



CITIZEN BUDGET

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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 : 1 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.



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ACRONYMS AND ABBREVIATIONS

ADB	African Development Bank
AN	National Assembly
BEAC	Bank of Central African States
CAC	Additional Council Taxes
CEMAC	Economic and Monetary Community of Central African States
CERB	Climate and Environmental Responsive Budgeting
CFAF	Central African Financial Cooperation Franc
DGB	Direktorate General of Budget
DGD	General Decentralization Grant
ESC	Economic and Social Council
GDP	Gross domestic product
GRB	Gender-Responsive Budgeting
IGS	Synthetic General Tax
IMF	International Monetary Fund
MINDDEVEL	Ministry of Decentralization and Local Development
MINEPAT	Ministry of Economy, Planning and Regional Development
MINFI	Ministry of Finance
MINSANTE	Ministry of Public Health
NDS30	National Development Strategy 2020-2030
PIB	Public Investment Budget
PM	Prime Minister's Office
PRC	Presidency of the Republic of Cameroon
RLA	Regional and Local Authorities
SAA	Special Appropriation Account
SNH	National Hydrocarbons Company
VAT	Value Added Tax



FOREWORD

The State budget outlines the Government's priorities and principles of action regarding economic and social development. Due to its rather technical content, it is often misunderstood by a large part of the population.

In this regard, the Ministry of Finance, faithful to its commitment to transparency, has been preparing and publishing the budget voted by Parliament every year since 2019 in simplified, easy-to-understand language for better comprehension by the population, in a document called the 'Citizen Budget'. The 'Citizen Budget' document is an effective monitoring tool that enables everyone to better understand and interpret the country's economic choices and grasp their concrete impact on daily life.

The citizen budget presents the main points of the budget in a simple and accessible way, and informs citizens about public priorities, fiscal choices and major projects planned for the coming year. The main objective was to give the citizens a comprehensive and understandable overview of the policies being pursued in order to gain their support.

This publication summarizes and explains the 2026 Finance Law, in which the major budgetary priorities and guidelines have been aligned with the objectives of the National Development Strategy 2020-2030, in an uncertain global economic context.

This edition highlights an ambitious, more structured and more social budget, with innovations such as the creation of a Special Fund for the economic empowerment of women and for the promotion of youth employment. It also addresses issues such as the fight against insecurity, decentralization, gender promotion, climate change, etc.

These ambitions of the Government call upon us all to redouble our efforts in mobilizing public resources and ensuring their optimal use. To this end, every citizen is urged to demonstrate a surge of patriotism, both in fulfilling their tax obligations and in the responsible management of public resources. It is only through this commitment that we will achieve the desired effectiveness of our public policies.

I hope that the 2026 citizen budget will give you even more in taking an interest in the budgetary process and the management of public finances.

Louis-Paul MOTAZE
The Minister of Finance



WHAT ARE THE KEY FIGURES OF THE 2026 BUDGET?

The State budget for 2026 is **8,816.4 billion CFAF** in money entry (including borrowings) and expenditures. It is divided into **8,683.9 billion CFAF** for the general budget and **132.5 billion CFAF** for the 13 Special Appropriation Accounts (SAA).

