




CITIZEN BUDGET



Easier to read and understand

Season
2024



A family is a smaller version of the State. Thanks to an appropriate feedback loop within the family, I can better control household spending and make sure there's always food on the table.

Thanks to the Citizen Budget, each and every citizen can monitor the Government's actions and ensure that the State's resources are well allocated and appropriately used.



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 : 2
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 : 1
Number of DC : 40

UCC: Urban city council. DC: District council.

OVERVIEW OF THE CITIZEN BUDGET



The movie Citizen Budget, season 2024, consists of eleven (11) episodes displayed in three (03) parts. In addition, there's an explanation of the concepts used (Lexicon), appendices and references, supplemented with useful information.



EPISODE 1 :
KEY BUDGETARY
CONCEPTS
DEMYSTIFIED

EPISODE 2 :
HOW IS THE STATE
BUDGET DRAWN UP?
(PATH TAKEN)

EPISODE 3 :
CONTEXT AND
ASSUMPTIONS FOR
THE 2024 BUDGET

EPISODE 4 :
KEY ORIENTATIONS
AND PRIORITIES OF
THE 2024 BUDGET

EPISODE 5 :
MAIN TAX AND
NON-TAX
MEASURES

EPISODE 6 :
WHAT WILL BE
THE STATE'S
REVENUE IN 2024?

EPISODE 7 :
HOW MUCH WILL
THE STATE SPEND
IN 2024?

EPISODE 8 :
HOW IS THE GAP
BETWEEN
GOVERNMENT
REVENUE AND
EXPENDITURE
BRIDGED?

EPISODE 9 :
HOW WAS GENERAL
BUDGET EXPENDITURE
ALLOCATED?

EPISODE 10 :
HOW WILL
DECENTRALIZATION
BE FINANCED IN 2024?

EPISODE 11 :
HOW IS GENDER
TAKEN INTO
ACCOUNT IN THE
2024 BUDGET?

LEXICON
APPENDICES
DOCUMENTS OF
REFERENCES
USEFUL INFO



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.

Le Minister of Finance
Louis Paul MOTAZE



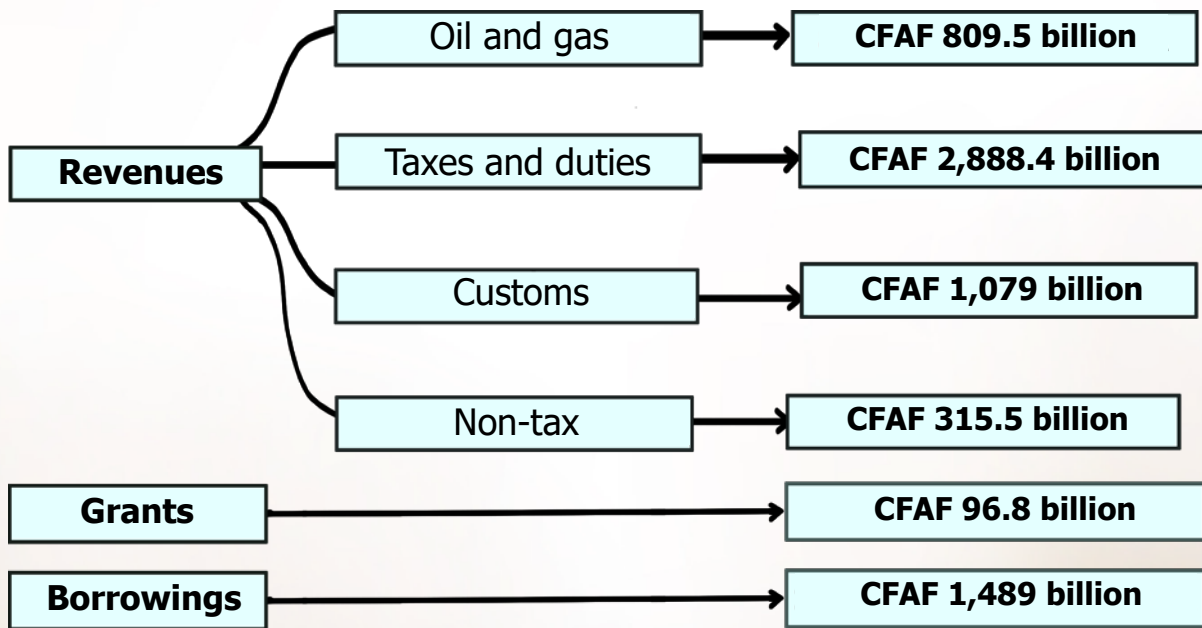
WHAT ARE THE KEY FIGURES FOR THE 2024 BUDGET?

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



RESOURCES/CASH INFLOWS

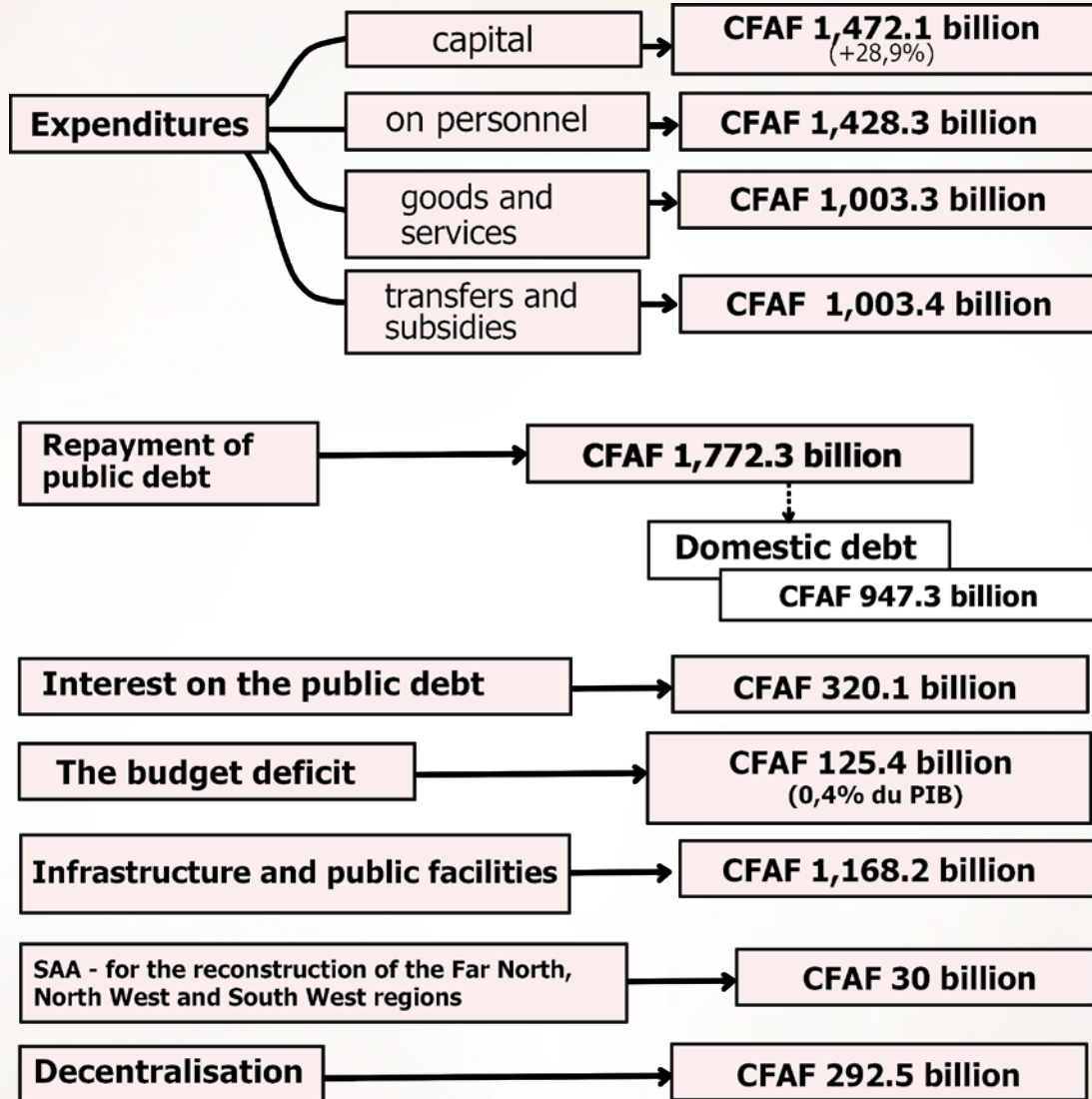


Total = CFAF 6,740.1 billion



WHAT ARE THE KEY FIGURES FOR THE 2024 BUDGET?

