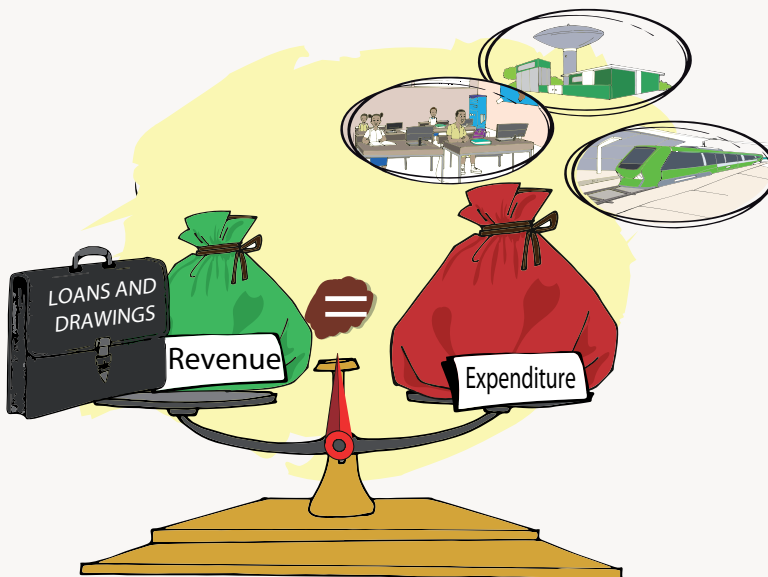
VII. HOW IS THE GAP BETWEEN STATE REVENUE AND EXPENDITURE FILLED?

VII.1 State financing requirements

In 2023, the State's budgetary revenues amount to CFAF 4,676.5 billion and its expenditure is CFAF 6,274.8 billion, leaving a financing requirement of CFAF 1,598.4 billion. Adding the reimbursement of VAT credits of CFAF 84 billion, the financing requirement amounts to CFAF 1 682.4 billion, including a budget deficit of CFAF 257.6 billion.

VII.2 How does the government intend to mobilise the money it will need?

To cover its financing needs in 2023, the State intends to borrow from nationals and development partners. Thus, the government intends to resort to: (i) external loans allocated to clearly identified development projects amounting to CFAF 795.4 billion; (ii) issues of public securities for CFAF 450 billion; (iii) budgetary support from development partners of CFAF 281.3 billion. In addition, it will mobilise bank deposits of CFAF 155.7 billion.





PART THREE

ANALYSIS OF THE **2023 BUDGET**





VIII. HOW HAS THE GENERAL BUDGET EXPENSES BEEN DISTRIBUTED ?

To improve the understanding of the state budget and facilitate its control, in addition to break down by economic nature (see VI.1), the expenditures are showcased by the ministry/ institution, in various sectors (areas of state intervention).

VIII.1 Budget repartition into mission and ministry/institution

The global amount allocated to the sovereignty sector is CFAF 542.5 billion. Security and defence account for 70.3% of this global amount.

Table 3 : Budget of Ministries of the sovereignty sector

Institutions or Ministries	Amount (in billions CFAF)	Percentage (in %)	
		budget sector	General budget
Presidency of the Republic	51,3	9,4	0,82
Services attached to the Presidency	8,0	1,5	0,13
National Assembly	29,6	5,5	0,47
Prime Ministry Services	20,0	3,7	0,32
Economic and Social Council	1,9	0,3	0,03
Senate	16,2	3,0	0,26
Elections Cameroon	12,2	2,2	0,19
National Commission for the Promotion of Bilingualism and Multiculturalism	3,2	0,6	0,05
National Commission for Human Right and Freedom	4,0	0,7	0,06
Constitutional Council	3,9	0,7	0,06
Supreme State Audit	6,0	1,1	0,10
National Committee of Disarmament, Demobilisation and Re-integration	3,8	0,7	0,06
Supreme Court	5,1	0,9	0,08
General Delegation for National Security	100,6	18,5	1,60
Ministry of Defence	276,9	51,1	4,41
Total	542,5	100	8,65



A budget of CFAF 380.1 billion is allocated to the structures of **Governance and General Administration** sector, as well as the economic and financial administrations had a share of 34.2% of this above amount mentioned.