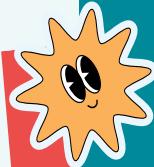
- It increases by **1,080.5 billion** (+14%) compared to the amending finance law of 2025, resulting from an increase of **1,014.9 billion** in the general budget and **65.6 billion CFAF** in the SAA budget ;
- The state's own revenue amounts to **5,687.0 billion** of CFAF, including **523.7 billion CFAF** in oil and gas revenues ;
- Tax and duty revenues amount to **3,446.2 billion** of CFA francs ;
- Customs revenues amount to **1,243.2 billion** of CFA francs ;
- Non-tax revenues amount to **400.0 billion** CFAF ;
- The donations amount to **73.8 billion** CFAF ;
- The loans amount to **2,996.8 billion** of CFA francs ;
- General budget expenditures, excluding principal debt repayments, amount to **6,210.5 billion** ;
- the public investment budget is **2,031.15 billion** ;
- Personnel expenses amount to **1,626.2 billion CFAF** ;
- The repayment of the public debt is **1,890.6 billion** CFAF, of which **1,041.6 billion CFAF** is for domestic debt ;
- Public debt interest amounts to **532.5 billion** of CFA francs ;
- the budget deficit is **631.0 billion CFAF** (1.7% of GDP) ;
- Public debt repayment amounts to CFAF 1,890.6 billion, including CFAF 1,041.6 billion for domestic debt.
- **1,339.5 billion CFAF** are earmarked for the acquisition of productive infrastructure and collective equipment ;
- **1,107.0 billion CFAF** are **391.3 billion CFAF** allocated for education for public health and **77.8 billion** of CFA francs for the Social Affairs and Employment sector ;
- **1,106.2 billion CFAF** are allocated to decentralisation, an increase of **147.4 billion** compared to 2025 ;
- **50 billion CFAF** are earmarked for supporting women's empowerment and promoting youth employment ;
- **406.3 billion CFAF** are allocated to the 18 pilot ministries for the fight against climate change.



WHAT ARE THE MAJOR INNOVATIONS OF THE 2026 BUDGET ?

The main innovations of the 2026 Finance Law, in addition to new tax, customs and non-tax measures, concern :

- **The establishment of grants to public authorities for constitutional institutions**; a change in the way budgets are presented for certain sovereign institutions (Presidency of the Republic, Prime Minister's Office, National Assembly, Senate, Economic and Social Council, Supreme Court and Constitutional Council), which are no longer subject to the definition of a performance framework linked to the budget ;
- **The effective abolition of common chapters**, to make way for allocations for accidental and unforeseeable expenditure (not exceeding 10% of the State budget appropriations), one lodged at MINEPAT (investment) and the other at MINFI (operations). As a reminder, the common chapters included unallocated budgetary provisions that were centrally managed by MINFI and MINEPAT for the benefit of various administrations. Despite efforts to reduce them, the amount of these provisions remained high, contrary to international best practices in terms of budgetary transparency. Thus, the foreseeable expenses formerly financed by these chapters were transferred back to the budgets of the ministries concerned, and two allocations were set up for accidental and unforeseeable expenses not eligible for these allocations ;
- **the creation of two special allocations combining debt and pension appropriations** respectively ;
- **the creation of a Special Fund**, for the support of the economic empowerment of women and the promotion of youth employment, with an amount of 50 billion ;
- **the bursting of Funds reconstruction of the Far North, Northwest and Southwest Regions into two separate Funds**, one for the Far North region, and the other for the Northwest and Southwest Regions, for greater efficiency ;
- **the disappearance of direct state intervention at the level of the National Hydrocarbons Company (SNH)**. From now on, the SNH will transfer to the Public Treasury all revenues from the sale of hydrocarbons without deducting the transfers and payments owed by the State to the SNH ;
- **the full implementation of the 2019 decree on State budget nomenclature**, through the implementation of administrative and functional classifications.



PART ONE :

GENERAL INFORMATION ON THE STATE BUDGET

- I- MAIN CONCEPTS RELATING TO THE STATE BUDGET**
- II- HOW IS THE STATE BUDGET PREPARED ?**





I - MAIN CONCEPTS RELATING TO THE STATE BUDGET

I.1- FINANCE LAWS

The purpose of finance laws is to determine the State's revenues and expenditures, to define the conditions for financial equilibrium, to adopt the State budget, and to report on its execution. There are three types of finance laws.



THE INITIAL BUDGET LAW, or first budget law passed by Parliament, is a legal act that authorizes the Government to collect revenue and commit public expenditure for a given year. It also contains other provisions relating to public finances..