CHARGES / CASH OUTFLOWS



Total = CFAF 6,740.1 billion

PART ONE

GENERAL INFORMATION ON THE STATE BUDGET

Episode 1 : Key budgetary concepts demystified

Episode 2 : How is the State budget drawn up ? (Path taken)



KEY CONCEPTS

- *Finance law*
- *State budget*
- *Citizen budget*
- *Budgetary balance*

PATH TAKEN

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



EPISODE 1

KEY BUDGETARY CONCEPTS DEMYSTIFIED

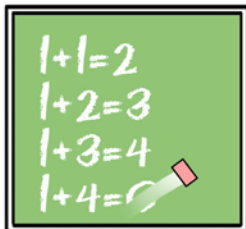
The purpose of Finance Laws is to determine the revenue and expenditure of the State, to define the conditions for financial equilibrium, to adopt the State budget and to report on its implementation.

There are three (03) types of finance laws.



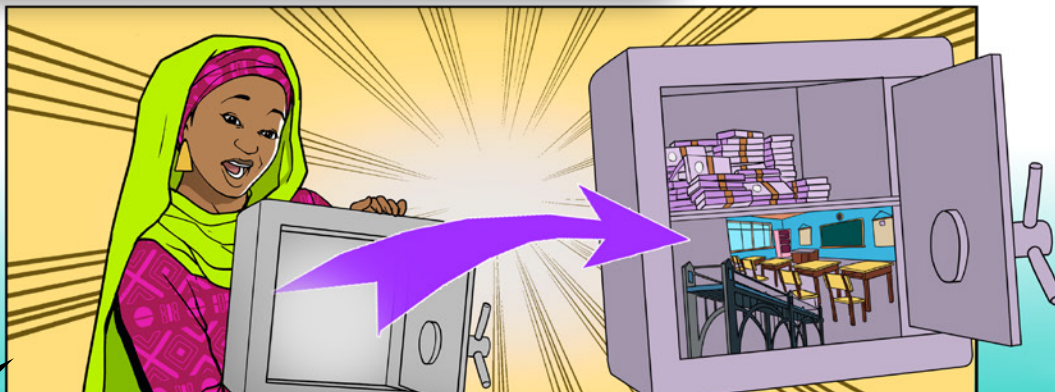
The initial finance law that Parliament passes, is a legal act that authorises the Government to collect revenue and commit to public expenditure for a year. It also contains other provisions relating to public finances.

Amending Finance Law 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.



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

EPISODE 1

KEY BUDGETARY
CONCEPTS DEMYSTIFIED

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.

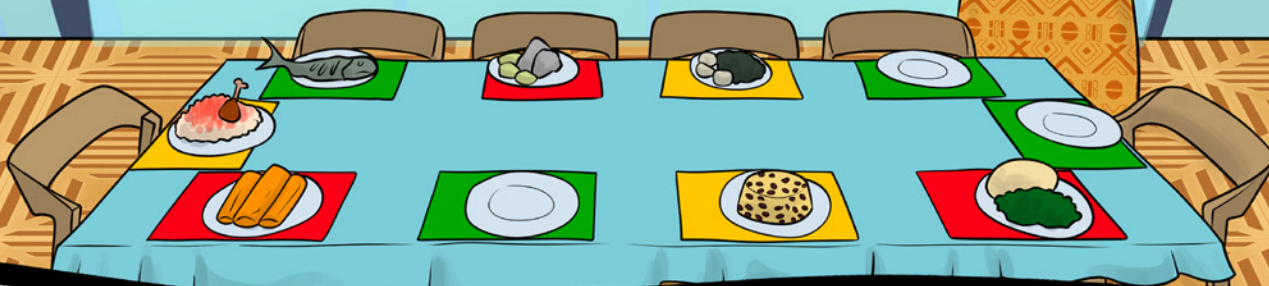
The State budget comprises :

- 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.

The citizen budget is a simpler version of the provisions contained in the Finance Law. It makes it possible to explain the Finance Law to the public.

The citizen's budget has the following objectives:

- (i) to make the information contained in the finance law available to citizens as an instrument of financial transparency;
- (ii) to enable them to take ownership of the State budget;
- (iii) to encourage citizens to play an active part in the management of public affairs and to ensure that the State budget is properly implemented.



EPISODE 1
KEY BUDGETARY CONCEPTS DEMYSTIFIED

Budgetary balance 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".



$$\begin{array}{r} \text{Total revenues} \\ - \text{total expenditures} \\ \hline = \text{Budgetary balance} \end{array}$$

Expenditures $>$ Revenues = budget deficit
 Expenditures $<$ Revenues = budget surplus
 Expenditures = Revenues = balanced budget



EPISODE 2

HOW IS THE STATE BUDGET DRAWN UP ?



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

EPISODE 2

**HOW IS THE STATE
BUDGET DRAWN UP ?**



The key actors
in the budgetary
process are :

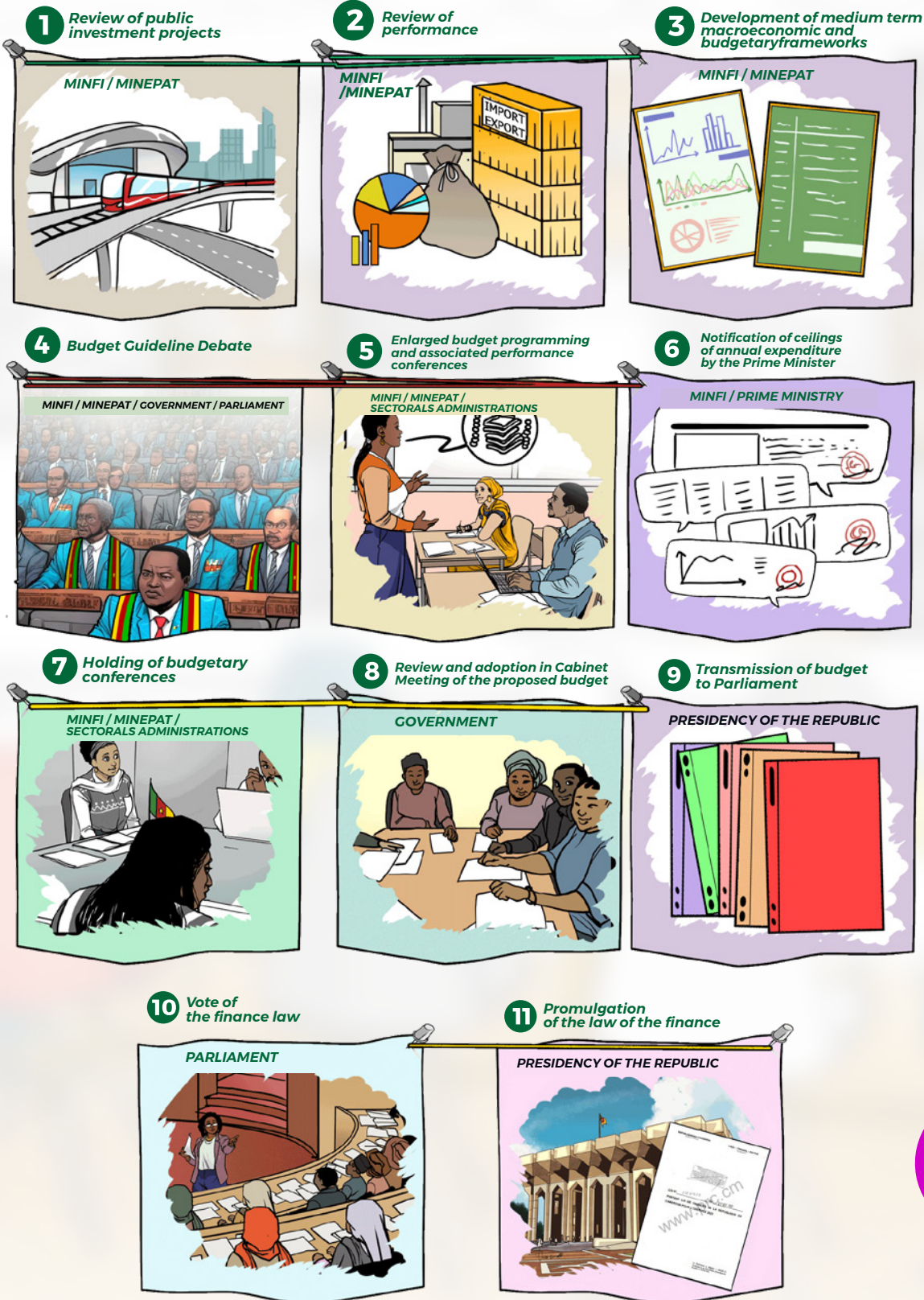
- the President of the Republic;
- the Parliament;
- the Prime Minister, Head of Government;
- the Minister of Finance;
- the Minister of the Economy;
- the sectoral Ministers and the Heads of Institutions.





