

**REPUBLIC OF CAMEROON**  
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**PEACE –WORK– FATHERLAND**  
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**BILL OF THE FINANCE LAW OF THE REPUBLIC OF  
CAMEROON FOR THE 2023 FINANCIAL YEAR**

## **PART ONE**

### **GENERAL CONDITIONS OF BUDGETARY AND FINANCIAL BALANCE**

#### **I – 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 2023.

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

1. 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.
2. 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.

#### **II – 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 CUSTOMS DUTIES AND TAXES**

**SECTION FIVE:** Taxation of goods bought through e-commerce

1. Goods bought through e-commerce and imported into Cameroon shall be subject to payment of the customs duties and taxes falling under the customs tariff, regardless of the method of delivery, in particular through courier, drop-off at an address by a postman or a broker.
2. However, e-commerce operators may be allowed to sign memoranda of cooperation with the Customs Administration with a view to directly fulfilling customs clearance formalities on behalf of third parties for the importation of goods bought through e-commerce under conditions laid down by agreement comprising modulation of customs duties and taxes to be paid according to minutiae or rough-and-ready flat rate practices, in accordance with the regulations in force.

**SECTION SIX:** Specific methods for collecting customs duties on the importation of mobile phones, tablets and digital terminals

1. The provisions of Article Seven of the Finance Law for the 2019 financial year are amended as follows:

- (a) Mobile phone, tablet and digital terminal importers shall be required to declare them at border crossings and to pay the customs duties and taxes due through any authorized payment means;
- (b) The Customs Administration or its legal representative, as appropriate, shall digitally communicate the identification elements of the imported mobile phones, tablets and digital terminals to local telephone companies;
- (c) On the basis of the data inventory transmitted by the Customs Administration or its legal representative, local telephone companies shall be bound to configure their systems so as to avoid any connection to the network of communication devices not identified by the Customs Administration, excluding those used temporarily by tourists and visitors on a short stay in Cameroon;
- (d) Imported mobile phones, tablets and digital terminals shall benefit from a 50% reduction on the taxable value on importation;
- (e) Mobile phones, tablets and digital terminals that have already been connected to a local telephone network prior to the date of effective implementation of the provisions under points (a), (b) and (c) above shall be considered as cleared at the customs and granted tax amnesty.

2. The conditions for applying the provisions of paragraph above shall be laid down by separate instruments.

**SECTION SEVEN: Methods of collecting and recovering customs duties and taxes relating to contracts**

1. Public contracts shall be concluded inclusive of taxes and subject to the customs duties and taxes provided for by the regulations in force on the date of their conclusion, in particular customs duties and the value added tax (VAT), including fees for services rendered.

2. Public contracts concluded in violation of the provisions of paragraph 1 above shall not be opposable to the customs and taxation administrations.

3. Without prejudice to the provisions of Sections Three and Twenty-Eight on the fiscal regime of public procurement, the following provisions shall be applicable with respect to customs:

(a) Provisions common to public contracts:

(i) During the conclusion of public contracts, authorizing officers shall be required to ensure that the estimated amount of customs duties and taxes are indicated where such contracts involve importation;

(ii) The customs regime for supplies, materials and passenger vehicles imported as part of the execution of public procurement shall be that of release for consumption;

(iii) The customs regime for materials, devices, machines and utility vehicles that may be re-exported, imported as part of the execution of public procurement, shall be that of special temporary admission;

(iv) Where the full annuities due for such goods placed under special temporary admission have been included in the budget of the State or of a public entity, their release for consumption shall be based on a residual value of 20%, at the behest of their owner;

(iv) Partial or full payment to the winner of a public contract involving importations shall be contingent on the presentation to the public accountant of receipts for payment of customs duties and taxes or attestations of payment, as appropriate.

(b) Provisions specific to contracts on own or external funding

(i) As part of public contracts on own funding, the contractor shall be legally liable for import duties and taxes.

(ii) For any public contract on external funding, the counterpart fund depositary administration shall be bound, in conjunction with the project owner and the contractor concerned, in anticipation and according to the commitments made, to provide in its budget for the cover required to defray the customs duties and taxes resulting from imports under the said contract.

(iii) The counterpart funds authorizing officer shall issue attestations of payment of customs duties and taxes as imports are made, within the limit of budget appropriations for the contract concerned;

(iv) After issuing the attestations of payment of the customs duties and taxes referred to in point (iii) above, the counterpart funds authorizing officer shall be bound to make the required budget commitments as imports are made, on the basis of the customs declarations validated and produced by the contractor.

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

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

Description	Customs Tariff	Rate
Tobacco and manufactured tobacco substitutes; nicotine-containing or non-nicotine containing products intended to be inhaled without combustion; other nicotine-containing products intended to absorb nicotine in the body;  Pipe preparations;  Electronic cigarettes and electric vaporization devices;  Pipes (including pipe bowls), cigar-holders and cigarette-holders, and their parts	2401.10.00.000 to 2404.99.00.000 ;    3824.90.00.0000 ;  8543.40.00.000  9614.00.00.000	50 %
Malt beer	2203.	30 %

Description	Customs Tariff	Rate
Grape wines, Vermouths, fermented beverages and other mixtures of fermented and non-fermented beverages, excluding ethyl alcohol for medical purposes falling under tariff heading 22.07.10.10.000	2204.10.10.100 to 2208.90.92.000	
Mineral water, soda and non-alcoholic beer	2201.10.00.100 to 2202.99.00.000	
Cardboard and kraft paper articles and packagings	4819.10.00.000 to 4819.60.00.000	25 %
Cellulose paper and waddings or cellulose fiber web used domestic, sanitary or toilet purposes	4818.10.00.000 to 4818.50.00.000 ; 4818.90.00.000	
Bottle caps and covers, and other plastic or base metal closing devices	3923.30.10.000 3923.50.00.000 8309.10.00.000 8309.90.00.000	
Tubes and pipes and their fittings, plastic plates, sheets, strips, ribbons and adhesives, even in the form of rolls	3917.10.00.000 to 3917.40.00.000 ; 3919.10.00.000 to 3920.79.00.000	
Mayonnaise, mustard and other tomato preparations or preparations for sauces, soups, pottage or broths, mixed or homogenized condiments and seasonings	2103.10.00.000 to 2104.20.00.000	
Food-grade ice	2105.00.10.000 2105.00.90.000	12.5 %

#### **SECTION NINE: Computer fees**

The provisions of Section Five of the Finance Laws for the 2003 and 2004 financial years, as well as Section Two (3) of the Finance Law for the 2018 financial year are amended and supplemented as follows:

(a) The rate of the service fee called "computer fee", instituted in Section Five of the Finance Law for the 2003 financial year, is fixed at 1% of the taxable value of goods. The ceiling of the levy shall be CFAF 15 000 per export declaration.

(b) The proceeds from the computer tax referred to in paragraph 1 above shall be allocated as follows:

- 75 % to the State budget;
- 25 % for the development of information and communication technologies, and customs activity modernization projects and monitoring.

## **SECTION TEN: Export taxation**

1. The provisions of Section Five (1) of the Finance Law for the 2020 financial year and Section Nine of the Finance Law for the 2022 financial year are amended and supplemented as follows:

- (a) Semi-finished manufactured products shall be liable to an export duty at the rate of 2% of the FOB (*free on board*) value, excluding dressed and semi-dressed timber.
- (b) Gold and diamond shall be liable to an export duty at the rate of 5% of the FOB value. The export duty shall be deducted in kind by the representative body from the 75% share of the operator's gross production provided for in Section 28 of the Mining Code. Such levy shall be subsequently paid in counter-value to the Treasury by the Customs Administration on the basis of the detailed declaration issued by the relevant office. All or part of the abovementioned precious stones for which exit duties has been paid, and released for national consumption shall be eligible for reimbursement of such duties in the form of tax credit. In any case, the export of the said goods shall be subject to presentation of an authorization issued by the relevant authorities after production of documents supporting the payment of customs fees, taxes, duties and levies owed.
- (c) The rate of exit duty applicable to rough timber is fixed at 60% of the FOB value of the volume of the species. The rate shall also apply to the entry of rough timber into industrial free points.
- (d) The rate of exit duty applicable to dressed and semi-dressed timber falling under tariff headings 4406., 4407. and 4409. shall be 15% of the FOB value of the species. Dressed and semi-dressed timber exported from industrial free points shall not be liable to the said levy.
- (e) Separate joint instruments of the Ministers in charge of finance and forestry shall, as appropriate, fix the FOB administrative values for rough or sawn timber.

2. Without prejudice to the applicable fees, cocoa beans exported unprocessed shall be liable to an autonomous exit duty at the rate of 10% of the FOB value. The rate shall be 2% for cocoa beans exported to industrial free points or similar regimes.

## **SECTION ELEVEN: Interest bon late payment of customs duties and taxes**

The interest on late payment provided for under Section Two (9) of the Finance Law for the 2018 financial year shall apply to goods imported as part of the execution of a public procurement whose customs duties and taxes are paid by the State.

**SECTION TWELVE: Exceptional extension of the duration of an *a posteriori* customs control**

Auditors who request for extension of the period of an *a posteriori* control as a result of delaying tactics by the person being controlled must provide proof through an official report prepared to that effect or unheeded written requests for information submitted to the person concerned.

**SECTION THIRTEEN: Cash advances as part of export pre-funding**

1. Economic operators who receive pre-funding for goods that will be exported later shall be bound to declare such pre-funding beforehand to the Customs Administration.
2. The pre-funding referred to in paragraph 1 above must be domiciled beforehand with an approved intermediary, on the basis of a contract of sale or an export declaration issued by the Customs Administration or its legal representative, as appropriate.
3. Absence of the declaration referred to in paragraph 1 above shall result in the non-inclusion of pre-funding in the accounting of repatriated export revenue.
4. The conditions for applying the provisions of paragraphs 1 and 2 above shall be laid down by separate instruments as and when necessary.

**SECTION FOURTEEN: Declaration of the transfer pricing policy**

1. Companies or groups of companies implementing the transfer pricing policy shall be bound to transmit all related documentation to the Customs Administration not later than 31 March each year, where such documentation deals with trans-border trade in goods and services.
2. Failure to transmit the said information shall be considered an offence of refusal to disclose the documents provided for in Section 465 of the CEMAC Customs Code, without prejudice to the legal proceedings that could result from the subsequent use of the said documentation.

**SECTION FIFTEEN: Sanction against fraudulent transfer of funds without actual importation of goods and services as part of foreign trade**

1. The provisions of Section Twenty-Six of the Finance law for the 2019 financial year are amended and supplemented as follows:
  - (a) As part of foreign trade, the issuance of funds and/or receipt of funds from abroad without justified counterparty in terms of imported goods or services within contractual deadlines shall be forbidden;
  - (b) The provisions of paragraph 1 (a) above notwithstanding, economic operators wishing to pay, from Cameroon, for goods intended to be delivered to customers resident out of the national territory must request for prior authorization from the Customs Administration;

2. Non-compliance with the rules laid down in paragraph 1 above shall be considered as having committed the offence of importing or exporting without declaration, as the case may be, and sanctioned in accordance with the regulations in force.

**SECTION SIXTEEN: Use of technical, aerial or naval means to combat smuggling, counterfeiting and other illicit trafficking**

As part of combatting smuggling, counterfeiting and other illicit trafficking, the Customs Administration is authorized to use digital technical devices to control the status of goods in circulation or being held within the customs tax zone, as well as maritime and air navigation and surveillance equipment and devices, in accordance with the specific laws in force, as appropriate.

**CHAPTER TWO**

**PROVISIONS RELATING TO THE GENERAL TAX CODE**

**SECTION SEVENTEEN** The provisions of Sections 7, 17a, 18, 21, 47, 70, 91, 93c, 119a, 122, 123, 124, 124 A, 128, 142, 143, 228d, 229 (new), 231, 232, 233 (new), 234 (new), 235 (new), 237, 579, 582a, 582c, 583, 583a, 583c, 583c, 582d, 582e, 584, M 7, M 8d , M 14a, M 22c, M 28a, M 33c, M 86a, M 99, M 104, M 108, M 112, M 113, M 116, M 118, M 121 (new), M 121a, M 133, M 143, M 144 (new), M 145, C 48 and C 52c 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 III**

**TAXABLE PROFITS**

**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 profits:

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



- Losses due to damage duly established and validated in the presence of a taxation officer with at least the rank of controller, under the conditions laid down in the Tax Procedures Manual.

However, damage and breakage exposed by brewery sector companies, related losses shall be deducted at a flat rate of **1%** of the overall volume of production.

The rest shall remain unchanged.

## DIVISION VI CALCULATION OF TAX

**Section 17a:** (1) The provisions of Section 17 above notwithstanding, the rate of company tax for taxpayers with a turnover equal to or below CFAF 3 (three) billion shall be **25%**.

(2) The rate provided for in paragraph 1 shall apply to as from the financial year closed at 31 December **2022**.

## DIVISION VII OBLIGATIONS OF TAXPAYERS

**Section 18:** (1) Concerning the assessment of this tax, taxpayers are expected to submit a declaration revenue derived from their business during the period serving as tax base on or before 15 March. This declaration must be presented in conformity with the OHADA accounting system.

(2) .....

**(3) The declaration referred to in Section 17(1) must be accompanied by the Employee Information Document (DIPE) which must presented following the model provided by the administration.**

The rest shall remain unchanged.

## DIVISION IX PAYMENT OF TAX

**Section 21:** (1) The company tax shall be paid on the initiative of the taxpayer not later than the 15th of the following month, in accordance with the terms below:

- a. .... ;
- b. For production companies falling under the **regulated profit margin**, one instalment representing 2% of turnover realized after 50% abatement. Such instalment shall be increased by 10% as levy for additional council tax. **They are companies in the following sectors:**
  - **milling sector;**
  - **pharmaceutical sector;**
  - **fertilizer sector.**

c. For **distribution companies under the regulated profit margin**, one instalment representing 14% of gross margin shall be paid not later than the 15<sup>th</sup> of the following month. The instalment shall be increased by 10% as levy for additional council tax. **They are companies that distribute:**

- petroleum products and cooking gas;
- milling products;
- pharmaceutical products;
- press products;
- **fertilizers.**

The rest shall remain unchanged.

(3) The following shall be subject to advance payment:

- ..... ;
- ..... ;
- ..... ;
- .....

The following shall not be subject to advance payment:

- ..... ;
- ..... ;
- ..... ;
- .....
- **Purchases made by non-profit organizations;**
- **Retail purchases from importers-distributors.**

The advance payment rate shall be:

- ..... ;
- ..... ;
- ..... ;
- ..... ;

**Purchases made by non-professionals directly from industrialists or in bulk from importers who are not distributors, shall be deemed to have been made for resale purposes. As such, they shall be subject to advance payment on purchase at a rate of 10%.**

The rest shall remain unchanged.

CHAPTER II  
PERSONAL INCOME TAX

DIVISION III  
CALCULATION OF TAX

**Section 70:** (1) In the specific case of income on stocks and shares, a 15% flat rate shall be applicable to taxable income.

**The rate shall be increased to 30% for income on stocks and shares paid to a natural or legal person resident or established on a territory or a State considered as tax paradise within the meaning of Section 8c of this Code.**

The rest shall remain unchanged.

DIVISION VI  
COLLECTION METHODS

SUBDIVISION IV  
HANDICRAFTS, INDUSTRIAL, COMMERCIAL,  
AGRICULTURAL AND NON-COMMERCIAL BENEFITS

**Section 91:** (1) The taxpayer shall spontaneously pay the personal income tax at the Taxation Centre with jurisdiction, using special forms provided by the tax authority, as follows:

1) Simplified tax system

.....

2) Actual earnings taxation system

.....

However, for enterprises subject to the actual earnings taxation system or the simplified tax system falling under regulated profit margin sectors, the turnover used as basis for calculating the company tax instalment shall be determined as provided for in Section 21 above.

The rest shall remain unchanged.

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

DIVISION I  
ASSESSMENT REGIMES

**Section 93b:** (1) .....

(2) .....

**(3)** Actual earnings taxation system:

- a. sole proprietorships and legal persons with an annual turnover, exclusive of tax, of CFAF 50 million and above;
- b. irrespective of their turnover:
  - i. new taxpayers falling under the oil, mining, gas, credit, microfinance, insurance and mobile telephony sectors;
  - ii. new taxpayers who have been approved under one of the systems of Law No. 2013/004 of 18 April 2013 to lay down private investment incentives in the Republic of Cameroon;
  - iii. holders of public notary offices.

The rest shall remain unchanged.

## DIVISION V TAX INCITATIVES

### **D- MEASURES RELATING TO TAX SUPPORT TO SMALL- AND MEDIUM-SIZED ENTERPRISES**

#### **I. APPROVED MANAGEMENT CENTRES and**

**Sections 118 and 119:** Unchanged.

#### **II. INTEGRATED TAX PARTNERSHIP**

**Section 119a:** (1) The tax administration may established partnerships with groups of taxpayers to foster tax compliance and support such groups in fulfilling their tax obligations.

(2) Partnerships established pursuant to Section 119a (1) shall give rise to reciprocal obligations between the parties.

(3) The obligations of groups of taxpayers shall include commitments to broaden the tax base, fulfilment of declaration and payment obligations, and improved declaration quality.

(4) The obligations of the tax administration shall include tax control expenditure, grant of penalty remissions and preferential payment deferments.

(5) The conditions for implementing the Integrated Tax Partnership mechanism shall be laid in a separate instrument.

### **G- MEASURES RELATIING TO THE PROMOTION OF THE IMPORT-SUBSTITUTION POLICY**

## **PROMOTION OF THE AGRICULTURAL SECTOR**

**Section 122:** Companies involved in agriculture, stock breeding and fisheries shall benefit from the following tax incentives:

### **a. At the investment phase:**

- waiver from taxes and contributions on wages paid to seasonal agricultural workers;
- exemption from VAT on the purchase of pesticides, fertilizers and inputs used by farmers, as well as for agriculture stock breeding and fisheries equipment and materials listed in the Annex attached to this part;
- exemption from registration fees on transfers of land used for agriculture, stock breeding and fisheries;
- exemption from registration fees for loan agreements to finance agriculture, stock breeding and fisheries;
- exemption from land tax for property belonging to agriculture, stock breeding and fishing companies, and used for these activities, excluding office building.

### **b. At the operation phase:**

**(1) Individual farmers, including where they are established in the form of cooperatives or common interest groups (CIGs), and whose activity is agricultural production, stock breeding and fisheries, shall enjoy the following benefits:**

#### **i. During the first 5 (five) years of operation:**

- exemption from business tax;
- exemption from tax instalment and from minimum collection of income tax;
- exemption income tax.

#### **ii. After the fifth (5<sup>th</sup>) year:**

- exemption from business tax;
- payment of a flat income tax levy at the rate of 0.5% of turnover, increased by 10% as levy for additional council tax.

**(2) Companies operating in the agricultural, livestock and fisheries sectors that do not fall under the category referred to in paragraph 1 above may be granted the tax benefits provided for in the law of 18 April 2013 establishing private investment incentives, subject to the conditions as to content and form provided for by the said law.**

**H-..... deleted.**

## 1. PROMOTION OF LOCAL PROCESSING

### a. **Local** construction materials

**Section 123:** Public establishments promoting local building materials shall be granted the following tax benefits:

The rest shall remain unchanged.

### b. **Local** beverages

**Section 124:** (1) New beverages duly approved, produced and packaged exclusively using local material, save where an ingredient is absolutely unavailable on the local market duly established by the relevant authorities, shall be subject only to ad valorem excise duty, excluding the specific excise duty referred to in Section 142 (8) 1.

In any case, the percentage of raw material derived from local agriculture shall not be less than 40% of the components used, and the material used for packaging shall necessarily be recycled in Cameroon if it is non-returnable.

(2) .....

(3) In the event of unavailability or insufficient availability of local raw material established under the conditions referred to in paragraph 1 above, with respect to duly approved products, the Minister in charge of finance may grant occasional and time-limited waivers within the required 40% threshold.

(4) Local beverages that meet the conditions referred to in Section 124 (1) and (2) above shall benefit from a 30% abatement of the tax base for ad valorem excise duty during the first three years of operation.

(5) The three-year period referred to in paragraph 4 above shall run from the date of promulgation of this law for already approved new beverages.

### C- Other local products

**Section 124 A:** (1) Companies in the following sectors that undertake raw material processing within the national territory shall benefit from a 50% abatement as monthly instalment, income tax and minimum collection:

- agricultural sector;
- agricultural sector;
- livestock sector;
- fisheries sector;
- leather products sector;
- woodworking sector.

The abatement provided for in Section 124 A shall be valid for a five-year period from 1 January 2023.

(2) Benefit from the regime provided for in paragraph 1 above shall be contingent on the validation by the tax administration of belonging in these sectors of activity.

PART II

PROVISIONS RELATING TO THE VALUE ADDED TAX AND EXCISE DUTY

CHAPTER I

SCOPE OF APPLICATION

DIVISION III

EXEMPTIONS

**Section 128:** The following shall be exempted from VAT:

(6) essential goods listed under Annex 1, notably:

- ..... ;
- ..... ;
- ..... ;
- local products sold directly by farmers, livestock breeders and fishermen.

(26) purchases of basic foodstuffs from farmers, livestock breeders and fishermen by public entities responsible for regulating or managing security stocks.

CHAPTER II

METHODS OF CALCULATION

DIVISION III

CALCULATION

B – RATES

**SECTION 142:** (1) VAT and excise duty rates shall be fixed as follows:

(9). For the specific case of nonreturnable packaging, a specific excise duty shall be applied according to the following tariffs:

- ..... ;
- CFAF 5 per unit of nonreturnable packaging, capped at 10% of the value of the product, for all other products.

The rest shall remain unchanged.

#### PART IV

#### DIVERSE TAXES AND DUTIES

##### CHAPTER IV

##### MONEY TRANSFER TAX

##### C- TARIFF

**Section 228d:** (1) The tax shall be assessed at the rate of 0.2% of the amount transferred or withdrawn.

(2) For postal money transfer transactions, the amount of money transfer tax shall be capped at the amount of the commission received by the service company.

#### PART V

#### SPECIAL TAXES

##### CHAPTER I

##### SPECIAL TAX ON PETROLEUM PRODUCTS

**Section 229 (new):** (1) A special tax on the sale of the following petroleum products is hereby instituted:

- premium grade petrol;
- gas-oil;
- **industrial natural gas, excluding gas purchased by electricity generation companies intended for the public, and gas intended for local production of liquefied petroleum gas.**

The rest shall remain unchanged.

**Section 231:** The **rates** of the special tax on petroleum products shall be as follows:

- ..... ;
- ..... ;
- **70 francs per cubic metre of industrial natural gas.**

**Section 232:** The taxable event for the special tax on petroleum products shall be:

- ..... ;
- ..... ;
- ..... ;



- ..... ;
- **supply of taxable products by natural gas production or distribution companies.**

**Section 233 (new):** The special tax on petroleum products shall be deducted at source by the SCDP during removal by distributing companies and by the National Refining Company SONARA for its deliveries to natural persons other than distributing companies, **and by companies that produce or distribute industrial natural gas for supply to local companies.**

**Section 234 (new):** The proceeds of the Special Tax on Petroleum Products shall be partially allocated to the Road Fund in accordance with the annual ceiling set by the Finance Law.