AN AMENDING FINANCE LAW, also known as a supplementary budget law, is a law that modifies the provisions of the initial finance law during the year. It is enacted when the economy experiences a significant shock during the year (fluctuations in the price of crude oil, changes in the value of the dollar, the occurrence of natural disasters, pandemics, social crises, etc.) that could lead to an imbalance in the initially approved budget. The amending finance law then becomes the finance law for the current year.



THE SETTLEMENT LAW, for its part, records the results of the execution of the finance law.



I.2- THE STATE BUDGET

The **State budget**, or the quantified section of the finance law, is the instrument that enables the Government to implement its economic, financial, and social program. It encompasses all expected revenues and planned expenditures aimed at improving the living conditions of the population. It is based on the Government's intended activities during a calendar year, that is, from January 1st to December 31st.

The State budget includes: (i) the general budget; (ii) special purpose accounts, which record the revenues allocated to certain expenditures.

The **general budget** constitutes the main component of the State budget, which includes all the revenues and expenditures of ministries and institutions (Senate, ELECAM, etc.).

The **overall budget balance** is the difference between total revenue and total expenditure in the state budget. When expenditure exceeds revenue, this is referred to as a 'budget deficit'. If expenditure is lower than revenue, this is referred to as a 'budget surplus'. If the two are equal, this is referred to as a 'balanced budget'.

I.3- THE CITIZEN BUDGET

The **Citizen Budget** is a simplified document that summarizes the main figures of the state budget. It informs citizens about government programmes and projects, as well as the various budgetary, fiscal, and customs measures proposed within the framework of the finance bill.

It allows, on the one hand, for the public to understand the finance law and, on the other hand, for easier access to budgetary information. The citizen budget pursues the following objectives: (i) to allow the government to explain its reasoning regarding the decisions made in preparing the budget and thus contribute to financial transparency; (ii) to increase citizens' knowledge to improve their ability to actively participate in the management of public affairs, particularly in citizen oversight of the government's economic policy; (iii) to strengthen trust between the government and its citizens on the one hand, and its development partners on the other.



II- HOW IS THE STATE BUDGET PREPARED?

II.1- LEGAL FRAMEWORK FOR BUDGET PREPARATION

The preparation of the 2026 budget is governed by :

- Law No. 2018/011 of July 11, 2018, to lay down the Cameroon Code of Transparency and Good Governance in Public Finance Management ;
- Law No. 2018/012 of July 11, 2018 relating the Fiscal Regime of the State and other public entities ;
- Law No. 2019/024 of December 24, 2019, to lay down the General Code of Regional and Local Authorities ;
- Decree No. 2019/281 of May 31, 2019 to lay down the State Budgetary Calendar ;
- Decree No. 2019/3187 of September 9, 2019 relating to the State budgetary nomenclature ;
- Decree No. 2019/3199/PM of September 11, 2019, establishing the general framework for the presentation of the State Accounting Plan ;
- Decree No. 2020/375 of July 7, 2020, to establish the General Regulations for Public Accounting ;
- Decree No. 2021/4407/PM of June 30, 2020 concerning the Reorganization of the Interministerial Programmes Review Committee (CIEP) ;
- Decree No. 2025/00316/PM of February 13, 2025 to specify the procedures for managing budgetary authorizations in programmes and allocations ;
- Circular No. 001 of July 18, 2025, relating to the preparation of the State budget for the 2026 financial year ;
- the adoption of the new mapping of budget programmes.