EPISODE 2 HOW IS THE STATE BUDGET DRAWN UP ?

Budget preparation is a rigorous process. For the 2024 financial year, budget preparation kicked off in January 2023 and ended on 19 December of the same year with the promulgation of the 2024 Finance Law by the President of the Republic. This process comprises eleven (11) interrelated stages broken down as follows:



Easy, isn't it?

Graphic 1 : Stages in the budget preparation process

Source : 2024 Finance Law

PART TWO

PRESENTATION OF THE 2024 STATE BUDGET

Episode 3 : Context and assumptions for the 2024 budget

Episode 4 : Key orientations and priorities of the 2024 budget

Episode 5 : Main tax and non-tax measures

Episode 6 : What will be the state's revenue in 2024?

Episode 7 : How much will the state spend in 2024?

Episode 8 : How is the gap between government revenue and expenditure bridged?

- Context
- Assumptions
- Main budgetary risks

- Major orientations
- Priorities of the 2024 budget

- Provisions on customs duties and taxes
- Tax measures
- Non-tax revenue collection measures

- General budget revenue
- Revenue from special appropriation accounts (SAA)

- General budget expenditure
- Expenditure on Special Appropriation Accounts (SAA)

- Budget deficit
- State financing needs
- How is the gap between government revenue and expenditure bridged?

EPISODE 3 CONTEXT AND ASSUMPTIONS FOR THE 2024 BUDGET



INTERNATIONAL LEVEL

- 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

- A 16.5% fall in world crude oil prices in 2023

- The rise in the value of the US dollar against the CFAF, which will increase the cost of servicing Cameroon's external debt and imports



- Continuing disruption to supply Channels caused by the Russo-Ukrainian conflict

- Extreme weather events.



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 :



NATIONAL LEVEL

- Continued implementation of the import/substitution policy

- The commissioning of major first-generation projects

- 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

- The expected improvement in economic activity from 3.6% in 2022 to 3.9% in 2023



- The continuing rise in prices



EPISODE 3**CONTEXT AND ASSUMPTIONS FOR THE 2024 BUDGET**

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 CFAF 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 ft³ at a price of USD 10.0 per m³ ;



- a forecast exchange rate for the US dollar of 622.1 CFA francs;
- an overall budget deficit of 0.4% of GDP.

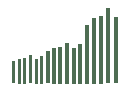


The assumptions used to determine the budget for 2024 may not materialise in the event of :

- a worsening security crisis in the North-West, South-West and Far-North regions;
- prolonged tightening of global financial conditions;
- the continuing Russian-Ukrainian crisis;

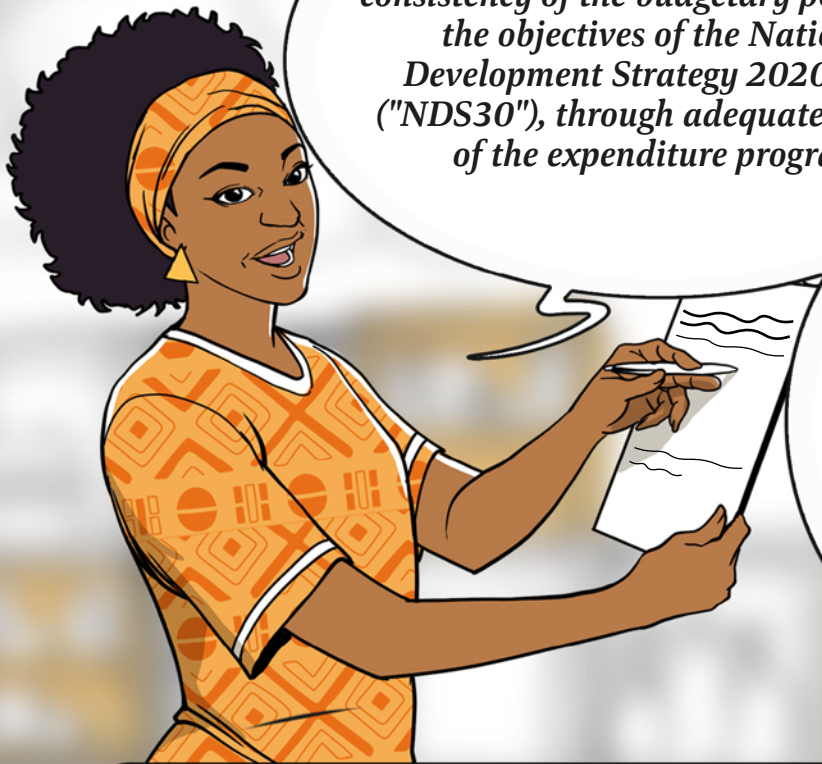


- a worsening security crisis in the North-West, South-West and Far-North regions;
- prolonged tightening of global financial conditions;
- the continuing Russian-Ukrainian crisis;



EPISODE 4

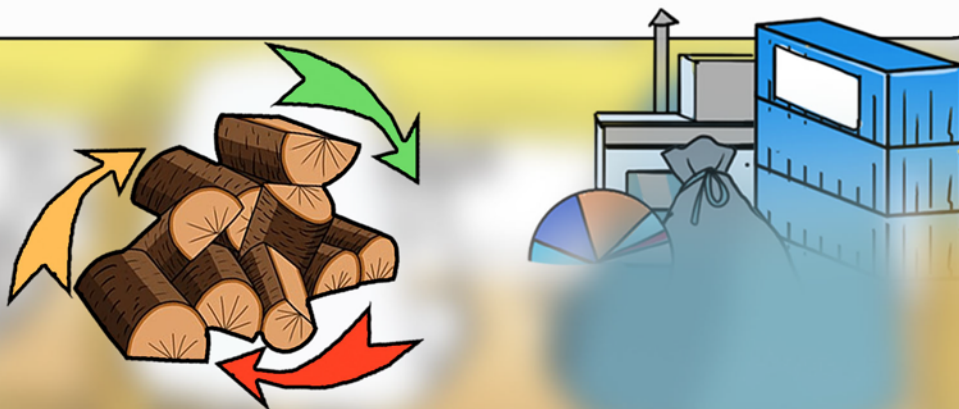
KEY ORIENTATIONS AND PRIORITIES OF THE 2024 BUDGET



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.



EPISODE 4**KEY ORIENTATIONS AND 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.

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.*

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.*

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.*

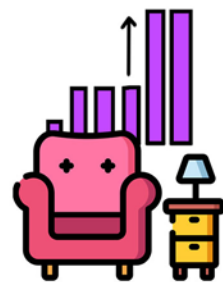


EPISODE 5 MAIN TAX AND NON-TAX MEASURES

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.

**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.



EPISODE 5 MAIN TAX AND NON-TAX MEASURES

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.*

Measures to combat customs and trade fraud

- *Justification of the origin of foreign currency and of the tax status of the holder when crossing borders for any amount above 5 million FCFA, subject to penalty of seizure through an official report, confiscation by decision of the Minister of Finance and transfer to the Central Bank, after automatic deduction of fines imposed;*
- *Introduction of an obligation for shipping companies, agents and captains of ships, aircraft and all means of transport to specify, on transport documents submitted to customs offices, the trade names and tariff class of the goods they are carrying, as well as the year of first registration in the case of vehicles.*
- *Introduction of a system to secure receipts on imported telephones, tablets and digital terminals.*



EPISODE 5 MAIN TAX AND NON-TAX MEASURES

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.

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.

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.