**However, the proceeds of the Special Tax on Petroleum Products levied on industrial natural gas shall be fully allocated to the State.**

**Section 235 (new):** The special tax on petroleum products collected by SCDP, SONARA or **industrial natural gas production or distribution companies** shall be transferred to the tax collector with territorial competence.

**Section 237: (1)** The special tax on petroleum products collected by SCDP, SONARA, taxable product importers or **industrial natural gas production or distribution companies** shall be transferred monthly no later than the twentieth (20th) of each month for transactions carried out during the previous month, on presentation of the tax return made by the taxpayer.

The rest shall remain unchanged.

PART VI  
 REGISTRATION, STAMP DUTY AND TRUSTEESHIP  
SUB-PART III  
 UNHARMONIZED LEGISLATION IN THE CEMAC ZONE  
CHAPTER I  
 TARIFFS OF REGISTRATION FEES  
DIVISION I  
 STAMP DUTY BASED ON PAPER SIZE

**Section 547:** The rate of stamped paper and stamp duties based on paper size referred to in Sections 438 and 444 above shall be fixed as follows:

Description	Format	Rate
.....	.....	.....
Normal size paper	(29.7 x 42)	<b>CFAF 1 500</b>
Half of normal size paper	(21 X 29.7)	<b>CFAF 1 500</b>

DIVISION II

SPECIAL STAMP DUTIES PAYABLE ON  
CERTAIN DOCUMENTS AND OTHER FEES

**A - STAMPS ON PASSPORTS AND VISAS**

**Section 548:** Stamp duty on passports and other related documents shall be fixed as follows:

**(1)** .....

**(2)** Visas on foreign passports

Stamp duty for entry and exit visas on foreign passports shall be fixed as follows:

- .....**deleted;**
- .....**deleted;**
- **visa for multiple entries and exits valid for from 0 to 6 months:**
  - \* ..... **deleted ;**
  - \* **Normal visa: CFAF 100 000;**
  - \* **Express visa: CFAF 150 000.**
- **visa for multiple entries and exits valid for more than 6 months:**
  - \* **Normal visa: CFAF 150 000;**
  - \* **Express visa: CFAF 200 000.**

The rest shall remain unchanged.

**B - IDENTITY CARDS AND RESIDENCE PERMITS**

**Section 549:** National identity cards issued to Cameroonian nationals, as well as residence permits issued to foreign nationals shall be subject to the following stamp duties:

**(1)** National identity cards: ..... (unchanged)

**(2) Residence permit**

- **CFAF 50 000** for residence permits issued to students;
- **CFAF 75 000** for residence permits issued to foreign workers under contract with the state or a local council and to unemployed spouses
- **CFAF 150 000** for residence permits issued to nationals of African countries and renewal thereof ;

- **CFAF 300 000** for residence permits issued to nationals of non-African countries and renewal thereof.

### **(3) Residence card**

- **CFAF 75 000** for residence cards issued to members of duly recognized religious congregations, to unemployed spouses or minor dependent children of expatriates as well as to expatriate spouses of Cameroonians who have maintained their nationality of origin;
- **CFAF 300 000** for residence cards issued to nationals of African countries;
- **CFAF 750 000** for residence cards issued to nationals of non-African countries.

The rest shall remain unchanged.

## **B a- DRIVING LICENCE**

**Section 550:** (a) National driving licences and their duplicates shall be subject to a fiscal stamp duty of **CFAF 10 000**.

(b) Certificates of aptitude to drive certain automobiles in urban areas shall be subject to a fiscal stamp duty of **CFAF 10 000**.

## **D - FIREARMS LICENSES**

**Section 553:** Firearms licenses shall be subject to a fiscal stamp duty of CFAF 10 000. The same rate shall apply to duplicates and renewals thereof.

## **E - LICENCES FOR HUNTING AND LIKE ACTIVITIES**

**Section 554:** Licences for hunting activities shall be subject to the following fiscal stamp duty:

(1) Hunting permit

(a) *Sport hunting license for small game*

Game birds

- Category A: (Nationals)..... **CFAF 100 000**;
- Category B: (Resident aliens) ..... **CFAF 150 000**;
- Category C: (Tourists) ..... **CFAF 200 000**.

Game animals:

- Category A: (Nationals)..... **CFAF 100 000**;
- Category B: (Resident aliens)..... **CFAF 200 000**;
- Category C: (Tourists)..... **CFAF 300 000**.

*(b) Sport hunting license for medium-sized game*

- Category A: (Nationals)..... **CFAF 150 000;**
- Category B: (Resident aliens): **CFAF 300 000;**
- Category C: (Tourists)..... **CFAF 400 000.**

*(c) Sport hunting license for big game*

- Category A: (Nationals) ..... **CFAF 300 000;**
- Category B: (Resident aliens) ... **CFAF 350 000;**
- Category C: (Tourists)..... **CFAF 500 000.**

2) Licence to capture

*(a) License to capture non-protected animals for commercial purposes*

- Category A: (Nationals) **CFAF 3 000 000;**
- Category B: (Resident aliens)... **CFAF 4 000 000.**

*(b) Scientific license to capture non-protected animals*

- Category A: (Nationals) ..... **CFAF 300 000;**
- Category B: (Resident aliens) .... **CFAF 350 000;**
- Category C: (Tourists) ..... **CFAF 4 00 000.**

(3) Licence to collect

*(a) The duties on the license to collect carcasses and animals in Classes Band C reserved for nationals shall be fixed at a single rate of CFAF 300 000 per quarter.*

*(b) Collection tax for hides and carcasses:*

- Varan ..... **CFAF 25 000/hide;**
- Python ..... **CFAF 50 000/hide.**

*(c) Fixed tax for other products..... **CFAF 75 000.***

(4) Scientific research licence: **CFAF 100 000.**

(5) Game-farming and game-ranching licences: **CFAF 300 000.**

(6) Hunting guide licence:

*(a) Tenured hunting guide licence*

- Category A: (Nationals) ..... **CFAF 1 000 000;**
- Category B: (Resident aliens) **CFAF 3 000 000.**

*(b) Assistant hunting guide licence*

- Category A: (Nationals) .... **CFAF 500 000;**
- Category B: (Resident aliens) ..... **CFAF 1 500 000.**

**(1) Photographic hunting license**

**(2) -:**

- Amateur photographer: **CFAF 100 000 F CFA;**
- Photographer ..... **CFAF 300 000;**
- Amateur film-maker ..... **CFAF 500 000;**
- Professional film-maker: **CFAF 750 000.**

**E a – STAMP DUTY ON BILL OF LADING**

**Section 555:** A stamp duty of **CFAF 25 000** shall be charged per bill of lading irrespective of the number of copies.

**F a – STAMP ON REGISTRATION CERTIFICATES FOR APPLIANCES SUBJECT TO THE TAX ON GAMES OF CHANCE AND LEISURE**

**Section 557:** Registration certificates for appliances subject to the tax on games of chance and leisure, as well as the duplicates thereof shall be liable to stamp duty of **CFAF 25 000.**

CHAPTER III

OBLIGATIONS AND PENALTIES

DIVISION X

REMISSION, MITIGATION AND INCREASE OF PENALTIES FOR DELAY AND FINES

**Section 571:** In accordance with Section 410 of this Code, reduction or ex gratia remission of penalties, fines or obligation **shall be granted automatically under the same conditions as those provided for in Sections M 144 (new) and M 145 of this Code:**

..... ( deleted).

..... ( deleted).

..... (deleted).

The rest shall remain unchanged.

**SUB-PART III**  
**UNHARMONIZED CODE IN THE CEMAC ZONE**

**CHAPTER III**  
**GRADUATED STAMP DUTY**

**DIVISION II**  
**BASIS OF ASSESSMENT AND RATE**

**Section 586:** Graduated stamp duty shall be charged as follows, for each copy of the document, and according to the maximum value stated in the document, in the case of documents under private seal, for the originals, the minutes and the copies in the case of notarial documents:

- **CFAF 25 000** for values between 0 and CFAF 1 000 000;
- **CFAF 50 000** for values between 1 000 001 and CFAF 20 000 000;
- **CFAF 75 000** for values between 20 000 001 and CFAF 50 000 000;
- **CFAF 150 000** for values between 50 000 001 and CFAF 100 000 000;
- **CFAF 250 000** for values between 100 000 001 and CFAF 500 000 000;
- **CFAF 400 000** for values above CFAF 500 000 000.

**CHAPTER V**  
**STAMP DUTY ON MOTOR VEHICLES**

The rates of stamp duty on motor vehicles shall be fixed as follows:

**A. For public passenger and goods transport vehicles**

- vehicles of 2 to 7 HP ..... CFAF 15 000;
- vehicles of 8 to 13 HP ..... CFAF 25 000;
- vehicles of 14 to 20 HP ..... CFAF 50 000;
- Vehicles of more than 20 HP: CFAF 150 000.

**B. For other vehicles**

- vehicles of 2 to 7 HP ..... CFAF 30 000;
- vehicles of 8 to 13 HP ..... CFAF 50 000;
- vehicles of 14 to 20 HP ..... CFAF 75 000;
- Vehicles of more than 20 HP: CFAF 200 000.

**(2) The application of the rates provided for in paragraph 1A of this Section shall be conditional upon the presentation of a transport licence duly issued by the competent authority.**

CHAPTER VII  
AIRPORT STAMP DUTY

**Section 606:** Airport stamp duty shall be fixed at:

- i. For international flights **within the CEMAC zone**:
  - CFAF 25 000 **per person per trip**
- ii. For international flights **out of the CEMAC zone**:
  - **CFAF 40 000 per person per trip in economy class;**
  - **CFAF 120 000 per person per trip in business class.**
- iii. **For domestic flights: CFAF 1 000 per person per trip.**

BOOK TWO  
MANUAL OF TAX PROCEDURES

SUB-PART I

BASIS OF ASSESSMENT

SINGLE CHAPTER

OBLIGATIONS OF TAXPAYERS

DIVISION III

OBLIGATIONS TO PAY TAXES

**Section M 7:** Any person liable to a tax, duty, levy, royalty or advance payment of a tax or levy, as well as to the payment of taxes collected by deduction at source from third parties on behalf of the State or any other legal entity under public law, must pay their debt to the tax Revenue office within the time limits set by law.

..... :

- ..... ;

- .....

In the specific case of companies with **specialized management units, notably entities managing medium-sized and large companies**, taxes, duties and fees must be paid by electronic payment.

DIVISION V

**OBLIGATION TO DECLARE THE BENEFICIAL OWNER**

**Section M 8d:** (1) Under pain of the fine provided for in Section M 104 of the *Manual of Tax Procedures*:

- a. Legal persons as well as administrators of legal entities under Cameroonian or foreign law established in Cameroon, whether or not they are subject to corporate tax or personal income tax, must identify their beneficial owners and keep an updated register to this effect;
- b. the beneficial owner shall be obliged to provide the persons referred to in point (a) of this subsection with all the information necessary for his identification.

(2) The persons referred to in subsection 1 above or, where applicable, their legal representatives, shall be required to declare to the taxation administration the information relating to their beneficial owners, under pain of the fine provided for in Section M 99 of the *Manual of Tax Procedures*:

- within 30 (thirty) days from the date of their registration;
- no later than 15 March of each year, together with their Statistical and Tax Return.

(3) The information contained in the register of beneficial owners and the supporting documents relating to a beneficial owner shall be kept for a minimum period of 5 (five) years from the end of the year in which the beneficial owner ceased to be a beneficial owner, or from the end of the year in which the legal entity or the duties of the administrators of the legal entities ceased.

(4) The conditions for implementing this Section shall be laid down in a separate instrument.

SUB-PART II  
TAX CONTROL

CHAPTER I  
RIGHT TO CONTROL

DIVISION III  
CONDITIONS FOR EXERCISING THE RIGHT TO CONTROL

SUBDIVISION I  
ON-THE-SPOT CHECK

**Section M 14a: – (1)** .....

(2) **The period of on-site checks provided for in Section M 40** of this Code shall run from the effective date of commencement of the work as specified in the report provided for in subsection (1) above.

**SUBDIVISION IV**  
**COMPLIANCE DIALOGUE PROCEDURE**



**Section M 22b:** (1) Regardless of the provisions of sections M 21 and M 22 of the Manual of Tax Procedures and subject to the provisions of sections M 34 and M 36 of the same Manual, the tax authorities may, on the basis of the returns filed by a taxpayer or extra-accounting information in its possession, engage in a compliance dialogue aimed at clarifying and, if necessary, regularizing the tax situation of the latter.

(2) In this regard, the administration shall send the taxpayer a written invitation to a working session at least 8 (eight) days before the session date. This invitation must specify the purpose of the meeting as well as the documents to be provided, if any.

(3) The compliance dialogue may result in:

- either spontaneous regularizations when the taxpayer acknowledges the validity of the tax administration's observations. Such regularizations shall not give rise to the application of penalties.
- or a schedule for a tax audit when differences remain between the parties at the end of the inter partes exchanges.

(4) The period of inter partes exchanges as part of the compliance dialogue shall not exceed 45 days from the date of the first working session on the subject.

(5) In any case, the compliance dialogue shall not directly result in a remedial notification or an ex officio assessment.

(6) The compliance dialogue must result in a report prepared and signed by both parties. Any refusal to sign shall be mentioned in report.

#### **DIVISION IV** **ADJUSTMENT PROCEDURES**

#### **SUBDIVISION I A** **QUALITY CONTROL OF ADJUSTMENTS**

**Section M 28a:** - (1) The audited taxpayer or the audit service may submit to the Director General of Taxation, at any time during the tax audit procedure, but prior to the issuance of the assessment notice, a request for arbitration on some proposed tax adjustments where the differences of opinion between the parties are obvious and the proposed tax levels are such as to prejudice the continuation of the company's activity.

(2) The appeal provided for in subsection 1 above shall suspend the time limits for the control procedure.

(3) The arbitration decision taken as part of this appeal shall be binding on the tax audit authority.

#### **SUBDIVISION IV** **TAX RULING PROCEDURE**

**Section M 33a:** - (1) Any taxpayer may, prior to the conclusion of a transaction in the form of a contract, a legal document or an unspecified project, seek the opinion of the tax authority on the tax system applicable to him.

Where the taxpayer has provided the tax authority with all necessary elements for the assessment of the real scope of the transaction in question, the position stated by the latter shall protect the taxpayer against any later change of interpretation.

**(2) Failure by the administration to respond within 3(three) months to a request for tax ruling from a taxpayer who has provided all the information required to assess the scope of the intended transaction shall imply tacit acceptance of the position stated by the taxpayer in his request. In such a case, the protection provided for in subsection 1 above shall apply.**

#### **SUBDIVISION V**

#### **PRIOR TRANSFER PRICING AGREEMENT PROCEDURE**

**Section M. 33b: (1) Companies that are directly or indirectly dependent on or control other companies located outside Cameroon in accordance with the provisions of Section 19a of this Code may request the tax authorities to conclude a prior agreement on the method of determining transfer prices for a period not exceeding 4 (four) financial years.**

**(2) The conditions for implementing this section shall be laid down in a separate instrument.**

#### **SUB-PART III**

#### **TAX COLLECTION**

#### **CHAPTER III**

#### **COLLECTION GUARANTEES**

#### **DIVISION III**

#### **JOINT AND SEVERAL PAYMENT**

**Section M 86a: ( 1) In the event of an indirect transfer of shares, bonds and other capital shares of a company governed by Cameroonian law, including rights relating to natural resources, the company shall be required to:**

- **declare this transfer to its Tax Centre within 15 (fifteen) days of signing the said contract(s). This period shall be extended to 3 (three) months where the transfer is made abroad or involves entities governed by foreign law;**
- **produce a document explaining how the assets transferred are valued.**

**(2) In the event of non-compliance with the obligations referred to in subsection (1) above, the tax authorities may assess the potential capital gain of the transaction by any means.**

**(3) The administrative assessment of the capital gain shall be enforceable against the real and legal parties liable to its payment, provided that the latter can prove the contrary.**

#### **SUB-PART IV**

#### **PENALTIES**

CHAPTER I  
FISCAL PENALTIES

DIVISION I  
ASSESSMENT PENALTIES

SUBDIVISION II  
FAILURE TO FILE A RETURN

**Section M 99:** (1) (1) Filing, after formal notice, of a return showing a nil tax or a credit shall give rise to a fixed fine of CFAF 1 000 000 (one million).

(2) After formal notice, the following shall give rise to payment of a fine of CFAF 1 000 000 per month:

- failure to file returns within the prescribed deadlines provided for in Sections 18(3), 18a, 101, 102, 104, 242 **and M 8d;**

- **the non-existence or failure to update the registers provided for in sections 18a and M 8d.**

The rest shall remain unchanged.

DIVISION II  
SPECIAL PENALTIES

**Section M 104:** A fixed fine that might go up to CFAF 5 000 000 (five million) shall be applied to any person who gives false information, who objects to the right to communication or to the notice to third party holders, or who refuses to provide the information or documents required by the Tax administration pursuant to the provisions of Sections 18 (4), 18b, 79, **93i (6)**, 245, **583, 583a (1), 583b (1)**, 598a, **M 1, M 6, M 8d** and M 48b of the Tax Procedures Manual. Similarly, a fine of CFAF 100 000 (one hundred) per day of delay, beyond the time limits indicated on the request, shall be applied for any attempt to object to the execution of the right to communication or notification of third party holders.

The rest shall remain unchanged.

CHAPTER II  
PENALTIES

DIVISION I  
PRINCIPAL PENALTIES

**Section M 108:** The penalties referred to in Section M. 107 above shall also be inflicted upon whoever:

- fails to make or ensure the making of entries, or abets the making of inaccurate or fake entries into the journals and balance sheet books provided for by the OHADA Uniform Act or into documents serving as such, as well as any person convinced of having drawn up or abetted the drawing of false balance sheets;
- through assault and battery, threats or concerted manoeuvres, organizes or attempts to organize collective rejection of taxes or incites the public to reject or delay the payment of taxes;
- **through assault, threats or individual manoeuvres, organizes or attempts to organize the refusal to pay his taxes;**
- .....

### DIVISION III LODGING OF PETITIONS

**Section M 112:** Under pain of inadmissibility, petitions for the enforcement of the penalties provided for in Section M107 above shall be lodged by the Minister of Finance, **after official reports have been prepared by sworn officials of the tax authority**, having at least the rank of inspector and having taken part personally and directly in the establishment of the constituent elements of the offence.

..... (Deleted).

..... (Deleted).

**Section M 113:** Petitions may be lodged without it being necessary to serve the taxpayer prior notice to regularize his situation. They may be lodged right up to the end of the fourth year in which the offence was committed.

..... (Deleted).

### SUB-PART V TAX DISPUTES

#### CHAPTER I CONTENTIOUS JURISDICTION

#### DIVISION I PRIOR REFERRAL BEFORE THE TAX AUTHORITY

#### SUBDIVISION II: CLAIMS

**Section M 116: (1)** .....

**(4)** The Head of the Regional Taxation Centre and the Director responsible for large enterprises shall each respond to the taxpayer's claim within 30 (thirty) days. **This period shall be extended to 45 (forty-five) days for the Director General of Taxes.** These responses shall be reasoned in fact and in law.

**Section M 118 (new):** **(1)** Where the decision of the Regional Taxation Centre Head, the Director in charge of the Large Tax Unit or the Director General of Taxation does not fully satisfy the claimant, he shall forward his claim to the Minister in charge of Finance, under the conditions laid down in Section M 119 below.

**(2)** Where the Regional Taxation Centre Head, the Director in charge of the Large Tax Unit or the Director General of Taxation fails to react within the time limit prescribed in Section M 116 above, the taxpayer may automatically forward his claim to the Minister in charge of finance.

### SUBDIVISION III STAY OF PAYMENT

**Section M 121 (new):** A taxpayer who disputes the justification for or the amount of a tax levied on him may obtain an administrative stay of payment of the disputed part of the said **tax**, under the following conditions:

The rest shall remain unchanged.

**Section M 121a:** - **(1)** Notwithstanding the provisions of Section M 121 (new) above, taxpayers who apply for:

- **the automatic reduction of taxes levied on them following a material error attributable to the tax administration's computer system. The stay shall also be granted when the application is initiated by the tax authorities;**
- **an ex gratia remission of penalties or a moratorium;**

**(2)** The stay of payment referred to in subsection 1 above shall cease to apply as from the date of notification of the administration's decision.

## CHAPTER II VOLUNTARY JURISDICTION

### DIVISION II TAXPAYERS' PETITIONS

#### SUBDIVISION I FORM OF THE PETITION

**Section M 143:** **(1)** Petitions seeking to obtain tax remission or reduction shall be addressed to the competent authority in the provisions of section M 145 of this Code.

**Deleted.**

**(2) The petitions referred to in subsection (1) above may be filed through the computer application of the taxation authorities in accordance with the procedures to be laid down by regulation.**

## **SUBDIVISION II**

### **DECISION OF THE TAX AUTHORITY**

**Section M 144 (new): (1) Subject to the provisions of Section M 96a of the Manual of Tax Procedures, remissions and moderations shall automatically be granted to the taxpayer in accordance with the following conditions:**

- for green lane taxpayers: a 50% remission of the amount of penalties and late payment interest due;
- for red lane taxpayers: a 25% remission of the amount of penalties and late payment interest due;
- for red lane taxpayers: no remission in the amount of penalties and late payment interest due.

**(2) Within the meaning of the provisions of subsection 1 above:**

**(a) Green lane taxpayers are taxpayers who are up to date with their declaration and payment obligations and who are part of an integrated partnership or an approved management centre.**

**Taxpayers who meet the following cumulative criteria on the date of submitting their applications shall also fall under the green lane:**

- have no tax arrears or not have been granted a stay of payment or a moratorium;
- not have been subject to automatic taxation during the last three (3) financial years;
- not having been subject to tax adjustments resulting in the application of penalties in bad faith during the last three (3) financial years.

**(b) Taxpayers who meet the following cumulative criteria on the date of submitting their applications shall be considered orange lane taxpayers:**

- have no tax arrears or not have been granted a stay of payment or a moratorium;
- not have been subject to automatic taxation during the last three (3) financial years.

**(c) Taxpayers who do not belong to any of the above categories shall be considered red lane taxpayers.**

**The tax administration shall, as and when necessary, publish the list of green lane taxpayers.**

**Section M 145: (1) Decisions on remission or reduction shall be notified online through the IT System of the Directorate General of Taxation.**

**(2) However, in case of obvious and duly established financial difficulties, the Minister of Finance and the Director General of Taxation may, within the limit of their relevant thresholds as outlined below, grant remission or reduction higher than the rates set in Section M 144 (new) above, as follows:**

- by the Director General of Taxation within the limit of **250 000 000 (two hundred and fifty million)** francs for the principal of taxes and levies and **250,000,000 (two hundred and fifty million)** francs for penalties and additional charges;
- by the Minister in charge of finance for the principal of taxes and levies of an amount exceeding **250 000 000 (two hundred and fifty million)** francs as well as for penalties and additional charges of an amount exceeding **250 000 000 (two hundred and fifty million)** francs.

### **BOOK THREE**

#### **LOCAL FISCAL SYSTEM**

#### **PART II**

#### **COUNCIL TAXES**

#### **CHAPTER IX** **TOURIST TAX**

**Section C 52 b:** A quota of 30% of proceeds from property tax shall be paid to the council of the place where the property is located.

