



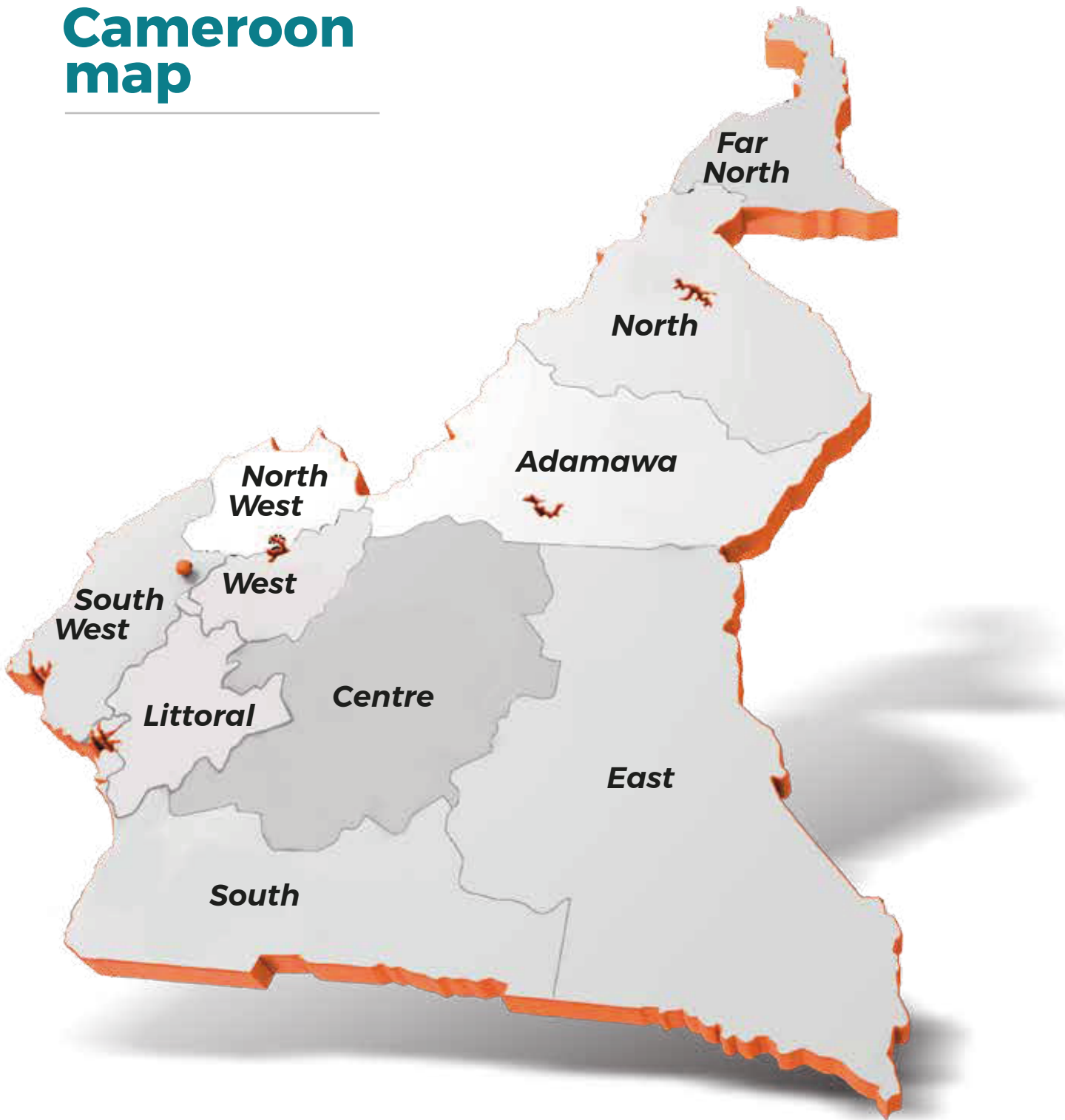
# CITIZEN BUDGET

Easier to read  
and understand  
**2024**





# Cameroon map



**Far-North**

Capital city : Maroua  
Number of UCC : 1  
Number of DC : 47



**North-west**

Capital city : Bamenda  
Number of UCC : 1  
Number of DC : 34



**South-west**

Capital city : Buea  
Number of UCC : 2  
Number of DC : 31



**Littoral**

Chef lieu : Douala  
Number of UCC :  
Number of DC : 29



**Adamawa**

Capital city : Ngaoundere  
Number of UCC : 1  
Number of DC : 21



**Centre**

Capital city : Yaounde  
Number of UCC : 1  
Number of DC : 70



**South**

Capital city : Ebolowa  
Number of UCC : 2  
Number of DC : 29



**East**

Capital city : Bertoua  
Number of UCC : 1  
Number of DC : 33



**North**

Capital city : Garoua  
Number of UCC : 1  
Number of DC : 21



**West**

Capital city : Bafoussam  
Number of UCC :  
Number of DC : 40

UCC: Urban city council. DC: District council.

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# Acronyms and conventional abbreviations

BEAC	Bank of Central African States
CA	Commitment authorisation
CEMAC	Economic and Monetary Community of Central African States
CFAF	Central African Financial Cooperation Franc
DGB	Directorate General of Budget
GDP	Gross Domestic Product
GRB	Gender Reponsive Budgeting
IMF	International Monetary Fund
MINADER	Ministry of Agriculture and Rural Development
MINAS	Ministry of Social Affairs
MINDDEVEL	Ministry of Decentralisation and Local Development
MINEDUB	Ministry of Basic Education
MINEPAT	Ministry of the Economy, Planning and Regional Development
MINEPIA	Ministry of Livestock, Fisheries and Animal Industries
MINESEC	Ministry of Secondary Education
MINFI	Ministry of Finance
MINPROFF	Ministry of Women's Empowerment and the Family
MINSANTE	Ministry of Public Health
NDS30	National Development Strategy 2020-2030
PA	Payment appropriation
PIB	Public Investment Budget
RLA	Regional and Local Authorities
RSU	Unified Social Register
SAA	Special Appropriation Account
SDR	Special Drawing Rights
UHC	Universal Health Coverage
VAT	Value Added Tax

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## **FOREWORD**

Budget transparency is a fundamental principle of good governance and an essential condition for the implementation of economic and social development policies. It can be appreciated in particular by the ease with which citizens can not only access information and data on the budget, but also understand them. This principle is laid down in our country by Law No. 2018/011 of 11 July 2018 on the Code of Transparency and Good Governance in the Management of Public Finances in Cameroon.

Every year, starting in 2019, the Government draws up a citizen budget. This is a summary document that reorganises the information in the Finance Law in a language that is accessible to all. By making it easier to understand and understandable, it should help to improve public scrutiny of the Government's public policies.

This edition of the Finance Law 2024 presents information that is useful for determining the State budget, its resources and costs, as well as certain items of expenditure that are usually of particular interest to the general public. The Government's ambitions in the areas of infrastructure, education, health, water, agriculture, employment and the strengthening of decentralisation are highlighted.

All citizens are therefore invited to familiarise themselves with the information contained in this citizen's budget in order to play their role as taxpayers to the full, but also to ensure optimum monitoring of the implementation of State budget expenditure.

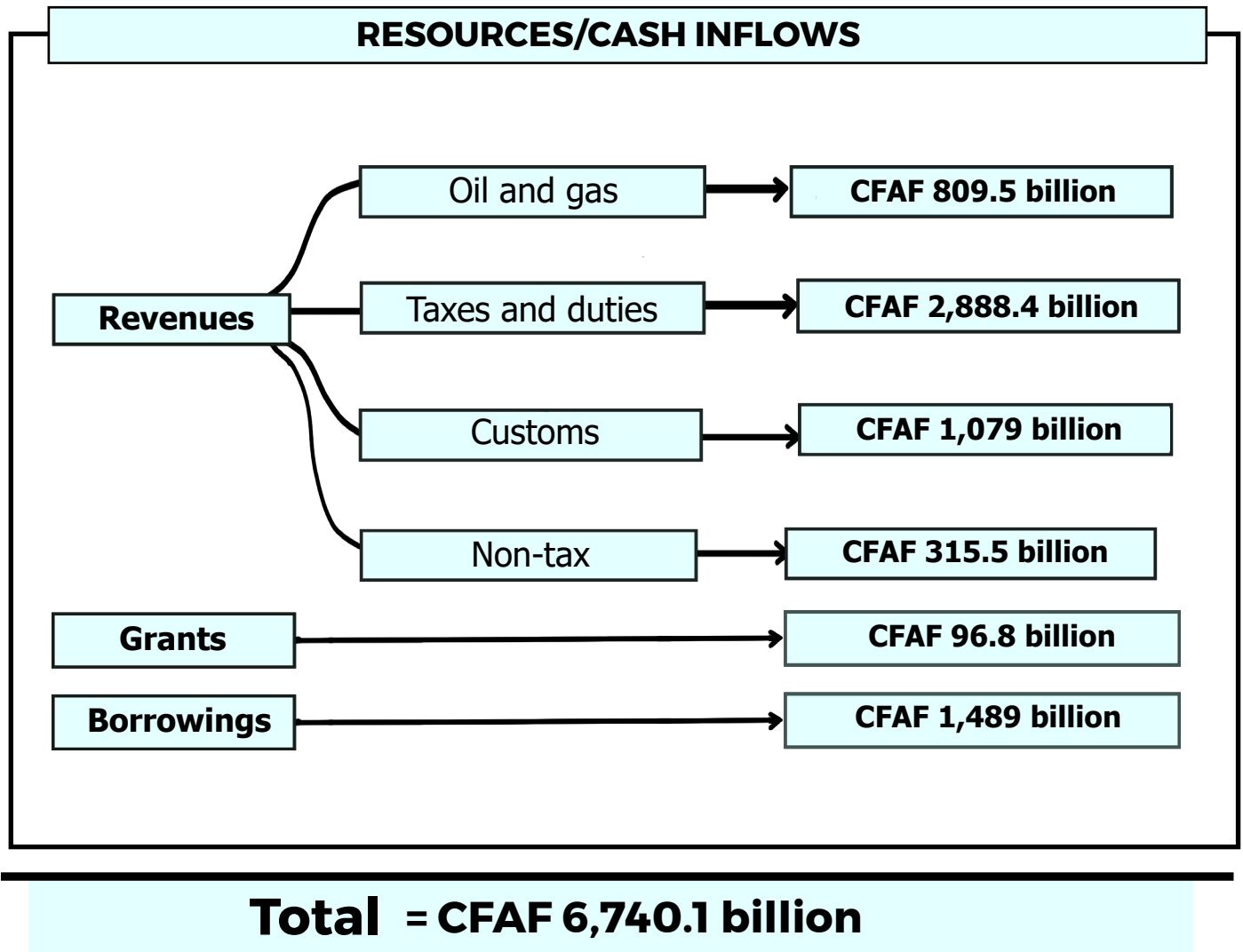
**The Minister of Finance**  
***Louis-Paul MOTAZE***