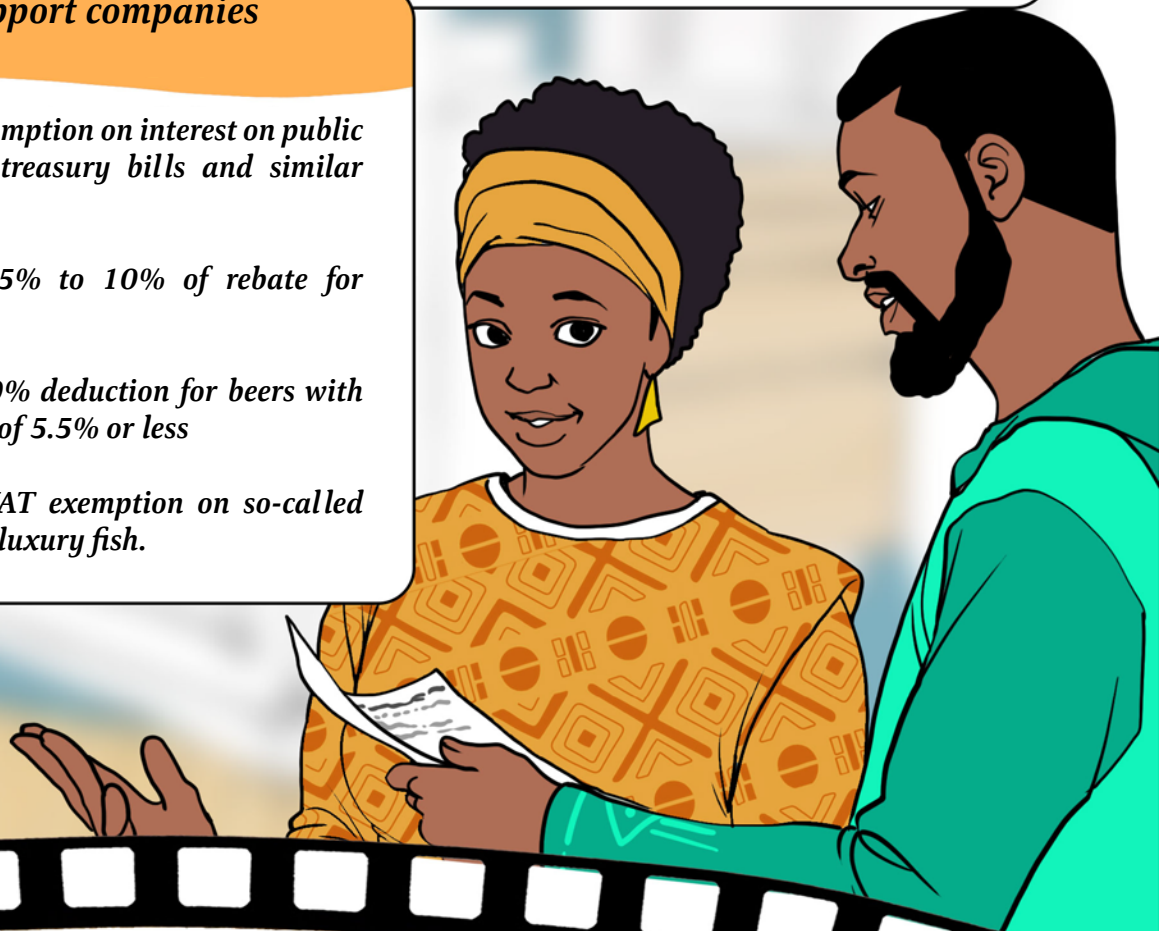
EPISODE 5 MAIN TAX AND NON-TAX MEASURES

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.*

Measures to support companies in difficulty

- *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.*



EPISODE 5 MAIN TAX AND NON-TAX MEASURES

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 m³ for the first 1,000 cubic meters of water consumed, and 75 CFAF per m³ for water consumed in excess of 1,000 m³.

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.



EPISODE 5 MAIN TAX AND NON-TAX MEASURES

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 m² and 5,000 francs per additional are for any area greater than 5,000 m²*
- *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.*



EPISODE 6 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.

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

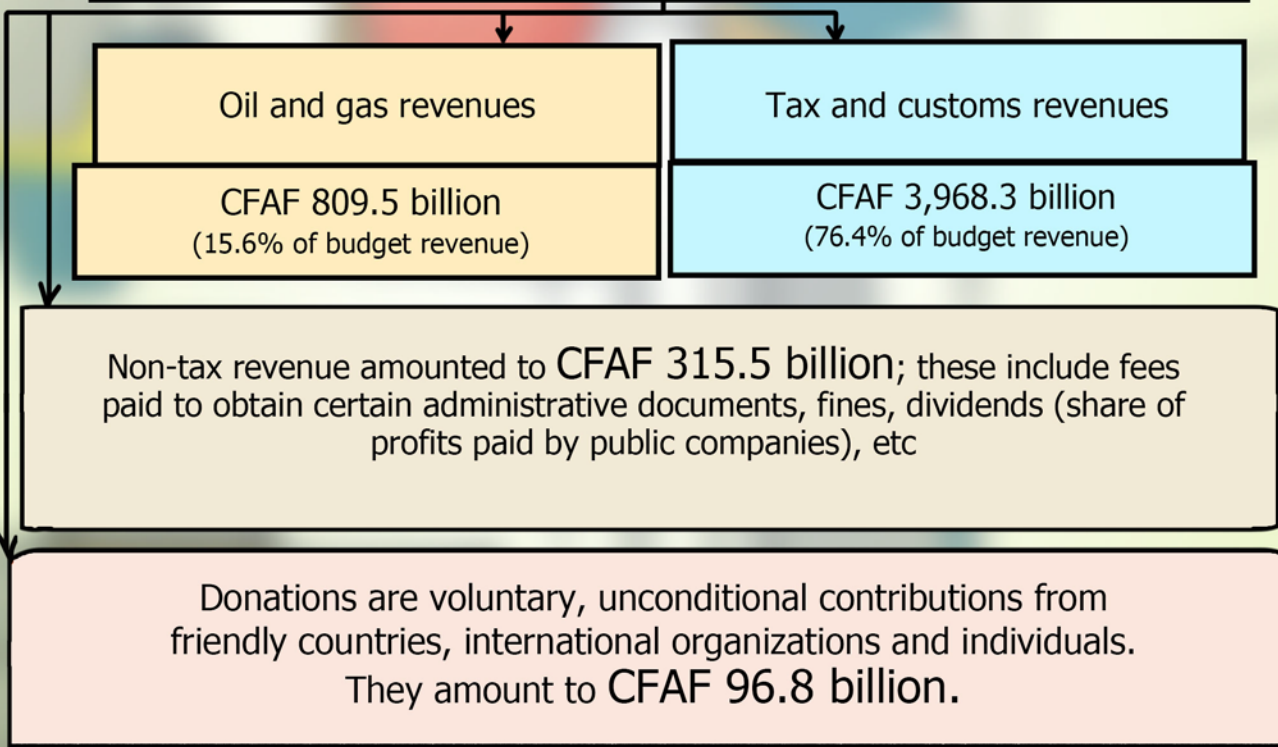


Table 1 : Components of State budget revenue

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
Budget revenue	5 190,1	100

Source : 2024 Finance Law

EPISODE 6 WHAT WILL BE THE STATE'S REVENUE IN 2024 ?

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

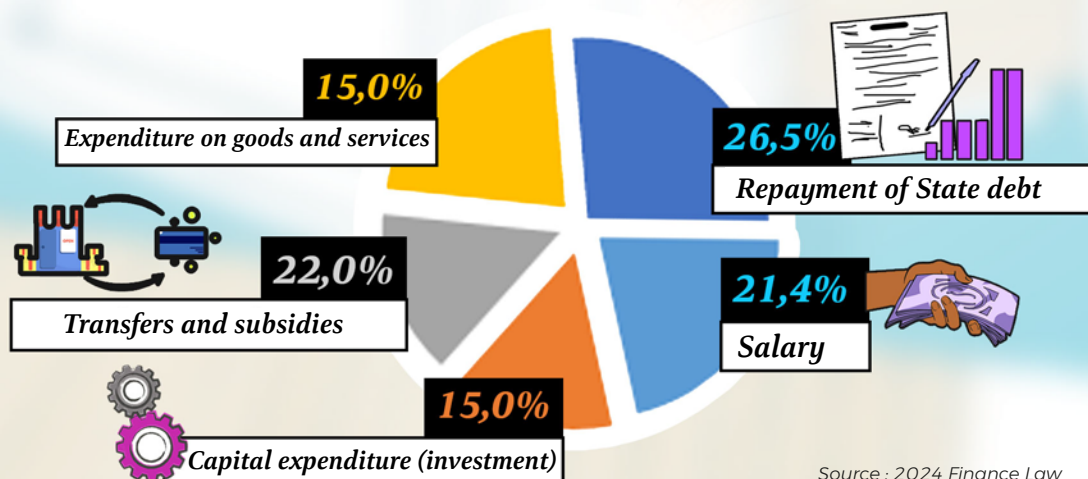
SAA title	Amount (in millions)
1 Electricity Sector Development Fund	15 000
2 Postal sector development	900
3 Special fund for electronic security	1 500
4 Support for cultural policy	300
5 Financing sustainable development projects in water and sanitation	900
6 National environment and sustainable development 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
TOTAL	60 600