### **CHAPTER THREE**

#### **PROVISIONS RELATING TO OTHER RESOURCES**

**SECTION EIGHTEEN:** Tax regime for the revaluation variance on non-depreciable and depreciable fixed assets and extending the measure to spread the taxation of the free revaluation difference through 31 December 2025.

(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 depreciable fixed assets in its taxable profits, in equal parts over a period of 5 (five) years.

(2) The revaluation variance relating to non-depreciable fixed assets may in some cases not be taken into account in determining the taxable profits of the financial year for the company carries out such revaluation.

(3) The waiver from taxation of the revaluation variance provided for in paragraph 2 above shall be subject to the company's commitment to calculate the capital gain or loss subsequently realized on the sale of the non-depreciable fixed assets, according to their non-revalued value.

(4) The sale of a depreciable fixed asset entails the immediate taxation of the fraction of the revaluation variance relating to the property which had not yet been reinstated on the date of the sale.

**(5) This measure shall be limited to ongoing revaluation operations up to 31 December 2025.**

**SECTION NINETEEN: Withdrawal of approvals for tax incentive schemes**

On the proposal of the tax and customs administrations, agencies in charge of investment promotion shall withdraw the approvals granted pursuant to Law No. 2013/4 of 18 April 2013 to lay down private investment incentives in the Republic of Cameroon, in the following cases:

- improper use by the investor of the tax and customs benefits granted;
- non-compliance, by the investor, with the legal deadlines set under Sections 5 *et seq.* of the said law for the implementation of their projects.

**SECTION TWENTY: General provisions relating to non-tax revenue**

**(1) Non-tax revenue base, management, collection and penalty regime shall fall under the jurisdiction of the administration responsible for budget regulation in conjunction with the relevant ministries.**

**(2) The methods for collecting non-tax revenue are those defined under the Manual of Tax Procedures of the General Tax Code, subject to the separate and specific provisions relating to said revenue.**

**(3) The ministry in charge of the Public Treasury shall be responsible for computing, recording and centralizing the abovementioned revenues.**

**(4) The practical conditions for the implementation of the provisions above shall be laid down by instruments of the Minister in charge of finance, where appropriate.**

**(5) The conditions for sharing and allocating non-tax revenue shall be laid down by an order of the Minister in charge of finance in conjunction with the ministries concerned.**

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

The provisions of Section twenty-one of Law No. 2021/26 of 16 December 2021: Finance Law of the Republic of Cameroon for the 2022 Financial Year are amended and supplemented as follows:

**“SECTION TWENTY-ONE (New):**

**(1) Revenue from consular services shall notably concern tax and service revenues duly entered in the State budget.**

**(2) The revenue from consular services shall particularly comprise:**

- paper visa fee;
- e-visa fee;
- consular card fee;
- laissez-passer fee;
- fees for international authentication of documents;



- fees for the production for diplomatic number plates;
- fees for authenticating the translation of official documents entering/leaving Cameroon;
- fees for the registration of certified translators in the directory of the Ministry of External Relations; and
- fees for the consultation of diplomatic records.

**(3) Tax revenue from consular services generated through stamp duty for visas and laissez-passers shall be collected at the rates set under Section 548 of the General Tax Code.**

**(4) Revenue from consular services shall be collected at the following rates:**

- **Fees for international authentication of civil status documents, civil and commercial court documents, notarial instruments, certificates, administrative documents and any other similar document are set at CFAF 20 000;**
- **Fees for the production for diplomatic number plates for the vehicles of diplomatic missions and international organizations established in Cameroon are set at CFAF 50 000;**
- **Fees for authenticating the translation of official documents entering/leaving Cameroon, comprising civil status documents, civil and commercial court documents, notarial documents and administrative documents, are set at CFAF 20 000 per document;**
- **Fee for the registration of certified translators in the directory of the Ministry of External Relations, for the translation of any document required by foreign embassies and consular offices established in Cameroon, are set at CFAF 150 000 per translator per year;**
- **Fees for the consultation of the diplomatic records of the Ministry of External Relations: CFAF 10 000, CFAF 25 000 and CFAF 50 000;**
- **The consular card fee: CFAF 15 000;**
- **The laissez-passer fee: CFAF 75 000.**

**(5) Revenues from consular services shall be collected exclusively by electronic means.**

**(6) The collection of consular service revenue may, where necessary, be entrusted to a private service provider under the conditions set forth in relevant applicable instruments. The said service provider shall be subject to the tax laws in force.**

**(7) The revenues from visa stamp duty referred to in Section 548 of the General Tax Code shall be distributed as follows:**

- ✓ **For the stamp duty for normal visa of CFAF 100 000 with a validity of six (06) months:**

- stamp on visa application: CFAF 1 500;
  - stamp duty for visa: CFAF 50 000;
  - remuneration of the service provider: CFAF 32 500;
  - share of administrations: CFAF 6 000;
  - administrative fees and costs: CFAF 10 000
- ✓ For the stamp duty for express visa of CFAF 150 000 with a validity of six (06) months:
- stamp on visa application: CFAF 1 500;
  - stamp duty for visa: CFAF 50 000;
  - remuneration of the service provider: CFAF 32 500;
  - share of administrations: CFAF 6 000;
  - administrative fees and costs: CFAF 60 000
- ✓ For the stamp duty for normal visa of CFAF 150 000 of more than six (6) months validity:
- stamp on visa application: CFAF 1 500;
  - stamp duty for visa: CFAF 100 000;
  - remuneration of the service provider: CFAF 32 500;
  - share of administrations: CFAF 6 000;
  - administrative fees and costs: CFAF 10 000.
- ✓ For the stamp duty for express visa of CFAF 200 000 of more than six (6) months validity:
- stamp on visa application: CFAF 1 500;
  - stamp duty for visa: CFAF 100 000;
  - remuneration of the service provider: CFAF 32 500;
  - share of administrations: CFAF 6 000;
  - administrative fees and costs: CFAF 60 000.

**(8) Revenues from consular cards shall be distributed as follows:**

- size stamp: CFAF 1 500;
- remuneration of the service provider: CFAF 10 000;

- share of administrations: CFAF 3 500.

(9) Revenue from international authentication of documents shall be distributed as follows:

- size stamp: CFAF 1 500;
- remuneration of the service provider: CFAF 10 000;
- share of administrations: CFAF 3 500;
- administrative fees and costs: CFAF 5 000.

(10) The conditions for sharing the quotas of consular revenues allocated to the administrations in Subsections (7), (8) and (9) above shall be laid down by regulation.

**SECTION TWENTY-TWO:** Provisions relating to revenue derived from affixing visas on the contracts of foreign workers.

(1) A fee is instituted for the cost of work visas affixed on the contracts of foreign workers.

(2) All natural persons of foreign nationality who apply for an employment contract on Cameroonian territory shall be subject to this fee, subject to international conventions.

(3) The above-mentioned fee is set at:

- The equivalent of two (2) months of wages and gross salaries for non-African workers;
- The equivalent of one (1) month of wages and gross salaries for African workers, with a 50% reduction.

**SECTION TWENTY-THREE:** Provisions relating to State property, cadastral and land revenue

The rates for fees relating to the State property, cadastral and land operations listed in Section Thirteen of Law No. 91/3 of 30 June 1991: Finance Law of the Republic of Cameroon for the 1991-1992 financial year are amended as follows:

“SECTION THIRTEEN (new):

Section 14 of Finance Law No. 90/1 of 29 June 1990 is amended as follows:

**SECTION 14:** (new)

**Subsection 1:** The rates of fees relating to the State property, cadastral and land operations listed in Article 19 of Ordinance No. 74/1 of 6 July 1974 to establish rules governing land tenure are amended as follows:

#### **I. ESTABLISHMENT OF A LAND TITLE**

(a) By way of registration on the Category 1 national estate:

- 10 francs per m<sup>2</sup> in urban areas, minimum charge: 10 000 francs;

- 5 francs per m<sup>2</sup> in rural areas, minimum charge: 5 000 francs;

**(b) By parcelling out existing properties**

- 3% of the purchase price where the property is acquired with consideration;
- 2% of the market value specified in the notarial deed where the property is acquired free of charge.

**(c) By conversion of a deed into a Land Title**

- 2% of the market value of the property calculated on the basis of the price of state land in the locality.

**(d) By way of a merger of Land Titles:**

- 1% of the market value of the properties to be merged.

**(e) Withdrawal of joint ownership**

- 50 000 francs per land title

**(f) Issuance of the duplicata of land title**

- 50 000 francs per land title

**(g) Application for rectification, reduction or increase**

- 50 000 francs per land title

**II. VARIOUS ENTRIES IN THE LAND REGISTER**

**(a) Mortgages and liens**

- 1.25% of the value of the properties concerned;

**(b) Total transfers:**

- By sale: 4% of the purchase price;
- By death: 1% of the declared market value of the property;
- By exchange: 2% of the value specified in the notarial deed;
- By contribution to the capital of companies: 2% of the value of the corresponding shares;
- By gift *inter vivos*: 2% of the market value specified in the notarial deed.

**(c) Registration of Leases:**

- 2% of the total amount of rent calculated over the term of the lease.

**(d) Cancellation of mortgage**

- 100 000 francs per land title

**(e) Judicial pre-registration of land title**

- 250 000 francs per land title

**(f) Revocation of court order**

- 50 000 francs per land title

**(g) Orders, updating copies of land titles and all other entries:**

- 15 000 francs per land title.

**III. ISSUANCE OF PROPERTY TAX STATEMENTS AND CERTIFICATES**

- Certificate of ownership, deposit, acquisition visa or any other certificate attesting to real estate ownership or registration of real estate rights: 25 000 francs per file for natural persons and 50 000 francs for legal persons.
- Property tax statement: 50 000 francs per land title.

**IV. RATES FOR THE FILING OR REVIEW OF OBJECTIONS**

**The rates of fees relating to the entry or review of objections provided for in Article 16 of Decree No. 76/165 of 27 April 1976 to lay down conditions for the issuance of a land title are set as follows:**

- 100 000 francs in urban areas and 50 000 francs in rural areas.

**V. TOPOGRAPHIC AND CADASTRAL WORKS**

**These works are divided into two groups:**

- topographic field work;
- office work.

**V.1 – Topographic works**

- **This group includes planimetrics and altimetrics.**
- **V.1-1- Planimetrics:**
  - (a) – Demarcation: Land registration, concession, parcelling and simple delimitation marking.**

**For the execution of these works, the following fees shall be charged:**

✓ **For land located within the urban perimeter:**

- 50 000 francs for a surface area less than or equal to 5 000 m<sup>2</sup>
- 500 francs in urban areas and 1 000 francs in rural areas per additional are (a) for an area greater than 5 000 m<sup>2</sup>

✓ **Land located outside the urban perimeter**

- 25 000 francs for an area less than or equal to 5 hectares
- 50 000 francs for an area between 5 hectares and 20 hectares;
- 10 000 francs per additional hectare above 20 hectares.

## **(b)- Sundry planimetric works**

**This category of works includes:**

- Reinstatement and removal of limit markers;
- Verification and rectification of limit markers;
- Settlements;
- Updating of cadastral plans;
- Attachment to the geodetic network;
- Land appraisals.

**For these works, the following fees shall be charged:**

- a fixed fee of CFAF 25 000 before any visit to the land;
- CFAF 5 000 per boundary stone reconstituted, rectified or placed;
- CFAF 5 000 for the provision of identification sheets;
- The costs of drafting reports shall be included in these rates.

## **V.1-2 – Altimetry works**

This group concerns survey works with spot heights and possibly the plotting of contour lines.

For these works, the following fees shall be charged:

- 35 000 francs for a surface area equal to or less than 1 000 m<sup>2</sup>;
- 7 000 francs per additional are (a) for a surface area greater than 1 000 m<sup>2</sup>.

This group includes topographic and topometric plans, mass and location plans for building permits and various field plans.

For the purposes of calculating the fees to be paid, the surface area shall be rounded up to the nearest are or hectare.

- The above-mentioned rates cover the costs of conducting land reconnaissance, producing support sketches, conducting field surveys, calculating, drawing the field plan and grid layout, producing nine (9) printouts of plans and possibly of a demarcation report.
- The provision, transport and installation of limit markers shall be the responsibility of the applicants who, in addition, must make arrangements for the site to be cleared before the surveyors' visit.
- Where the applicant, having been duly summoned thrice, does not appear and does not have himself represented on the day of the surveyors' visit to the site, a report of default shall be drawn up and the fees paid in advance shall not be refunded to him. The same shall apply where the applicant refuses to provide limit markers and to clear the boundaries.

## **V.2 – Office work**

Office work concerns:

- producing plan printouts;
- compiling plan files;
- updating plans.

### **V.2-1– Prices for printing plans**

#### **(a) Printing of planimetric boundary plans**

- 21 x 31 cm format ..... 150 francs per print;
- 26 x 37 cm format ..... 250 francs per print;
- 37 x 52 cm format ..... 300 francs per print;
- 52 x 105 cm format ..... 1 000 francs per print.

#### **(b) Printing and transfer of special plans**

- 105 x 75 cm cadastral plan sheets: 10 000 francs per print;
- geodetic point sheet of the national layout: 3 000 francs per printout;
- local triangulation point sheet: 1 000 francs per print;
- plain copy of a cadastral plan sheet: 50 000 francs per copy;
- location plans for a drinking spot: (drawing the site layout and providing of four (4) imprints): 10 000 francs.

### **V.2-2 – Fees for drawing cadastral and topometric plans**

The costs are calculated based on the density of details to be drawn and the time taken.

The conduct of topographic and cadastral works as well as the issuance of extracts shall be subject to the payment in advance, by the beneficiary, of the above-mentioned fees, where the exact surface area or the number of limit markers to be placed are not known before the start of works.

The balance shall be paid upon completion of the works and before the plans and documents are signed and handed over to the beneficiary.

In all real estate and land transactions, the description and identification of built and unbuilt property shall fall under the responsibility of the Land Registry Office.

No plan or extract of a plan shall be admitted by administrative or judicial authorities or by government officials, if it does not bear the control stamp and endorsement of the Land Registry Office.

It is forbidden for third parties to reproduce, print and photocopy service documents, namely: geodetic sheets, cadastral extracts, cadastral maps and demarcation plans, for the purposes of free or paid transfer.

(a) Works carried out on behalf of administrations and local authorities shall be granted a 50% reduction on the above-mentioned rates, and costs of clearing the site, providing and placing limit markers shall be borne by such entities.

(b) The invoices established for this purpose shall be paid by vote-holders who must establish the existence of funds before the beginning of works.

(c) Plans of all kinds submitted to the control and approval of the Land Registry Office by approved surveyors registered with the Institute of Surveyors shall be subject to fiscal stamp duty.

(d) The owners of property demarcated during operations to produce cadastral plans shall pay the costs of such demarcation of their plots if such plots were not demarcated before the start of the works.

#### Subsection 2:

### **VI. CONCESSIONS OF ATTACHMENTS TO THE NATIONAL LAND**

The basic fee for the concessions of attachments to the national land provided for in Article 15 of Decree No. 76/166 of 27 April 1976 to lay down the terms and conditions for managing national lands shall, depending on the nature and use of the land, be fixed as follows per square metre:

#### **(a) Provisional concession**

<b>Land use</b>	<b>Urban land/m<sup>2</sup></b>	<b>Rural land/m<sup>2</sup></b>
Residential	2 000 francs	1 000 francs
Commercial	3 000 francs	1 500 francs
Industrial	900 francs	450 francs
Social	300 francs	150 francs
Cultural	150 francs	80 francs
Agricultural	50 francs	25 francs
Religious	10 francs	10 francs

#### **(b) Final concession (conversion into a land titles)**

For such transactions, 1% of land fee shall be charged.

### **VII- LEASES (ON PRIVATE STATE LAND AND NATIONAL LAND)**

#### **(a) Leases on private State land (ordinary or long-term)**

The provisions in force are those of Decree No. 2014/3211/PM to set the minimum prices applicable to transactions on areas within the private State land.

#### **(b) Leases on National land (ordinary or long-term)**



Land use	Urban land/m <sup>2</sup>	Rural land/m <sup>2</sup>
Residential	2 000 francs	1 000 francs
Commercial	3 000 francs	1 500 francs
Industrial	900 francs	450 francs
Social	300 francs	150 francs
Cultural	150 francs	80 francs
Agricultural	50 francs	25 francs
Religious (Worship)	10 francs	10 francs

### (c) On fees on private State land

- **Fee following the sale by mutual agreement and by public auction**

The provisions in force are those of Decree No. 2014/3211/PM to set the minimum prices applicable to transactions on areas within the private State land.

- Fee following the conversion of the mutual agreement sale approval order into a land title

A rate of 4% of the land fee shall be charged.

## VIII- FEE FOR TEMPORARY OCCUPATION OF PUBLIC LAND

The provisions in force are those of Decree No. 2014/3211/PM to set the minimum prices applicable to transactions on areas within the private State land.

## IX- ENCUMBRANCE FEE

The provisions of Deliberation No. 44/53 of 7 May 1953 of the Territorial Assembly of Cameroon to set the encumbrance fee are amended as follows:

Type of petroleum product	Yearly amount / dispensing gun
Petrol / gasoline	35 000 francs
Diesel	35 000 francs
Kerosene	25 000 francs

## **SECTION TWENTY-FOUR: Provisions relating to fines resulting from the protection of road assets.**

(1) The fines set forth in Law No. 2022/7 of 27 April 2022 relating to the protection of the national road assets consist of:

- fines imposed for exceeding the total authorized laden weight or axle load;

- fines imposed for failure to comply with vehicle dimensions;
- fines imposed for increasing vehicle dimensions due to the size of the load being carried;
- fines imposed for refusing to drive the vehicle into a weighing bridge;

**(2)** The rate of the fines referred to in Subsection 1 above shall be fixed as follows:

- For the fines imposed on any natural or legal person who puts on the road a vehicle exceeding the total permissible laden weight and/or axle load:
  - Overload of less than five (5) tonnes: 50 000 (fifty thousand) francs fine per tonne;
  - Overload of from 5 (five) to 10 (ten) tonnes: 100 000 (one hundred thousand) francs fine per tonne;
  - Overload of more than 10 (ten) tonnes: 150 000 (one hundred and fifty thousand) francs fine per tonne.
- A fine of 250 000 (two hundred and fifty thousand) francs shall be imposed on any natural or legal person who puts on the road a vehicle that is not compliant with its factory dimensions, as provided for in Section 7 of Law No. 2022/7 of 27 April 2022.
- A fine of 250 000 (two hundred and fifty thousand) francs shall be imposed on any natural or legal person who puts on the road a vehicle that is not compliant with its factory dimensions due to the load being transported.
- A fine of 500 000 (five hundred thousand) francs shall be imposed on any natural or legal person who refuses to drive a vehicle onto a weighing bridge.

**(3)** Proceeds from the fines referred to above shall be non-tax revenue duly included in the State budget.

## **SECTION TWENTY-FIVE: Provisions relating to the mobilization of the guarantees provided for in the Public Contracts Code.**

(1) In the event of termination for failure of a service provider in the execution of a public contract, the Project Owner shall mobilize the collateral (guarantees) provided by the said service provider, in accordance with the provisions of Decree No. 2018/366 of 20 June 2018 relating to the Public Contracts Code and related instruments.

(2) The guarantees likely to be mobilized for the State are the following:

- final guarantee, between 2% (two percent) and 5% (five percent) of the estimated cost of the services;
- holdback deposit amount, the amount of which may not exceed 10% (ten percent) of the estimated cost of the services.

(3) The guarantees mobilized shall be transferred to the Public Treasury and the proceeds thereof shall constitute non-tax revenue duly included in the State budget.

## **SECTION TWENTY-SIX: Provisions relating to mining and industrial revenue**

(1) Revenue from the mining and industry sub-sector shall be service revenue duly included in the State budget.

(2) Revenue from the mining and industry sub-sector concerned shall comprise, in particular:

- Approval fee for standardization firms and compliance assessment bodies;
- Cost of secure waybills;
- Cost of hallmarking of precious substances;
- Fee to consult and obtain geological and mining data;
- Inspection costs for compressed gas and steam-powered equipment;
- Annual inspection and control costs.

(3) The rates of fees relating to mining and industrial operations as well as the deadlines for the collection of taxes and fees as provided for respectively by Law No. 2016/17 of 14 December 2016 to institute the Mining Code and Law No. 98/15 of 14 July 1998 relating to establishments classified as dangerous, unhealthy or obnoxious, Law No. 96/11 of 5 August 1996 relating to standardization and Law No. 98/20 of 24 December 1998 to lay down regulations governing compressed gas and steam-powered equipment are amended as follows:

- **For the approval fee** to be paid by sector standardization bureaux, standardization and quality consulting firms, standardization and quality training institutes, analysis and trial laboratories, standardization and quality control bodies, certification bodies and metrology laboratories: **CFAF 500 000**.
- **Cost of secure waybills** produced by the State or an organization mandated by the State and made available to industrial and commercial quarries: **CFAF 5 000 per consignment**.
- **Cost of hallmarking of precious substances**, which shall be compulsory for jewels and precious and semi-precious substances marketed on the national or international market, the annual amount is set at **CFAF 5 000** per hallmark letter.
- **For the cost of expert analysis of precious substances**, which is mandatory on precious and semi-precious substances marketed on the international market or intended for export, the fee is set at CFAF 150 per gramme of precious substance.
- **For the fee to consult and obtain geological and mining data**, it shall be paid as follows:

<b>Geological and mining data</b>	<b>Amount in CFAF</b>
Spectrometric map	<b>12 000</b>
Field elevation map (Digital field model)	<b>5 000</b>
The linear kilometre of flight for all the data (magnetic, spectrometric, etc.) saved on CD-ROM (the minimum volume of data to be delivered is that contained in the perimeter of a topographic map at 1/200,000), spread: 500 metres	<b>50</b>
Data at 250-metre spread	<b>150</b>
Historical data	<b>25</b>
<b>Geological maps on paper</b>	
Scale: 1/200	15 000
Scale: 1/500 000	15 000
Scale: 1/1 000	15 000
<b>Digital maps</b>	
Scale: 1:200	75 000
Scale: 1/500 000	50 000
Scale: 1/1 000 000	50 000
Geological photo map	15 000
<b>Publications</b>	
Explanatory note per map	6 000
Others	25 000
<b>Geochemical maps (hardcopy) at 1/200,000</b>	
Sampling map	10 000
Stream sediment mono-element map: point representation: symbols proportional to the contents on topographic background	20 000
Summary map of stream sediment anomalous fields on simplified topographic, geological and geological background	40 000
Interpretation map (anomaly, lithogeochemistry, maps, etc.)	200 000
<b>Databases</b>	
Complete data (Arc Gis) (simplified topography, geology, and geology, sampling map, interpretation, and chemical analyses	2 000 000
Analytical data in Excel	1 000 000
<b>Documents</b>	
Datasheet	20 000
Atlas	50 000
Methodological manual	10 000

## **SECTION TWENTY-SEVEN: Method of collecting annual inspection and control fees**

- (1) Any establishment classified and operating compressed gas and steam-powered equipment within the meaning of Law No. 98/020 of 24 December 1998 governing compressed gas and steam-powered equipment shall be subject to the payment of annual inspection and control fees.
- (2) The annual inspection and control fees for first-class establishments shall be calculated on the basis of the surface occupation of the said establishments and cumulatively in

successive instalments, according to the following parameters:

Area	Rate
from 0 m <sup>2</sup> to 10 m <sup>2</sup> inclusive...	CFAF 80 000 per m <sup>2</sup>
from 10 m <sup>2</sup> to 50 m <sup>2</sup> inclusive..	CFAF 1 600 per m <sup>2</sup>
from 50 m <sup>2</sup> to 100 m <sup>2</sup> inclusive...	CFAF 960 per m <sup>2</sup>
from 100 m <sup>2</sup> to 200 m <sup>2</sup> inclusive.	CFAF 480 per m <sup>2</sup>
from 200 m <sup>2</sup> to 1000 m <sup>2</sup> inclusive	CFAF 320 per m <sup>2</sup>
above 1000 m <sup>2</sup> .....	CFAF 240 per m <sup>2</sup>

- (3) The rates provided for in paragraph 3 above shall be halved for the unbuilt parts of the establishments concerned and shall be reduced by 50% for craftsmen employing no more than four employees.
- (4) The annual inspection and control fees of second-class establishments shall be determined according to the same calculation method provided for in paragraph 3 above, the rates being divided by two (2).
- (5) The annual inspection and control fees shall be borne by the operators.