## WHAT ARE THE KEY FIGURES FOR THE 2024 BUDGET?

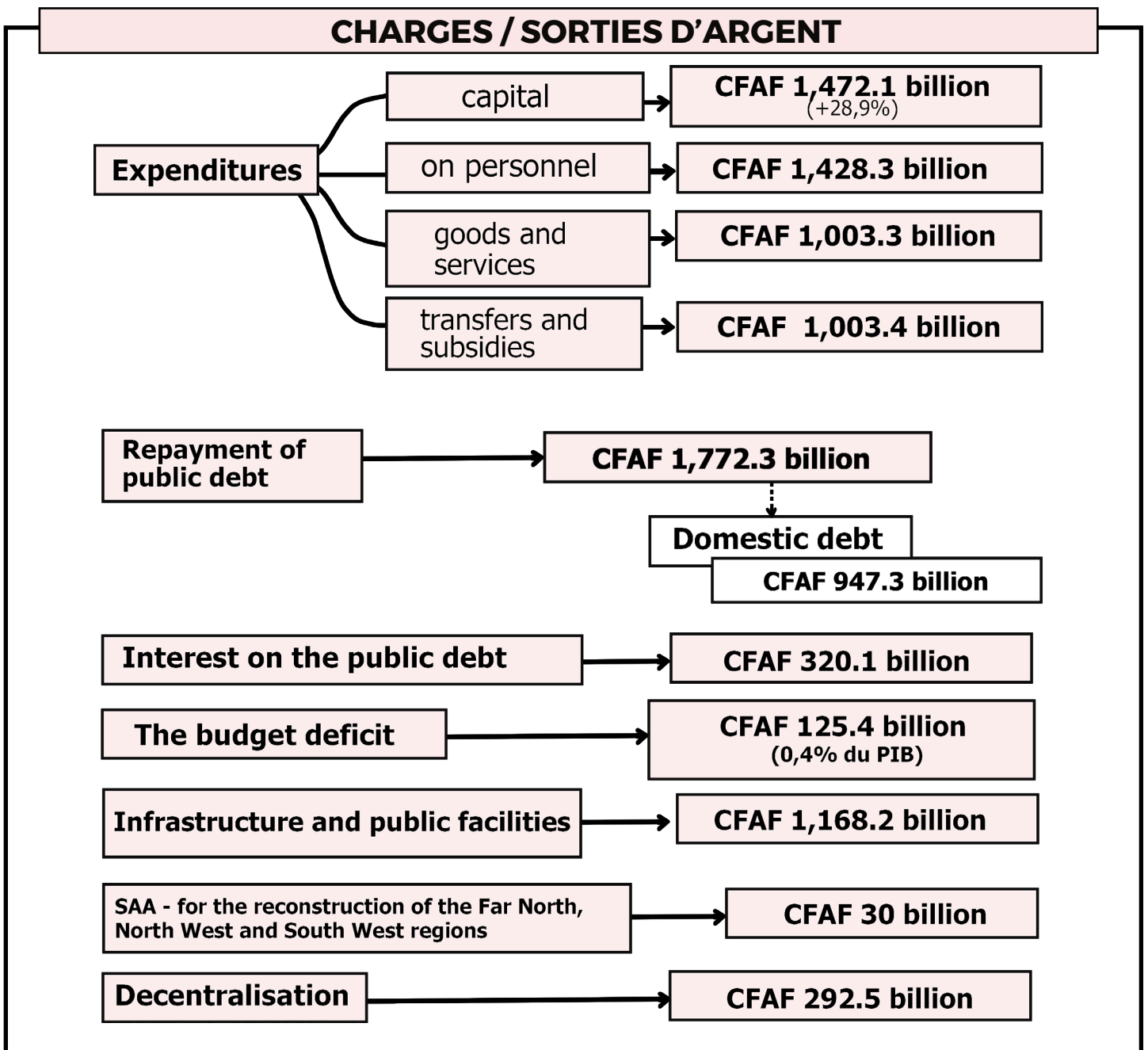
The State budget for 2024 is **CFAF 6,740.1 billion** in **cash inflows** (including loans) and **CFAF 6,740.1 billion** in **cash outflows**. This breaks down into **FCFA 6,679.5 billion for the general budget** and **FCFA 60.6 billion for the 11 Special Appropriation Accounts (SAA)**.

The State budget increased overall by 13.2 billion (+0.2%) compared with the Amending Finance Law 2023, with an **increase of 37 billion in the general budget** and a decrease of **CFAF 23.8 billion in the SAA budget**.





# WHAT ARE THE KEY FIGURES FOR THE 2024 BUDGET?



**Total = CFAF 6,740.1 billion**





# PART ONE :

## GENERAL INFORMATION ON THE STATE BUDGET

- I- Key budgetary concepts
- II- How is the State budget drawn up ?

### Strong words

- Finance law
- Special Appropriation Accounts
- Performance review
- Budget conference
- Budgetary orientation debate
- Budgetary balance

### The road taken

- Legal framework for preparing the budget
- Key actors in the budgetary process
- Stages in the budget preparation process



# Citoyen Budget Prévisions

Recettes Solde  
Etat Dépenses  
Finances Hypothèses Etat  
Mesures Citoyen Etat  
Transparence Dépenses

## I- KEY BUDGETARY CONCEPTS

### I.1- Finance laws

The purpose of Finance Laws is to determine the revenue and expenditure of the State, to define the conditions for financial equilibrium, to adopt the State budget and to report on its implementation. There are three types of finance laws.



#### Initial finance law

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



#### Amending Finance Law

It is a law that amends the provisions of the initial Finance Law during the course of the year. It is passed when the economy suffers a major shock (variation in the price of a barrel of crude oil, change in the value of the dollar, occurrence of natural disasters, pandemics, social crises, etc.) which may lead to an imbalance in the budget initially passed. The rectifying finance law becomes the finance law for the current year.



#### Settlement Law

The Settlement Law records the results of the implementation of the Finance Law.

### I.2- State budget

The State budget, or the quantified part of the finance law, is the instrument that enables the Government to implement its economic, social and cultural programme. It indicates how much money the State intends to obtain and all the expenditure it must make to improve the living conditions of the population.

The State budget comprises:

- the general budget, which comprises all the revenue and expenditure of the ministries and other State institutions;
- the special accounts, which record the revenue allocated to certain items of expenditure..



# Citoyen Budget Prévisions

Recettes Solde  
Etat Solde Finances Etat  
Hypothèses Etat  
Mesures Citoyen  
Transparence Etat Dépenses

## I- KEY BUDGETARY CONCEPTS

### I.3- Citizen budget

The Citizen's Budget is the State Budget, a simpler and less technical version of the provisions contained in the State Budget. It is an important document that makes it possible to explain the Finance Act to the general public and to facilitate access to budgetary information in order to encourage active participation in public action.

The Citizen's Budget therefore has a number of objectives :

- (i) to provide citizens with the information contained in the Finance Act as an instrument of budgetary and financial transparency;
- (ii) to enable each citizen to take ownership of the State budget;
- (iii) enable citizens to be informed about the ways and means available to them to participate in drawing up the State budget and to influence its direction;
- (iv) to encourage citizens to take an active part in the management of public affairs;
- (v) enable citizens to monitor and influence the proper implementation of the State budget.

### I.4- Budgetary balance

This is the difference between total revenue and total expenditure in the State budget. When expenditure exceeds revenue, it is referred to as a "budget deficit". If expenditure is less than revenue, it is referred to as a "budget surplus". If they are equal, it is called a "balanced budget".





## II- HOW IS THE STATE BUDGET DRAWN UP ?

There is a legal framework for drawing up the budget. It is drawn up by specific actors according to a well-defined process.

### II.1- Legal framework for preparing the budget

The preparation of the 2024 budget is governed by:

- Law n°2018/011 of 11 July 2018 on the Code of transparency and good governance in the management of public finances;
- Law n°2018/012 of 11 July 2018 on the Fiscal Regime of the State and other public entities;
- Law n°2019/024 of 24 December 2019 on the General Code of the Regional and Local Authorities (RLA) ;
- Decree n°2019/281 of 31 May 2019 on the State Budget Calendar;
- Decree n°2019/3187 of 09 September 2019 on the State Budget Nomenclature;
- Decree n°. 2019/3199/PM of 11 September 2019 establishing the general framework for the presentation of the State Accounting Plan;
- Decree n°2020/375 of 07 July 2020 on the General Rules of Public Accounting;
- Decree n° 2021/4407/PM of 30 June 2020 reorganising the Interministerial Programme Review Committee (CIEP);
- Circular n° 001 of 30 August 2023, relating to the preparation of the State budget for the 2024 financial year.

### II.2- Key actors in the budgetary process

The key actors in the budgetary process are: (1) the President of the Republic; (2) the Parliament; (3) the Prime Minister, Head of Government; (4) the Minister of Finance; (5) the Minister of the Economy; (6) the sectoral Ministers and the Heads of Institutions.