Source : 2024 Finance Law

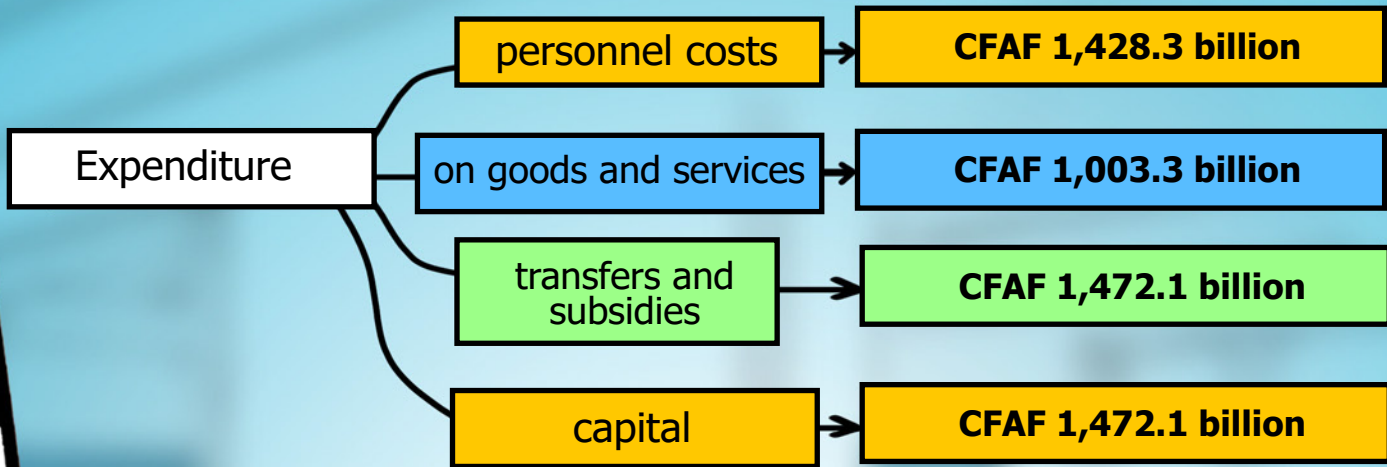
State expenditure corresponds to the money used to meet the needs of the population : health, education, water, electricity, security, justice, etc. Expenditure in the 2024 budget is made up of expenditure from the general budget and expenditure from special allocation accounts. They amount to CFAF 6,740.1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

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.

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



Source : 2024 Finance Law

EPISODE 7
HOW MUCH WILL THE STATE SPEND IN 2024?


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
Budget expenditure	5 227,3	78,3
Debt amortization	1 452,2	21,7
General budget expenditure	6 679,5	100,0

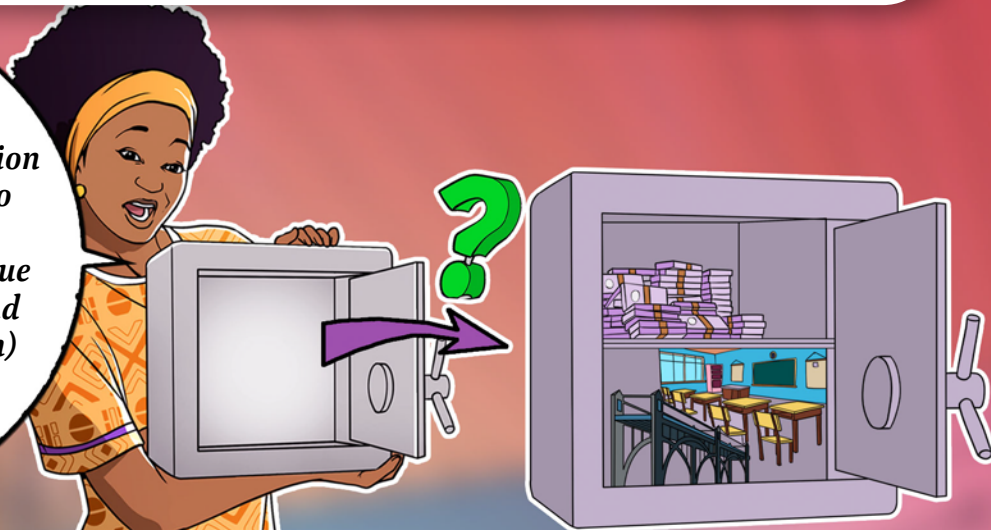
Source : 2024 Finance Law

Expected expenditure for the 11 SAA	
CFAF 60.6 billion	
Current expenditure	Investment
CFAF 40.5 billion	CFAF 20.1 billion

EPISODE 8

HOW IS THE GAP BETWEEN GOVERNMENT REVENUE AND EXPENDITURE BRIDGED?

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.

**Budget expenditure**

CFAF 5,227.3 billion

Repay VAT credits

CFAF 84 billion

State's budget revenue

CFAF 5,190.1 billion

Deficit balance

CFAF 125.4 billion

Total financing requirement

CFAF 1,577.6 billion

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.

EPISODE 8

HOW IS THE GAP BETWEEN GOVERNMENT REVENUE AND EXPENDITURE BRIDGED?

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 order to cover its financing needs, the State can borrow from:

(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.



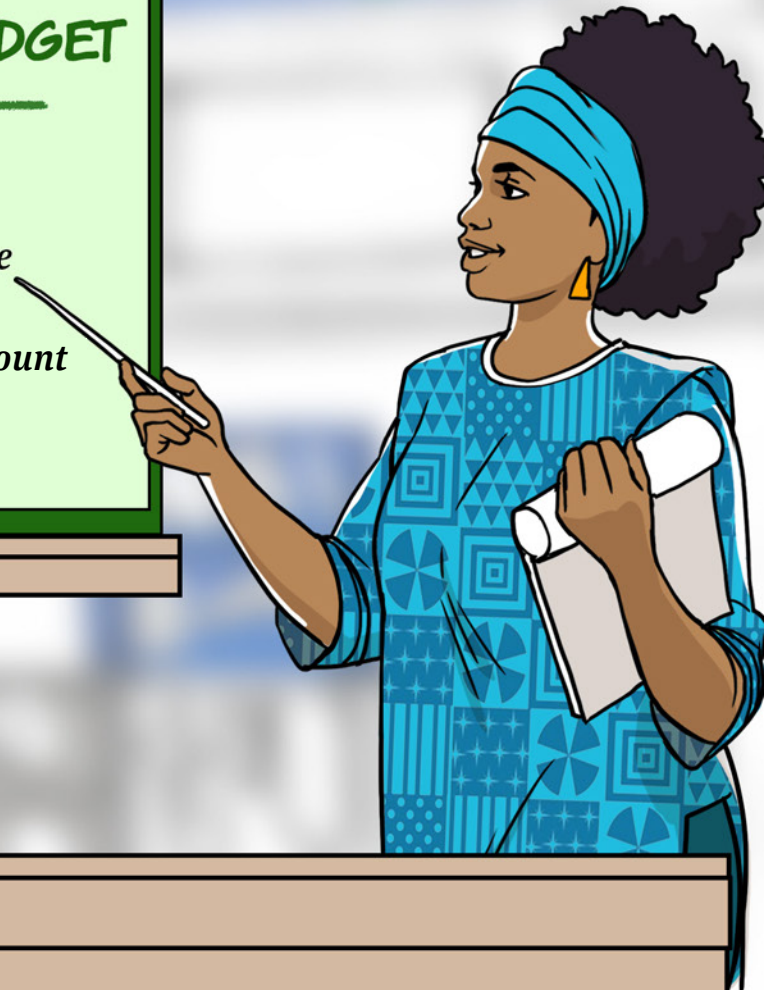
Easy,
isn't
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PART THREE

ANALYSIS OF THE 2024 BUDGET

- Episode 9 : How was general budget expenditure allocated?*
- Episode 10 : How will decentralization be financed in 2024?*
- Episode 11 : How is gender taken into account in the 2024 budget?*



EPISODE 9 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).

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.

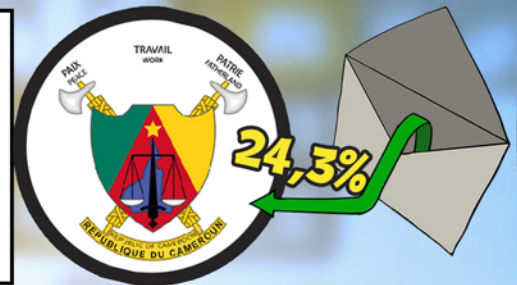


Table 4 : Budget of Ministries/Institutions in the Sovereignty and Governance sector

Ministries/Institutions	Amount	Weight (in %)	
	(in billions of FCFA)	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
Total	285,3	100	4,27

Source : 2024 Finance Law

EPISODE 9
HOW WAS GENERAL BUDGET EXPENDITURE ALLOCATED?