Table 4 : Budget of Ministries of the Governance and General Administration sector

Institutions or Ministries	Amount (in billion CFAF)	Percentage (in %)	
		budget sector	General budget
Ministry of External Relations	38,8	10,2	0,62
Ministry of Public Contract	14,1	3,7	0,23
Ministry of Justice	65,9	17,3	1,05
Ministry of Finance	65,9	17,3	1,05
Ministry of Economy, Planning and Regional Development	64,2	16,9	1,02
Ministry of Public Service and Administrative Reform	13,7	3,6	0,22
Ministry of Decentralisation and Local Development	51,1	13,4	0,81
Ministry of Territorial Administration	40,4	10,6	0,64
Total	380,1	100,0	6,06

An amount of CFAF 814,4 billion is allocated to the « **Education** » sector. The budget of the Ministry of Secondary Education is 55,8%

Table 5 : Budget of Ministries of the Educational Sector

Institutions or Ministries	Amount (in billion CFAF)	Percentage (in %)	
		budget sector	General budget
Ministry of Basic Education	254,2	30,7	4,1
Ministry of Secondary Education	461,2	55,8	7,4
Ministry of Higher Education	73,5	8,9	1,2
Ministry of Employment and Vocational Training	25,5	3,1	0,4
Total	814,4	100	12,98



The « **Industries and services** » sector is allocated CFAF 51,3 billion.

Table 6 : Budget of Ministries of the Industries and Services Sector

Institutions or Ministry	Amount (in billion CFAF)	Percentage (in %)	
		budget sector	General budget
Ministry of Commerce	8,2	16,0	0,1
Ministry of Arts and Culture	5,6	10,8	0,1
Ministry of SMEs, Social Economy and Artisanate, Handicraft	10,3	20,0	0,4
Ministry of Tourism and Leisure	7,4	14,4	0,2
Ministry of Scientific Research and Innovation	12,8	25,0	
Ministry of Mines, Industries and Technological Development	7,4	13,2	0,1
Total	51,3	100	0,82

The amount of CFAF 316,9 billion is allocated to « **social sector** » including 228,2 billion (72% of the aforementioned amount) to the ministry of Public Health.

Table 7 : Budget of Ministries of the Social Sector

Institutions or Ministry	Amount (in billion CFAF)	Percentage (in %)	
		budget sector	General budget
Ministry of Social Affairs	18,1	5,7	0,29
Ministry of Communication	4,8	1,5	0,08
Ministry of Public Health	228,2	72,0	3,64
Ministry of Labour and Social Security	6,9	2,2	0,11
Ministry of Youth and Civic Education	26,0	8,2	0,41
Ministry of Women Empowerment and the Family	9,2	2,9	0,15
Ministry of Sports and Physical Education	23,6	7,5	0,38
Total	316,9	100	5,05

The 2023 budget partition CFAF 1 019,8 billion to the sector « **Infrastructures** » collective equipment , about half of which to the Ministry of Public Works



Table 8 : Budget of Ministries of the Infrastructural Sector

Institutions or Ministries	Amount (in billion CFAF)	Percentage (in %)	
		budget sector	General budget
Ministry of Urban Development and Housing	118,2	12,0	1,9
Ministry of Public Works	491,5	49,8	7,8
Ministry of Transport	92,1	9,3	1,5
Ministry of Water and Energy	284,8	28,9	4,5
Ministry of State Property, surveys and Land Tenure	18,5	1,8	0,29
Total	1 019,8	100	16,25

The Amount CFAF 194,1 billion was allocated to the development « **Rural Sector** » including 60% of the total amount to the Ministry of Agriculture and Rural Development.