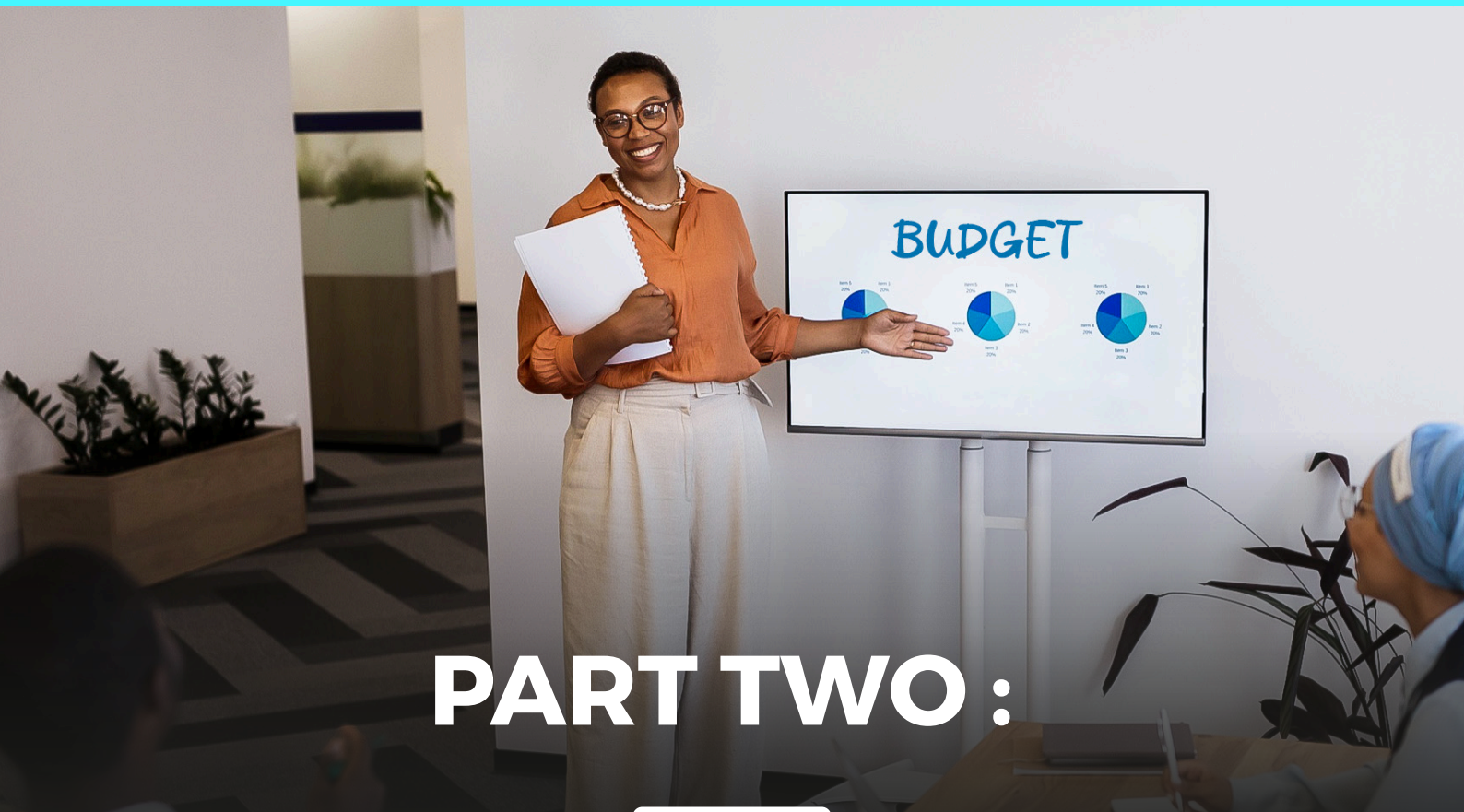


## II.3- Stages in the budget preparation process

Budget preparation is a rigorous process. For the 2024 financial year, it began in January and ended on 19 December 2023 with the promulgation of the law by the President of the Republic. This process comprises 11 interrelated stages.



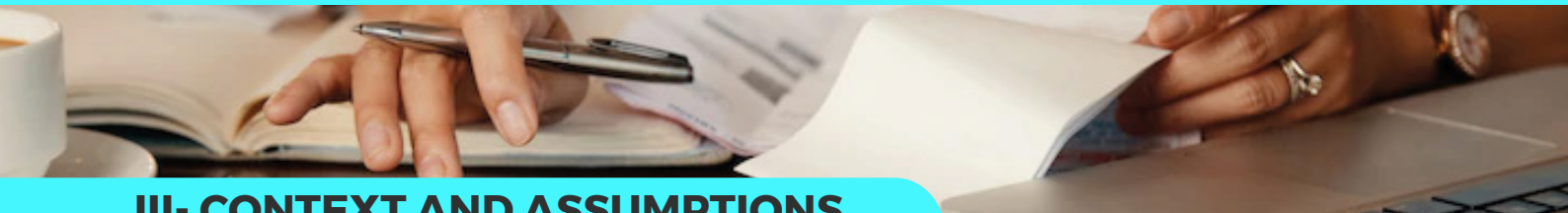
**Graphic 1 : Stages in the budget preparation process**



## PART TWO :

### PRESENTATION OF THE 2024 STATE BUDGET

- III- Context and assumptions for the 2024 budget
- IV- Key orientations and priorities of the 2024 budget
- V- Main tax and non-tax measures
- VI- What will be the state's revenue in 2024?
- VII- How much will the state spend in 2024?
- VIII- How is the gap between government revenue and expenditure bridged?



## III- CONTEXT AND ASSUMPTIONS FOR THE 2024 BUDGET

### III.1- Context

The context is a set of external and internal factors in which the State budget is prepared. It influences and guides spending priorities and the amount of State revenue. The 2024 budget has been drawn up in a context marked by:

#### On an international level through : At national level by :

- A slowdown in global growth from 3.5% in 2022 to 3.0% in 2023; a reduction in budgetary aid in a
- Context of high indebtedness; a fall in the inflation rate from 8.7% in 2022 to 6.9% in 2023;
- continuing disruption to supply channels caused by the Russo-Ukrainian conflict;
- A 16.5% fall in world crude oil prices in 2023;
- The rise in the value of the US dollar against the CFA franc, which will increase the cost of servicing Cameroon's external debt and imports; extreme weather events.

- The expected improvement in economic activity from 3.6% in 2022 to 3.9% in 2023;
- The continuing rise in prices;
- The commissioning of major first-generation projects;
- Continued implementation of the import/substitution policy;
- The persistence of security crises in the Far North, North West and South West regions;
- The continued implementation of reconstruction plans and programmes for regions affected by crises.

### III.2- Assumptions

In drawing up the budget for 2024, the Government has taken many factors into account, including the growth rates of the global and national economies, the average prices of certain raw materials (oil, gas, cocoa, etc.), and the exchange rate between the US dollar and the CFA franc. To achieve a budget of 6,740.1 billion, the Government expects to:

- an increase in Cameroon's wealth (GDP) of 4.5%; an inflation rate of 4.0%;
- crude oil production of 24.2 million barrels at a price of US\$79.9;
- gas production of 96 billion ft<sup>3</sup> at a price of USD 10.0 per m<sup>3</sup> ;
- a forecast exchange rate for the US dollar of 622.1 CFA francs; an overall budget deficit of 0.4% of GDP.

### III.3- Main budgetary risks

In drawing up the budget for 2024, the Government has taken many factors into account, including the growth rates of the global and national economies, the average prices of certain raw materials (oil, gas, cocoa, etc.), and the exchange rate between the US dollar and the CFA franc.

To achieve a budget of 6,740.1 billion, the Government expects to:

- an increase in Cameroon's wealth (GDP) of 4.5%;
- an inflation rate of 4.0%;
- crude oil production of 24.2 million barrels at a price of US\$79.9;
- gas production of 96 billion ft<sup>3</sup> at a price of USD 10.0 per m<sup>3</sup> ;
- a forecast exchange rate for the US dollar of 622.1 CFA francs;



## IV- KEY ORIENTATIONS AND PRIORITIES OF THE 2024 BUDGET

### IV.1- Major orientations

The government intends to ensure the consistency of the budgetary policy with the objectives of the National Development Strategy 2020-2030 ("NDS30"), through adequate funding of the expenditure program.

The 2024 Finance Law also aims to continue improving living conditions of the population, by accelerating the industrialization of the economy and increasing the inclusive growth rate.

**With regard to the budget**, particular emphasis is laid on better mobilization of taxes through measures to simplify procedures and monitor taxpayers. As far as expenditure is concerned, the government will continue to implement reforms aimed at promoting the efficiency and effectiveness of public spending. It also plans to reduce input costs and strengthen local wood processing capacities.

### IV.2- Priorities of the 2024 budget

The priorities are actions that will support strong, inclusive growth. This growth facilitates job creation and poverty reduction. In 2024, in order to continue improving the living conditions of Cameroonians, the Government has several priorities in the consolidation of peace, agriculture, infrastructure, health, education, the economy, etc...

**Concerning security** : maintain security vigilance, in particular by reinforcing the disarmament, demobilization and reintegration process.

#### **In terms of the economy :**

- Continue the reconstruction of the Far North, North-West and South-West regions
- Fully operationalize major first-generation projects
- Build infrastructures and work projects
- Restore and improve the network of paved and earth roads
- Generate electricity
- Improve mobility conditions in cities
- Develop maritime transport and port activities
- Increase production of the main agricultural sectors and animal products
- Support the structural transformation of the economy.



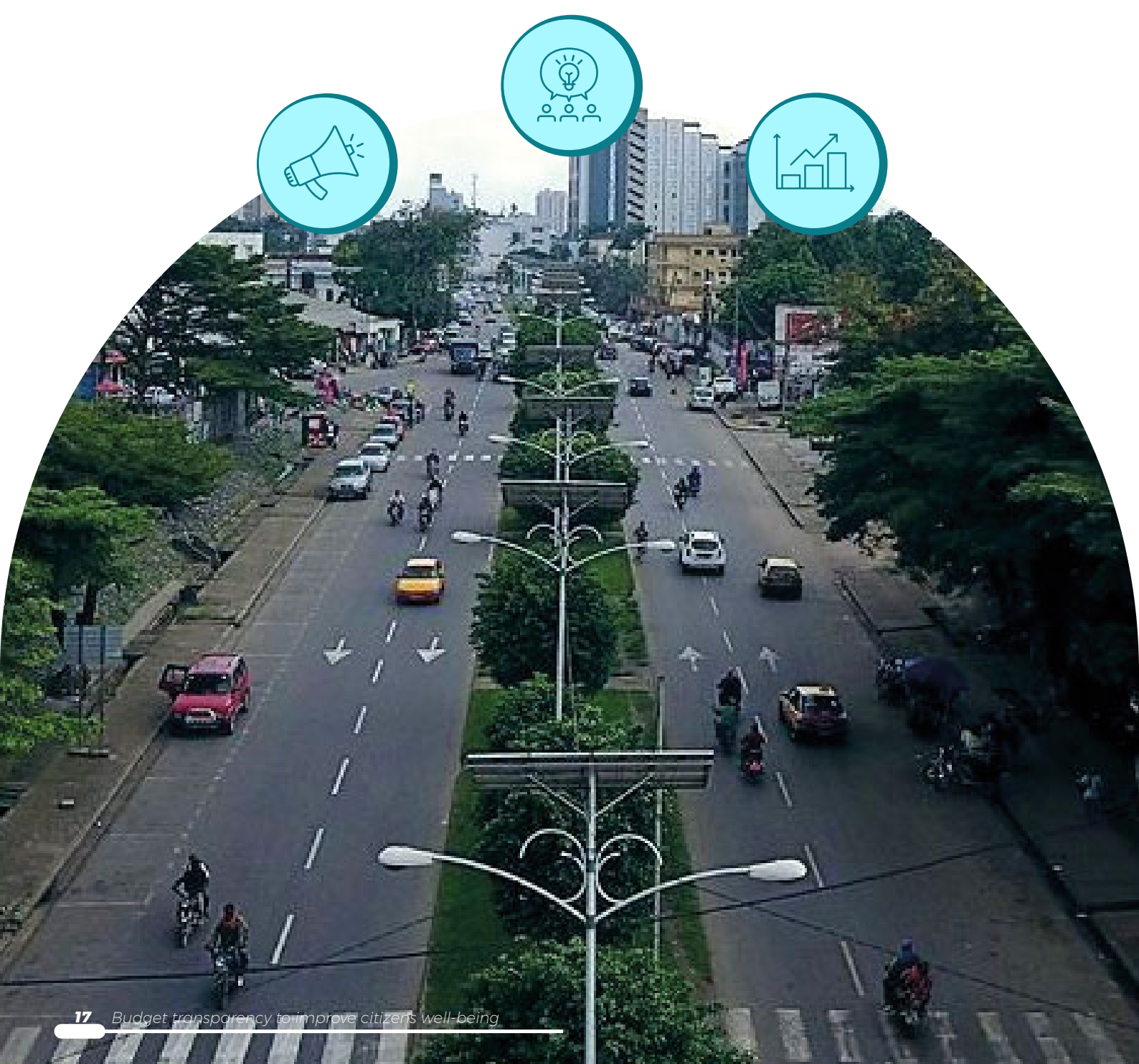


## On the social front :

- Strengthen the healthcare system
- Improve the quality of teaching in the secondary education sub-sector (264.8)
- Increase the vocational skills of technical and vocational secondary school learners
- Improve access to and completion of primary education for all school-age children
- Facilitate access to potable water
- Promote the economic integration of youths.