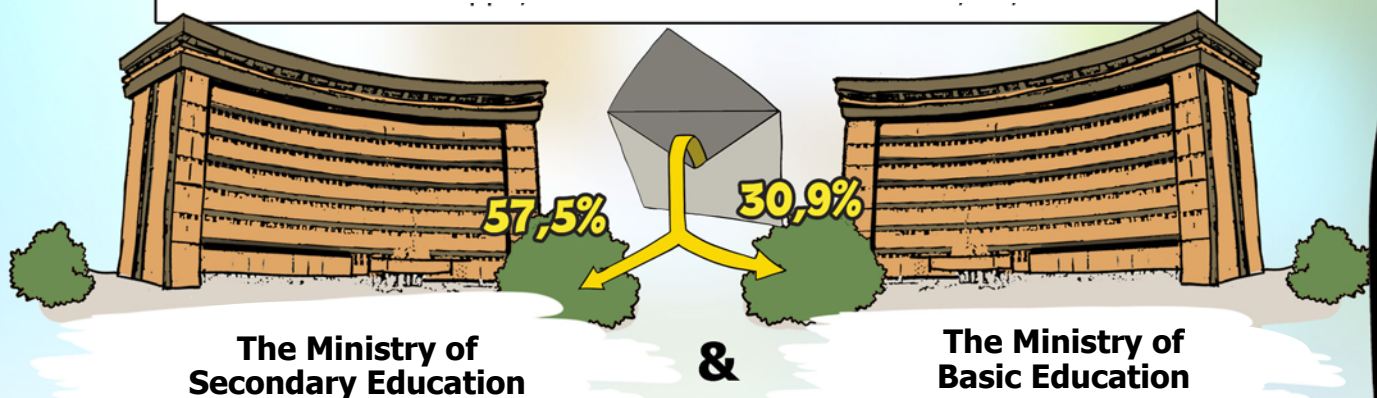
The budget allocated to the "General and Financial Administration" sector is 306.0 billion FCFA, or 4.58% of the general budget. The Ministry of Decentralization and Local Development had the largest allocation (100.1 billion FCFA).


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

Ministries	Amount (in billions of FCFA)	Weight (in %)	
		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
Total	306,0	100,0	4,58

Source : 2024 Finance Law

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 (in billions of FCFA)	Weight (in %)	
		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
Total	923,8	100	13,83

Source : 2024 Finance Law

EPISODE 9
HOW WAS GENERAL BUDGET EXPENDITURE ALLOCATED?

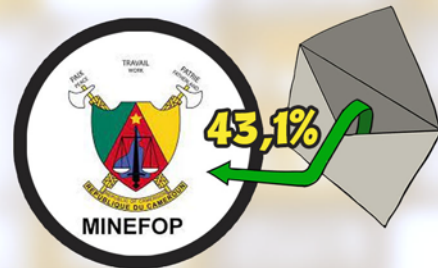
The budget allocated to the "Industry and Services" sector is CFAF 37.8 billion.

Table 7 : Budget of Ministries in the Industry and Services sector

Ministries	Amount		Weight (in %)
	(in billions of FCFA)	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
Total	37,8	100	0,57

Source : 2024 Finance Law

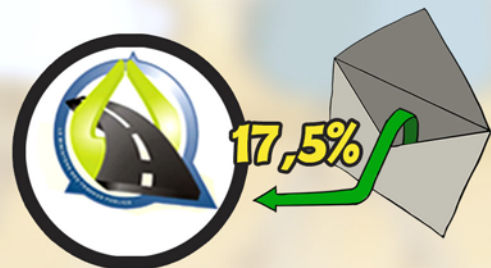
A budget of CFAF 65.9 billion is allocated to the "Social Development" sector, including CFAF 28.4 billion to the Ministry of Employment and Vocational Training, i.e. 43.1% of the budget.


Table 8 : Budget of Social Development Ministries

Ministry	Amount		Weight (%)
	(in Billion FCFA)	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
Total	65,9	100	0,99

Source : 2024 Finance Law

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 FCFA)	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
Total	1 168,2	100	17,49

Source : 2024 Finance Law

EPISODE 9 HOW WAS GENERAL BUDGET EXPENDITURE ALLOCATED?

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.

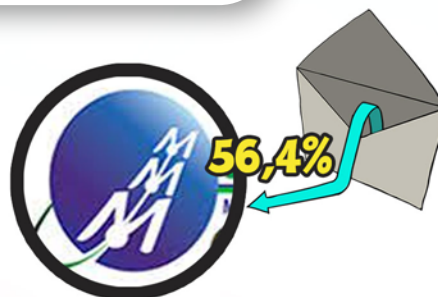


Table 10 : Budget of Rural Sector Ministries

Ministries	Amount	Weight (%)	
	(in Billion FCFA)	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
Total	200,4	100	3,00

Source : 2024 Finance Law

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.

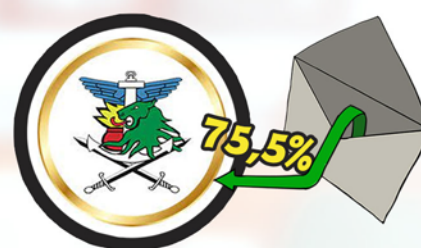


Table 11 : Budget of the Ministries of the Defense and Security Sector

Ministries	Amount	Weight (%)	
	(in Billion FCFA)	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
Total	429,4	100	6,43

Source : 2024 Finance Law

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.

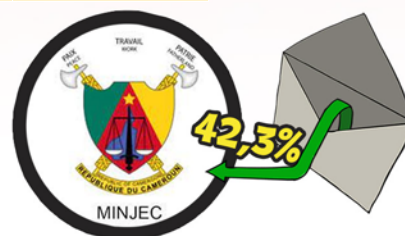


Table 12 : Budget of the Ministries Culture, Sport and Tourism Sector

Ministries	Amount	Weight (%)	
	(in Billion FCFA)	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
Total	64,1	100	0,97



EPISODE 9

HOW WAS GENERAL BUDGET EXPENDITURE ALLOCATED?



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 FCFA)	In relation to the sector's budget	In relation to the General Budget	
Ministry of Public Health	255,3	100	3,83	
Total	255,3	100	3,83	

Source : 2024 Finance Law

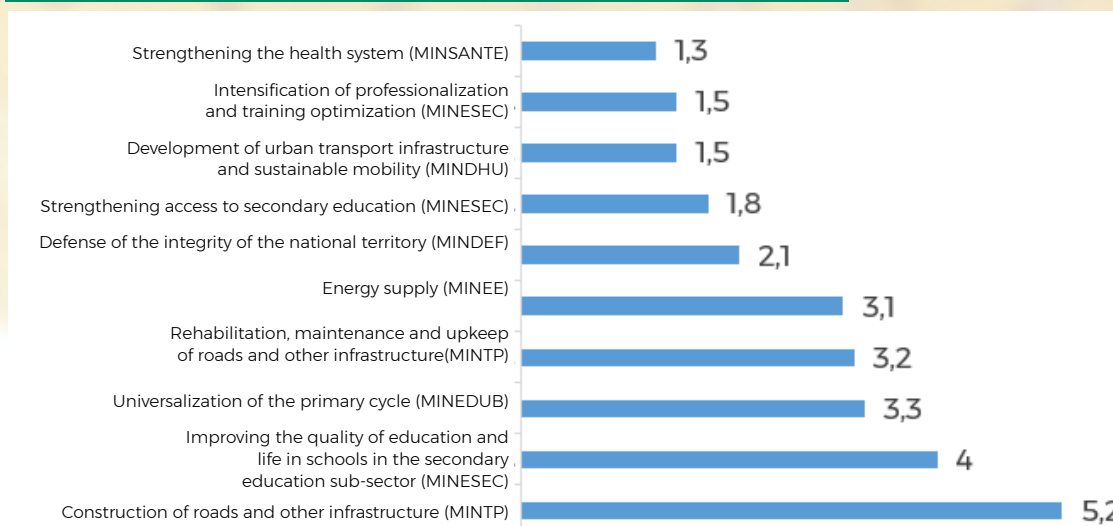
The 2024 budget is divided into 183 budget programs. The top 10 programs account for 27.1% of the overall budget. They concern road construction, education, electricity supply, defense and security.

Table 14 : Top 10 ministerial programs

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

Source : 2024 Finance Law

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



Source : 2024 Finance Law

EPISODE 9
HOW WAS GENERAL BUDGET EXPENDITURE ALLOCATED?