#### **SECTION TWENTY-EIGHT: Provisions on the harmonisation of competition fees**

- (1) The fees for administrative and recruitment competitions organized in one phase, and dealing only with the written test, are fixed at CFAF 20 000 for all ministerial departments responsible for organizing this type of competition.
- (2) The fees for administrative and recruitment competitions organized in several phases, including the written and oral examinations and medical check-ups, shall be set at CFAF 25 000 for all ministerial departments responsible for organizing this type of competition.
- (3) The costs of training competitions shall be fixed at CFAF 20 000 for all ministerial departments responsible for organizing this type of competition.
- (4) A share of the respective proceeds from the administrative examinations and recruitment referred to in paragraphs (1), (2) and (3) above shall be paid to the State Treasury.

#### **SECTION TWENTY-NINE: Method of billing and distributing water charges**

- (1) The use of water stored by the Water Storage Operator for the production of electricity is subject to the payment of a water charge instituted by the Law of 14 December 2011 regulating the electricity sector.
- (2) The fixed rate of the water revenue per fiscal year is sixteen million (16 000 000) francs per Mega Watt installed for hydroelectric plants and twenty million (20 000 000) francs per Mega Watt installed for stand-alone plants for industrial purposes.
- (3) The distribution key of the water rate shall be established as follows:
  - a 9% share shall be paid to the Electricity Sector Development Fund;

- a 6% share shall be transferred to the special appropriation account set up to finance sustainable development projects in the water and sanitation sector;
- an 85% share shall be transferred to the Treasury;

**SECTION THIRTY: Tariff and distribution methods of the revenue from the sale of electricity from the Memve'le hydroelectric power station.**

The provisions of article twenty of Law No. 2021/026 of 16 December 2021: Finance Law of the Republic of Cameroon for the 2022 financial year are amended and supplemented as follows:

**SECTION TWENTY (new):**

- (1) The rate to be used for the sale of electricity from Memve'ele shall be 43.93 CFAF/KWh;
- (2) The distribution key of the revenue from the sale of electricity from the Memve'le power plant is established as follows:
  - a 25% share shall be paid to the Electricity Sector Development Fund;
  - a 75% share shall be transferred to the Treasury.”

**SECTION THIRTY-ONE: Conditions for distributing the proceeds of legal and contractual fines and penalties collected under Law No. 2011/22 of 14 December 2011 regulating the electricity sector.**

The legal and contractual fines and penalties defined by Law No. 2011/22 of 14 December 2011 regulating the electricity sector shall be distributed as follows:

- a 50% share shall be paid to the Electricity Sector Development Fund;
- an 50% share shall be transferred to the Treasury;

**SECTION THIRTY-TWO: Fees for the issuance of licences for professional live performance entrepreneurs**

The fees for the issuance of licences for professional live entertainment entrepreneurs provided for in Law No. 2004/1 of 21 April 2004 on the entertainment regime shall be set as follows:

- licence to operate entertainment venues: CFAF 1 000 000 (one million) per year;
- performance producer and tour operator licence: CFAF 2 000 000 (two million) per year;
- entertainment broadcaster licence: FCFA 1 000 000 (one million) per year.

**CHAPTER 4**

**ALLOCATION OF REVENUE**

**DIVISION 1**

## SPECIAL APPROPRIATIONS ACCOUNTS

### **SECTION THIRTY-THREE:** Financing the reconstruction of economically distressed areas

- (1) A special appropriation account entitled "**Special Fund for the financing of the reconstruction of economically distressed areas of the Far-North, North-West and South-West regions**" is hereby established.
- (2) The Fund for the Financing of the Reconstruction of the Economically Distressed Areas of the Far-North, North-West and South-West Regions shall include:

#### 1. Revenue:

- (a) allocations from the State budget;
- (b) contributions from technical and financial partners;
- (c) grants and legacies;
- (d) any other resources that may be allocated to it in accordance with the legislation in force.

#### 2. Expenditure:

- (a) the rehabilitation and development of basic infrastructure;
  - (b) projects for economic revitalization;
  - (c) actions contributing to the promotion of social cohesion;
- (3) The functioning of the bodies dedicated to the implementation of the Reconstruction and Development Programme for the North-West, South-West and Far North Regions.
  - (4) A separate instrument of the Minister in charge of Finance shall determine the term and conditions for the management of resources allocated to this Fund.

**SECTION THIRTY-FOUR:** The provisions of section nineteen, twenty-two and twenty-five of Law No.2019/023 of 24 December 2019 to establish the Finance Law of the Republic of Cameroon for the 2020 financial year are amended and supplemented as follows:

#### **"SECTION NINETEEN (new):**

- (1) A special appropriation account entitled "**Financing sustainable development projects in the field of water and sanitation**" is hereby established.
- (2) The Special Appropriation Account for the financing of sustainable development projects in the field of water and sanitation shall record:
  1. Revenue:
    - (a) sanitation tax

- (b) water supply charges;
- (c) fines and settlements;
- (d) contributions from international donors and any other voluntary contributions;
- (e) the share of the water charges or entitlement to water;**
- (f) grants and legacies,
- (g) State subsidy

2. Expenditure:

- (a) development of water resources;
- (b) drinking water supply to urban centres, as well as rural areas;
- (c) sanitation of urban and rural areas;
- (d) agro-pastoral water supply;
- (e) support for the operation of the special appropriation account.

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

- (1) A special appropriation account entitled **“Special Telecommunications Fund” is hereby opened.**
- (2) The Special Telecommunications Fund shall record:

1. Revenue:

- (a) the share of the annual contributions of operators and providers of electronic communication services, up to 3% of their turnover excluding tax;
- (b) revenues from the production and publication of the Universal Subscriber Directory;
- (c) the portion of the entry and renewal fees resulting from the sale and renewal of authorisations;
- (d) 50% of the budget surplus recorded at the end of the financial year on the operations of the Telecommunications Regulatory Agency;**
- (e) grants and legacies;
- (f) State subsidy

2. Expenditure:

- (a) the financing of the universal electronic communications service;
- (b) operations to develop electronic communications throughout the territory;
- (c) information and Communication Technology development operations;



- (d) activities related to the security of electronic communications networks and information systems;
- (e) financial contributions from the State to international organisations in the telecommunications sector.

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

- (1) A special appropriation account entitled “**Support and development of tourism and recreation activities**” is hereby established.
- (2) The Special Appropriation Account for the support and development of tourism and leisure activities shall record:
  - 1. Revenue:
    - (a) The share of the tourist tax proceeds;
    - (b) the rent of hotel establishments built on public capital and given in free management to national or foreign natural or legal persons;
    - (c) the concession to natural or legal persons of classified tourist sites;
    - (d) the costs of applications for tourist concessions;
    - (e) the fee collected when issuing permits for the construction and opening of a hotel establishment;
    - (f) fines and transactions;
    - (g) the share of access fee revenues in national parks and wildlife reserve;
    - (h) fees related to the display of road signs;
    - (i) **the costs of submitting applications for the construction, renewal, extension, approval and operation of tourism and leisure establishments;**
    - (j) State subsidy
    - (k) grants and legacies from all sources.
  - 2. Expenditure:
    - (a) the promotion of domestic tourism;
    - (b) the promotion of inbound tourism;
    - (c) the promotion of healthy and educational leisure activities;
    - (d) promotion of leisure activities for children, youth, adults and vulnerable persons;
    - (e) development of tourist sites;
    - (f) support for the operation of the appropriations account.

The rest shall remain unchanged.

**SECTION THIRTY-FIVE:** The provisions of Section Twenty-three of Law No. 2021/26 of 16 December 2021, Finance Law of the Republic of Cameroon for the 2022 financial year are amended and supplemented as follows:

**“SECTION TWENTY-THREE (new):**

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

(2) The Electricity Sector Development Fund shall record:

1. 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 the State's dividends in respect of its shareholdings in enterprises in the electricity sector as laid down in the State Finance Law;

e) Payments from the general budget;

f) the 50% share of entry or renewal fees for the securities of operators in the electricity sector;

g) the 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 in the electricity sector;

**h) the share of the proceeds from the sale of electricity from the Memve'ele hydroelectric power plant;**

i) any other resource which may be granted thereto by law.

2. 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) 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 organisations in the electricity sector;
  - (l) Emergency response
- *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 in the electricity sector.

The rest shall remain unchanged.

**SECTION THIRTY-SIX:** The ceiling of the National Environment and Sustainable Development Fund shall be set at **CFAF two billion (2 000 000 000)** for the 2023 financial year.

**SECTION THIRTY-SEVEN:** The ceiling of the special appropriation account for support to the cultural policy shall be set at **CFAF 500 000 000 (five hundred million)** for the 2023 financial year.

**SECTION THIRTY-EIGHT:** The ceiling of the special appropriation account to finance sustainable development projects in the area of water and sanitation shall be set at **CFAF 900 000 000 (nine hundred million)** for the 2023 financial year.

**SECTION THIRTY-NINE:** The ceiling of resources for the Special Wildlife Protection Fund shall be set at **CFAF 500 000 000 (five hundred million)** for the 2023 financial year.

**SECTION FORTY:** The ceiling of taxes to be paid to the Special Forestry Development Fund shall be set at **CFAF 2 500 000 000 (two billion five hundred million)** for the 2023 financial year.

**SECTION FORTY-ONE:** The ceiling of resources allocated to the Special Telecommunications Fund is set at **CFAF 25 000 000 000 (twenty-five billion)** for the 2023 financial year.

**ARTICLE FORTY-TWO:** The ceiling of resources allocated to the special appropriation account for the development of the postal sector shall be set at **CFAF 900 000 000 (nine hundred million)** for the 2023 financial year.

**SECTION FORTY-THREE:** The ceiling of resources allocated to the Special Fund for Electronic Security Activities shall be set at **CFAF 1 000 000 000 (one billion)** for the financial year 2023.

**SECTION FORTY-FOUR:** The ceiling of the special account for the support and development of tourism and leisure activities shall be set at **CFAF 1 000 000 000 (one billion)** for the 2023 financial year.

**SECTION FORTY-FIVE:** The ceiling of resources for the special appropriation account for the production of secure transport documents shall be set at **CFAF 6 000 000 000 (six billion)** for the 2023 financial year.

**SECTION FORTY-SIX:** The ceiling of resources allocated to the Electricity Sector Development Fund shall be set at **CFAF 15 000 000 000 (fifteen billion)** for the 2023 financial year.

**SECTION FORTY-SEVEN:** The ceiling of resources allocated to the Fund to Finance the Reconstruction of Economically Distressed Areas in the Far-North, North-West and South-West Regions shall be set at **CFAF 15 000 000 000 (fifteen billion)** for the financial year 2023.

## **DIVISION 2**

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

**SECTION FORTY-EIGHT:** The ceiling of the Land Credit Contribution (CCF) allocated to the Cameroon Housing Loans Fund (CFC) shall be set at **CFAF 2 000 000 000 (two billion)** for the 2023 financial year.

**SECTION FORTY-NINE:** The ceiling of the contribution to the National Employment Fund (CFNE) allocated to the National Employment Fund (FNE) shall be set at **CFAF 7 000 000 000 (seven billion)** for the 2023 financial year.

**SECTION FIFTY:** The ceiling of the fees for public contracts regulation allocated to the Public Contracts Regulation Agency (ARMP) shall be set at **CFAF 8 000 000 000** (eight billion) for the 2023 financial year.

**ARTICLE FIFTY-ONE:** The ceiling of the proceeds from the Special Tax on Petroleum Products (TSPP), tollgates and weighing stations, transferred to the Road Fund shall be set at **CFAF 50 000 000 000** (fifty billion) for the 2023 financial year.

**SECTION FIFTY-TWO:** The ceiling of the fee paid by autonomous port bodies to the National Port Authority shall be set at **CFAF 5 100 000 000** (five billion one hundred million) for the 2023 financial year.

**SECTION FIFTY-THREE:** The ceiling of proceeds of the automobile stamp duty allocated to the local and regional authorities shall be set at **CFAF 7 000 000 000** (seven billion) for the 2023 financial year.

**SECTION FIFTY-FOUR:** The ceiling of the share of resources from the Contribution to Cameroon Housing Loans Fund and the Special Telecommunications Fund allocated to the Investment Promotion Agency shall be set at **CFAF 6 000 000 000** (six billion) for the 2023 financial year.

**SECTION FIFTY-FIVE:** The ceiling of the portion of the security fees and that of the fines income allocated by law No. 2011/022 of 14 December 2011 governing the electricity sector to the Electricity Sector Regulatory Agency, shall be set at **CFAF 3 500 000 000** (three billion five hundred million) for the 2023 financial year.

**SECTION FIFTY-SIX:** The ceiling of the share from entry fees and/or licence renewal fees allocated to providers of network and information system security services, the share of penalties imposed, the annual fee of 0.5% of the turnover of providers and operators of electronic communications networks, the share of royalties on the use of addresses, prefixes and telephone numbers, as well as the share of the royalties on the use of radio frequencies allocated to the National Agency for Information and Communication Technologies, shall be set at **CFAF 4 000 000 000** (four billion) for the 2023 financial year.

**SECTION FIFTY-SEVEN:** The ceiling of the share of entry fees and/or licence renewal fees for telecommunication activities, the share of penalties imposed by the law governing electronic communications, the share of royalties on the use of radio frequencies, the share of royalties on the use of addresses, prefixes and numbers or number blocks, and the annual fee of 1.5% of the pre-tax turnover of network operators and service providers allocated to the Telecommunications Regulatory Agency, shall be set at **CFAF 15 000 000 000** (fifteen billion) for the year 2023.

**SECTION FIFTY-EIGHT:** The ceiling of aeronautical fees and the share of fines collected under the law governing civil aviation in Cameroon allocated to the “Cameroon Civil Aviation Authority” shall be set at **CFAF 16 500 000 000** (sixteen billion five hundred million) for the financial year 2023.

**SECTION FIFTY-NINE:** The ceiling of the share of the inspection tax from the Import Verification Programme (PVI) allocated to the "National Agency for Standards and Quality" shall be set at CFAF 6 000 000 000 (six billion) for the 2023 financial year.

**SECTION SIXTY:** The ceiling of the share of the levy on securities deducted from the turnover of operators in the electricity sector and the budgetary surpluses of the electricity sector regulator allocated to the "Rural Electrification Agency" shall be set at CFAF 3 500 000 000 (three billion five hundred million) for the 2023 financial year.

**SECTION SIXTY-ONE:** The ceiling of the share of cocoa and coffee export royalties and the proceeds from fines on the export of poor-quality products allocated to the "Cocoa and Coffee Sector Development Fund" shall be set at CFAF 5 000 000 000 (five billion) for the 2023 financial year.

**SECTION SIXTY-TWO:** The ceiling of the share of cocoa and coffee export royalties allocated to the "National Cocoa and Coffee Board" shall be set at CFAF 6 000 000 000 (six billion) for the 2023 financial year.

**SECTION SIXTY-THREE:** The ceiling of the proceeds from annual contributions of professional shippers and fees for issuing Electronic Cargo Tracking Notes (ECTN) allocated to the "Cameroon National Shippers' Council" shall be set at CFAF 6 500 000 000 (six billion five hundred million) for the 2023 financial year.

**SECTION SIXTY-FOUR:** The ceiling of the proceeds from veterinary-sanitary inspection taxes on international trade and other veterinary-sanitary inspection taxes allocated to the "Maritime Fisheries Development Fund" shall be set at CFAF 1 200 000 000 (one billion two hundred million) for the 2023 financial year.

### **PART THREE**

#### **PROVISIONS RELATING TO THE BALANCE OF STATE BUDGET RESOURCES AND EXPENDITURES**

**ARTICLE SIXTY-FIVE:** The State budget for the 2023 financial year is balanced in resources and expenditure at CFAF 6 345 100 000 000, of which CFAF 6 274 800 000 000 for the general budget and CFAF 70 300 000 000 for special appropriation accounts.

### **CHAPTER ONE**

#### **EVALUATION OF RESOURCES**

**ARTICLE SIXTY-SIX:** Proceeds and revenue applicable to the general budget of the Republic of Cameroon for the 2023 financial year are estimated at CFAF 6 274 800 000 000 and are broken down by type of revenue as follows:

(Unit: millions of CFAF)

ACCOUNTS	HEADING	2022	2023
	<b>A - REVENUE</b>	<b>4 243 200</b>	<b>4 676 500</b>
	<b><i>TITLE I - TAX REVENUES</i></b>	<b><i>3 148 700</i></b>	<b><i>3 709 100</i></b>
711	TAXES ON INCOME, PROFITS AND CAPITAL GAINS	734 790	838 600
712	TAXES ON SALARIES AND OTHER REMUNERATION	167 000	295 000
713	TAXES ON ASSETS	22 330	20 800
714	INTERNAL TAXES AND DUTIES ON GOODS AND SERVICES	1 754 661	1 977 679
715	TAXES ON FOREIGN TRADE AND INTERNATIONAL TRANSACTIONS	392 419	480 521
716	OTHER TAXES ON GOODS AND SERVICES	12 000	14 500
719	OTHER TAX REVENUES	65 500	82 000
	<b><i>TITLE II - GRANTS, CONTRIBUTIONS AND LEGACIES</i></b>	<b><i>142 300</i></b>	<b><i>91 000</i></b>
741	GRANTS FROM INTERNATIONAL INSTITUTIONS	26 558	35 400
742	GRANTS FROM FOREIGN PUBLIC ADMINISTRATIONS	115 742	55 600
	<b><i>TITLE III - SOCIAL CONTRIBUTIONS</i></b>	<b><i>60 000</i></b>	<b><i>60 000</i></b>
725	SOCIAL SECURITY CONTRIBUTIONS	60 000	60 000
	<b><i>TITLE IV - OTHER REVENUE</i></b>	<b><i>892 200</i></b>	<b><i>816 400</i></b>
721	INCOME FROM STATE PROPERTY AND ASSETS OTHER THAN INTEREST	710 713	716 314
722	ADMINISTRATIVE FEES AND CHARGES	24 231	25 226
723	FINES, PENALTIES AND FINANCIAL SANCTIONS	3 290	9 447
729	OTHER NON-TAX REVENUES	31 638	15 137
752	REFUNDS TO THE TREASURY OF AMOUNTS WRONGLY PAID	608	426
754	PROCEEDS FROM THE SALE OF FIXED ASSETS	10 282	282
759	OTHER EXCEPTIONAL INCOME	90 080	35 116
771	INTEREST ON LOANS	1 040	49
772	INTEREST ON TERM DEPOSITS	5 686	726
774	INTEREST ON MARKETABLE SECURITIES	231	231
775	HOLDING GAINS ON FINANCIAL ASSETS	13 855	12 900
776	FOREIGN EXCHANGE GAINS	253	253
779	OTHER FINANCIAL INCOME	293	293
	<b>B - LOANS</b>	<b>1 749 500</b>	<b>1 598 300</b>
141	TREASURY BONDS	350 000	450 000
151	MULTILATERAL PROJECT LOANS	244 775	313 271
152	PROJECT LOANS FROM GOVERNMENTS AFFILIATED TO THE PARIS CLUB	85 894	16 930
153	INITIAL PROJECT LOANS FROM GOVERNMENTS NOT AFFILIATED TO THE PARIS CLUB	43 333	267 557
155	PROJECT LOANS FROM FOREIGN PRIVATE SECTOR ORGANISATIONS	372 497	197 542

(Unit: millions of CFAF)

ACCOUNTS	HEADING	2022	2023
161	MULTILATERAL PROGRAMME LOANS	268 000	254, 300
162	INITIAL PROGRAMME LOANS FROM GOVERNMENTS AFFILIATED TO THE PARIS CLUB	45 000	27 000
176	OTHER INITIAL DOMESTIC LOANS - PUBLIC ADMINISTRATIONS	340 000	71 700
<b>GENERAL TOTAL OF GOVERNMENT RESOURCES (A+B)</b>		<b>5 992 700</b>	<b>6 274 800</b>
	<b>C. LEVIES ON STATE REVENUE</b>	<b>15 000</b>	<b>0</b>
	LEVY FOR THE SPECIAL SOLIDARITY FUND FOR THE FIGHT AGAINST THE CORONAVIRUS AND ITS ECONOMIC AND SOCIAL REPERCUSSIONS	15 000	0
<b>TOTAL RESOURCES OF THE GENERAL STATE BUDGET (A+B-C)</b>		<b>5 977 700</b>	<b>6 274 800</b>

**SECTION SIXTY-SEVEN:** The resources of Special Appropriation Accounts for the 2023 financial year are estimated at CFAF 70 300 000 000 and are broken down by type of revenue as follows:

	DESCRIPTION OF REVENUE	2022	2023
1	<b>ELECTRICITY SECTOR DEVELOPMENT FUND</b>	<b>13 000 000 000</b>	<b>15 000 000 000</b>
2	The share of the water charge or water rights	0	2 000 000 000
3	The share of the fines and penalties collected under law n°2011/022 of 14 December 2011 governing the electricity sector	2 000 000 000	2 500 000 000
4	The share of the State's dividends from its holdings in electricity sector companies as fixed by the State's finance law	500 000 000	2 000 000 000
5	The share of the entry or renewal fees of electricity sector operators	0	150 000 000
6	The share of the proceeds from the sale of electricity from the memve'ele hydroelectric dam	2 500 000 000	1 000 000 000
7	The annual contributions of operators holding a title of concession or license 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 activity in the electricity sector	5 000 000 000	6 500 000 000
8	resources from the State budget for its contribution to or participation in the legal and financial structuring of electricity sector projects	0	50 000 000
9	Carry forward (balance to carry forward)	3 000 000 000	800 000 000
	<b>POSTAL SECTOR DEVELOPMENT</b>	<b>1 000 000 000</b>	<b>900 000 000</b>
1	Other levy on public and private operators to finance public service missions	718 000 000	570 000 000
2	Levies in respect of the exercise by private operators of licensed activities, in accordance with the provisions of the law carried out by postal activity	202 000 000	180 000 000
3	Carry forward (balance to carry forward)	80 000 000	150 000 000
	<b>SPECIAL FUND FOR ELECTRONIC SECURITY</b>	<b>1 000 000 000</b>	<b>1 000 000 000</b>
1	Annual contributions from accredited certification authorities, security auditors, publishers of security software, other authorised security service providers editor's security software and other service providers safety approved, up to 1.5% of their tu	5 000 000	1 000 000
2	A fee for the use of addresses, prefixes and telephone numbers	700 000 000	710 000 000
3	Carry forward (balance to carry forward)	295 000 000	289 000 000
	<b>SPECIAL FUND FOR TELECOMMUNICATIONS DEVELOPMENT</b>	<b>25 000 000 000</b>	<b>25 000 000 000</b>