## Regarding governance and decentralization :

- Improve transparency and the consolidation of public finances, as well as the implementation of the comprehensive public finance management reform plan
- Clear domestic debt
- Promote local development.





## V-MAIN TAX AND NON-TAX MEASURES

These are new provisions adopted annually via the Finance Law, as part of the Government's efforts to revitalize the national economy, improve revenue collection and improve living conditions of the population.

### V.1- Provisions on customs duties and taxes

#### V.1.1- Measures aimed at promoting the import-substitution policy

- A total exemption of customs duties and taxes on imports, for a period of twenty-four months, on : (i) equipment, appliances and materials intended for the production of drinking water and solar and wind energy; (ii) medical equipment and appliances; (iii) equipment and materials intended for fishing and the development of fish farming.
- Higher customs duties on certain imported goods with abundant local supply, in particular by subjecting them to ad valorem excise duties: (i) at a rate of 25% on plastic furniture, wooden furniture for kitchens, metal furniture for offices, wooden coffins and other wooden articles; (ii) at a rate of 12.5% on refined vegetable oils, cocoa beans, charcoal and dog and cat food; (iii) at a rate of 5% on cereal-based products and processed foods made from cereal flakes.
- An increase in export duties on exported logs from 60% to 75%.
- Refiscalization of pre-cooked rice and perfumed rice.

#### V.1.2- Measures to improve the social climate and business environment

- A three (03)-year time limit in customs matters, in order to put an end to the divergent interpretations recorded between the positions of the Administration and economic operators;
- Discharge of bids for direct clearance by detailed declarations of release for consumption at the currency conversion rate used when benefiting from the said facility;
- The introduction of joint controls between the Customs Administration and public administrations and entities when such controls require specific skills, in order to limit the overlapping of these administrations on the other hand;
- 50% rebate on the taxable value on vehicle parts and components imported by car manufacturing and assembly companies for a period of ten (10) years.

#### V.1.3- Measures to combat customs and trade fraud

- A three (03)-year time limit in customs matters, in order to put an end to the divergent interpretations recorded between the positions of the Administration and economic operators;



- Discharge of bids for direct clearance by detailed declarations of release for consumption at the currency conversion rate used when benefiting from the said facility;
- Introduction of a system to secure receipts on imported telephones, tablets and digital

## **V.2- Tax measures**

### **V.1.1- Measures aimed at promoting the import-substitution policy**

- Extension of the scope of non-commercial profits tax to income generated on digital platforms by individuals at a reduced rate of 5%;  
Reduction from 15% to 10% of the rate of registration duty on transfers of business assets;
- Reduction from CFAF 50 million to CFAF 25 million of the amount invested in savings accounts, the interest on which is exempt from capital gains tax;
- Reduction to 1% of the rate of registration duties on real estate transfer deeds for the benefit of associations of public interest and religious organizations;
- Restriction of excise duties to imported hair, wigs, wool, beards, eyebrows, eyelashes, locks and other textile materials.

### **V.2.2- Measures to support companies in difficulty**

- More flexible conditions for the deduction of fees for headquarters and technical assistance of newly-created companies in deficit and companies in continuous deficit;
- Strengthening the competences of the Minister of Finance in granting remissions of penalties in cases of duly established evident financial difficulty.

### **V.2.3- Measures to strengthen tax revenue mobilization**

- Reinforcing the scope of the tax clearance certificate (Attestation de Non Redevance - ANR), firstly by replacing it with a tax compliance certificate, secondly by making it a prerequisite for the performance of a wider range of operations, and thirdly by establishing that it can only be issued by a computerized system;
- Deduction at source of the income tax instalment by non-profit organizations;
- 50% reduction of the tax base for real estate transfer duties on inheritances, divisions, releases from joint ownership and inter vivos gifts in favour of direct descendants and spouses;
- Extension of the obligation to deduct at source the special income tax on sums paid abroad by private individuals;
- Responsibility for VAT to be assumed by the counterpart funds provided for in the budget of the project owner of the beneficiary ministry, where this is not provided for in the financing agreement;
- Introduction of a tax on real-estate wealth on a progressive scale ranging from 0.75% to 2%, applicable to real-estate assets and rights whose value exceeds CFAF 500 million.

**V.2.4- Measures to promote tax compliance**

- Introduction of a voluntary regularization program offering taxpayers incentives to declare assets and income held abroad and previously unknown to the tax authorities
- Extension of the scope of the IRPP (personal income tax) by taxing Cameroonian taxpayers on all their income
- Reinforcement of the conditions for deductibility of losses relating to damage and breakage resulting from a fault attributable to the taxpayer
- Establishment of a tax regime for non-professional taxpayers (persons receiving income exclusively from salaries, wages, pensions, life annuities, and/or income from movable capital and property, and any passive income)
- Opening up the possibility of splitting registration duties on long leases  
Introduction of an obligation to forward to the tax administration, on a voluntary basis, auditor's reports and inventories duly listed and initialled at court registries
- Extension of the exclusion of non-compliant taxpayers from certain specific procedures.

**V.2.5- Measures to rationalize tax exemptions and benefits**

- Abolition of tax exemption on interest on public securities (bonds, treasury bills and similar instruments)
- Reduction from 25% to 10% of rebate for carbonated drinks  
Abolition of the 10% deduction for beers with an alcohol content of 5.5% or less
- Abolition of the VAT exemption on so-called top-grade rice and luxury fish.

**V.2.6- Measures to combat fraud and tax evasion**

- Introduction of the automatic exchange of information standard  
Introduction of an obligation to declare sales listings and simplification of fines for non-compliance with the obligations of company directors
- Making interest on digital assets (e.g. crypto-currencies) and capital gains realized on their sale subject to IRCM
- Consolidation of measures to combat indirect profit transfers
- Consecration of country-by-country declaration standards, in line with commitments made as part of the implementation of the BEPS (Base Erosion and Profit Shifting System) action plan
- Limitation of the application of the reduced capital gains tax rate (5%) just for transactions carried out by bank or electronic means.

**V.2.7- Other Measures**

- Introduction of a fee of 1,000 CFAF applicable to documents generated from the tax administration's IT system;
- Raising the water tax rate to 150 FCFA per m<sup>3</sup> for the first 1,000 cubic meters of water consumed, and 75 CFAF per m<sup>3</sup> for water consumed in excess of 1,000 m<sup>3</sup>.

### V.3- Non-tax revenue collection measures

- The rate applicable to the procedure for obtaining title to land by dividing up existing properties in the event of costly acquisition has been revised downwards (from 3% to 2%)
- Readjustment of the rate for registration, concession, parcelling and simple demarcation for land located within the urban perimeter from : 50,000 francs for any area less than or equal to 5,000 m<sup>2</sup> and 5,000 francs per additional are for any area greater than 5,000 m<sup>2</sup>
- Readjustment of rates for temporary concessions and leases on the national domain;
- Reduction from 4% to 3% of the purchase price for the full transfer of property rights from one individual to another
- Introduction of fees for requesting agreement in principle (100,000 CFAF) or definitive authorization (250,000 CFAF) for private social works
- Introduction of fees for the issuance of approvals for the exercise of commercial activity by foreigners, approvals for the import of motorcycles and their spare parts, declarations of existence for organizations operating in the cocoa and coffee sector, attestations of deficiency and approvals for metrology services Introduction of an annual fee for the use of licenses and/or approvals relating to the activities of audiovisual communication companies
- Introduction of fees for requesting equivalence of foreign titles, degrees and diplomas, fees for creating, opening, approving, certifying and extending private higher education institutions, fees for registering candidates for national examinations (BTS and HND) and fees for registering candidates for national examinations in medical, pharmaceutical and odontostomatological training
- Introduction of fees for obtaining or renewing real estate developer's approval, real estate agent's and condominium manager's professional cards, as well as fines resulting from the irregular exercise of real estate professions
- Introduction of accreditation fees for training courses, private health structures and training schools for health personnel under the authority of the Ministry of Health;
- Introduction of new authorizations and services for the road transport and auxiliary road transport professions, together with new fees.



## VI. WHAT WILL BE THE STATE'S REVENUE IN 2024 ?

State revenue is the total amount of money the government receives to carry out its activities. They are divided up into General Budget revenues and SAA revenues. For the year 2024, budget revenue will amount to CFAF 5,250.7 billion.

### VI.1 General budget revenue

The 2024 Finance Law proposes an amount of CFAF 5,190.1 billion for general budget revenue. This comprises internal revenue and grants.

Internal revenue includes oil and gas revenues, tax revenues and non-tax revenues. Oil and gas revenue amounted to CFAF 809.5 billion (15.6% of budget revenue). Tax and customs revenues amounted to CFAF 3,968.3 billion (76.4% of budget revenue). Non-tax revenue amounted to 315.5 billion CFAF; these include fees paid to obtain certain administrative documents, fines, dividends (share of profits paid by public companies), etc.

Donations are voluntary, unconditional contributions from friendly countries, international organizations and individuals. They amount to CFAF 96.8 billion.

**Table 1 : Components of State budget revenue**

Heading	Amount (in billions)	Weight (in %)
Oil and gas revenue	809,5	15,6
Tax and customs revenue	3 968,3	76,4
Non-tax revenue	315,5	6,1
Donations	96,8	1,9
<b>Budget revenue</b>	<b>5 190,1</b>	<b>100</b>

Source : 2024 Finance Law

## VI.2 Revenue from special appropriation accounts (SAA)

In the 2024 Finance Law, revenue from the 11 Special Appropriation Accounts amounts to 60.6 billion. Revenue from the SAA known as "Special Fund for the Financing of the Reconstruction and Development of the economically recognized affected areas in the Far North, North-West and South-West Regions " rises from CFAF 15 billion in the 2023 IFL to CFAF 30 billion.