Table 9 : Budget of Ministries of the Rural sector

Institution or Ministries	Amount (in billion CFAF)	Percentage (in %)	
		budget sector	General budget
Ministry of Agriculture and Rural Development	117,0	60,3	1,86
Ministry of livestock, Fisheries and Animal Industries	51,3	26,5	0,82
Ministry of Environment and Nature Protection	6,7	3,5	0,11
Ministry of Forestry and Wildlife	19,0	9,8	0,30
Total	194,1	100	3,09

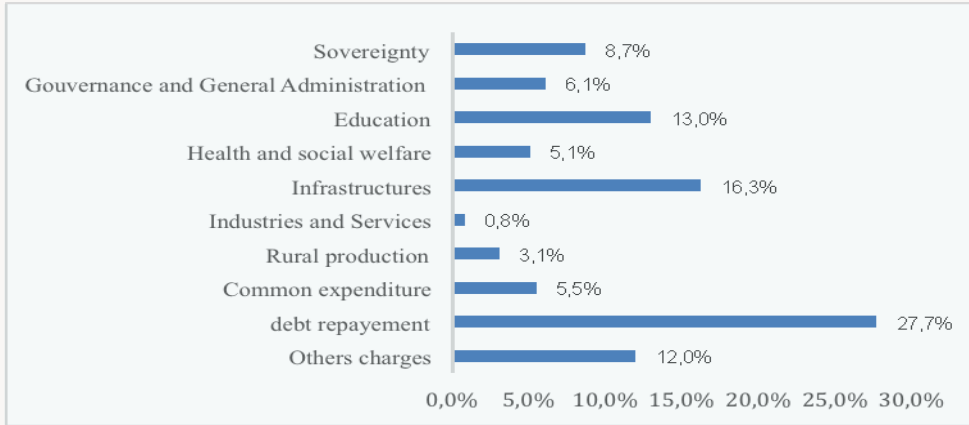
VIII. 2 Repartition of budget by sector

In 2023, the government allocate :

- 16,25% of resources for productive infrastructure and collective equipment, that is 1019,4 billions CFAF ;
- 12,98% to Education ;
- 8,7% to the independent sector including 400 billion CFAF for defense and security ;
- 5,1% to population health and social action, that is 263,5 billion CFAF .



Graph 1: Repartition of budget by sector (in %)



VIII. 3 Repartition of budget investment in public sector

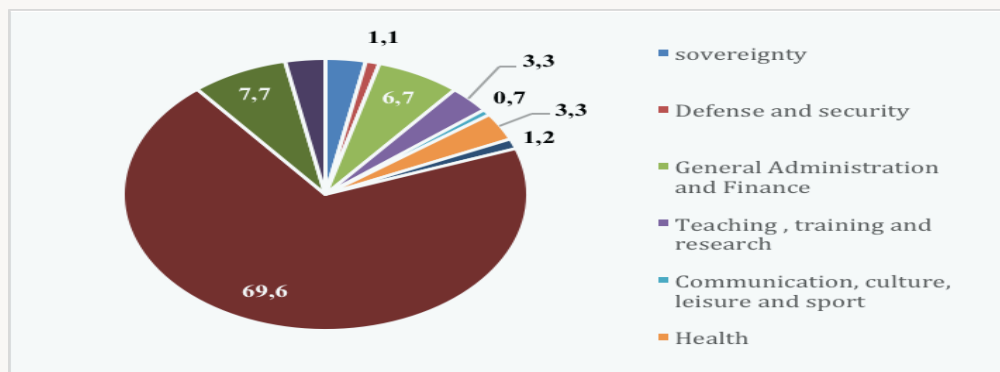
The 2023 public investment budget focuses mainly on the construction of infrastructure (69,6% total budget).