	DESCRIPTION OF REVENUE	2022	2023
1	50% of the fiscal year recorded at the end of the fiscal year on the operations of the Telecommunications Regulatory Agency	0	500 000 000
2	Share of annual contributions from operators and users of electronic communications services, up to 3% of their turnover duty-free business	13 000 000 000	13 000 000 000
3	Carry forward (balance to carry forward)	12 000 000 000	11 500 000 000
	<b>SUPPORT OF CULTURAL POLICY</b>	<b>500 000 000</b>	<b>500 000 000</b>
1	Contribution of services attached to the Ministry in charge of arts and culture	20 000 000	20 000 000
2	Contributions of collective management organizations to the promotion of cultural policy	60 000 000	80 000 000
3	Operating rights for cinematography-related activities	5 000 000	94 000 000
4	Rights of exploitation of cultural heritage	203 000 000	13 000 000
5	Rights arising from the activities of the shows	100 000 000	30 000 000
6	Rights of exploitation of book and reading activities	2 000 000	3 000 000
7	The royalties paid under the representation or fixing of folklore for its lucrative exploitation	50 000 000	100 000 000
8	Remuneration for private copying of phonograms, videograms and printed works	0	140 000 000
9	Carry forward (balance to carry forward)	30 000 000	0
10	Income from the rental of cultural centers, venues and podium coaches	30 000 000	20 000 000
	<b>FINANCING OF SUSTAINABLE DEVELOPMENT PROJECTS IN WATER AND SANITATION</b>	<b>700 000 000</b>	<b>900 000 000</b>
1	Fines and transactions	50 000 000	50 000 000
2	Other Unallocated Recipes	0	220 000 000
3	Water withdrawal fee	270 000 000	250 000 000
4	Carry forward (balance to carry forward)	150 000 000	130 000 000
5	sanitation tax	230 000 000	250 000 000
	<b>NATIONAL FUND FOR ENVIRONMENT AND SUSTAINABLE DEVELOPMENT</b>	<b>1 500 000 000</b>	<b>2 000 000 000</b>
1	Access fees to genetic resources	10 000 000	2 000 000
2	Fees for issuing waste traceability manifests	50 000 000	50 000 000
3	Technical visa fees	50 000 000	543 000 000
4	Fees for examining the approval files of the design offices for Environmental and Social Impact Studies and Environmental Audits	2 000 000	2 000 000
5	Environmental permit file review fees	50 000 000	35 000 000
6	Examination fees for Environmental and Social Impact Assessment reports and Environmental Audits	500 000 000	400 000 000
7	Fees for examining the terms of reference relating to Environmental and Social Impact Studies and Environmental Audits	400 000 000	350 000 000
8	Produces transaction fines as provided for by the framework law on environmental management	318 000 000	318 000 000
9	Carry forward (balance to carry forward)	120 000 000	300 000 000
	<b>FORESTRY DEVELOPMENT</b>	<b>2 500 000 000</b>	<b>2 500 000 000</b>
1	Authorizations to open outage parks	200 000 000	180 000 000
2	Timber Processor Quality Registration Certificates (CEQTB)	5 000 000	3 000 000
3	Timber Exporter Quality Registration Certificates (CEQEB)	35 000 000	37 000 000
4	Fees for the allocation and renewal of Annual Exploitation Permits (PAO)	30 000 000	30 000 000
5	Fees for the allocation and renewal of Annual Exploitation Certificates (CAO)	40 000 000	30 000 000
6	Fees for issuing the attestation of materialization of limits	5 000 000	2 000 000
7	Fees for issuing the certificate of origin	5 000 000	2 000 000

	DESCRIPTION OF REVENUE	2022	2023
8	Issuance fees for the certificate of compliance of the sampling plan	5 000 000	2 000 000
9	Development plan approval application fees	13 000 000	13 000 000
10	Application fees for the granting of approvals	12 000 000	10 000 000
11	Application fees for the allocation of forest concessions	16 000 000	0
12	Application fees for the allocation of sales of cuts	30 000 000	15 000 000
13	Application fees for the use of special products	15 000 000	0
14	Cites permits	200 000 000	170 000 000
15	Operating permit for special products	8 000 000	10 000 000
16	Share of revenue from fines, transactions, damages, public auctions or private auctions of seized products and objects	350 000 000	500 000 000
17	Carry forward (balance to carry forward)	250 000 000	700 000 000
18	Resources from the sale of secure documents resulting from the contribution of operators in accordance with regulatory provisions, the unit cost of which is FCFA 100,000	1 281 000 000	796 000 000
	<b>SPECIAL FUND FOR WILDLIFE PROTECTION</b>	<b>500 000 000</b>	<b>500 000 000</b>
1	Affermage rights	100 000 000	100 000 000
2	License rights for "game-farming" and "game-ranching"	5 000 000	5 000 000
3	Hunting guide license fees	0	13 000 000
4	Wild animal capture license fees	0	1 000 000
5	Small hunting license fees	3 000 000	2 000 000
6	Scientific research permit fees	3 000 000	3 000 000
7	Permit fees and hunting licenses	9 000 000	14 000 000
8	Entrance fees to protected areas	20 000 000	30 000 000
9	Scientific Purpose overflight authorization file fees	5 000 000	5 000 000
10	Application fees for the granting of approvals to an activity of exploitation of the Fune and protected areas	5 000 000	5 000 000
11	Application fees for the allocation of hunting areas	5 000 000	5 000 000
12	Application fees for the allocation and operation of shooting plans and additional shooting plans	10 000 000	10 000 000
13	Application fees for the allocation, renewal or transfer of an exploitation permit for Wildlife or protected areas	5 000 000	5 000 000
14	Application fees for the authorization of marine and submarine craft for Cinematographic Purpose	5 000 000	5 000 000
15	Application fees for the authorization of marine and submarine craft for Scientific Purpose	5 000 000	5 000 000
16	Examination fees for ZIC, ZICGC and Game-Farming Wildlife Inventory Survey Plans	5 000 000	5 000 000
17	Fees for examining Zic, ZICGC and Game-Farming Wildlife Inventory Inventory Reports	25 000 000	20 000 000
18	Operating Costs of Infrastructure and Equipment in Protected Areas and Zoological Gardens	5 000 000	5 000 000
19	Fees for requesting a review of ZIC, ZICGC and Game-Farming Management Plans, Private Zoological Gardens	5 000 000	5 000 000
20	Wildlife Product Transformer Registration Certificates	5 000 000	5 000 000
21	Certificates of Registration as an Exporter of Wildlife Products	5 000 000	5 000 000
22	Proceeds from fines, transaction, damages, public auctions or over-the-counter sales of seized products and miscellaneous items	45 000 000	45 000 000
23	Carry forward (balance to carry forward)	117 000 000	78 000 000
24	Resources for the sale of secure documents for the Transport of Wildlife products	30 000 000	30 000 000
25	Grants, contributions, donations and bequests from any natural or legal person	0	20 000 000

	DESCRIPTION OF REVENUE	2022	2023
26	Slaughter tax	70 000 000	70 000 000
27	Detention tax	0	1 000 000
28	Operating tax	8 000 000	3 000 000
	<b>PRODUCTION OF FORGERY-PROOFTRANSPORT DOCUMENTS</b>	<b>6 000 000 000</b>	<b>6 000 000 000</b>
1	Intercity road transport terminal operator license	0	1 500 000
2	Travel manager approval in an intercity road transport terminal	0	1 500 000
3	Authorization of consolidator and unconsolidator of goods	0	1 500 000
4	Approval of driving training establishments	0	1 500 000
5	Approvals for the professions of road transport operator and road transport auxiliary	51 500 000	60 000 000
6	Approvals for the professions of maritime and para-maritime transporters	0	100 000 000
7	Provisional authorizations	0	3 000 000
8	Public road transport cards (blue cards)	650 000 000	656 000 000
9	Identity cards for seafarers	3 500 000	0
10	Capacity certificates	33 500 000	54 500 000
11	Motorized canoe capacity certificates	0	5 000 000
12	Certificates of tug capacities	0	3 000 000
13	Vehicle registration certificates (gray cards)	3 000 000 000	3 000 000 000
14	Transport licenses	75 000 000	100 000 000
15	Temporary Maritime Book	0	3 000 000
16	Professional maritime booklets	550 000	2 500 000
17	License to drive pleasure boats	0	2 000 000
18	National and international driving license	1 200 000 000	1 300 000 000
19	Navigation permit	0	5 000 000
20	Carry forward (balance to carry forward)	985 950 000	500 000 000
21	Security Visits	0	200 000 000
	<b>SUPPORT AND DEVELOPMENT OF TOURISM AND LEISURE ACTIVITIES</b>	<b>1 000 000 000</b>	<b>1 000 000 000</b>
1	Fines and transactions	80 000 000	90 000 000
2	Concession to natural or legal persons of classified tourist sites	0	5 000 000
3	File fees for obtaining tourist concessions	0	25 000 000
4	The costs of filing an application for the construction, renewal, extension, approval, operation of tourism and leisure establishments	0	100 000 000
5	Rental of hotel establishments built with public capital and given under free management to national or foreign natural or legal persons	350 000 000	180 000 000
6	Share of revenue from access fees in national parks and wildlife reserves	0	5 000 000
7	Share of the proceeds of the tourist tax	500 000 000	500 000 000
8	License fee	20 000 000	35 000 000
9	Fee collected during the issuance of building permits and the opening of hotel establishments	15 000 000	30 000 000
10	Carry forward (balance to carry forward)	35 000 000	30 000 000
	<b>Special national solidarity fund for the fight against the Coronavirus and its economic and social repercussions</b>	<b>50 000 000 000</b>	<b>-</b>
1	Support funds		
	<i>European Union (EU)</i>		

	DESCRIPTION OF REVENUE	2022	2023
	<i>World Bank (WB)</i>	35 000 000 000	
	<i>Global Partnership for Education (GPE)</i>		
	<i>French Development Agency (AFD)</i>		
	<i>Other payments from natural and legal persons</i>		
	<i>Development Bank of Central African States (BDEAC)</i>		
2	Payment from the general budget	15 000 000 000	
	<b>THE FUND FOR THE FINANCING OF THE RECONSTRUCTION OF THE ECONOMICALLY DISADVANTAGED AREAS OF THE FAR NOTRH, NORTH WEST AND SOUTH WEST REGIONS</b>		<b>15 000 000 000</b>
1	Subsidy from the general budget		15 000 000 000
	<b>TOTAL SAA REVENUE</b>	<b>102 700 000 000</b>	<b>70 300 000 000</b>

## **CHAPTER TWO**

### **STATE BUDGET EXPENDITURE ESTIMATES**

**SECTION SIXTY-EIGHT:** Expenditure under the general budget of the Republic of Cameroon for the 2023 financial year is estimated at **CFAF 6 274 800 000 000** broken down by economic type as follows:

*(In CFAF thousands)*

CODE	DESCRIPTION	2022	2023
<b>CURRENT EXPENDITURES</b>		<b>4 558 700 000</b>	<b>4 888 050 000</b>
<b>Section 1</b>	<b>Financial charges of the debt</b>	<b>1 476 300 000</b>	<b>1 654 641 500</b>
<b>14</b>	<b>GOVERNMENT SECURITIES OF MORE THAN ONE YEAR</b>		<b>239 398 500</b>
141	Treasury bonds		239 398 500
<b>15</b>	<b>PROJECT LOANS</b>	<b>982 700 000</b>	<b>534 802 000</b>
152	Project loans from governments affiliated to the Paris Club	166 000 000	166 474 000
153	Project loans from governments not affiliated to the Paris Club		268 120 000
155	Project loans from external private bodies	100 000 000	100 208 000
156	Project loans from within-Public Administrations	88 300 000	
157	Project Loans from within-private bodies	628 400 000	
<b>16</b>	<b>PROGRAMME LOANS</b>	<b>254 000 000</b>	<b>138 304 000</b>
161	Multilateral programme loans	145 000 000	138 304 000
162	Programme loans from governments affiliated to the Paris Club	109 000 000	
<b>17</b>	<b>Other Loans</b>		<b>428 237 000</b>
177	Other initial borrowings from institutions and administrations		428 237 000
<b>67</b>	<b>Financial expenses of the debt</b>	<b>239 600 000</b>	<b>313 900 000</b>
671	Interest and financial expenses on debt	239 600 000	313 900 000
<b>Section 2</b>	<b>Personnel expenditure</b>	<b>1 187 961 012</b>	<b>1 256 225 500</b>
<b>66</b>	<b>Personnel expenses</b>	<b>1 187 961 012</b>	<b>1 256 225 500</b>
661	Gross salaries of personnel with special status in the public service	1 124 755 713	1 184 526 048
663	Gross salary of personnel with overall pay	6 115 742	5 223 358

(In CFAF thousands)

CODE	DESCRIPTION	2022	2023
665	Emoluments, gratifications and other allowances excluding salaries	1 201 658	86 762
666	Personnel remuneration other than pay	15 132 726	19 661 407
669	Other personnel expenditure	40 755 174	46 727 925
<b>Section 3</b>	<b>Expenditure on goods and services</b>	<b>818 986 253</b>	<b>1 039 501 028</b>
<b>60</b>	<b>Purchase of goods</b>	<b>202 256 254</b>	<b>310 116 773</b>
601	Materials, equipment and supplies	76 216 578	97 336 231
605	Water, electricity, gas and other energy sources	63 950 193	70 149 577
606	Specific equipment and supplies	62 089 484	142 630 965
<b>61</b>	<b>Purchase of services</b>	<b>179 334 143</b>	<b>350 866 608</b>
611	Transport and mission expenses	54 992 387	58 376 507
612	Rent	16 506 312	17 182 179
613	Fees and studies	1 692 765	41 028 615
614	Care and maintenance	26 520 468	27 996 855
615	Insurance	2 157 980	2 754 415
617	Public relations-communication Fees	58 150 986	61 143 745
618	Staff training costs	18 322 766	25 231 141
619	Other purchases of services	990 478	117 153 151
<b>62</b>	<b>Other services (Refund of revenues received)</b>	<b>85 752 044</b>	<b>85 700 000</b>
624	Taxes and internal taxes on goods and services	84 000 000	84 000 000
625	Taxes on foreign trade and international transactions	1 752 044	1 500 000
627	Non-tax revenue		200 000
<b>69</b>	<b>Current expenditure breakdowns</b>	<b>351 643 812</b>	<b>292 817 647</b>
690	Current expenditure breakdowns	351 643 812	292 817 647
<b>Section 4</b>	<b>Transfer Expenditure</b>	<b>1 073 642 874</b>	<b>935 635 972</b>
<b>63</b>	<b>Subsidies</b>	<b>6 085 517</b>	<b>11 247 187</b>
632	Subsidies to public enterprises	1 550 000	1 550 000
633	Subsidies to private enterprises		5 846 000
639	Subventions to other classes of recipients	4 535 517	3 851 187
<b>64</b>	<b>Transfers</b>	<b>1 067 557 357</b>	<b>924 388 785</b>
641	Transfers to national public establishments	240 813 245	170 194 812
642	Transfers to decentralised local authorities	18 885 132	24 162 698
643	Transfers to other public administrations		159 000
645	Transfers to households	486 120 437	386 142 000
646	Transfers to supranational authorities and contributions to international organisations	9 955 890	1 911 820
647	Transfers to other public budgets	66 631 807	51 190 000
648	Pensions of officials and other servants of the State	244 200 000	259 296 000
649	other transfers	950 847	31 332 455
<b>Section 6</b>	<b>Other expenditure</b>	<b>1 809 860</b>	<b>2 046 000</b>
<b>65</b>	<b>Exceptional charges</b>	<b>1 809 860</b>	<b>2 046 000</b>
659	Autres charges exceptionnelles	1 809 860	2 046 000
<b>CAPITAL EXPENDITURE</b>		<b>1 419 000 000</b>	<b>1 386 750 000</b>
<b>Section 3</b>	<b>Expenditure on goods and services</b>	<b>177 790 375</b>	<b>29 421 099</b>
<b>61</b>	<b>Purchase of services</b>	<b>177 790 375</b>	<b>29 421 099</b>

(In CFAF thousands)

CODE	DESCRIPTION	2022	2023
613	Fees and studies	177 790 375	29 421 099
<b>Section 4</b>	<b>Transfer Expenditure</b>	<b>31 451 163</b>	<b>137 025 297</b>
<b>63</b>	<b>Subsidies</b>	<b>396 500</b>	
633	Subsidies to private enterprises	50 000	
634	Subsidies to financial institutions	69 500	
639	Subsidies to other classes of recipients	277 000	
<b>64</b>	<b>Transfers</b>	<b>31 054 663</b>	<b>137 025 297</b>
641	Transfers to national public establishments	15 886 172	21 853 892
642	Transfers to decentralised local authorities	1 462 424	115 111 405
643	Transfers to other public administrations	330 000	60 000
645	Transfers to households	13 226 067	
646	Transfers to supranational authorities and contributions to international organisations	150 000	
<b>Section 5</b>	<b>Capital Expenditure</b>	<b>1 209 758 462</b>	<b>1 220 303 604</b>
<b>21</b>	<b>Intangible fixed assets</b>	<b>23 469 486</b>	<b>41 291 860</b>
211	Research and development expenses	23 236 120	37 704 860
212	Patents, trademarks, copyrights	178 366	34 800
213	Organizational Systems Design - Software Packages		3 537 200
219	Other intangible assets	55 000	15 000
<b>22</b>	<b>Unproduced capital assets</b>	<b>30 206 688</b>	<b>44 323 797</b>
221	Land	30 206 688	39 601 295
223	Plantations and drills		1 472 502
224	Bodies of water		3 250 000
<b>23</b>	<b>Acquisitions, construction and major repairs of buildings</b>	<b>864 427 338</b>	<b>978 690 355</b>
231	Administrative buildings for office use	79 810 633	57 683 028
232	Administrative buildings used for accommodation (civilian and military)	6 040 524	22 114 011
233	Administrative buildings for technical use	87 825 959	35 495 509
234	Books	112 607 562	292 018 466
235	Infrastructure	578 142 660	570 876 982
236	Computer Networks		502 359
<b>24</b>	<b>Acquisitions and major repairs of equipment and furniture</b>	<b>279 033 677</b>	<b>133 120 517</b>
241	Housing and office furniture and equipment	236 638 247	45 355 138
242	Office computer equipment	5 287 796	5 875 697
243	Transport equipment	4 538 470	12 631 687
244	Technical equipment and tools	26 519 464	66 707 995
245	Valuables - Collections - works of art	5 990 200	1 090 000
246	Livestock	14 500	
248	Equipment and furniture in progress	45 000	
249	Other equipment and furniture		1 460 000
<b>25</b>	<b>Military Equipment</b>	<b>2 621 273</b>	<b>12 877 075</b>
250	Military buildings		5 061 327
251	Military bases		722 067
252	Military structures and infrastructure	2 621 273	3 078 221

(In CFAF thousands)

CODE	DESCRIPTION	2022	2023
253	Furniture, military materials and equipment		1 393 326
256	Office Buildings		757 634
258	Current equipment of the armed forces and police forces		1 864 500
<b>26</b>	<b>Equity investments, related receivables and guarantees</b>	<b>10 000 000</b>	<b>10 000 000</b>
262	External equity investments	10 000 000	10 000 000
<b>TOTAL EXPENDITURE</b>		<b>5 977 700 000</b>	<b>6 274 800 000</b>

**SECTION SIXTY-NINE:** The expenditure of Special Appropriation Accounts for the 2023 financial are estimated at **CFAF 70 300 000 000** broken down as follows by expenditure type:

(Unit: CFAF thousand)

CODE	DESCRIPTION	2 022	2 023
<b>CURRENT EXPENDITURES</b>		<b>72 326 781</b>	<b>21 901 762</b>
<b>3</b>	<b>Expenditure on goods and services</b>	<b>70 661 352</b>	<b>20 319 333</b>
<b>60</b>	<b>Purchase of goods</b>	<b>8 311 262</b>	<b>9 328 081</b>
601	Materials, equipment and supplies	1 077 241	1 518 125
605	Water, electricity, gas and other energy sources	701 546	1 145 091
606	Specific equipment and supplies	6 532 475	6 664 865
<b>61</b>	<b>Purchase of services</b>	<b>12 307 590</b>	<b>10 991 252</b>
611	Transport and mission expenses	1 610 276	2 016 576
612	Rent	33 000	55 800
613	Fees and studies	7 482 057	4 383 342
614	Care and maintenance	61 900	301 500
617	Public relations-communication Fees	1 031 590	2 406 434
618	Staff training costs	2 083 267	1 762 100
619	Other purchases of services	5 500	65 500
<b>69</b>	<b>Current expenditure breakdowns</b>	<b>50 042 500</b>	<b>0</b>
690	Current expenditure breakdowns	50 042 500	0
<b>4</b>	<b>Transfer Expenditure</b>	<b>1 665 429</b>	<b>1 582 429</b>
<b>63</b>	<b>Subsidies</b>	<b>750 000</b>	<b>650 000</b>
632	Subsidies to public enterprises	720 000	210 000
633	Subsidies to private enterprises	0	400 000
639	Subsidies to other classes of recipients	30 000	40 000
<b>64</b>	<b>Transfers</b>	<b>915 429</b>	<b>932 429</b>
641	Transfers to national public establishments	481 000	0
646	Transfers to supranational authorities and contributions to international organizations	409 429	434 429
649	other transfers	25 000	498 000
<b>CAPITAL EXPENDITURE</b>		<b>30 373 219</b>	<b>48 398 238</b>
<b>3</b>	<b>Expenditure on goods and services</b>	<b>2 891 060</b>	<b>2 030 000</b>
<b>61</b>	<b>Purchase of services</b>	<b>2 891 060</b>	<b>2 030 000</b>
613	Fees and studies	2 891 060	2 030 000
<b>4</b>	<b>Transfer Expenditure</b>	<b>0</b>	<b>377 000</b>
<b>64</b>	<b>Transfers</b>	<b>0</b>	<b>377 000</b>

(Unit: CFAF thousand)