**Table 2 : SAA revenue in 2024**

SAA title		Amount (in millions)
1	Electricity Sector Development Fund	15 000
2	Postal sector development	900
3	Special fund for electronic security	1 500
4	Support for cultural policy	300
5	Financing sustainable development projects in water and sanitation	900
6	National environment and sustainable development fund	1 500
7	Forestry development	3 000
8	Special wildlife protection fund	500
9	Production of secure transport documents	6 000
10	Support and development of tourism and leisure activities	1 000
11	Special fund to finance the reconstruction of economically distressed areas in the Far North, North West and South West regions.	30 000
<b>TOTAL</b>		<b>60 600</b>

Source : 2024 Finance Law





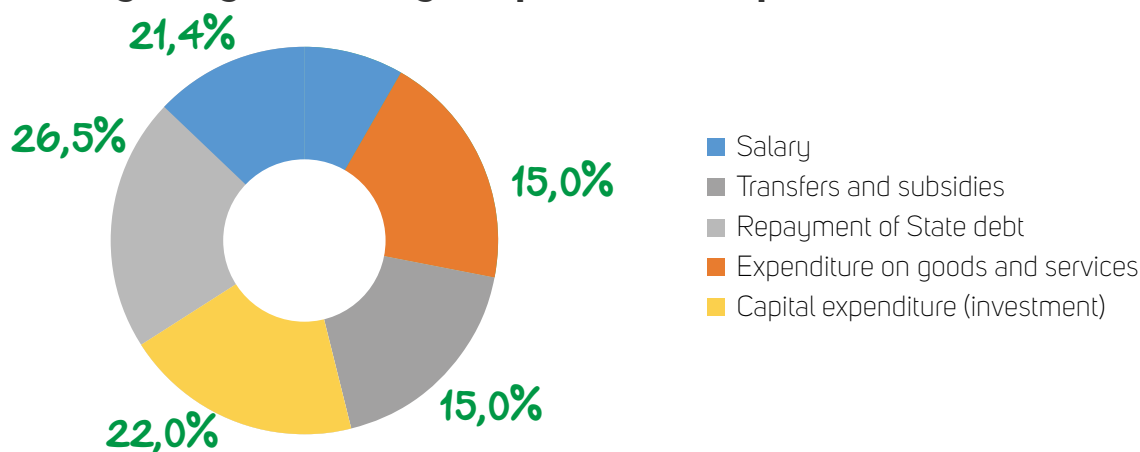
## VII. HOW MUCH WILL THE STATE SPEND IN 2024?

State expenditure corresponds to the money used to meet the needs of the population: health, education, water, electricity, security, justice, etc. Expenditure in the 2024 budget is made up of expenditure from the general budget and expenditure from special allocation accounts. They amount to CFAF 6,740.1 billion.

### VII.1 General budget expenditure

General budget expenditure totaled CFAF 6,679.5 billion, of which CFAF 5,227.3 billion was budget expenditure and CFAF 1,452.2 billion debt repayment. In order of importance, they are made up of debt repayment and interest (26.5% of the total), capital expenditure (22.0%), payment of government personnel salaries (21.4%), transfers and subsidies (15.0%) and purchase of goods and services (15.0%).

Graphic 1 : Weight of general budget expenditure components (in %)



Source : 2024 Finance Law

In 2024, **personnel costs**, which ensure the continuity of public services, will amount to CFAF 1,428.3 billion.

**Expenditure on goods and services** is intended to ensure the smooth running of government services. They include the payment of water, electricity and telephone bills for public administrations. They amount to CFAF 1,003.3 billion.

**Expenditure on transfers and subsidies** enables the State to support the purchasing power of its citizens, particularly the most vulnerable. This expenditure amounts to CFAF 1,003.4 billion. Capital expenditure amounted to CFAF 1,472.1 billion.

In addition, the State plans to repay CFAF 1,772.3 billion, including CFAF 1,452.2 billion in debt amortization and CFAF 320.1 billion FCFA in interest on its debt, i.e. CFAF 825 billion to external partners and CFAF 947.3 billion to national economic operators.



**Table 3 : Distribution of general budget expenditure**

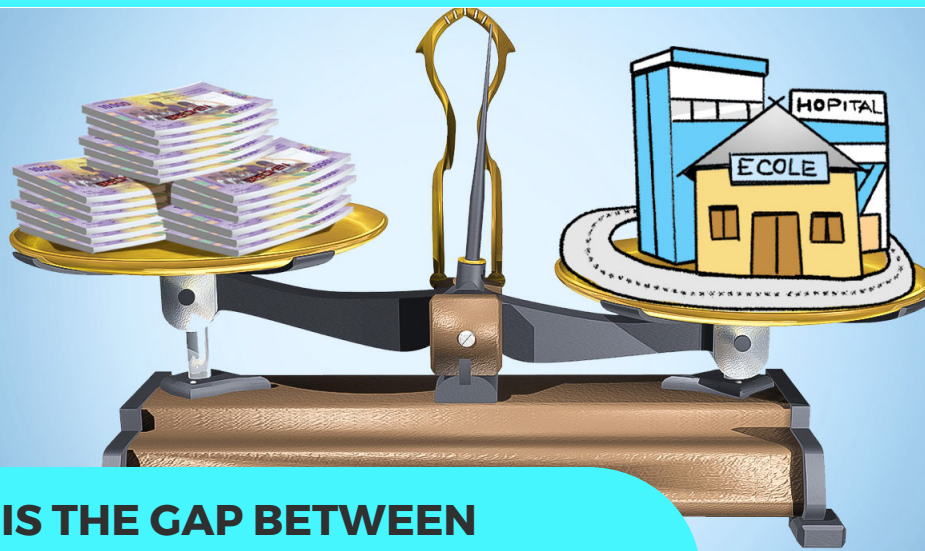
Heading	Amount	Weight
	(in billions of CFA francs)	(in %)
Personnel expenditure	1 428,3	21,4
Expenditure on goods and services	1 003,3	15,0
Transfers and subsidies	1 003,4	15,0
Interest	320,1	4,8
Capital expenditure	1 472,2	22,0
<b>Budget expenditure</b>	<b>5 227,3</b>	<b>78,3</b>
Debt amortization	1 452,2	21,7
<b>General budget expenditure</b>	<b>6 679,5</b>	<b>100,0</b>

Source : Loi de finances 2024

## VII.2 Expenditure on Special Appropriation Accounts (SAA)

Expected expenditure for the 11 SAA for the 2024 financial year is CFAF 60.6 billion, of which CFAF 40.5 billion is for current expenditure and CFAF 20.1 billion for investment.





## **VIII. HOW IS THE GAP BETWEEN GOVERNMENT REVENUE AND EXPENDITURE BRIDGED?**

### **VIII.1 Budget deficit**

The State's budget revenue amounts to CFAF 5,190.1 billion and its budget expenditure to CFAF 5,227.3 billion. A reconciliation of budget revenue minus budget expenditure and VAT credits (CFAF 84 billion) gives a budget deficit of CFAF 125.4 billion.

### **VIII.2 State financing needs**

In 2024, in addition to the need to cover its deficit of CFAF 125.4 billion, the Government must also have the funds to amortize its debt of CFAF 1,452.2 billion. More specifically, it intends to amortize debt with specific deadlines (1,128.5 billion), clear outstanding payments (220.0 billion), pay Treasury correspondents (19.7 billion) and repay VAT credits (84 billion). This brings the State's total financing requirement to CFAF 1,577.6 billion.

### **VIII.3 How does the government intend to raise the 1,577.6 billion FCFA that it will need?**

In order to cover its financing needs, the State can borrow from: i) national creditors (banks, private individuals, etc.) by issuing public securities (treasury bills and bonds); ii) bilateral international creditors (States) or multilateral creditors (technical and financial partners, international financial institutions) or on the international market.

In 2024, the Government therefore intends to resort to: (i) drawdowns on project loans for CFAF 907.2 billion; (ii) issues of public securities for CFAF 375.0 billion; (iii) bank financing for CFAF 139.4 billion; (iv) budgetary support from development partners for CFAF 151.9 billion; and (v) exceptional financing from the Islamic Development Bank for CFAF 4.2 billion.



## PART THREE:

# ANALYSIS OF THE 2024 BUDGET

- IX- How was general budget expenditure allocated?**
- X- How will decentralization be financed in 2024?**
- XI- How is gender taken into account in the 2024 budget?**



## IX. HOW WAS GENERAL BUDGET EXPENDITURE ALLOCATED?

To improve the legibility of the State budget and facilitate its control, related expenditure is presented to Parliament for approval according to three (03) forms or classifications, namely: administrative classification, which is the breakdown of expenditure by the institution responsible for its execution; functional classification, which groups expenditure by major State missions; economic classification, or presentation of expenditure by economic nature (see VII.1).

### IX.1 Budget allocation by ministry/institution

Ministry/institution expenditure is grouped by sector or major State mission.

#### — Sovereignty and Governance sector

A budget of CFAF 285.3 billion is allocated to the "Sovereignty and Governance" sector. Justice accounts for 24.3% of this budget.

**Table 4 : Budget of Ministries/Institutions in the Sovereignty and Governance sector**

Ministries/Institutions	Amount	Weight (in %)	
	(in billions of CFAF)	In relation to the sector's budget	In relation to the General Budget
Presidency of the Republic	55,3	19,4	0,83
Services attached to the Presidency	8,1	2,8	0,12
National Assembly	29,6	10,4	0,44
Prime Ministry	22,4	7,9	0,34
Economic and Social Council	2,0	0,7	0,03
Senate	16,2	5,7	0,24
Elections Cameroon	12,4	4,3	0,19
National Commission for the Promotion of Bilingualism and Multiculturalism	4,1	1,4	0,06
National Commission for Human Rights and Freedoms	4,8	1,7	0,07
Constitutional Council	3,9	1,4	0,06
Supreme State Audit	6,1	2,1	0,09
National Committee for Disarmament, Demobilization and Reintegration	4,1	1,4	0,06
Supreme Court	5,4	1,9	0,08
Ministry of External Relations	41,6	14,6	0,62
Ministry of Justice	69,3	24,3	1,04
<b>Total</b>	<b>285,3</b>	<b>100</b>	<b>4,27</b>

Source : 2024 Finance Law

## — General and Financial Administration Sector

The budget allocated to the "General and Financial Administration" sector is CFAF 306.0 billion, or 4.58% of the general budget. The Ministry of Decentralization and Local Development had the largest allocation (CFAF 100.1 billion).

**Table 5 : Budget of Ministries in the "General and Financial Administration" sector**

Ministries	Amount	Weight (in %)	
	(in billions of CFAF)	In relation to the sector's budget	In relation to the General Budget
Ministry of Public Contracts	14,8	4,8	0,22
Ministry of Finance	66,4	21,7	0,99
Ministry of the Economy, Planning and Regional Development	69,0	22,5	1,03
Ministry of the Public Service and Administrative Reform	15,1	5,0	0,23
Ministry of Decentralization and Local Development	100,1	32,7	1,50
Ministry of Territorial Administration	40,6	13,3	0,61
<b>Total</b>	<b>306,0</b>	<b>100,0</b>	<b>4,58</b>

Source : 2024 Finance Law

## — Education sector

The budget for the Education sector is CFAF 923.8 billion. This is the sector with the second-largest budget allocation. The Ministry of Secondary Education accounts for 58.4% of this budget, and the Ministry of Basic Education for 31.3%.