Table 10 : Repartition of budget investment in public sector

SECTORS	Amount of 2023 (in billions)	Percentage	Variation 2022-2023
		(in %)	
Sovereignty	45	3,2	13,2%
Defence and security	15,4	1,1	74,0%
General Administration and Finance	93,5	6,7	-3,7%
Teaching, training and research	45,7	3,3	-13,6%
Communication, culture, leisure and sport	9,7	0,7	-0,4%
Health	45,2	3,3	-49,4%
Sociale Affairs and employment	16	1,2	23,0%
Infrastructure	965	69,6	5,8%
Production and commerce	106,5	7,7	-26,2%
Municipal expenses	44,7	3,2	-13,3%
TOTAL	1 386,80	100,00	-2,3%



Figure 3 : Repartition of PIB 2023 by Sector (in %)



■ Source : Finance law 2023

VIII. 4 The 10 budget programmes with the largest allocations

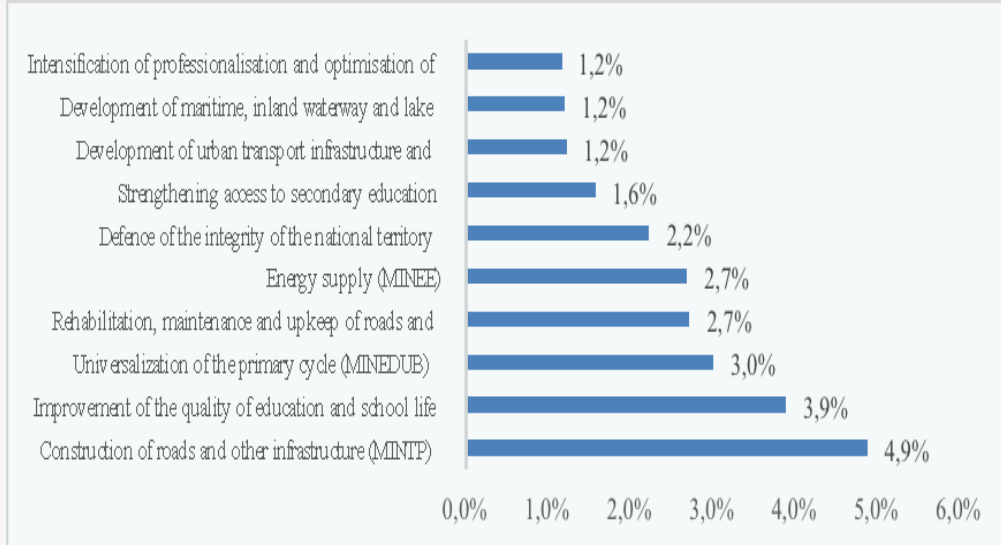
The 2023 budget is divided into 182 budget programmes. The top 10 programmes account for 24.6% of the overall budget. They concern road construction, infrastructure, electricity supply, access to drinking water, and education.

Table 11 : Top 10 ministerial programmes

N°	Title	Amount (in billions)	Weight in relation to the general budget (in %)
1	Construction of roads and other infrastructure (MINTP)	306,35	4,88
2	Improvement of the quality of education and school life in the secondary education sub-sector (MINESEC)	243,99	3,89
3	Universalization of the primary cycle (MINEDUB)	188,63	3,01
4	Rehabilitation, maintenance and upkeep of roads and other infrastructure (MINTP)	170,86	2,72
5	Energy supply (MINEE)	169,04	2,69
6	Defence of the integrity of the national territory (MINDEF)	140,04	2,23
7	Strengthening access to secondary education (MINESEC)	99,31	1,58
8	Development of urban transport infrastructure and sustainable mobility (MINDHU)	77,21	1,23
9	Development of maritime, inland waterway and lake transport and port activities (MINT)	75,84	1,21
10	Intensification of professionalisation and optimisation of training in the secondary education sub-sector (MINESEC)	73,68	1,17
Total		1544,95	24,62