CODE	DESCRIPTION	2 022	2 023
641	Transfers to national public establishments	0	267 000
642	Transfers to decentralised local authorities	0	110 000
<b>5</b>	<b>Capital Expenditure</b>	<b>27 482 159</b>	<b>45 991 238</b>
<b>21</b>	<b>Intangible fixed assets</b>	<b>471 600</b>	<b>481 600</b>
212	Patents, trademarks, copyrights	471 600	481 600
<b>22</b>	<b>Unproduced capital assets</b>	<b>192 000</b>	<b>214 000</b>
221	Land	192 000	214 000
<b>23</b>	<b>Acquisitions, construction and major repairs of buildings</b>	<b>2 900 241</b>	<b>18 015 894</b>
231	Administrative buildings for office use	2 068 992	2 276 315
233	Administrative buildings for technical use	265 000	0
234	Books	285 000	739 579
235	Infrastructure	281 249	15 000 000
<b>24</b>	<b>Acquisitions and major repairs of equipment and furniture</b>	<b>23 918 318</b>	<b>27 255 744</b>
241	Housing and office furniture and equipment	16 261 134	21 716 057
242	Office computer equipment	646 437	450 000
243	Transport equipment	306 500	387 000
244	Technical equipment and tools	6 704 247	4 652 687
245	Valuables - Collections - works of art	0	50 000
<b>25</b>	<b>Military Equipment</b>	<b>0</b>	<b>24 000</b>
258	Current equipment of the armed forces and police forces	0	24 000
TOTAL SAA EXPENDITURE		<b>102 700 000</b>	<b>70 300 000</b>

### **CHAPTER THREE** **BUDGET BALANCE**

**SECTION SEVENTY:** For 2023 financial year the State budget balance resulting from revenue estimates and expenditure ceilings presented in Sections Sixty-six, Sixty-seven, Sixty-eight and Sixty-nine above shall be fixed as follows:

(In CFAF billion)

REVENUE	AMOUNT	EXPENDITURE	AMOUNT
<b>I. GENERAL BUDGET</b>			
<b>INTERNAL REVENUE</b>	<b>4 676.4</b>	<b>CURRENT EXPENDITURE</b>	<b>3 680.3</b>
Gross tax revenue	3 528.1	Gross interest and commissions	313.9
VAT grant credit reimbursements	84.0	<b>Foreign debt interest relief</b>	<b>0.0</b>
<b>Net tax revenue</b>	<b>3 444.1</b>	Staff expenses	1 257.7
Oil revenues	807.0	Goods and Services	1 075.8
Non-fiscal revenues	250.4	Scholarship and project management related to the investment	70.5
<b>Total Net Internal Revenue</b>	<b>4 501.5</b>	Current transfers	1 033.0
		Capital transfer grants to RLA and PE	146.5
		Grants to SACs	15.0



(In CFAF billion)

REVENUE	AMOUNT	EXPENDITURE	AMOUNT
<b>Grants</b>	<b>91.0</b>	<b>CAPITAL EXPENDITURE</b>	<b>1 169.7</b>
Programme grants	55.6	External financing	723.5
Project grants	35.4	Own resources	416.2
<b>EXCEPTIONAL INCOME</b>	<b>0.0</b>	Participation/Restructuring	30.0
Privatisation revenues		<b>OTHER EXPENDITURE</b>	<b>0.0</b>
<i>Levies on revenue for the benefit of the National Solidarity Fund for the fight against the Coronavirus</i>	0.0	Net loans	0.0
<b>NET REVENUE GENERAL BUDGET</b>	<b>4 592.4</b>	<b>GENERAL BUDGET EXPENDITURE</b>	<b>4 850.0</b>
<b>II – SPECIAL TREASURY ACCOUNTS</b>			
<b>Special appropriation accounts</b>	<b>70.3</b>	<b>Special appropriation accounts</b>	<b>70.3</b>
<i>Special Reconstruction Fund Grant for the Far North, North West and South West Regions</i>	15.0	<i>Special Reconstruction Fund Grant for the Far North, North West and South West Regions</i>	15.0
<i>Support funds</i>	0.0	<i>Support funds</i>	0.0
<i>Others Special appropriation accounts</i>	55.3	<i>Others Special appropriation accounts</i>	55.3
<b>NET TOTAL STATE BUDGETARY REVENUE</b>	<b>4 647.7</b>	<b>TOTAL STATE BUDGETARY EXPENDITURE</b>	<b>4 905.3</b>
<b>III - BALANCES</b>			
	Amount		% of GDP
<b>CAPACITY / NEED FOR FINANCING</b>	<b>-257.6</b>		<b>-0.9</b>
<b>OVERALL BALANCE</b>	<b>-257.6</b>		<b>-0.9</b>
<b>CEMAC'S REFERENCE BALANCE</b>	<b>-535.4</b>		<b>-1.8</b>

## **CHAPTER FOUR**

### **OVERALL FINANCING AND AUTHORIZATIONS**

**SECTION SEVENTY-ONE:** For the 2023 financial year the resources and cash expenditure that contribute to achieving financial balance shall be estimated as follows:

(In CFAF billion)

FINANCING AND CASH FLOW NEEDS	AMOUNT	FINANCING AND CASHFLOW RESOURCES	MONTANT
Overall budget deficit	257 .6	Project loans	795.4
Amortization of structured debt (excluding correspondents)	1 225 .8	Issuance of government securities	450.0
<i>External debt</i>	704 .0	Budget support	240.0
<i>Domestic debt</i>	521 .8	Bank financing	155.7
Outstanding cash flow/unstructured debt CAA variation	115 .0	<i>VAT escrow account</i>	84.0
Refund of VAT credits	84	Exceptional financing	41.3
Net cash outflow to Correspondents	0 .0	<i>AfDB fiscal support (PARPAC)</i>	41.3
<b>TOTAL</b>	<b>1 682.4</b>	<b>TOTAL</b>	<b>1 682.4</b>

**SECTION SEVENTY-TWO:** During the 2023 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 SEVENTY-THREE:** During the 2023 financial year the Government shall be authorized to resort to **external loans** particularly through government security issues to finance development projects for a maximum amount of 450 billion CFA francs.

**SECTION SEVENTY-FOUR:**

- (1) During the 2023 financial year Government shall be authorized to negotiate and eventually contract concessional and non-concessional loans **under project loans** for an amount of 674 billion CFA francs preferably at a maximum of 155 billion CFA francs under conditions that safeguard the State's financial interests and its economic and political sovereignty.
- (2) **In net present value this external debt ceiling accounts for 426 billion CFA francs.**

**PART TWO**

**PUBLIC POLICY RESOURCES AND SPECIAL PROVISIONS**

**I - GENERAL PROVISIONS**

**SECTION SEVENTY-FIVE:** This Part provides for and authorizes the public policy resources for all ministries and institutions in 2023.

**II - APPROPRIATIONS**

**CHAPTER ONE**

**GENERAL BUDGET APPROPRIATIONS**

**SECTION SEVENTY-SIX:** 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 of CFAF)

N°	Programme		OBJECTIVE	INDICATOR	CA	PA
	COD E	DESCRIPTION				
	<b>HEAD 01 - PRESIDENCY OF THE REPUBLIC</b>				<b>51 260 000</b>	<b>51 260 000</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	21 583 410	21 583 410
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	7 421 843	7 421 843
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	22 254 747	22 254 747
	<b>HEAD 02 - ATTACHED SERVICES TO THE PRESIDENCY</b>				<b>7 961 000</b>	<b>7 961 000</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	1 187 729	1 187 729
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	6 773 271	6 773 271
	<b>HEAD 03 - NATIONAL ASSEMBLY</b>				<b>29 622 000</b>	<b>29 622 000</b>
6	174	STRENGTHENING PARLIAMENTARY CONTROL OF GOVERNMENTAL ACTION	Contribute to the effectiveness of public policies	Government's priority investment program control rate	11 140 000	11 140 000
7	175	GOVERNANCE AND INSTITUTIONAL SUPPORT OF NATIONAL ASSEMBLY SERVICES	Strengthen the national legislative framework	Rate of contribution of the NA to strengthening the national legislative framework	18 482 000	18 482 000
	<b>HEAD 04 - PRIME MINISTER'S OFFICE</b>				<b>24 647 341</b>	<b>19 951 000</b>
8	001	STRATEGIC AND POLICY COORDINATION	Optimise the strategic and policy coordination of Government action	Proportion of events supervised by the Prime Minister contributing to economic influence out of all events contributing to economic influence	3 264 154	3 264 154
9	010	MANAGEMENT AND COORDINATION OF GOVERNMENT ACTION	The overall objective of the "Direction and Coordination of Government Action" programme is to improve the administrative, economic and financial governance of public policies with a view to ensuring the structural transformation of the economy, the development of human capital and well-being, and the promotion of employment and economic integration, in keeping with the NDS30	Rate of timely responsiveness	2 449 268	2 449 268
10	011	GOVERNANCE AND INSTITUTIONAL SUPPORT TO THE INTERNAL AND ATTACHED SERVICES TO PRIME MINISTER'S OFFICE	GOVERNANCE AND INSTITUTIONAL SUPPORT OF INTERNAL SERVICES AND ATTACHED TO THE PRIME MINISTER'S SERVICES	Rate of implementation of budgeted activities within the PMO	18 933 919	14 237 578
	<b>HEAD 05 - ECONOMIC AND SOCIAL COUNCIL</b>				<b>1 891 000</b>	<b>1 891 000</b>

N°	Programme		OBJECTIVE	INDICATOR	CA	PA
	COD E	DESCRIPTION				
11	095	ADVISE THE XECUTIF ON ECONOMIC, SOCIAL, CULTURAL AND ENVIRONNEMENTAL 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	73 000	73 000
12	096	GOVERNANCE AND INSTITUTIONAL SUPPORT OF THE ECONOMIC AND SOCIAL COUNCIL	Improve the coordination of services and ensure the proper implementation of the programmes of the ESC	Rate of completion of activities budgeted within the ESC	1 818 000	1 818 000
<b>HEAD 06 - MINISTRY OF EXTERNAL RELATIONS</b>					<b>38 795 000</b>	<b>38 795 000</b>
13	087	BEEFING UP THE POTENTIALS OF BILATERAL RELATIONS	harness, for the benefit of Cameroon, the fallouts of bilateral cooperation in view of its diplomatic emergence	Number of legal instruments of bilateral cooperation, not finalised;	16 790 958	16 790 958
14	088	NEGOTIATION, CO-ORDINATION AND FOLLOW-UP OF MULTILATERAL, DECENTRAL-ISED, 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	Number of agreements entered into and mechanisms obtained thanks to multilateral, decentralised and non-governmental forms of cooperation. Number of projects and programmes carried out in Cameroon thanks to multilateral, decentralized and non-governmental cooperation.	4 295 046	4 295 046
15	089	MANAGEMENT OF THE DIASPORA, MIGRANTS AND EMERGING CRISES	Stepping up the participation of Cameroonians abroad in the development of Cameroon and contributing to the management of emerging crises	Number of migrant returnees or re-integrated in families	5 793 688	5 793 688
16	090	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE SUB-SECTOR OF EXTERNAL RELATIONS	Improving on the coordination of services and ensuring the smooth implementation of programmes at MINREX	Rate of carrying out within MINREX the budgeted activities	11 915 307	11 915 307
<b>HEAD 07 - MINISTRY OF TERRITORIAL ADMINISTRATION</b>					<b>40 827 000</b>	<b>40 441 000</b>
17	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	11 757 928	11 757 928
18	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	Proportion of civil society organizations monitored per year	6 629 553	6 629 553
19	163	DEVELOPMENT OF THE NATIONAL CIVIL PROTECTION SYSTEM	To build disaster resilience	Number of divisions with Emergency Organization (ORSEC)Plans	7 311 838	7 311 838
20	164	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE TERRITORIAL ADMINISTRATION SUB-SECTOR	To ensure the optimal implementation of the ministry's programmes	Rate of implementation of budgeted activities in the Ministry	15 127 681	14 741 681
<b>HEAD 08 - MINISTRY OF JUSTICE</b>					<b>63 521 735</b>	<b>65 915 000</b>
21	050	IMPROVEMENT OF COURT ACTIVITY	Improve the quality and equal access to the public service of justice	Proportion of cases handled within a reasonable time limit	30 044 823	32 438 088
22	051	IMPROVEMENT OF PENITENTIARY POLICY	Improve detention conditions and promote the social reintegration of detainees	Proportion of detainees trained for reintegration	22 736 054	22 736 054

N°	Programme		OBJECTIVE	INDICATOR	CA	PA
	COD E	DESCRIPTION				
23	052	GOVERNANCE AND INSTITUTIONAL SUPPORT OF THE JUSTICE SUB-SECTOR	Ensure the effectiveness and efficiency of services for the optimal implementation of the programmes of the Ministry of Justice	Implementation rate of budgetary activities in the Ministry of Justice	10 740 858	10 740 858
<b>HEAD 09 -</b>		<b>SUPREME COURT</b>			<b>5 120 000</b>	<b>5 120 000</b>
24	114	MONITORING THE FINANCIAL TRANSPARENCY OF BUDGETARY MANAGEMENT AND THE QUALITY OF PUBLIC ACCOUNTS	Strengthen the control and judgment of public accounts	Rate of judicial review carried out	843 320	843 320
25	115	MANAGEMENT OF JUDICIAL AND ADMINISTRATIVE DISPUTES	Improve performance of the Supreme Court in Judicial and Administrative matters	Rate of decisions rendered in judicial and administrative matters	362 000	362 000
26	188	GOVERNANCE AND INSTITUTIONAL SUPPORT OF THE SUPREME COURT	Ensure optimal implementation of CS Programs	Achievement rate of budgeted activities within the Supreme Court	3 914 680	3 914 680
<b>HEAD 10 -</b>		<b>MINISTRY OF PUBLIC CONTRACTS</b>			<b>14 128 000</b>	<b>14 128 000</b>
27	027	IMPROVEMENT OF PUBLIC CONTRACTS ADMINISTRATION	Ensure the proper functioning of the public contracts system	Proportion of contracts awarded through the mutual agreement procedure	2 120 860	2 120 860
28	028	PROGRAMMING AND MONITORING OF PUBLIC CONTRACTS	Ensure the programming and a proper award of public contracts	Proportion of executed programmed contracts	2 213 000	2 213 000
29	029	PUBLIC CONTRACTS EXECUTION EXTERNAL CONTROL	Intensify external control of infrastructure contracts	rate of contracts executed in accordance with the technical specifications	1 950 360	1 950 360
30	030	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE PUBLIC CONTRACTS SUB-SECTOR	Improve the performance of services	Rate of achieved financed activities	7 843 780	7 843 780
<b>HEAD 11 -</b>		<b>SUPREME STATE AUDIT OFFICE</b>			<b>5 985 000</b>	<b>5 985 000</b>
31	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	785 000	785 000
32	076	Controls and Audits	Sanction unscrupulous managers, repairing damages endured by the State, Follow up the sanctions pronounced by BFDB	Number of entities controlled and audited	2 002 000	2 002 000
33	077	GOVERNANCE AND INSTITUTIONAL SUPPORT OF CONSUPE	Ensure the effective implementation of CONSUPE programmes	Ensure the effective implementation of CONSUPE programmes	3 198 000	3 198 000
<b>HEAD 12 -</b>		<b>DELEGATION GENERAL FOR NATIONAL SECURITY</b>			<b>100 567 000</b>	<b>100 567 000</b>
34	062	IMPROVING PUBLIC SECURITY	Increase the protection of institutions, public liberties, people and properties	Security coverage rate of the national territory	17 176 691	17 176 691
35	063	STRENGTHENING BORDER SECURITY	Increase border security	Proportion of criminal acts and cross-border offences controlled	4 768 300	4 768 300
36	064	RE-DYNAMIZATION OF THE INTELLIGENCE SYSTEM	Ensure the permanent availability of full, complete and quality intelligence	Number of security briefs produced	6 095 054	6 095 054
37	065	GOVERNANCE AND INSTITUTIONAL SUPPORT OF THE DGSN	Improve coordination of services and ensure effective implementation of programmes	Rate of implementation of budgeted activities at DGSN	72 526 955	72 526 955
<b>HEAD 13 -</b>		<b>MINISTRY OF DEFENCE</b>			<b>276 083 805</b>	<b>276 941 000</b>

N°	Programme		OBJECTIVE	INDICATOR	CA	PA
	COD E	DESCRIPTION				
38	204	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	139 380 543	140 037 738
39	003	PARTICIPATE IN THE PROTECTION OF PERSONS, PROPERTY AND THE ENVIRONMENT	Provide conditions for peace and security that promote development	Crime rate	70 450 363	70 650 363
40	4	ASSISTANCE, RECONVERSION AND REINTEGRATION OF EX-SERVICEMEN AND WAR VICTIMS	Improve the follow-up, reconversion and reintegration of Ex-Servicemen and War Victims	Number of Ex-servicemen and War Victims or their successors taking care of or assisted	10 354 514	10 354 514
41	5	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	10 533 649	10 533 649
42	6	GOVERNANCE AND INSTITUTIONAL SUPPORT TO THE DEFENCE SUB-SECTOR	Improve service coordination and ensure the proper implementation of MINDEF programmes	Execution rate of budgeted activities in the Ministry of Defence	45 364 736	45 364 736
<b>HEAD 14 - MINISTRY OF ARTS AND CULTURE</b>					<b>5 555 000</b>	<b>5 555 000</b>
43	148	CONSERVATION OF CAMEROONIAN ART AND CULTURE	To rebuild and to safeguard the cultural and artistic heritage.	Number of cultural properties and elements that are viable and operational	1 336 250	1 336 250
44	149	DEVELOPMENT AND VALORISATION OF THE PRODUCTION OF CULTURAL PROPERTIES AND SERVICES	PROMOTE THE EMERGENCE OF A CULTURAL SECTOR THAT IS COMMERCIAL, ORGANISED, COMPETITIVE AND A CREATOR OF INCOME AND SUSTAINABLE EMPLOYMENT	Contribution of Culture to GDP	1 839 500	1 839 500
45	182	GOVERNANCE AND INSTITUTIONAL SUPPORT OF THE ARTS AND CULTURE SUBSECTOR	Ensure the optimal implementation of the Ministry's Programmes	Realisation rate of budgeted activities in MINAC	2 379 250	2 379 250
<b>HEAD 15 - MINISTRY OF BASIC EDUCATION</b>					<b>254 232 390</b>	<b>254 232 390</b>
46	101	PRE-SCHOOL DEVELOPMENT	Increase pre-school across the national territory	Gross pre-school enrolment rate	17 665 903	17 665 903
47	102	UNIVERSALISATION OF THE PRIMARY CYCLE	Improve access to and completion of quality and inclusive primary education for all school-age children	1. Primary school completion rate 2.Primary Net admission rate	188 633 742	188 633 742
48	103	LITERACY	Increase the percentage of literate population in CAF, CEBNF and CPLN	percentage of the literate population in CAFs, CEBNFs and CPLNs	4 581 482	4 581 482
49	104	GOVERNANCE AND INSTITUTIONAL SUPPORT OF THE BASIC EDUCATION SUB-SECTOR	Maximizing the effective implementation of operational programmes	Average rate of achievement of operational programme indicators	43 351 263	43 351 263
<b>HEAD 16 - MINISTRY OF SPORTS AND PHYSICAL EDUCATION</b>					<b>23 644 000</b>	<b>23 644 000</b>
50	7	DIRECTOR OF PHYSICAL EDUCATION DEVELOPMENT	To increase the healthy, methodical and supervised practice of Physical and Sports Activities	Number of practitioners per year	4 744 633	4 744 633
51	8	DEPARTMENT OF STANDARDS AND MONITORING OF SPORTS ORGANISATIONS	To Improve the performance of sports federations at the national level	Number of sports federations eligible for international competitions	12 020 833	12 020 833
52	9	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 programmes	Achievement rate of budgeted activities in the Ministry	6 878 534	6 878 534

N°	Programme		OBJECTIVE	INDICATOR	CA	PA
	COD E	DESCRIPTION				
	HEAD 17 -		MINISTRY OF COMMUNICATION		4 813 000	4 813 000
53	13	INCREASING POPULATION ACCESS TO MEDIA CONTENT	To increase the national information coverage by private media qualitatively and quantitatively	Coverage rate	1 155 000	1 155 000
54	97	DEVELOPMENT OF MULTISECTORAL COMMUNICATION FOCUSED ON SOCIETAL PERFORMANCE	Increase the availability of institutionalized information for people's access to basic social services as well as the availability of the said information to the public concerned	Percentage of the population aware of the use of basic social services to improve on their living conditions	1 771 300	1 771 300
55	160	GOVERNANCE AND INSTITUTIONAL SUPPORT OF THE COMMUNICATION SUB-SECTOR	Improve the coordination of services and ensure the proper implementation of programmes in the Ministry of Communication	Achievement rate of budgeted activities within the Ministry of Communication	1 886 700	1 886 700
	HEAD 18 -		MINISTRY OF HIGHER EDUCATION		72 595 000	73 465 000
56	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	17 708 827	17 708 827
57	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	Annual student-teacher ratio for Master's level students	7 487 200	7 487 200
58	118	DEVELOPMENT OF UNIVERSITY RESEARCH AND INNOVATION	To 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.	19 810 000	20 680 000
59	119	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE HIGHER EDUCATION SUB-SECTOR	improve the coordination of services and ensure the proper implementation of programs in higher education	Implementation rate of budgeted activities	27 588 973	27 588 973
	HEAD 19 -		MINISTRY OF SCIENTIFIC RESEARCH AND INNOVATION		12 808 000	12 808 000
60	136	GOVERNANCE AND INSTITUTIONAL SUPPORT FOR THE RESEARCH AND INNOVATION SUB-SECTOR	Improve coordination, functioning and performance of the Research and Innovation sub-sector	Implementation rate of ministerial action plan	5 922 208	5 922 208
61	193	DENSIFICATION OF RESEARCH - DEVELOPMENT AND INNOVATION	Increase the performance of scientific, technological and innovation research	Number of research results produced and disseminated	6 885 792	6 885 792
	HEAD 20 -		MINISTRY OF FINANCE		66 665 450	65 868 000
62	31	MOBILIZATION OF DOMESTIC NON-OIL REVENUES	Improving non-oil revenue collection and the business climate	Domestic tax revenue collection rate	9 830 287	9 830 287
63	32	CUSTOMS GOVERNANCE, PROTECTION OF THE ECONOMIC SPACE AND PARTICIPATION IN NATIONAL SECURITY	Facilitating external trade and contributing to national security	Interception rate of strategic goods in circulation in Cameroon	11 237 506	9 665 056
64	33	TREASURY MANAGEMENT AND FINANCIAL SECTOR MONITORING	Improve the efficiency of the Treasury and optimize the financing of the economy	Average payment duration of expenditure after assumption of responsibility by the Treasury services	13 183 084	12 958 084