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.

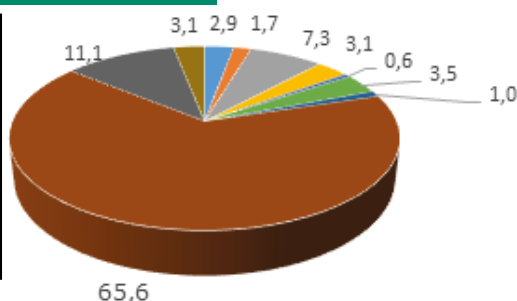

Table 15 : Breakdown of public investment budget by sector.

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
TOTAL	1 677,1	100,0	23,4

Source : 2024 Finance Law

Figure 2 : BIP breakdown by sector (in %)

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.

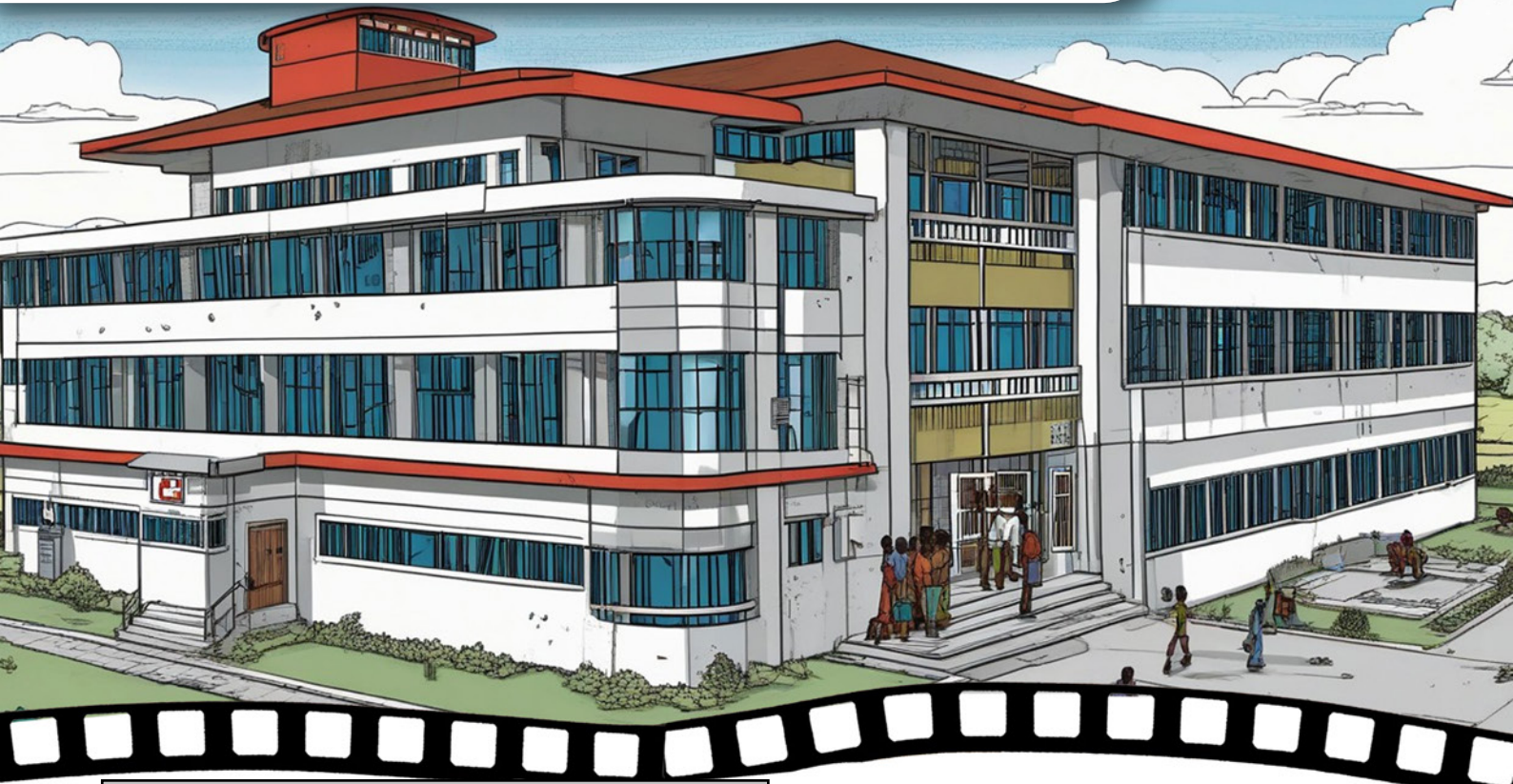


- Sovereignty
- Defence and security
- General and financial administration
- Education, training and research
- Communication, culture, leisure and sport
- Health
- Social affairs and employment
- Infrastructure
- Production and trade
- Common expenditure

Source : 2024 Finance Law

EPISODE 9

HOW WAS GENERAL BUDGET EXPENDITURE ALLOCATED?

**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.



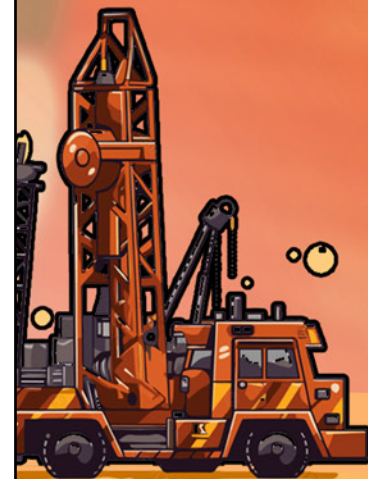


EPISODE 9

HOW WAS GENERAL BUDGET EXPENDITURE ALLOCATED?

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.

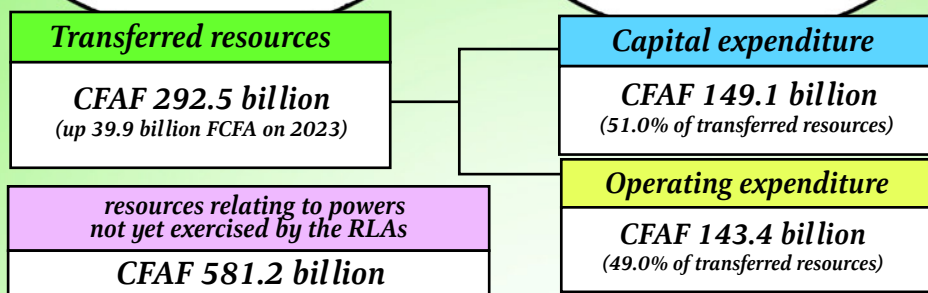
Others Sectors

- 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).

ÉPISODE 10
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.

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.



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 FCFA)

Chapters	Amount of Skills Exercised	Amount of Skills Unexercised	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
Total	292 528,6	581 183,9	873 712,5

ÉPISODE 10

HOW WILL DECENTRALIZATION BE FINANCED IN 2024?

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);
- Forest Royalty (RFA) and Special Excise Duty for refuse collection and processing



Taxes collected by municipalities.

These are:

- 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.





EPISODE 11

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.

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.



EPISODE 11
HOW IS GENDER TAKEN INTO ACCOUNT IN THE 2024 BUDGET?

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Table 17 : Gender- responsive spending in the 2024 budget

Pilot Ministry	Amount (in billion FCFA)
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
TOTAL	72,4

Source : 2024 Finance Law

Facile, n'est ce pas ?

XII LEXICON

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

XII LEXICON

Public debt	Money owed by the State to a person, company or organization at home or abroad.
Royalties	Compulsory levy for a public service operation. It is the monetary counterpart of a service rendered.
Special appropriation accounts	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.
Staff expenses	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).
State budget	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.
Strategic budget choices	Options aimed at directing the allocation of resources primarily towards sectors identified by the Government as priorities.
Tax evasion	It is the illegal non-payment or under-payment of taxes, usually by deliberately making a false declaration or no declaration to tax
Tax fraud	This is the act of not paying taxes, in violation of tax law.
Tax revenue	Revenue from non-refundable compulsory levies, collected by the State from individuals and institutions to finance public spending.
Year/Fiscal year	Budget period from January 1 to December 31.