Graph 2 : Weight in relation to the general budget of the top 10 programmes



■ **Source :** Finance law 2023



VIII. 5 Some state investments of 2023

Table 12 : Financing heavy weight projects in 2023

Project title	Cost (billions CFAF)	Implementation phase	Amount PIB 2023 (billions)
Lom Pangar hydro-electric scheme - Dam with water retention of 6 billions m ³ - 30 Mw foot plant . - evacuation lines : 305 km at 90 kV and electrification of Eastern region	238 (Dam) 30 (Foot plant) 53 (Energy Evacuation lines)	Reservoir Dam: completed functional. Plant feet : 80%. Evacuation Lines : 70%.	9,66
Industrial port complex of Kribi - Phase2 : Extension of the 675m protection dyke ; Extension of the container terminal by 700m ; and construction of a 3ha... storage area	488 (phase2)	Phase 2: 50%. Water supply Port and component: 65%.	75,4
Memve'ele hydroelectric development - 211 Mw power plant. -Electricity transmission line (Nyabisan-Ebolowa-Yaoundé)	418	Power plant completed and on standby to be functional. Transmission line: 100%.	2,455
Nachtigal hydro-electric development - 420 Mw power plant. - Electricity transmission line (65km Nachtigal-Yaoundé).	720	Power plant: 72% Transmission line: completed.	23,83
Mekin hydro-electric development - 15 Mw power plant. - Electricity transmission line (Mbalmayo-Mekin)	26	Completed and partially functional (10Mw) Mekin line (Djom Yekombo)— Mbalmayo uncompleted.	16,24
Project for the upgrading of Electricity Transmission Networks and Sector Reform (PETNSR)	230	15%	35
Bini hydro-electric development in Warak	180	10%	26,2
Supply of drinking water to Yaoundé and nearby locations from River Sanaga	588,9	91,5%	35
Development of Eastern entrance to the city of Douala (10 km in 2X 3lanes from the flowerlike crossroads to Dibamba bridge)	60	Completed and partially functional	20
Sangmelima—Mekok—Bikoula--Djoum—Mintom—Ouessou Road (205 km)	145	Completed and functional	4,6



Yaoundé-Douala Highway (Phase 1 : 60 Km + 25Km road after maintenance)	420	Current high section : 99 % Connection to RN3 and the city of Yaoundé : 67%	5
Mengong—Sangmelima road (85Km)	60	Completed and on stand by	4
Yaoundé--Olama—Kribi road (274 km)	125	Yaoundé—Olama--Bingambo (176 km) : completed and functional. Bingambo--Grand Zambi (45 km): 0% Grand Zambi--Kribi (53 km): completed.	14,32

The 2023 investment budget will make it possible to carry out the following projects, among others :

▪ In the field of infrastructure

- Repair work on the airstrip at Garoua International Airport ;
- Renovation of the passenger terminal at Douala International Airport ;
- Rehabilitation of Bertoua, Kribi and Tiko airports ;
- Construction of 250 decent housing units as part of the pilot project of 1,675 housing units in Douala and Yaoundé ;
- Construction of 2100 linear meters of drains in Maroua ;
- Relaunch the construction works of 200 housing units in the cities of Bamenda and Buea ;
- Maintenance of 1,223.24 kilometers of paved roads ;
- Maintenance of 1,940 kilometers of priority rural roads ;
- Rehabilitation of 750 linear works of art;
- Construction of 560.47 kilometers of paved roads;
- Construction of 1,279 linear structures;
- Construction of 3 football stadiums.

▪ In the field of water and electricity

- Continuation of work on the Nachtigal upstream hydroelectric dam, so that the first unit is commissioned before the end of 2023 ;
- Launch of the third phase of the electrification project of 1000 localities by photovoltaic solar systems ;



- Continuation of the installation of the second modular solar power plant with storage batteries with a cumulative capacity of 15 MW + 10 MW/h in Maroua ;
 - Equipment of 389 boreholes ;
 - Construction of 30 agropastoral boreholes ;
 - Rehabilitation of 12 drinking water supply networks ;
 - Electrification of 81 localities ;
 - Electrification by photovoltaic solar system of 1,003 localities ;
 - Construction of 123 water supply systems.
- **In the field of education**
 - Construction of 04 high schools;
 - Construction of 8 trade training centres;
 - Construction of 585 classrooms;
 - Construction of 25 technical or vocational education workshops;
 - Equipment of 28 technical or vocational training workshops;
 - Acquisition of 35,114 tables and benches;
 - Construction of 37 blocks for nursery schools;
 - Construction of 8 amphitheatres.
- **In the health sector**
 - Construction of 05 full hospitals;
 - Construction of 80 District Medical Centres/Integrated Health Centres;
 - Rehabilitation of 98 District Medical Centres/Integrated Health Centres;
 - Equipment of 249 District Medical Centres/Integrated Health Centres;
 - Equipment of 16 hospitals;
 - Construction of 27 multifunctional youth centres ;
 - Development of 96 cultural infrastructures.