N°	Programme		OBJECTIVE	INDICATOR	CA	PA
	COD E	DESCRIPTION				
65	34	STATE BUDGETARY MANAGEMENT	Ensure the proper drafting of Finance Bills and the efficient execution of the budgets of Public Entities	Average processing time of expenditure files	14 952 677	14 952 677
66	92	GOVERNANCE AND INSTITUTIONAL SUPPORT	Ensure the optimal implementation of the Ministry's programmes	Implementation rate of budgeted activities in the Ministry	17 461 897	18 461 897
<b>HEAD 21 -</b>		<b>MINISTRY OF TRADE</b>			<b>8 240 000</b>	<b>8 240 000</b>
67	15	SUPPORT TO EXPORTS DEVELOPMENT	To contribute to improving the competitiveness of "made in Cameroon" products on export markets	Share of products marketed abroad in the total number of products subject to MINCOMMERCE supervision	489 739	489 739
68	21	DOMESTIC MARKET REGULATION	Ensure regular domestic market supplies in a context of healthy competition	Consumer product price index	3 452 309	3 452 309
69	25	GOVERNANCE AND INSTITUTIONAL SUPPORT	Improve the coordination of services and ensure the proper implementation of programmes	Rate of implementation of budgeted activities	3 610 344	3 610 344
70	152	PROMOTION OF METROLOGY, NORMATIVE WATCH AND SUPERVISION OF THE RIGHT PRICE	Ensure fairness in commercial activities	Rate of fairness in commercial transactions	687 608	687 608
<b>HEAD 22 -</b>		<b>MINISTRY OF ECONOMY, PLANNING AND REGIONAL DEVELOPMENT</b>			<b>64 233 000</b>	<b>64 233 000</b>
71	19	ENHANCEMENT OF DEVELOPMENT PLANNING AND INTENSIFICATION OF REGIONAL DEVELOPMENT	Ensure the implementation of SND30, promote harmonious and sustainable development of the territory and contribute to the fight against poverty	Production rate of expected reports and strategic tools	43 503 618	43 503 618
72	22	SUPPORT TO STRUCTURAL TRANSFORMATION FOR ACCELERATED GROWTH	Contribute to structural transformation for growth acceleration	PIB physical implementation rate	8 883 305	8 883 305
73	23	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.	5 013 866	5 013 866
74	24	GOVERNANCE AND INSTITUTIONAL SUPPORT OF THE SUB-SECTOR OF THE ECONOMY, PLANNING AND REGIONAL DEVELOPMENT	Improve service coordination and ensure the smooth execution of operational programmes	Rate of MINEPAT budgeted activities implementation	6 832 211	6 832 211
<b>HEAD 23 -</b>		<b>MINISTRY OF TOURISM AND LEISURE</b>			<b>7 407 000</b>	<b>7 407 000</b>
75	14	PROMOTION OF TOURISM AND LEISURE	attract international and internal visitors	Number of international visitors	1 337 848	1 337 848
76	150	DIVERSIFICATION AND STRENGTHENING OF THE TOURISM AND LEISURE OFFER	Increase the offer of tourism and leisure products and services	Added value created by the tourism and leisure sector	3 062 318	3 062 318
77	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	3 006 834	3 006 834
<b>HEAD 25 -</b>		<b>MINISTRY OF SECONDARY EDUCATION</b>			<b>461 208 000</b>	<b>461 208 000</b>
78	105	STRENGTHENING ACCESS TO SECONDARY EDUCATION	Increasing access to secondary education	Transition rate from primary to secondary school (including girls and boys)	99 307 900	99 307 900
79	106	IMPROVEMENT OF THE QUALITY OF EDUCATION AND SCHOOL LIFE IN THE	Improve the quality of teaching and learning in the Ministry of Secondary Education	Completion rate of first and second cycle	243 995 000	243 995 000



N°	Programme		OBJECTIVE	INDICATOR	CA	PA
	COD E	DESCRIPTION				
		SECONDARY EDUCATION SUB-SECTOR				
80	107	GOVERNANCE AND INSTITUTIONAL SUPPORT IN SECONDARY EDUCATION	To improve governance and optimize the management of resources	Implementation rate of programmed activities at MINESEC	44 224 100	44 224 100
81	112	STRENGTHENING PROFESSIONALISATION AND OPTIMISING TRAINING IN SECONDARY EDUCATION	Increasing the vocational skills of technical and vocational secondary school learners	Percentage of learners by gender in the promising sectors	73 681 000	73 681 000
	<b>HEAD 26 - MINISTRY OF YOUTH AFFAIRS AND CIVIC EDUCATION</b>				<b>26 010 000</b>	<b>26 010 000</b>
82	144	CIVIC EDUCATION AND VOLUNTEERISM	Instill civic, moral and ethical values in the population	Proportion of the population with civic behaviours	6 894 637	6 894 637
83	145	YOUTH SOCIO-ECONOMIC INTEGRATION	Increase the economic integration of young people supervised in MINJEC structures	Rate of economic integration of young people trained in MINJEC's supervision structures	10 094 500	10 094 500
84	146	NATIONAL INTEGRATION AND CIVIC PARTICIPATION	Reinforcing republican values among the population	Number of people trained on republican values (living together and participation in development)	3 456 754	3 456 754
85	147	GOVERNANCE AND INSTITUTIONAL SUPPORT AT THE MINISTRY OF YOUTH AFFAIRS AND CIVIC EDUCATION	Improve coordination of services and ensure effective implementation of programmes	Implementation rate of budgeted activities in the Ministry of Youth Affairs and Civic Education	5 564 109	5 564 109
	<b>HEAD 27 - MINISTRY OF DECENTRALIZATION AND LOCAL DEVELOPMENT</b>				<b>51 047 000</b>	<b>51 047 000</b>
86	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	4 086 305	4 086 305
87	099	DEEPENING THE DECENTRALIZATION PROCESS	Strengthen the administrative and financial autonomy of RLAs	Number of councils whose financial resources increase by at least 5% per year	3 025 695	3 025 695
88	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	43 935 000	43 935 000
	<b>HEAD 28 - MINISTRY OF ENVIRONMENT, NATURE PROTECTION AND SUSTAINABLE DEVELOPMENT</b>				<b>6 710 000</b>	<b>6 710 000</b>
89	002	CLIMATE CHANGE, DESERTIFICATION AND DROUGHT	Reduce the vulnerability of people's development activities to the adverse effects of climate change, desertification and drought	Level of adaptation and resilience of development sectors to climate change	2 826 400	2 826 400
90	069	BIODIVERSITY	Monitoring and promoting the conservation, sustainable use, restoration and enhancement of Biodiversity	Evolution of the state of ecosystems, species and genetic resources of Biodiversity	602 000	602 000
91	091	SUSTAINABLE DEVELOPMENT	Promote the consideration of sustainable development in projects and programmes in Cameroon	Number of development projects and programmes that integrates environmental issues in their drafting and implementation;	689 500	689 500
92	093	POLLUTION, NUISANCES AND HARMFUL AND/OR HAZARDOUS CHEMICALS	Reducing environmental pollution and nuisances	Amount of hazardous waste managed in an environmentally sound manner	990 500	990 500

N°	Programme		OBJECTIVE	INDICATOR	CA	PA
	COD E	DESCRIPTION				
93	094	GOVERNANCE AND INSTITUTIONAL SUPPORT TO THE ENVIRONMENT, PROTECTION OF NATURE AND SUSTAINABLE DEVELOPMENT SUB-SECTOR	Ensure the optimal implementation of the Programmes of the Environment, Nature Protection and Sustainable Development sub-sector	Implementation rate of budgeted activities at MINEPDED	1 601 600	1 601 600
<b>HEAD 29 -</b>		<b>MINISTRY OF MINES, INDUSTRY AND TECHNOLOGICAL DEVELOPMENT</b>			<b>7 070 000</b>	<b>7 070 000</b>
94	035	IMPROVED KNOWLEDGE OF THE GEOLOGICAL POTENTIAL AND THE DEVELOPMENT OF MINERAL RESOURCES	Develop the mining and quarrying sector	Rate of knowledge of the geological potential	1 201 500	1 201 500
95	036	DEVELOPMENT AND STRENGTHENING OF THE INDUSTRIAL FABRIC	Process agricultural, mining and forestry raw materials by developing industrial sectors	Local processing rate of raw material	890 900	890 900
96	037	MODERNISATION OF QUALITY INFRASTRUCTURE	Improve the technical competitiveness of the local industry	Quality infrastructure development index (every 2-3 years)	1 023 000	1 023 000
97	038	DEVELOPMENT OF TECHNOLOGIES AND INDUSTRIAL PROPERTY ASSETS	Promote the development of technologies and the valuation of industrial property assets	Proportion of local technologies used	883 000	883 000
98	039	GOVERNANCE AND INSTITUTIONAL SUPPORT FOR THE MINING, INDUSTRY AND TECHNOLOGICAL DEVELOPMENT SUBSECTOR	Improve the coordination of services and ensure the proper implementation of MINMIDT programmes	Achievement rate of budgeted activities in MINMIDT	3 071 600	3 071 600
<b>HEAD 30 -</b>		<b>MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT</b>			<b>117 014 348</b>	<b>117 014 348</b>
99	184	PRODUCTIVITY AND PRODUCTION OF AGRICULTURALS SECTORS	Increasing the annual production of major agricultural value chains.	Agricultural production growth rate	65 211 060	65 211 060
100	185	SUSTAINABLE MANAGEMENT OF AGRICULTURAL PRODUCTION SYSTEMS AND FOOD SECURITY	Improve the sustainable use of arable land and reduce food insecurity	Proportion of producers who have adopted climate change adaptation and mitigation measures	6 581 020	6 581 020
101	186	DEVELOPMENT OF AGRICULTURAL, RURAL INFRASTRUCTURES AND AGRICULTURAL MECHANIZATION	Improve access to production infrastructure and agricultural equipment in rural areas	Proportion of communes with a new rural mini infrastructure per year	26 760 348	26 760 348
102	187	Governance and institutionnal support in the agricultural and rural development sub-sector	ensure the proper implementation of the programs in the Ministry of Agricultural and Rural development	Rate of achievement of budgeted activities within the Ministry of Agriculture and Rural Development	18 461 920	18 461 920
<b>HEAD 31 -</b>		<b>MINISTRY OF LIVESTOCK, FISHERIES AND ANIMAL INDUSTRIES</b>			<b>51 327 860</b>	<b>51 327 860</b>
103	053	DEVELOPMENT OF ANIMAL PRODUCTIONS AND INDUSTRIES	Increase the production of products of animal origin	Rate of increase in production equivalent to meat and products of animal origin	36 138 145	36 138 145
104	055	ENHANCEMENT OF LIVESTOCK HEALTH COVERAGE AND FIGHT AGAINST ZOONOSES	Protect livestock from animal diseases and enhance the sanitary quality of foodstuffs from of animal and fishery origin.	Proportion of priority animal and zoonotic disease outbreaks successfully sanitized or controlled in relation to the number of reported and confirmed outbreaks	4 606 617	4 606 617
105	057	DEVELOPMENT OF FISHERIES PRODUCTIONS	Ensure a growing and sustainable production of fisheries products	Rate of increase of the quantities of fishery products	4 273 757	4 273 757

N°	Programme		OBJECTIVE	INDICATOR	CA	PA
	COD E	DESCRIPTION				
106	059	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE LIVESTOCK, FISHERIES AND ANIMAL INDUSTRY SUB SECTOR	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)	6 309 341	6 309 341
<b>HEAD 32 -</b>		<b>MINISTRY OF WATER RESOURCES AND ENERGY</b>			<b>285 276 000</b>	<b>284 814 000</b>
107	016	ENERGY SUPPLY	Have sufficient energy available for the population and economic activities	Power available (MW)	169 036 914	169 036 914
108	137	ACCESS TO ENERGY	Increase access to energy for households and industries	Rate of access to electricity (%)	43 857 000	43 395 000
109	138	ACCESS TO DRINKING WATER AND LIQUID SANITATION	Improve access to drinking water and liquid sanitation for households and economic operators	Water supply rate (in %)	60 164 827	60 164 827
110	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	12 217 259	12 217 259
<b>HEAD 33 -</b>		<b>MINISTRY OF FORESTRY AND WILDLIFE</b>			<b>19 005 000</b>	<b>19 005 000</b>
111	054	MANAGEMENT AND RENEWAL OF FORESTRY RESOURCES	Ensure sustainable forest management	Surface area of managed forests	3 370 375	3 370 375
112	056	Securing and enhancement of wildlife resources and Protected Areas	Ensure sustainable management and enhancement of wildlife and protected areas	Number of protected areas under management	4 038 807	4 038 807
113	058	ENHANCEMENT OF TIMBER AND NON-TIMBER FOREST RESOURCES	Optimizing the use of timber and non-timber resources	Volume of legal timber marketed	2 052 015	2 052 015
114	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	9 543 803	9 543 803
<b>HEAD 35 -</b>		<b>MINISTRY OF EMPLOYMENT AND VOCATIONAL TRAINING</b>			<b>25 423 952</b>	<b>25 465 552</b>
115	120	DECENT EMPLOYMENT PROMOTION AND OCCUPATIONAL INTEGRATION	Promote decent employment through the expansion and enhancement of job creation opportunities in the economy	number of jobs created and identified through MINEFOP's employment promotion initiatives	2 524 850	2 524 850
116	121	SKILLS DEVELOPMENT	Develop the skills of people seeking vocational qualifications or retraining in line with the needs of the economic	Number of graduates from public and private VTCs with a professional title issued by MINEFOP	15 101 452	14 971 252
117	122	GOVERNANCE AND INSTITUTIONAL SUPPORT TO THE EMPLOYMENT AND VOCATIONAL TRAINING SUB SECTOR	Ensure consistency and efficiency of MINEFOP's actions	Rate of performance of budgeted activities	7 797 650	7 969 450
<b>HEAD 36 -</b>		<b>MINISTRY OF PUBLIC WORKS</b>			<b>528 538 000</b>	<b>491 458 000</b>
118	125	CONSTRUCTION OF ROADS AND OTHERS INFRASTRUCTURES	Develop and modernize road and crossing infrastructures	Density of the asphalt road network per 1000 inhabitants	341 603 577	306 353 577
119	126	REHABILITATION, MAINTENANCE AND SERVICING OF ROADS AND OTHER INFRASTRUCTURES	Restore and improve the asphalt and earth network	Linear of the rehabilitated asphalt network	171 390 071	170 860 071
120	127	REALIZATION OF TECHNICAL INFRASTRUCTURE STUDIES	Improve the quality of studies in order to optimize the cost and quality of infrastructure works	% studies carried out on time and respecting the technical itinerary	3 371 323	3 371 323

N°	Programme		OBJECTIVE	INDICATOR	CA	PA
	COD E	DESCRIPTION				
121	128	GOVERNANCE AND INSTITUTIONAL SUPPORT	Rationalize and harmonize interventions in order to achieve the expected results	Achievement rate of budget activities	12 173 029	10 873 029
	<b>HEAD 37 - MINISTRY OF STATE PROPERTY, SURVEYS AND LAND TENURE</b>				<b>18 468 000</b>	<b>18 468 000</b>
122	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	1 696 933	1 696 933
123	061	PROTECTION AND DEVELOPMENT OF STATE PROPERTY	Improve the management of state property	Proportion of rehabilitated buildings	10 544 083	10 544 083
124	066	PROTECTION AND VALORISATION OF STATE LANDS	Make available land reserves to contribute to the development of agro-industry, infrastructure, and social housing.	Proportion of hectares of land secured and incorporated into the private State land	924 511	924 511
125	068	MAKING OPTIMAL THE MANAGEMENT OF LAND TENURE	Improving on the management of land tenure	Average time to obtain land certificate and ownership certificate	1 009 075	1 009 075
126	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 programmes	4 293 398	4 293 398
	<b>HEAD 38 - MINISTRY OF HOUSING AND URBAN DEVELOPMENT</b>				<b>118 200 000</b>	<b>118 200 000</b>
127	108	HOUSING DEVELOPMENT	Improving Access to Decent Housing.	Proportion of households living in decent housing	31 023 423	31 023 423
128	109	ENHANCEMENT OF THE URBAN SOCIAL MILIEU	To provide the urban sub-sector and the RLAs with appropriate urban management tools or instruments and To promote social inclusion in urban areas	Proportion of municipalities whose management is based on appropriate urban governance tools	2 002 387	2 002 387
129	111	DEVELOPMENT OF TRANSPORT AND SUSTAINABLE MOBILITY INFRASTRUCTURES	To improve mobility conditions in cities.	Length of roads constructed	77 206 550	77 206 550
130	113	GOVERNANCE AND INSTITUTIONAL SUPPORT TO THE URBAN SUB-SECTOR	to ensure the effective implementation of MINH DU programmes.	Achievement rate of programmes budgeted activities	7 967 640	7 967 640
	<b>HEAD 39 - MINISTRY OF SMALL- AND MEDIUM-SIZED ENTERPRISES, SOCIAL ECONOMY AND HANDICRAFTS</b>				<b>10 261 000</b>	<b>10 261 000</b>
131	043	PROMOTING ENTREPRENEURSHIP	Percentage of SMEs, Social Economy Units and Enterprises created and craftspeople;	Growth rate of SMEs, social economy and handicraft units and enterprises supported to the creation.	2 679 247	2 679 247
132	044	TRANSFORMATION AND MODERNISATION OF PRODUCTION UNITS	Increase the production of SMESEH in the secondary sector	Production growth rate of the processed and/ modernized SMESEH	1 740 547	1 740 547
133	167	GOVERNANCE AND INSTITUTIONAL SUPPORT FOR THE SMALL AND MEDIUM-SIZED ENTERPRISES, SOCIAL ECONOMY AND HANDICRAFT SUB SECTOR	Ensure optimal implementation of the Ministry's programmes	Achievement rate of budgeted activities within the Ministry	5 841 206	5 841 206
	<b>HEAD 40 - MINISTRY OF PUBLIC HEALTH</b>				<b>227 932 124</b>	<b>228 168 000</b>
134	045	Disease prevention	Reduce premature mortality due to preventable diseases through prevention	Percentage of Long-Acting Insecticide-Impregnated Mosquito Net (LLIN) distributed among those planned	47 599 149	47 599 149
135	046	HEALTH PROMOTION AND NUTRITION	Encourage the populations to adopt healthy behaviors	1.Chronic malnutrition rate in children below 5 years of age	3 051 557	3 051 557

N°	Programme		OBJECTIVE	INDICATOR	CA	PA
	COD E	DESCRIPTION				
				2. Proportion of HDs implementing CLTS		
136	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 structures meeting the health needs of the population..	67 510 356	67 746 232
137	048	CASE MANAGEMENT	Reduce overall mortality and lethality in health facilities in the community	1. Maternal mortality rate 2. Percentage of PLHIV put on treatment	53 314 565	53 314 565
138	049	GOVERNANCE AND STRATEGIC STEERING OF THE HEALTH SYSTEM	Improve the coordination of services and the effective implementation of programmes in the Ministry	Implementation rate of activities budgeted in budget programmes	56 456 496	56 456 496
<b>HEAD 41 -</b>		<b>MINISTRY OF LABOUR AND SOCIAL SECURITY</b>			<b>6 939 000</b>	<b>6 939 000</b>
139	017	PROMOTION OF SOCIAL SECURITY FOR ALL	Improving Social security coverage in Cameroon	Percentage of active population occupied covered for at least three(03) hazards	812 000	812 000
140	018	PROMOTING DECENT WORK	Promoting respect of rights and duties of labour stakeholders	Percentage of workers whose companies abide by decent work principles	2 401 900	2 401 900
141	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	3 725 100	3 725 100
<b>HEAD 42 -</b>		<b>MINISTRY OF SOCIAL AFFAIRS</b>			<b>18 088 000</b>	<b>18 085 000</b>
142	070	SOCIAL PROTECTION OF THE CHILD	Ensuring that child protection services are provided in an inclusive and adequate manner	Percentage of children, girls and boys, receiving quality social services	2 714 350	2 714 350
143	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)	10 890 900	10 890 900
144	179	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE SUB-SECTOR SOCIAL AFFAIRS	Ensure optimal implementation of MINAS programmes	Achievement rate of budgeted activities in MINAS	4 482 750	4 479 750
<b>HEAD 43 -</b>		<b>MINISTRY OF WOMEN'S EMPOWERMENT AND THE FAMILY</b>			<b>9 201 000</b>	<b>9 201 000</b>
145	140	WOMEN'S ECONOMIC EMPOWERMENT	Strengthen women's economic empowerment	Rate of women's activity	2 596 246	2 596 246
146	141	WOMEN'S SOCIAL EMPOWERMENT AND PROMOTION OF GENDER	Improve the status and the situation of women	Number of women who are victims of discriminations	1 498 200	1 498 200
147	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	Number of children registered at the civil status with the support of MINPROFF	1 785 189	1 785 189
148	143	INSTITUTIONAL SUPPORT AND GOVERNANCE	Strengthen governance and institutional capacities	Rate of achievement of budgeted activities	3 321 365	3 321 365
<b>HEAD 45 -</b>		<b>MINISTRY OF POSTS AND TELECOMMUNICATION</b>			<b>14 748 000</b>	<b>14 748 000</b>
149	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.	1 191 063	1 191 063

N°	Programme		OBJECTIVE	INDICATOR	CA	PA
	COD E	DESCRIPTION				
150	130	DEVELOPMENT OF THE NATIONAL DIGITAL ECOSYSTEM	Increase the digital accessibility and promote its use.	ICT's development index (IDI)	9 985 364	9 985 364
151	131	GOVERNANCE AND INSTITUTIONAL SUPPORT OF THE MINISTRY OF POSTS AND TELECOMMUNICATIONS	To ensure the optimal implementation of the Ministry's programmes	Completion rate of budgeted activities in the ministry	2 898 329	2 898 329
152	132	SECURING THE NATIONAL DIGITAL ECOSYSTEM	Guaranteeing the security of the national cyberspace.	National Cybersecurity Index.	673 244	673 244
<b>HEAD 46 - MINISTRY OF TRANSPORT</b>					<b>92 127 000</b>	<b>92 127 000</b>
153	153	DEVELOPMENT OF ROAD TRANSPORT, INTERMODALITY 43 AND ROAD SAFETY	Improve urban transport service offers	Rate of accident reduction	3 413 000	3 413 000
154	154	Development of air transport and civil aviation regulation	Improve air service offer, security and safety of civil aviation.	Rate of freight traffic increase	487 000	487 000
155	155	DEVELOPMENT OF MARITIME, RIVER, LAKE TRANSPORT AND PORT ACTIVITIES	Increase the service offers of sea, river and lake transport as well as port activities	Port passage deadlines	75 836 000	75 836 000
156	156	DEVELOPMENT OF RAIL TRANSPORT	Improve rail transport service offers	Rate of assessment of freight traffic	8 420 000	8 420 000
157	157	DEVELOPPEMENT ET MODERNISATION DES SYSTEMES DE COLLECTE, DE PRODUCTION ET DE VULGARISATION DES INFORMATIONS METEOROLOGIQUES	improve the production and popularization of meteorological information	Weather report production rate	530 100	530 100
158	158	GOVERNANCE AND INSTITUTIONAL SUPPORT OF THE TRANSPORT SUB SECTOR	Ensure the implementation of MINT programmes	Execution rate of budgeted activities within the Ministry of Transport	3 440 900	3 440 900
<b>HEAD 48 - NATIONAL DISARMAMENT, DEMOBILIZATION AND REINTEGRATION COMMITTEE</b>					<b>3 767 000</b>	<b>3 767 000</b>
159	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	642 500	642 500
160	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	513 500	513 500
161	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	2 611 000	2 611 000
<b>HEAD 49 - CONSTITUTIONAL COUNCIL</b>					<b>3 944 000</b>	<b>3 944 000</b>
162	074	GOVERNANCE AND INSTITUTIONAL SUPPORT OF THE CONSTITUTIONAL COUNCIL	Ensure the operationalization and coordination of the services of the Constitutional Council	Rate of achievement budgeted activities within the CCC	3 944 000	3 944 000
<b>HEAD 50 - MINISTRY OF PUBLIC SERVICE AND ADMINISTRATIVE REFORM</b>					<b>10 915 000</b>	<b>13 715 000</b>
163	040	IMPROVING THE MANAGEMENT OF STATE HUMAN RESOURCES	Optimizing the management of State human resources	1.Number of ministries equipped and using State human resource management tools 2. Proportion of State personnel whose careers are up to date	3 184 772	5 984 772