**Table 6 : Budget of Ministries in the Education sector**

Ministries	Amount	Weight (in %)	
	(in billions of CFAF)	In relation to the sector's budget	In relation to the General Budget
Ministry of Basic Education	289,6	31,3	4,34
Ministry of Secondary Education	539,2	58,4	8,07
Ministry of Higher Education	80,1	8,7	1,20
Ministry of Scientific Research and Innovation	14,9	1,6	0,22
<b>Total</b>	<b>923,8</b>	<b>100</b>	<b>13,83</b>

Source : 2024 Finance Law

## — Industry and Services sector

The budget allocated to the "Industry and Services" sector is CFAF 37.8 billion.

**Tableau 7 : Budget des Ministères du secteur Industrie et Services**

<b>Ministries</b>	<b>Amount</b>	<b>Weight (in %)</b>	
	(in billions of CFAF)	In relation to the sector's budget	In relation to the General Budget
Ministry of Trade	9,0	23,8	0,13
Ministry of SMEs, Social Economy and Handicrafts	11,8	31,2	0,18
Ministry of Tourism and Leisure	8,5	22,5	0,13
Ministry of Mines, Industry and Technological Development	8,5	22,5	0,13
<b>Total</b>	<b>37,8</b>	<b>100</b>	<b>0,57</b>

Source : 2024 Finance Law

## — Social Development Sector

A budget of CFAF 65.9 billion is allocated to the "Social Development" sector, including CFAF 28.4 billion to the Ministry of Employment and Vocational Training, i.e. 43.1% of the budget.

**Table 8 : Budget of Social Development Ministries**

<b>Ministry</b>	<b>Amount</b>	<b>Weight (%)</b>	
	(in Billion CFAF)	In relation to the sector's budget	In relation to the General Budget
Ministry of Social Affairs	20,6	31,3	0,31
Ministry of Labor and Social Security	7,3	11,1	0,11
Ministry of Women's Empowerment and the Family	9,6	14,5	0,14
Ministry of Employment and Vocational Training	28,4	43,1	0,43
<b>Total</b>	<b>65,9</b>	<b>100</b>	<b>0,99</b>

Source : 2024 Finance Law

## — Productive Infrastructure Sector

The "Productive Infrastructures" sector remains one of the Government's top priorities. The 2024 budget allocates CFAF 1,168.2 billion to this sector, or 17.5% of the overall budget. The Ministry of Public Works has the largest budget, CFAF 569.2 billion (48.7% of the sector's budget).

**Table 9 : Budget of Ministries in the Productive Infrastructure sector**

Ministries	Amount	Weight ( % )	
	(in Billion CFAF)	In relation to the sector's budget	In relation to the General Budget
Ministry of Posts and Telecommunications	15,1	1,3	0,23
Ministry of Urban Development and Housing	148,5	12,7	2,22
Ministry of Public Works	569,2	48,7	8,52
Ministry of Transport	97,4	8,3	1,46
Ministry of Water and Energy	317,8	27,2	4,76
Ministry of State Property, Surveys and Land Tenures	20,3	1,7	0,30
<b>Total</b>	<b>1168,2</b>	<b>100</b>	<b>17,49</b>

Source : 2024 Finance Law

## — Rural Sector

A total of CFAF 200.4 billion is allocated to the rural sector. The largest amount (113.1 billion, or 56.4% of the sector's budget) is allocated to the Ministry of Agriculture and Rural Development.

**Table 10 : Budget of Rural Sector Ministries**

Ministries	Amount	Weight ( % )	
	(in Billion CFAF)	In relation to the sector's budget	In relation to the General Budget
Ministry of Agriculture and Rural Development	113,1	56,4	1,69
Ministry of Livestock, Fisheries and Animal Industries	58,6	29,2	0,88
Ministry of the Environment and Nature Protection	8,5	4,2	0,13
Ministry of Forests and Wildlife	20,2	10,1	0,30
<b>Total</b>	<b>200,4</b>	<b>100</b>	<b>3,00</b>

Source : 2024 Finance Law

## — Defense and Security sector

A total of CFAF 429.4 billion is allocated to the Defense and Security sector, with the largest amount (324.3 billion, or 75.5% of the sector's budget) going to the Ministry of Defense.

**Table 11 : Budget of the Ministries of the Defense and Security Sector**

Ministries	Amount	Weight (%)	
	(in Billion CFAF)	In relation to the sector's budget	In relation to the General Budget
Ministry of Defense	324,3	75,5	4,86
General Delegation for National Security	105,1	24,5	1,57
<b>Total</b>	<b>429,4</b>	<b>100</b>	<b>6,43</b>

Source : 2024 Finance Law

## — Culture, Sport and Tourism sector

A budget of CFAF 64.1 billion is allocated to the "Culture, Sport and Leisure" sector, including CFAF 27.1 billion for the Ministry of Youth and Civic Education, or 42.3% of the total.

**Table 12 : Budget of the Ministries Culture, Sport and Tourism Sector**

Ministries	Amount	Weight (%)	
	(in Billion CFAF)	In relation to the sector's budget	In relation to the General Budget
Ministry of Communication	5,8	9,0	0,09
Ministry of Arts and Culture	6,4	10,0	0,10
Ministry of Youth and Civic Education	27,1	42,3	0,41
Ministry of Sports and Physical Education	24,8	38,7	0,37
<b>Total</b>	<b>64,1</b>	<b>100</b>	<b>0,97</b>

Source : 2024 Finance Law



## — Health sector

A total of CFAF 255.3 billion has been allocated to this sector.

**Table 13 : Budget of the Ministry Health Sector**

Ministries	Amount	Weigh ( %)	
	(in Billion CFAF)	In relation to the sector's budget	In relation to the General Budget
Ministry of Public Health	255,3	100	3,83
<b>Total</b>	<b>255,3</b>	<b>100</b>	<b>3,83</b>

Source : 2024 Finance Law

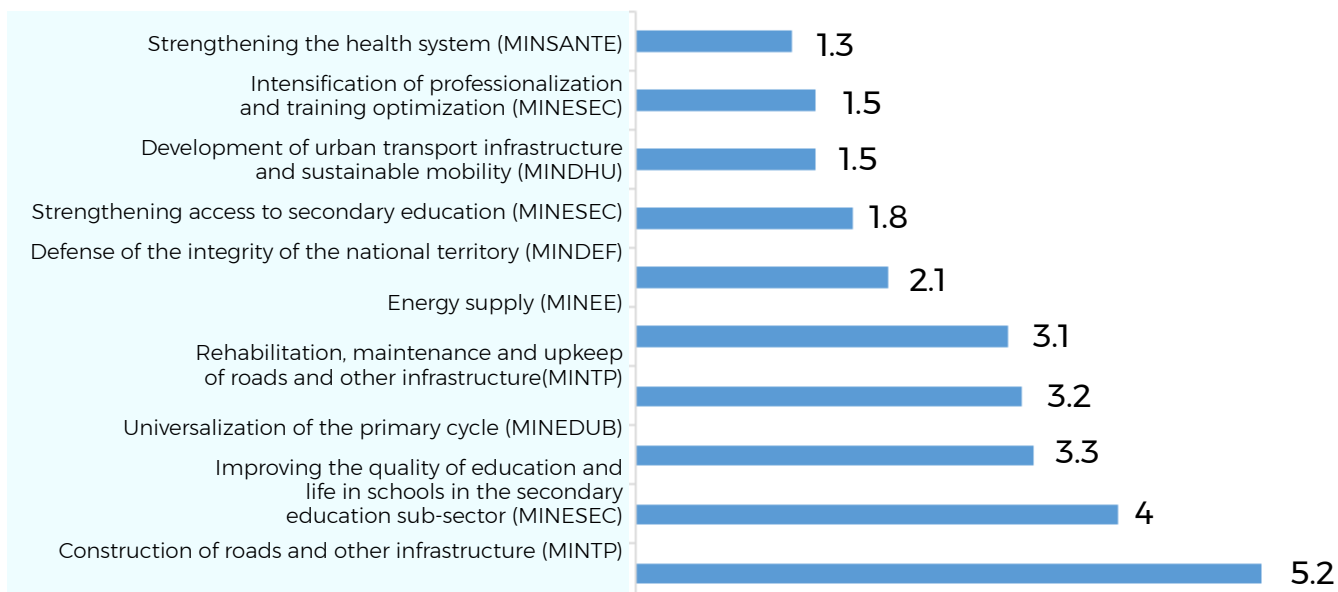
## IX.2 The 10 ministerial programs with the largest budgets

The 2024 budget is divided into 183 budget programs. The top 10 programs account for 27.1% of the overall budget. They concern road construction, education, electricity supply, defense and security.

**Table 14 : Top 10 ministerial programs**

	Wordings	Amount (in billions of CFAF)	Weighting in relation to the general budget (%)
1	<b>Construction of roads and other infrastructure (MINTP)</b>	348,5	5,2
2	<b>Improving the quality of education and school life in the secondary education sub-sector (MINESEC)</b>	264,8	4,0
3	<b>Universal primary education (MINEDUB)</b>	222,9	3,3
4	<b>Rehabilitation, maintenance and upkeep of roads and other infrastructure (MINTP)</b>	210,9	3,2
5	<b>Energy supply (MINEE)</b>	204,4	3,1
6	<b>Defense of national territorial integrity (MINDEF)</b>	143,3	2,1
7	<b>Strengthening access to secondary education (MINESEC)</b>	120,6	1,8
8	<b>Development of urban transport infrastructure and sustainable mobility (MINDHU)</b>	103,3	1,5
9	<b>Intensifying professionalization and optimizing training (MINESEC)</b>	100,0	1,5
10	<b>Strengthening the healthcare system (MINSANTE)</b>	88,2	1,3

Source : 2024 Finance Law

**Graphic 2 : Weight of top 10 budget programs (%)**


Source : 2024 Finance Law

**IX.3 Breakdown of Public Investment Budget (BIP) by sector**

The 2024 Public Investment Budget places the emphasis on infrastructure construction and rehabilitation (65.6% of total investments), with a significant increase (108.6%) in the envelope devoted to production and trade compared with fiscal year 2023, reflecting the government's desire to boost the import-substitution policy.