IX. HOW IS DECENTRALIZATION FUNDED IN 2023 ?

As part of the financing of decentralization, the State uses two methods, namely the transfer of taxation and the general allocation for decentralization.

The general allocation for decentralization increased from 240.2 billion CFAF in 2022 to 252.6 billion CFAF in 2023. Investment expenditure weighs 18.4% of the general allocation for decentralization and that of operation, 81.6%.

Table 13 : Repartition of decentralization resources by sectoral ministries in 2023 (in millions of CFAF)

Chapter	Competences exercised	Non-exercised competences	Total
Ministry of Arts and Culture	771,0	0,0	771,0
Ministry of Basic Education	31 544,2	162 669,2	194 213, 4
Ministry of Sports and Physical Education	500,0	0,0	500,0
Ministry of Trade	530,0	0,0	530,0
Ministry of Tourism and Leisure	1 787,6	37,3	1 824,9
Ministry of Secondary Education	12 711, 4	291 044,7	303 756,1
Ministry of Youth and Civic Education	2 929,0	42,0	2 971,0
Ministry of Decentralization and Local Development	40 000,0	0,0	40 000,0
Ministry of the Environment, Nature Protection and Sustainable Development	704,0	7,0	711,0
Ministry of Agriculture and Rural Development	8 813,0	24 123,0	32 936,0
Ministry of Livestock, Fisheries and Animal Industries	3 673,0	0,0	3 673,0
Ministry of Water and Energy	9 870,0	0,0	9 870,0
Ministry of Forestry and Wildlife	350,0	0,0	350,0
Ministry of Employment and Vocational Training	1 728,6	640,0	2 368,6
Ministry of Public Works	49 431,0	0,0	49 431,0
Ministry of Housing and Urban Development	7 365,5	0,0	7 365,5
Ministry of Small and Medium Enterprises, Social Economy and Handicrafts	1 658,6	232,5	1 891,1
Minister of Public Health	26 075,8	38 492,8	64 568,6
Ministry of Social Affairs	760,0	0,0	760,0
Ministry for the Promotion of Women and the Family	1 806,8	0,0	1 806,8
Grants and Contributions	14 559,4	0,0	14 559,4
Municipal Expenses	35 000,0	0,0	35 000,0
Total	252 568,9	517 288,5	769 857,4

■ Source : Finance law 2023



X- HOW IS GENDER TAKEN INTO ACCOUNT IN THE 2023 BUDGET?

Taking gender into account in the budget consists of injecting money to reduce the socio-economic gaps that exist between men and women; boys and girls. These inequalities, created mainly by habits and customs, are observed in the fields of education, health, agriculture, etc. In recent years, efforts have made it possible to observe some progress.

X.1- Advances in the implementation of Gender Responsive Budgeting (GRB)

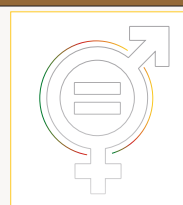
- the taking into account of the gender as instructed each year by the President of the Republic within the framework of the preparation of the Budget ;
- the repercussion of presidential instructions by the Minister of Finance indicating to administrations how to take gender into account in the budget ;
- the drafting of a gender annex to the finance law from 2021.

X.2- Gender-responsive spending in the 2023 budget

In 2023, an amount of 82.94 billion CFAF is counted as gender-sensitive expenditure in the budgets of the 09 ministries selected for the moment within the framework of the GRB.