N°	Programme		OBJECTIVE	INDICATOR	CA	PA
	COD E	DESCRIPTION				
164	041	MODERNISATION OF PUBLIC SERVICES	Contributing to improve the performance of public services	Proportion of public services with reform tools and projects	1 872 683	1 872 683
165	042	GOVERNANCE AND INSTITUTIONAL SUPPORT IN MINFOPRA	Ensuring the proper implementation of MINFOPRA's programmes	Execution rate of budgeted activities in MINFOPRA	5 857 545	5 857 545
<b>HEAD 51 - ELECTIONS CAMEROON</b>					<b>12 183 000</b>	<b>12 183 000</b>
166	183	Governance and institutional support in the ELECAM sub-sector	Improve the coordination of services and ensure effective implementation of programmes	Rate of execution of activities budgeted within ELECAM	12 183 000	12 183 000
<b>HEAD 52 - NATIONAL COMMISSION CAMEROON ON HUMAN RIGHTS AND FREEDOMS</b>					<b>3 946 000</b>	<b>3 946 000</b>
167	084	PROMOTION OF HUMAN RIGHTS	Enhancing the culture of human rights in Cameroon	Number of requests addressed to the CDHC	450 000	450 000
168	085	PROTECTION OF HUMAN RIGHTS	Fight against impunity and promote access to reparation for victims	Number of allegations of human rights violations and proportion of those actually responded to (clarified or closed) by the CHRC.	310 000	310 000
169	086	PREVENTION OF TORTURE	Reduce the use of torture and other cruel, inhuman or degrading treatment or punishment	Number of visits to places of detention by the National Mechanism for the Prevention of Torture	251 000	251 000
170	190	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE HRF SUB-SECTOR	Ensure maximum implementation of the programmes	Rate of implementation of budgeted activities	2 935 000	2 935 000
<b>HEAD 53 - SENATE</b>					<b>16 162 000</b>	<b>16 162 000</b>
171	178	GOVERNANCE AND INSTITUTIONAL SUPPORT OF THE SENATE	Ensure the optimal implementation of SENATE Programs	Rate of achievement of budgeted activities within the SENAT	16 162 000	16 162 000
<b>HEAD 54 - NATIONAL COMMISSION ON THE PROMOTION OF BILINGUALISM AND MULTICULTURALISM</b>					<b>3 180 000</b>	<b>3 180 000</b>
172	078	PROMOTION, MONITORING AND EVALUATION OF THE NATIONAL POLICY ON OFFICIAL LANGUAGES	Improving the practice of the two official languages in public entities	rate of the practice of official languages in public entities	98 000	98 000
173	181	GOVERNANCE AND INSTITUTIONAL SUPPORT NATIONAL COMMISSION FOR THE PROMOTION OF BILINGUALISM AND MULTICULTURALISM	Ensure the optimal implementation of the programmes of the NCPBM	Rate of implementing budgeted activities at the NCPBM	3 082 000	3 082 000
<b>HEAD 55 - PENSIONS</b>					<b>259 296 000</b>	<b>259 296 000</b>
174	200	PENSIONS	Ensure the payment of retirement dues	Rate of payment	259 296 000	259 296 000
<b>HEAD 56 - EXTERNAL PUBLIC DEBT</b>					<b>898 000 000</b>	<b>898 000 000</b>
175	199	REIMBURSEMENT OF THE EXTERNAL PUBLIC DEBT	Respect the State's commitments vis-à-vis funding bodies	Rate of payment	898 000 000	898 000 000
<b>HEAD 57 - DOMESTIC PUBLIC DEBT</b>					<b>840 637 000</b>	<b>840 637 000</b>
176	203	Reimbursement of the public internal debt	Respect of the State's commitments vis-à-vis residents	Rate of payment	840 637 000	840 637 000
<b>HEAD 60 - STATE SUBSIDIES AND CONTRIBUTIONS</b>					<b>520 480 000</b>	<b>520 480 000</b>
177	202	SUBSIDIES AND CONTRIBUTIONS	Contribute to the proper functioning of bodies and public establishments	Expected realization rate of contributions	520 480 000	520 480 000
<b>HEAD 65 - COMMON EXPENDITURE</b>					<b>348 129 995</b>	<b>348 129 995</b>

(In thousands of CFAF)

N°	Programme		OBJECTIVE	INDICATOR	CA	PA
	COD E	DESCRIPTION				
178	201	RECURRENT COMMON EXPENDITURE	Cover the State's recurrent undistributed expenses	Coverage rate of undistributed recurrent expenses	348 129 995	348 129 995
	<b>HEAD 92 - SHAREHOLDING</b>				<b>10 000 000</b>	<b>10 000 000</b>
179	198	STATE PARTICIPATION IN SEMI-PUBLIC AND PRIVATE ENTERPRISES	Covering the state's equity investments	Coverage rate of expected state participation	10 000 000	10 000 000
	<b>HEAD 93 - REHABILITATION/RESTRUCTURING</b>				<b>10 000 000</b>	<b>10 000 000</b>
180	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 - INVESTMENT INTERVENTIONS</b>				<b>88 190 855</b>	<b>88 190 855</b>
181	195	INVESTMENT INTERVENTIONS	Ensure the availability of counterpart funds and cover other unallocated state investment expenses	Coverage rate of unallocated investment expenses	88 190 855	88 190 855
	<b>HEAD 95 - CARRY-FORWARD</b>				<b>7 000 000</b>	<b>7 000 000</b>
182	197	MANAGEMENT OF APPROPRIATIONS CARRIED FORWARD	Managing carry-forward appropriations effectively	Carry-forward coverage rate	7 000 000	7 000 000
<b>TOTAL 2023</b>					<b>6 311 026 855</b>	<b>6 274 800 000</b>

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

(In CFAF million)

HEAD		BF		PIB		TOTAL	
		2022	2023	2022	2023	2022	2023
1	PRESIDENCY OF THE REPUBLIC	37 102	42 760	7 500	8 500	44 602	51 260
2	ATTACHED SERVICES TO THE PRESIDENCY	5 351	6 861	1 100	1 100	6 451	7 961
3	NATIONAL ASSEMBLY	18 482	18 482	9 700	11 140	28 182	29 622
4	PRIME MINISTER'S OFFICE	13 003	13 951	5 380	6 000	18 383	19 951
5	ECONOMIC AND SOCIAL COUNCIL	1 091	1 391	500	500	1 591	1 891
6	MINISTRY OF EXTERNAL RELATIONS	30 291	35 095	2 858	3 700	33 149	38 795
7	MINISTRY OF TERRITORIAL ADMINISTRATION	34 607	37 941	1 986	2 500	36 592	40 441
8	MINISTRY OF JUSTICE	58 984	60 415	5 500	5 500	64 484	65 915
9	SUPREME COURT	2 708	2 920	1 500	2 200	4 208	5 120
10	MINISTRY OF PUBLIC CONTRACTS	12 760	13 128	913	1 000	13 673	14 128
11	SUPREME STATE AUDIT OFFICE	4 059	4 285	1 650	1 700	5 709	5 985
12	GENERAL DELEGATION OF NATIONAL SECURITY	85 693	92 667	2 449	7 900	88 142	100 567
13	MINISTRY OF DEFENCE	253 813	269 441	6 405	7 500	260 218	276 941
14	MINISTRY OF ARTS AND CULTURE	4 206	4 605	937	950	5 143	5 555
15	MINISTRY OF BASIC EDUCATION	210 261	234 660	35 599	19 572	245 860	254 232
16	MINISTRY OF SPORTS AND PHYSICAL EDUCATION	21 569	22 344	1 400	1 300	22 969	23 644



(In CFAF million)

HEAD		BF		PIB		TOTAL	
		2022	2023	2022	2023	2022	2023
17	MINISTRY OF COMMUNICATION	3 610	4 263	550	550	4 160	4 813
18	MINISTRY OF HIGHER EDUCATION	56 217	63 465	5 508	10 000	61 725	73 465
19	MINISTRY OF SCIENTIFIC RESEARCH AND INNOVATION	9 616	11 108	1 640	1 700	11 256	12 808
20	MINISTRY OF FINANCE	53 379	60 787	6 249	5 081	59 628	65 868
21	MINISTRY OF TRADE	6 693	7 210	900	1 030	7 593	8 240
22	MINISTRY OF ECONOMY, PLANNING AND REGIONAL DEVELOPMENT	18 685	27 173	38 310	37 060	56 995	64 233
23	MINISTRY OF TOURISM AND LEISURE	3 672	4 207	3 080	3 200	6 752	7 407
25	MINISTRY OF SECONDARY EDUCATION	429 093	451 784	10 300	9 424	439 393	461 208
26	MINISTRY OF YOUTH AFFAIRS AND CIVIC EDUCATION	15 461	17 780	8 350	8 230	23 811	26 010
27	MINISTRY OF DECENTRALIZATION AND LOCAL DEVELOPMENT	5 382	7 569	45 698	43 478	51 080	51 047
28	MINISTRY OF ENVIRONMENT , PROTECTION OF NATURE AND SUSTAINABLE DEVELOPMENT	3 567	5 340	2 600	1 370	6 167	6 710
29	MINISTRY OF MINES, INDUSTRY AND TECHNOLOGICAL DEVELOPMENT	5 572	6 070	1 900	1 000	7 472	7 070
30	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	23 900	67 138	62 423	49 876	86 323	117 014
31	MINISTRY OF LIVESTOCK, FISHERIES AND ANIMAL INDUSTRIES	15 683	20 983	29 205	30 345	44 888	51 328
32	MINISTRY OF WATER RESOURCES AND ENERGY	5 164	8 644	238 035	276 170	243 199	284 814
33	MINISTRY OF FORESTRY AND WILDLIFE	10 037	12 025	6 180	6 980	16 217	19 005
35	MINISTRY OF EMPLOYMENT AND VOCATIONAL TRAINING	15 285	19 967	6 257	5 499	21 542	25 466
36	MINISTRY OF PUBLIC WORKS	57 637	58 958	458 973	432 500	516 610	491 458
37	MINISTRY OF STATE PROPERTY, SURVEYS AND LAND TENURE	17 088	17 768	1 780	700	18 868	18 468
38	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	11 729	14 120	93 946	104 080	105 674	118 200
39	MINISTRY OF SMALL AND MEDIUM-SIZED ENTERPRISES,SOCIAL ECONOMY AND HANDICRAFT	6 994	7 611	2 800	2 650	9 794	10 261
40	MINISTRY OF PUBLIC HEALTH	119 925	182 968	89 317	45 200	209 242	228 168
41	MINISTRY OF LABOUR AND SOCIAL SECURITY	6 306	6 339	600	600	6 906	6 939
42	MINISTRY OF SOCIAL AFFAIRS	8 636	9 425	4 860	8 660	13 496	18 085
43	MINISTRY OF WOMEN'S EMPOWERMENT AND THE FAMILY	7 316	7 971	1 220	1 230	8 536	9 201
45	MINISTRY OF POSTS AND TELECOMMUNICATIONS	5 100	5 328	10 310	9 420	15 411	14 748
46	MINISTRY OF TRANSPORT	5 487	6 113	76 614	86 014	82 101	92 127

(In CFAF million)

HEAD		BF		PIB		TOTAL	
		2022	2023	2022	2023	2022	2023
48	NATIONAL COMMITTEE FOR DISARMAMENT, DEMOBILIZATION AND REINTEGRATION	1 967	2 467	1 336	1 300	3 303	3 767
49	CONSTITUTIONAL COUNCIL	3 244	3 444	500	500	3 744	3 944
50	MINISTRY OF PUBLIC SERVICE AND ADMINISTRATIVE REFORM	9 291	9 315	4 410	4 400	13 701	13 715
51	ELECTIONS CAMEROON	11 583	11 583	600	600	12 183	12 183
52	NATIONAL COMMISSION ON HUMAN RIGHTS AND FREEDOMS	2 496	2 996	750	950	3 246	3 946
53	SENAT	11 962	11 962	3 200	4 200	15 162	16 162
54	NATIONAL COMMISSION ON THE PROMOTION OF BILINGUALISM AND MULTICULTURALISM	2 380	2 680	500	500	2 880	3 180
55	PENSIONS	244 200	259 296	0	0	244 200	259 296
56	EXTERNAL PUBLIC DEBT	677 000	898 000	0	0	677 000	898 000
57	INTERNAL PUBLIC DEBT	883 300	840 637	0	0	883 300	840 637
60	STATE SUBSIDIES AND CONTRIBUTIONS	625 463	520 480	0	0	625 463	520 480
65	COMMON EXPENDITURE	360 598	348 130	0	0	360 598	348 130
92	SHAREHOLDING	0	0	10 000	10 000	10 000	10 000
93	REHABILITATION/RESTRUCTURING	0	0	9 000	10 000	9 000	10 000
94	INTERVENTIONS IN INVESTMENT	0	0	92 723	88 191	92 723	88 191
95	CARRY-FORWARD	4 000	4 000	3 000	3 000	7 000	7 000
TOTAL		4 558 700	4 888 050	1 419 000	1 386 750	5 977 700	6 274 800

## CHAPTER TWO

### SPECIAL APPROPRIATION ACCOUNTS

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

(Unit: CFAF thousands)

PROGRAMMES		PA 2023	CA 2023
CODE	PROGRAMME TITLE		
ELECTRICITY SECTOR DEVELOPMENT FUND		15 000 000	15 000 000
016	ENERGY SUPPLY	1 100 000	1 100 000
137	ACCESS TO ENERGY	13 900 000	13 900 000
POSTAL SECTOR DEVELOPMENT		900 000	900 000
129	NETWORK DENSIFICATION AND IMPROVEMENT OF THE NATIONAL POSTAL COVERAGE	900 000	900 000

(Unit: CFAF thousands)

PROGRAMMES		PA 2023	CA 2023
<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 FUND FOR TELECOMMUNICATIONS DEVELOPMENT</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>SUPPORT OF CULTURAL POLICY</b>		<b>500 000</b>	<b>500 000</b>
148	CONSERVATION OF CAMEROONIAN ART AND CULTURE	185 500	185 500
149	DEVELOPMENT AND VALORISATION OF THE PRODUCTION OF CULTURAL PROPERTIES AND SERVICES	314 500	314 500
<b>FINANCING OF SUSTAINABLE DEVELOPMENT PROJECTS IN WATER AND SANITATION</b>		<b>900 000</b>	<b>900 000</b>
138	ACCESS TO DRINKING WATER AND LIQUID SANITATION	900 000	900 000
<b>NATIONAL FUND FOR ENVIRONMENT AND SUSTAINABLE DEVELOPMENT</b>		<b>2 000 000</b>	<b>2 000 000</b>
002	CLIMATE CHANGE, DESERTIFICATION AND DROUGHT	705 000	705 000
091	SUSTAINABLE DEVELOPMENT	1 295 000	1 295 000
<b>FORESTRY DEVELOPMENT</b>		<b>2 500 000</b>	<b>2 500 000</b>
054	MANAGEMENT AND RENEWAL OF FORESTRY RESOURCES	1 800 000	1 800 000
058	ENHANCEMENT OF TIMBER AND NON-TIMBER FOREST RESOURCES	700 000	700 000
<b>SPECIAL FUND FOR WILDLIFE PROTECTION</b>		<b>500 000</b>	<b>500 000</b>
056	SECURING AND ENHANCEMENT OF WILDLIFE RESOURCES AND PROTECTED AREAS	500 000	500 000
<b>PRODUCTION OF TRANSPORT SECURED DOCUMENTS</b>		<b>6 000 000</b>	<b>6 000 000</b>
153	DEVELOPMENT OF ROAD TRANSPORT, INTERMODALITY 43 AND ROAD SAFETY	2 942 400	2 942 400
155	DEVELOPPEMENT DU TRANSPORT MARITIME, FLUVIAL, LACUSTRE ET DES ACTIVITES PORTUAIRES	3 057 600	3 057 600
<b>SUPPORT AND DEVELOPMENT OF TOURISM AND LEISURE ACTIVITIES</b>		<b>1 000 000</b>	<b>1 000 000</b>
014	PROMOTION OF TOURISM AND LEISURE	1 000 000	1 000 000
<b>FUND FOR THE FINANCING OF THE RECONSTRUCTION OF THE ECONOMICALLY DISADVANTAGED AREAS OF THE FAR NORTH, NORTH WEST AND SOUTH WEST REGIONS</b>		<b>15 000 000</b>	<b>15 000 000</b>
800	RECONSTRUCTION AND DEVELOPMENT OF THE EXTREME NORTH, NORTH WEST AND SOUTH WEST REGIONS	15 000 000	15 000 000
<b>TOTAL EXPENDITURE OF CAS</b>		<b>70 300 000</b>	<b>70 300 000</b>

(Unit: CFAF thousands)

PROGRAMMES		CA	PA
CODE	PROGRAMME TITLE	2023	2023
<b>ELECTRICITY SECTOR DEVELOPMENT FUND</b>		<b>15 000 000</b>	<b>15 000 000</b>
016	ENERGY SUPPLY	4 576 100	4 576 100
137	ACCESS TO ENERGY	10 423 900	10 423 900
<b>DEVELOPMENT OF THE POSTAL SECTOR</b>		<b>900 000</b>	<b>900 000</b>
129	NETWORK INTENSIFICATION AND IMPROVEMENT OF NATIONAL POSTAL COVERAGE	900 000	900 000
<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>900 000</b>	<b>900 000</b>
138	ACCESS TO ACCESS TO DRINKING WATER AND LIQUID WASTE TREATMENT	900 000	900 000
<b>NATIONAL ENVIRONMENT AND SUSTAINABLE DEVELOPMENT FUND</b>		<b>2 000 000</b>	<b>2 000 000</b>
002	CLIMATE CHANGE DESERTIFICATION AND DROUGHT	961 000	961 000

(Unit: CFAF thousands)

PROGRAMMES		CA	PA
091	SUSTAINABLE DEVELOPMENT	1 039 000	1 039 000
<b>FOREST DEVELOPMENT</b>		<b>2 500 000</b>	<b>2 500 000</b>
054	MANAGEMENT AND RENEWAL OF FOREST RESOURCES	1 800 000	1 800 000
058	DEVELOPMENT OF WOOD AND NON-WOOD FOREST RESOURCES	700 000	700 000
<b>SPECIAL WILDLIFE PROTECTION FUND</b>		<b>500 000</b>	<b>500 000</b>
056	SECURING AND DEVELOPMENT OF WILDLIFE RESOURCES AND PROTECTED AREAS	500 000	500 000
<b>PRODUCTION OF FORGERY-PROOF TRANSPORT DOCUMENTS</b>		<b>6 000 000</b>	<b>6 000 000</b>
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
<b>SUPPORT AND DEVELOPMENT OF TOURISM AND LEISURE ACTIVITIES</b>		<b>1 000 000</b>	<b>1 000 000</b>
014	PROMOTION OF TOURISM AND LEISURE	1 000 000	1 000 000
<b>SPECIAL FUND TO FINANCE RECONSTRUCTION AND DEVELOPMENT IN THE FAR-NORTH NORTH-WEST AND SOUTH-WEST REGIONS</b>		<b>15 000 000</b>	<b>15 000 000</b>
800	RECONSTRUCTION AND DEVELOPMENT IN THE FAR-NORTH NORTH-WEST AND SOUTH-WEST REGIONS		
<b>TOTAL SAA EXPENDITURE</b>		<b>70 300 000</b>	<b>70 300 000</b>

**III- SPECIAL PROVISIONS****CHAPTER ONE****THIRD PARTY GUARANTEES AGREEMENTS AND DEBTS****SECTION SEVENTY-NINE:**

- (1) The Government shall be authorized to grant State approval to public establishments and public and private enterprises for domestic loans during the 2023 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 State guarantees and endorsements referred to in paragraphs 1 and 2 above shall give rise to payment of an endorsement fee paid on the basis of the amount of the loan at the rate of 1% for public entities and 1.5% for private companies.**

- (4) **The full payment to the Autonomous Sinking Fund of the fee referred to in paragraph 3 above shall be a precondition for any disbursement of funds.**
- (5) The terms and conditions for implementing the provisions of paragraphs 1 to 4 above shall be specified by regulation.

## **PART TWO**

### **OTHER SPECIAL PROVISIONS**

#### **SECTION EIGHTY:**

- (1) The provisions of Section 47(2) of the Law of 11 July 2018 on the fiscal regime of the State and other public entities concerning the 10% ceiling on payments from the general budget to a Special Appropriation Account shall not apply to the Special Fund to Finance the Reconstruction of the Economically Disadvantaged Areas of the Far-North, North-West and South-West Regions.
- (2) The provisions of Section 45 of the aforementioned Law of 11 July 2018 concerning the prohibition on charging directly to a special appropriation account expenditures for salaries wages allowances and benefits of any kind shall not apply to the Special Fund to Finance the Reconstruction of Economically Distressed Areas of the Far-North North-West and South-West Regions

#### **SECTION EIGHTY-ONE: Closing of the financial accounts of public entities opened in commercial banks and microfinance institutions.**

- 1) The accounts of public entities opened in the books of commercial banks and microfinance institutions shall be closed no later than 31 December 2025 following a timeline established in conjunction with the banking profession.
- 2) The terms and conditions for closing as well as the timeline referred to in paragraph 1 above shall be set forth in a regulatory instrument of the minister in charge of finance.
- 3) At the end of the various deadlines set out in the timeline referred to in paragraph 2 above the minister in charge of finance shall automatically order the closure of the accounts of the relevant public entities and the transfer of the related balances to the Single Treasury Account.

#### **SECTION EIGHTY-TWO: Conditions for recovery of the share of resources collected by the Telecommunications Regulatory Agency for the Public Investment Promotion Agency**

Payment of the share of resources collected by the Telecommunications Regulatory Agency allocated to the Public Investment Promotion Agency as provided for by Law No. 2017/015 of

12 July 2017 shall be by direct transfer of said resources by the Telecommunications Regulatory Agency to the account of the Public Investment Promotion Agency opened at the Treasury.

**SECTION EIGHTY-THREE: Establishment of an annex budget on gender**

In accordance with Section 15(2) of Law No. 2018/12 of 11 July 2018 on the fiscal regime of the State and other public entities this Finance Law modifies the list of annexes to the Finance Bill stated in Section 15(1) of the aforementioned Law by establishing a new annex analysing public priorities and Government expenditures from a gender perspective.

**SECTION EIGHTY-FOUR:** As part of efforts to meet the country's economic social and cultural development needs during the 2023 financial year, the President of the Republic of Cameroon shall be authorized to amend by ordinance the ceilings stipulated in Sections Seventy-three, Seventy-four and Seventy-nine above.

**SECTION EIGHTY-FIVE:**

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

**SECTION EIGHTY-SEVEN:** The ordinances referred to in Sections Eighty-Four, Eighty-Five and Eighty-Six above shall be tabled before the Bureaus of the National Assembly and the Senate for ratification at the parliamentary session following their publication.

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