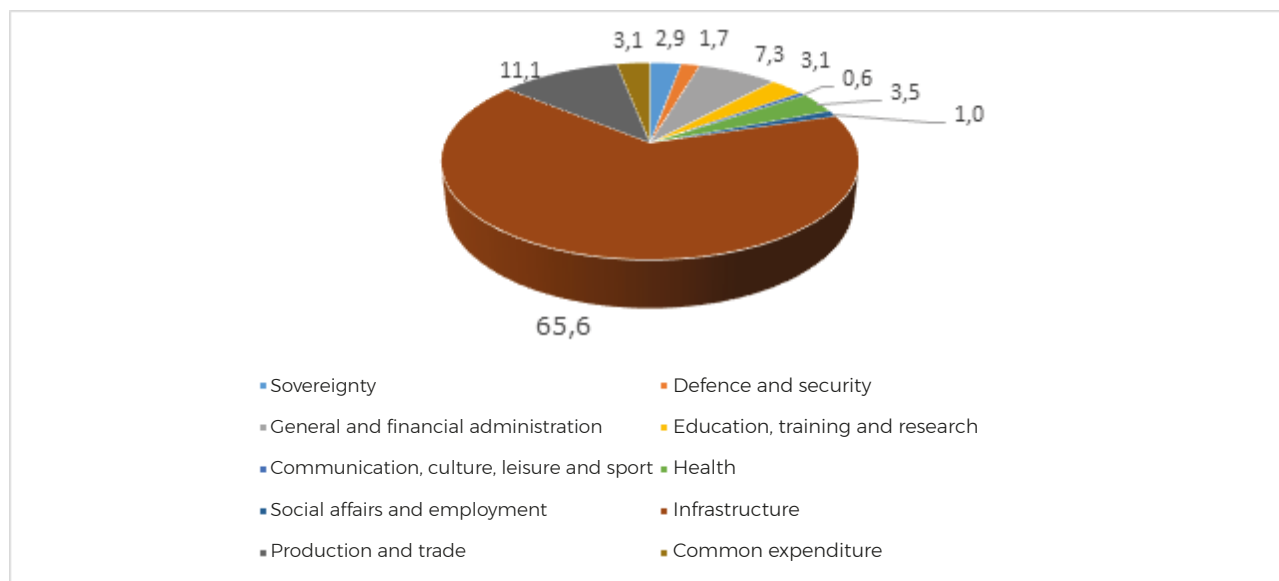
**Table 15 : Breakdown of public investment budget by sector.**

Sectors	Amount in 2024	Weight in 2024	Change 2024/2023
	(in billions)	( in %)	(in %)
Sovereignty	48,4	2,9	8,6
Defense and security	29,0	1,7	88,3
General and financial administration	122,8	7,3	33,8
Education, training and research	52,5	3,1	31,2
Communication, culture, leisure and sport	9,6	0,6	2,1
Health	59,3	3,5	34,7
Social affairs and employment	17,3	1,0	10,1
Infrastructure	1 100,9	65,6	15,3
Production and trade	185,6	11,1	108,5
Common expenses	51,6	3,1	-5,7
<b>TOTAL</b>	<b>1 677,1</b>	<b>100,0</b>	<b>23,4</b>

Source : 2024 Finance Law

Other positive points include the increase in investment in infrastructure and social facilities, and the 5.7% reduction in common expenses compared with the 2023 budget year.

**Figure 2 : BIP breakdown by sector (in %)**



Source : 2024 Finance Law

## IX.4 Some state investments in 2024

### Infrastructure sector

- Completion of rehabilitation work on the Babadjou-Bamenda road (CFAF 27.6 billion); construction of the Yaoundé-Nsimalen freeway, rural section (CFAF 8.38 billion);
- Connection work on the Yaoundé-Douala freeway, phase 1 (CFAF 22 billion);
- Continuation of phase 3 of the Ring Road construction project (CFAF 22 billion), rehabilitation of the Mora-Dabanga-Kousséri road (CFAF 21 billion), phase 2 of work to widen the eastern entrance to the city of Douala (CFAF 15 billion) and the Kumba-Ekondo Titi road construction project (CFAF 8 billion);
- Construction of the Yaoundé-Olama-Kribi road (CFAF 22.85 billion);
- Construction of the Batchenga-Ntui-Yoko-Lena-Tibati-Ngatt road (CFAF 37 billion) ;
- Rehabilitation of the Edéa-Kribi road (CFAF 4 billion) ;
- Asphaltting of 869.25 km of roads;
- Asphaltting of 64.14 km of surface-coated rural roads;
- Maintenance of 504 km of paved roads;
- Rehabilitation of 22.98 km of main roads;
- Maintenance of 2,561.32 km of priority rural roads;
- Rehabilitation of 146 km of major city roads;
- Construction of 335 social housing units;
- Construction of 9.3 km of drains;
- Rehabilitation of 869.23 km of engineering structures;
- The construction of 720 linear engineering structures;
- Construction of 127 culverts or scuppers.

### **Water and electricity sector**

- Completion of construction of the Lom-Pangar reservoir dam (19 billion), the Yaoundé drinking water supply project (20 billion) and the Memve'ele hydroelectric scheme (2 billion)
- The interconnection of electricity grids (CFAF 25.2 billion)
- Continuation of the project to upgrade electricity transmission networks and reform the sector (20.05 billion) and the 75 MW hydroelectric scheme on the BINI (20 billion); electrification of 160 localities with solar voltaic systems (20.5 billion)
- Mekin hydroelectric scheme (23 billion)
- Electricity interconnection between Cameroon and Chad (25.185 billion)
- Construction of the 400 KV Nachtigal-Bafoussam transmission line and evacuation works (38.2 billion)
- Equipping 615 borehole
- Construction of 20 agro-pastoral boreholes
- Construction/rehabilitation of 32 drinking water supply networks
- Electrification of 424 localities
- Electrification of 804 localities using solar photovoltaic systems
- Construction of 20 latrine blocks
- Construction of 121 mini drinking water supply systems.

### **Education sector**

- Construction of 10 amphitheatres
- Construction of 25 teaching blocks
- The construction, rehabilitation or equipping of 19 workshops
- Construction of 729 classroom blocks
- The construction of 95 nursery blocks
- The acquisition of 30,475 table-benches.

### **Health Sector**

- Construction/rehabilitation of 158 CMA/CSI
- Construction of 9 hospitals
- Rehabilitation of 17 hospitals.

### **Social Sector**

- Construction of 11 multifunctional youth development centers
- Construction/rehabilitation of 24 social centers.

### **Others sectors**

- Completion of PLANUT projects (62.4 billion) ;
- Construction of the Douala-Limbé-Idenau railway line (15 billion) ;
- Rehabilitation of the Belabo-Ngaoundéré railroad line (2.5 billion);
- Urban mobility in Douala (4.6 billion);
- Continuation of phase 2 of construction of the port of Kribi and construction of the drinking water supply system for the port and its outbuildings (81 billion).



## X. HOW WILL DECENTRALIZATION BE FINANCED IN 2024?

To finance decentralization, the State uses two methods: the transfer of resources (for competences exercised and not exercised) and the transfer of taxation.

### X.1- Transfer of resources

The resources transferred to the RLAs are earmarked for the construction of dispensaries, sheds, stores, markets and bus stations, the rehabilitation of road and school infrastructure, the construction of culverts and culverts, and so on.

In 2024, transferred resources amount to CFAF 292.5 billion, up CFAF 39.9 billion on 2023. Capital expenditure will amount to CFAF 149.1 billion (51.0% of transferred resources) and operating expenditure CFAF 143.4 billion (49.0%). In addition, resources relating to powers not yet exercised by the RLAs amounted to CFAF 581.2 billion.

The President of the Republic has already signed Six (06) decrees transferring powers to the regions.

**Table 16 : Decentralization resources by ministry in 2024 (in millions of CFAF)**

Chapters	Amount of Skills Exercised	Amount of Unexercised Skills	Total
Ministry of Arts and Culture	435,0	0,0	435,0
Ministry of Basic Education	29 693,3	186 654,8	216 348,1
Ministry of Sports and Physical Education	1 000,0	0,0	1 000,0
Ministry of Commerce	530,0	0,0	530,0
Ministry of Tourism and Leisure	1 988,8	0,0	1 988,8
Ministry of Secondary Education	2 600,0	334 620,6	337 220,6
Ministry of Youth and Civic Education	1 800,0	0,0	1 800,0

Ministry of Decentralization and Local Development	77 361,5	0,0	77 361,5
Ministry of the Environment, Nature Protection and Sustainable Development	710,0	0,0	710,0
Ministry of Agriculture and Rural Development	37 872,4	0,0	37 872,4
Ministry of Livestock, Fisheries and Animal Industries	3 600,0	0,0	3 600,0
Ministry of Water and Energy	10 570,0	0,0	10 570,0
Ministry of Forestry and Wildlife	350,0	0,0	350,0
Ministry of Employment and Vocational Training	630,0	0,0	630,0
Ministry of Public Works	60 247,0	0,0	60 247,0
Ministry of Housing and Urban Development	7 465,0	0,0	7 465,0
Ministry of Small and Medium-sized Enterprises, Social Economy and Handicrafts	870,4	181,0	1 051,4
Ministry of Public Health	35 867,9	59 727,4	95 595,3
Ministry of Social Affairs	584,5	0,0	584,5
Ministry of Women's Empowerment and the Family	1 887,0	0,0	1 887,0
Grants and Contributions	16 465,7	0,0	16 465,7
<b>Total</b>	<b>292 528,6</b>	<b>581 183,9</b>	<b>873 712,5</b>

Source : 2024 Finance Law

## X.2- Financing from tax transfers

Tax transfer is the mechanism by which the State transfers certain taxes to decentralized local authorities. To this end, the State has already transferred the following taxes and levies « local tax » :

- **Taxes collected by the State and redistributed to Councils through the equalization mechanism.** These are: Additional Council Tax (CAC); Vehicle Stamp Duty (DTA); Advertising Stamp Duty (DTP); Local Development Tax (TDL); Annual Forest Royalty (RFA) and Special Excise Duty for refuse collection and processing.
- **Taxes collected by municipalities.** These include: final tax, tourist tax, hygiene and sanitation tax, entertainment tax, tax on temporary occupation of the public highway, revenue from the use of land and services, tax on games of chance, etc.

Under the 2024 Finance Law, the proceeds of the new real estate wealth tax will be divided between the Councils (60%), and the State (40%).

As for the Regions, the relevant texts are currently being finalized. These texts will clearly and precisely define the different types of taxes to be transferred to the Regions.



## XI- HOW IS GENDER TAKEN INTO ACCOUNT IN THE 2024 BUDGET?

Gender budgeting means injecting money to reduce the socio-economic gaps that exist between men and women, boys and girls. These inequalities, created mainly by habits and customs, are observed in the fields of education, health, agriculture and so on.

### XI.1- Progress in implementing gender responsive budgeting

GRB has been up and running for several years now, with the following highlights :

- each year, the President of the Republic issues instructions on how to take gender into account when preparing the budget;
- the passing on of presidential instructions by the Minister of Finance, instructing government departments on how to take gender into account in the budget;
- the drafting of a Gender-Sensitive Budget Document, appended to the Finance Law from 2021 onwards.

### XI.2- Gender- responsive spending in the 2024 budget

In 2024, an amount of CFAF 74.74 billion is planned by the pilot ministries to reduce inequalities between men and women (boys and girls). The table below shows the amounts allocated for this purpose by the pilot administrations.