XIII APPENDICES

	CHAPTER	Operating expenses	Capital expenditure	TOTAL		Variation (%)
				LF 2024	LFI 2023	
1	Presidency of the Republic	46,3	9,0	55,3	50,4	9,8%
2	Services attached to the Presidency	6,5	1,6	8,1	7,3	10,9%
3	National Assembly	18,5	11,1	29,6	29,6	0,0%
4	Prime Minister's Office	15,2	7,2	22,4	19,8	13,4%
5	Economic and Social Council	1,4	0,6	2,0	1,9	3,2%
6	Ministry of External Relations	37,4	4,2	41,6	38,7	7,6%
7	Ministry of Territorial Administration	37,8	2,8	40,6	40,2	1,2%
8	Ministry of Justice	63,2	6,1	69,3	66,6	4,0%
9	Supreme Court	3,2	2,2	5,4	5,1	6,1%
10	Ministry of Public Contracts	13,8	1,0	14,8	13,8	6,7%
11	Superior State Audit	4,4	1,7	6,1	5,9	4,8%
12	General Delegation for National Security	97,1	8,0	105,1	103,7	1,3%
13	Ministry of Defense	303,3	21,0	324,3	285,1	13,8%
14	Ministry of Arts and Culture	5,3	1,1	6,4	5,4	17,3%
15	Ministry of Basic Education	264,3	25,4	289,6	261,2	10,9%
16	Ministry of Sports and Physical Education	23,0	1,8	24,8	23,8	4,2%
17	Ministry of Communication	5,2	0,6	5,8	4,9	19,7%
18	Ministry of Higher Education	70,1	10,0	80,1	74,9	6,9%
19	Ministry of Scientific Research and Innovation	12,2	2,7	14,9	13,2	13,0%
20	Ministry of Finance	61,8	4,6	66,4	63,8	4,0%
21	Ministry of Commerce	8,0	1,0	9,0	8,2	10,0%
22	Ministry of the Economy, Planning and Regional Development	30,9	38,2	69,0	62,6	10,2%
23	Ministry of Tourism and Leisure	4,3	4,2	8,5	7,2	17,9%
24	Ministry of Secondary Education	524,9	14,4	539,3	477,9	12,8%
25	Ministry of Youth and Civic Education	19,2	7,9	27,1	26,2	3,5%
26	Ministry of Decentralization and Local Development	27,1	73,0	100,1	50,2	99,2%
27	Ministry of the Environment, Nature Protection and Sustainable Development	6,6	1,9	8,5	6,4	33,5%
28	Ministry of Mines, Industry and Technological Development	7,2	1,3	8,5	6,8	24,8%
29	Ministry of Agriculture and Rural Development	61,7	51,4	113,1	115,9	-2,4%
30	Ministry of Livestock, Fisheries and Animal Industries	18,3	40,4	58,6	51,1	14,8%
31	Ministry of Water and Energy	9,0	308,7	317,8	282,1	12,6%

XIII APPENDICES

32	Ministry of Forestry and Wildlife	13,1	7,2	20,3	19,1	6,1%
33	Ministry of Employment and Vocational Training	22,7	5,8	28,4	25,6	11,1%
34	Ministry of Public Works	60,4	508,7	569,2	486,6	17,0%
35	Ministry of State Property, Surveys and Land Tenure	19,5	0,8	20,3	18,5	10,0%
36	Ministry of Housing and Urban Development	14,1	134,4	148,5	113,5	30,8%
37	Ministry of Small and Medium-sized Enterprises, Social Economy and Handicrafts	8,4	3,3	11,8	9,9	18,6%
38	Ministry of Public Health	196,0	59,3	255,3	228,7	11,6%
39	Ministry of Labour and Social Security	6,7	0,6	7,3	7,0	3,8%
40	Ministry of Social Affairs	10,9	8,7	19,6	18,3	7,1%
41	Ministry of Women's Empowerment and the Family	8,3	1,2	9,6	9,4	1,6%
42	Ministry of Post and Telecommunications	6,3	8,8	15,1	14,0	7,7%
43	Ministry of Transport	9,8	87,6	97,4	88,3	10,4%
44	National Committee for Disarmament, Demobilization and Reintegration	2,8	1,3	4,1	3,8	7,9%
45	Constitutional Council	3,4	0,5	3,9	3,9	0,1%
46	Ministry of Public Service and Administrative Reform	11,8	3,3	15,1	13,7	10,1%
47	Elections Cameroon	11,6	0,9	12,4	12,2	2,1%
48	Cameroon Human Rights Commission	3,5	1,3	4,8	16,1	-70,2%
49	SENAT	11,6	4,2	15,8	4,0	299,5%
50	National Commission for the Promotion of Bilingualism and Multiculturalism	2,6	0,5	3,1	3,1	0,0%
51	Pensions	269,7	0,0	269,7	259,3	4,0%
52	External public debt	825,0	0,0	825,0	898,0	-8,1%
53	Domestic public debt	947,3	0,0	947,3	1 148,8	-17,5%
54	Grants and contributions	445,9	0,0	445,9	660,3	-32,5%
55	Common expenses	304,9	0,0	304,9	262,0	16,4%
56	Shareholdings	0,0	30,0	30,0	8,5	252,9%
57	Rehabilitation/restructuring	0,0	10,0	10,0	5,0	100,0%
58	Investment grants	0,0	104,6	104,6	88,2	18,6%
59	carry forward	4,0	3,0	7,0	7,0	0,0%
TOTAL		5 027,4	1 652,7	6 769,5	6 642,5	1,9%

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 the finance law of the Republic of Cameroon for the financial year 2023 ;
 - **Law n° 2023/019** of 19 December 2023 on the finance law of Cameroon for the financial year 2024 ;
- **Ordonnance n° 2023/01** of 02 June 2023 modifying and supplementing certain provisions of the finance law n° 2022/020 of 27 December 2022 on the finance law of the Republic of Cameroon for the financial year 2023 ;
- **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.



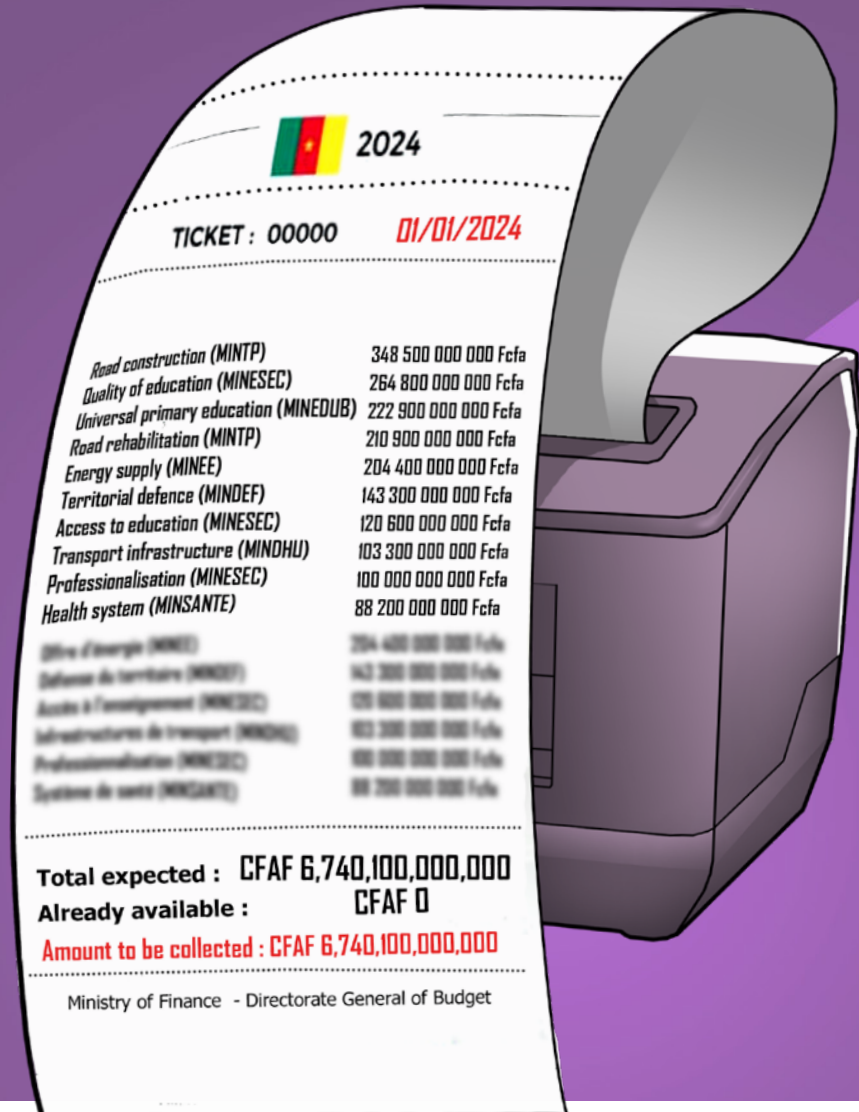


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