II.2- KEY ACTORS IN THE BUDGETARY PROCESS

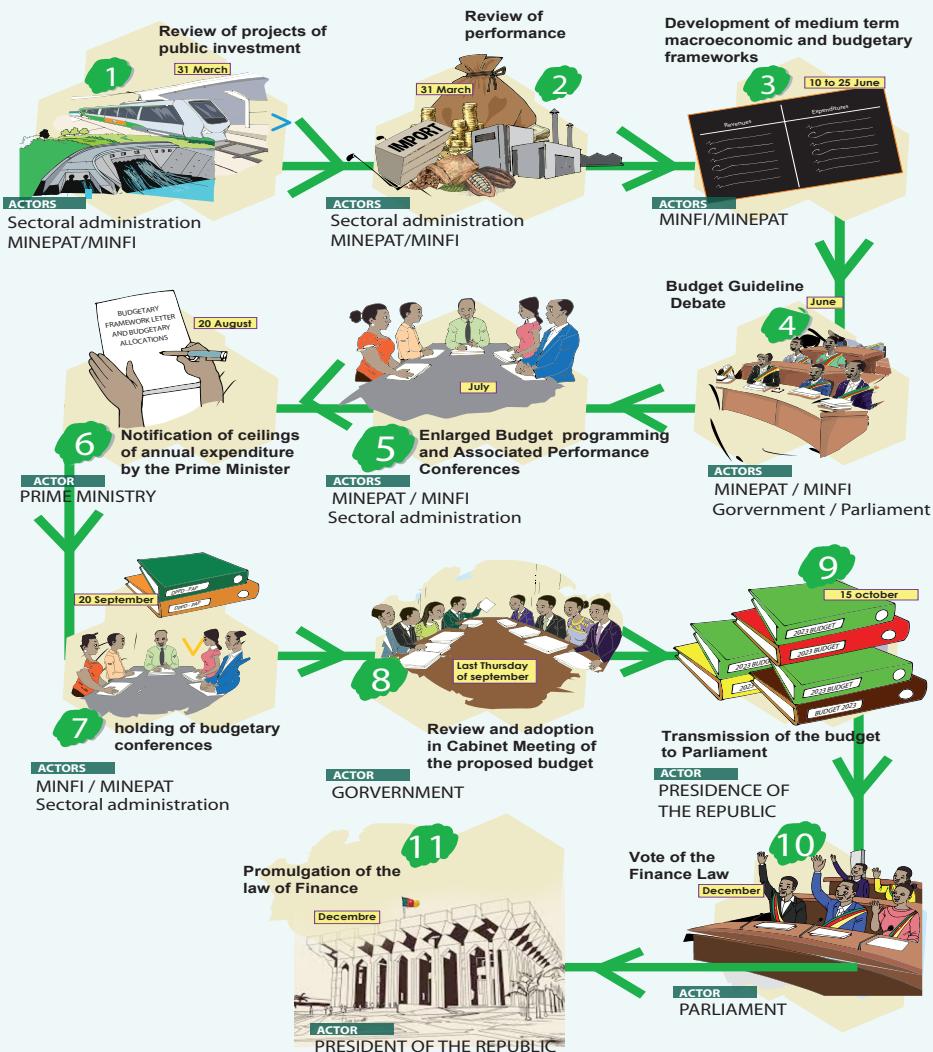
The key actors in the budget process are : (1) the President of the Republic ; (2) the Prime Minister, Head of Government ; (3) the Minister of Finance ; (4) the Minister of Economy ; (5) Parliament; (6) the sectoral Ministers and the Heads of Institutions.

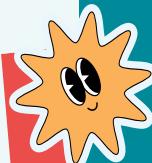


II.3- STAGES IN THE BUDGET PREPARATION PROCESS

There is a legal framework for budget preparation. This preparation is carried out with specific stakeholders according to a well-defined process. In its development, the State budget goes through the stages of preparation, adoption, promulgation, execution, control, and monitoring and evaluation. Budget preparation is a rigorous process. For the 2026 fiscal year , it began in January and concluded on December 17, 2025, with the promulgation of the 2026 Finance Law by the President of the

Chart 1 : Steps in the Budget Preparation Process





PART TWO : PRESENTATION AND CONTENT OF THE 2026 STATE BUDGET

- III- CONTEXT AND ASSUMPTIONS USED TO CALCULATE THE 2026 BUDGET
- IV- WHAT ARE THE MAIN DIRECTIONS AND PRIORITIES OF THE 2026
- V- WHAT ARE THE MAIN NEW MEASURES REGARDING REVENUE ?
- VI- WHAT IS THE STATE'S REVENUE IN 2026 ?
- VII- WHAT IS THE GOVERNMENT'S EXPENDITURE IN 2026 ?
- VIII- HOW IS THE GAP BETWEEN GOVERNMENT REVENUE AND EXPENDITURE FILLED ?