Table 14 : Gender-responsive spending in the 2023 budget

Ministry	Amount of gender responsive expenditure (in thousands of CFAF)
MINSANTE	38 813 728
MINADER	20 554 279
MINEPIA	8 311 288
MINEPAT	6 145 000
MINPROFF	3 244 280
MINESEC	2 901 000
MINAS	2 034 000
MINDDEVEL	655 020
MINEDUB	280 000
Total	82 940 618





XI. LEXICON

Budget support	It is a transfer of funds to the Public Treasury made by organizations such as the IMF, the World Bank, the European Union or certain foreign governments, to help finance the State budget.
General budget	It is the budget which traces all the revenue and expenditure of the State, with the exception of those of the special appropriation accounts.
Special Appropriation Account	They trace budgetary operations financed by means of specific receipts which are directly related to the expenditure concerned.
Budget appropriations	Authorization to spend, granted on a determined amount, for an equally determined object
Economic growth	It is the increase in the production of goods and services in an economy over a given period.
Budget orientation debate	Discussions between the Parliament and the Government before the session to examine the draft law on medium-term budgetary orientations
Budget deficit	A situation where the State's revenue is lower than its expenditure
Common Expenses	These are expenses that cannot be charged to the budgets of ministries or institutions.
Staff costs	All cash remuneration of State personnel (payment of salaries of State agents) as well as other expenses incurred for the benefit of personnel (social security contributions, family benefits).
Public expenditure	Purchases and/or orders made by the State and its branches (decentralized local authorities).
Public debt	Money that the State owes to a person, a company or an organization at the national level or outside.



Excise duty	It is a tax applied to the consumption of luxury goods, imported goods that can be produced locally or goods that are harmful to health.
Loan	Financial aid from countries or organizations, most often foreign, which the State must reimburse afterwards.
Exoneration	Authorization for a time not to pay a tax or a fee. It can be partial or total
Social Nets Project	It is a government program, supported by development partners, which aims to fight against extreme poverty and promote shared economic growth. This Project focuses on emergency assistance to needy households or vulnerable people, often through cash or in-kind transfers.
Import Substitution	It is the satisfaction of a large part of domestic demand by the production of consumer goods, then gradually capital goods by using raw materials and services locally.
GDP	It is a large economic number that measures the wealth produced within a country during a given period, usually a year.
Tax haven	Country or territory with some reduced or even zero taxation
Budget process	Set of stages of formulating, approving, executing, controlling and verifying the budget for a year
Promulgation	Signature of the President of the Republic which makes enforceable a law in general.
Tax revenues	Tax revenue is all the taxes and customs duties that all physical persons pay to the state.
Internal revenue	All tax revenue and other revenue that the State collects within the country.
Accountability	Ability to respond, report back.
State resources	Budget revenue + borrowings
Subventions	Financial aid allocated in the form of a non-refundable donation to a State structure or service
Exchange rate	It is the relative value of a currency of one country compared to another.
E-payment	Remote payment by computer means
Public securities	These are treasury bills and bonds issued by the State by auction to appeal to any natural or legal person likely to help it finance economic projects, in return for remuneration (interest rate)



XII. REFERENCE DOCUMENTS

- Law No. 2018/011 of July 11, 2018 on the Code of Transparency and Good Governance in the Management of Public Finances in Cameroon ;
- Law No. 2018/012 of July 11, 2018 on the fiscal regime of the State and other public entities ;
- Law No. 2022/020 of 27 December 2022 on the finance law of the Republic of Cameroon for the financial year 2023 ;
- Decree No. 2019/281 of 31 May 2019 on the State budget calendar ;
- Decree No. 2019/3187 of September 9, 2019 on the State budget nomenclature ;
- Database of the Ministry of Finance ;
- Database of the Ministry of Economy, Planning and Regional Development.



XIII. USEFUL INFORMATION

Directorate General of Budget, Building B, Ministry of Finance, Secretariat of the Director General of Budget: (+237) 222 22 14 46

Web sites :

- www.minfi.gov.cm
- www.dgb.cm
- www.impots.cm
- www.douanescustoms-cm.net
- www.dgtcfm.cm
- <https://plateformeparlementaire.cm>