**Table 17 : Gender- responsive spending in the 2024 budget**

Pilot Ministry	Amount (in billion of CFAF)
MINEPAT	2,36
MINEPIA	5,23
MINSANTE	42,35
MINAS	2,91
MINPROFF	4,54
MINESEC	10,58
MINEDUB	6,13
MINDDEVEL	0,09
MINFI	0,55
<b>TOTAL</b>	<b>72,4</b>

Source : 2024 Finance Law

## XII- LEXICON

<b>Budget support</b>	This is a transfer of funds to the public treasury by organizations such as the IMF, the World Bank, the European Union or certain foreign governments, to help finance the state budget.
<b>Accountability</b>	Let others know what you do.
<b>Treasury Bonds</b>	These are debt securities issued by the Treasury to raise the resources needed to cover its short-, medium- and long-term financing requirements.
<b>Budget appropriations</b>	Authorization to spend a specific amount of money for a specific purpose.
<b>Budget deficit</b>	Money that the State lacks to cover its expenses.
<b>Budgetary orientation debate</b>	Discussion in Parliament before the budget is voted, to present the broad outlines of budgetary policy.
<b>Budgeting</b>	The process of integrating or reintegrating operations into the budget that were not or no longer included.
<b>Capital expenditure</b>	Expenditure mainly to implement strategic development plans and multi-year programs to preserve, reconstitute and increase the State's assets.
<b>Common expenses</b>	These expenses cannot be charged to the budgets of ministries or institutions..
<b>Current transfers</b>	Income paid to beneficiaries even if they have not rendered any economic services.
<b>Exemption from tax</b>	Authorization for a period not to pay a tax. It may be partial or total.
<b>Expenditure commitments</b>	This is the first phase in the execution of the expenditure, and constitutes the event-giving rise to the expenditure.
<b>Financial expenses on debt</b>	Total government expenditure on interest payments and other debt-related charges.
<b>General budget</b>	It records all government revenues and expenditure, with the exception of those charged to special-assignment accounts.
<b>Grants</b>	Financial aid in the form of a non-refundable donation to a government structure or department.
<b>Import-substitution</b>	It's a strategic plan that involves organizing and developing all the resources needed to ensure that goods, capital goods and services from abroad can be produced and consumed locally.
<b>Internal revenue</b>	All resources collected by the State within the country.
<b>Investment</b>	Building and equipping infrastructure such as roads, hospitals and classrooms.
<b>Loan</b>	Financial aid from countries or organizations, usually foreign ones, which the State must repay after a certain period.
<b>Payment</b>	Operation by which a public accountant extinguishes a debt owed by the State or a public body to a creditor.



## XII- LEXICON

<b>Public debt</b>	Money owed by the State to a person, company or organization at home or abroad.
<b>Royalties</b>	Compulsory levy for a public service operation. It is the monetary counterpart of a service rendered.
<b>Special appropriation accounts</b>	They reflect budget operations financed by specific revenues, which are directly related to the expenditure concerned, in derogation of the budgetary principle stipulating that all public revenues must finance all expenditure, and the principle of budget annuality.
<b>Staff expenses</b>	All cash remuneration of government employees (payment of salaries to government employees) and other expenses incurred on behalf of employees (social security contributions, family benefits).
<b>State budget</b>	Instrument that enables the government to implement its economic, financial and social program. The State's revenue and expenditure forecasts are authorized each budget year through the medium.
<b>Strategic budget choices</b>	Options aimed at directing the allocation of resources primarily towards sectors identified by the Government as priorities.
<b>Tax evasion</b>	It is the illegal non-payment or under-payment of taxes, usually by deliberately making a false declaration or no declaration to tax
<b>Tax fraud</b>	This is the act of not paying taxes, in violation of tax law.
<b>Tax revenue</b>	Revenue from non-refundable compulsory levies, collected by the State from individuals and institutions to finance public spending.
<b>Year/Fiscal year</b>	Budget period from January 1 to December 31.



## XIII- APPENDICES

Appendix 1: Administrative and economic classification  
of the State budget (in billions of FCFA)

	CHAPTER	Operating expenses	Capital expenditure	TOTAL		Variation
				LFI 2024	LFI 2023	(%)
1	<b>Presidency of the Republic</b>	46,3	9,0	55,3	50,4	9,8%
2	<b>Services attached to the Presidency</b>	6,5	1,6	8,1	7,3	10,9%
3	<b>National Assembly</b>	18,5	11,1	29,6	29,6	0,0%
4	<b>Prime Minister's Office</b>	15,2	7,2	22,4	19,8	13,4%
5	<b>Economic and Social Council</b>	1,4	0,6	2,0	1,9	3,2%
6	<b>Ministry of External Relations</b>	37,4	4,2	41,6	38,7	7,6%
7	<b>Ministry of Territorial Administration</b>	37,8	2,8	40,6	40,2	1,2%
8	<b>Ministry of Justice</b>	63,2	6,1	69,3	66,6	4,0%
9	<b>Supreme Court</b>	3,2	2,2	5,4	5,1	6,1%
10	<b>Ministry of Public Contracts</b>	13,8	1,0	14,8	13,8	6,7%
11	<b>Superior State Audit</b>	4,4	1,7	6,1	5,9	4,8%
12	<b>General Delegation for National Security</b>	97,1	8,0	105,1	103,7	1,3%
13	<b>Ministry of Defense</b>	303,3	21,0	324,3	285,1	13,8%
14	<b>Ministry of Arts and Culture</b>	5,3	1,1	6,4	5,4	17,3%
15	<b>Ministry of Basic Education</b>	264,3	25,4	289,6	261,2	10,9%
16	<b>Ministry of Sports and Physical Education</b>	23,0	1,8	24,8	23,8	4,2%
17	<b>Ministry of Communication</b>	5,2	0,6	5,8	4,9	19,7%
18	<b>Ministry of Higher Education</b>	70,1	10,0	80,1	74,9	6,9%
19	<b>Ministry of Scientific Research and Innovation</b>	12,2	2,7	14,9	13,2	13,0%
20	<b>Ministry of Finance</b>	61,8	4,6	66,4	63,8	4,0%
21	<b>Ministry of Commerce</b>	8,0	1,0	9,0	8,2	10,0%
22	<b>Ministry of the Economy, Planning and Regional Development</b>	30,9	38,2	69,0	62,6	10,2%
23	<b>Ministry of Tourism and Leisure</b>	4,3	4,2	8,5	7,2	17,9%
25	<b>Ministry of Secondary Education</b>	524,9	14,4	539,3	477,9	12,8%
26	<b>Ministry of Youth and Civic Education</b>	19,2	7,9	27,1	26,2	3,5%
27	<b>Ministry of Decentralization and Local Development</b>	27,1	73,0	100,1	50,2	99,2%



## XIII- APPENDICES

28	<b>Ministry of the Environment, Nature Protection and Sustainable Development</b>	6,6	1,9	8,5	6,4	33,5%
29	<b>Ministry of Mines, Industry and Technological Development</b>	7,2	1,3	8,5	6,8	24,8%
30	<b>Ministry of Agriculture and Rural Development</b>	61,7	51,4	113,1	115,9	-2,4%
31	<b>Ministry of Livestock, Fisheries and Animal Industries</b>	18,3	40,4	58,6	51,1	14,8%
32	<b>Ministry of Water and Energy</b>	9,0	308,7	317,8	282,1	12,6%
33	<b>Ministry of Forestry and Wildlife</b>	13,1	7,2	20,3	19,1	6,1%
35	<b>Ministry of Employment and Vocational Training</b>	22,7	5,8	28,4	25,6	11,1%
36	<b>Ministry of Public Works</b>	60,4	508,7	569,2	486,6	17,0%
37	<b>Ministry of State Property, Surveys and Land Tenure</b>	19,5	0,8	20,3	18,5	10,0%
38	<b>Ministry of Housing and Urban Development</b>	14,1	134,4	148,5	113,5	30,8%
39	<b>Ministry of Small and Medium-sized Enterprises, Social Economy and Handicrafts</b>	8,4	3,3	11,8	9,9	18,6%
40	<b>Ministry of Public Health</b>	196,0	59,3	255,3	228,7	11,6%
41	<b>Ministry of Labour and Social Security</b>	6,7	0,6	7,3	7,0	3,8%
42	<b>Ministry of Social Affairs</b>	10,9	8,7	19,6	18,3	7,1%
43	<b>Ministry of Women's Empowerment and the Family</b>	8,3	1,2	9,6	9,4	1,6%
45	<b>Ministry of Post and Telecommunications</b>	6,3	8,8	15,1	14,0	7,7%
46	<b>Ministry of Transport</b>	9,8	87,6	97,4	88,3	10,4%
48	<b>National Committee for Disarmament, Demobilization and Reintegration</b>	2,8	1,3	4,1	3,8	7,9%
49	<b>Constitutional Council</b>	3,4	0,5	3,9	3,9	0,1%
50	<b>Ministry of Public Service and Administrative Reform</b>	11,8	3,3	15,1	13,7	10,1%
51	<b>Elections Cameroon</b>	11,6	0,9	12,4	12,2	2,1%
52	<b>Cameroon Human Rights Commission</b>	3,5	1,3	4,8	16,1	-70,2%

### XIII- APPENDICES

53	<b>SENAT</b>	11,6	4,2	15,8	4,0	299,5%
54	<b>National Commission for the Promotion of Bilingualism and Multiculturalism</b>	2,6	0,5	3,1	3,1	0,0%
55	<b>Pensions</b>	269,7	0,0	269,7	259,3	4,0%
56	<b>External public debt</b>	825,0	0,0	825,0	898,0	-8,1%
57	<b>Domestic public debt</b>	947,3	0,0	947,3	1 148,8	-17,5%
60	<b>Grants and contributions</b>	445,9	0,0	445,9	660,3	-32,5%
65	<b>Common expenses</b>	304,9	0,0	304,9	262,0	16,4%
92	<b>Shareholdings</b>	0,0	30,0	30,0	8,5	252,9%
93	<b>Rehabilitation/restructuring</b>	0,0	10,0	10,0	5,0	100,0%
94	<b>Investment grants</b>	0,0	104,6	104,6	88,2	18,6%
	<b>carry forward</b>	4,0	3,0	7,0	7,0	0,0%
<b>TOTAL</b>		<b>5 027,4</b>	<b>1 652,7</b>	<b>6 769,5</b>	<b>6 642,5</b>	<b>1,9%</b>



## XIV- THE DOCUMENTS OF REFERENCES

- Law n°2018/011 of 11 July 2018 on Code of transparency and good governance in the management of public finances in Cameroon ;
- Law n°2018/012 of 11 July 2018 on Fiscal Regime of State and other public entities ;
- Law n°2022/020 of 27 December 2022 on finance law of the Republic of Cameroon for the Financial year 2023 ;
- Ordonnance n°2023/01 of 02 June 2023 modifying and supplementing certain provisions of law n°2022/020 of 27 December 2022 on finance Law of the Republic of Cameroon for the financial year 2023 ;
- Law n° 2023/019 of 19 December 2023 on finance Law of Cameroon for the financial year 2024 ;
- Decree n°2019/281 of 31 May 2019 on State Budgetary Calendar ;
- Decree n°2019/3187 of 09 September 2019 on State Budgetary Nomenclature ;
- Database of Ministry of Finance ;
- Database of Ministry of Economy, Planning and Regional Development.





## XV- USEFUL INFORMATION

[www.dgb.cm](http://www.dgb.cm)  
[www.minfi.gov.cm](http://www.minfi.gov.cm)  
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