III- CONTEXT AND ASSUMPTIONS USED TO CALCULATE THE 2026 BUDGET

III.1- CONTEXT

The context refers to all the external and internal factors, linked to the national and international economic and financial situation, within which the State budget is prepared. It influences and guides the priorities of public spending as well as the amount of State revenue ; in other words, it shapes the budgetary balance for the coming year.

The 2026 budget was developed in a context marked by :

At the international level by :

- the instability of international trade due to the prolonged effects of the war between Russia and Ukraine and tensions in the Middle East;
- the increase in customs duties by the US Government and the retaliatory measures by other countries and customs communities;
- very unfavorable climate changes;
- the slowdown in global growth to 3.2% in 2025 compared to 3.3% in 2024;
- the continuation of the decline in the inflation rate to 4.2% in 2025 compared to 5.7% in 2024;
- the depreciation of the US dollar to 585.9 in 2025 compared to 609.1 CFA francs initially predicted;
- the decline in global crude oil prices to US\$68.9 per barrel in 2025.

At the national level by :

- the expected improvement in economic activity of 3.9% in 2025 after 3.5% in 2024;
- the decline in inflation, from 4.5% in 2024 to 3.2% in 2025;
- the continuation of the implementation of the import/substitution policy and the Integrated Agropastoral and Fisheries Import-Substitution Plan (PIISAH);
- the implementation of the various trade agreements signed by Cameroon, in particular the Partnership Agreement with the European Union and Great Britain (EPA) and the African Continental Free Trade Area (AfCFTA);
- the organization of the presidential and regional elections;
- the implementation of reconstruction plans for regions affected by crises.



III.2- HYPOTHESES

By 2026, the Government aims to foster thriving business activity and further improve the living conditions of all citizens. In determining the budget amount, it considered numerous factors, including: global and national economic trends, average commodity prices (oil, gas, cocoa, etc.), and the exchange rate between the US dollar and the CFA franc.

To achieve a general budget of 8,683.9 billion, the Government expects:

- an increase in Cameroon's wealth (GDP) of 4.3% ;
- an inflation rate of 3.0% ;
- a crude oil production of 20.9 million barrels at a price of 65.9 US dollars ;
- a gas production of 65.0 billion of cubic feet at a price of US\$11.4 per cubic meter ;
- a projected US dollar exchange rate of 570.9 CFA francs ;
- an overall budget deficit of 631.0 billion, or 1.7% of GDP ;
- a nominal GDP of 36,420 billion CFAF.

III.3- MAIN BUDGETARY RISKS

The 8,683.9 billion CFAF allocated for the general budget for 2026 may not be obtained in the following cases :

- 1) the persistence of the Russo-Ukrainian crisis and tensions in the Middle East ;
- 2) of a sustained decline in world prices of raw materials exported by Cameroon, in particular crude oil ;
- 3) worsening of the security crisis in the Northwest, Southwest and Far North regions ;
- 4) of a sharp deterioration in climatic conditions in the production basins.





IV- WHAT ARE THE MAIN DIRECTIONS AND PRIORITIES OF THE 2026

IV.1- MAJOR GUIDELINES

While supporting the implementation of the priority objectives of the National Development Strategy 2020-2030 (NDS30), the Government will work to realize several commitments recently made by the Head of State, including: (i) the opening of doctoral schools in universities, (ii) the relaunch of entrance examinations in the Higher Teacher Training Colleges (ENS), (iii) the implementation of the Special Plan for the empowerment of women and the Promotion of Youth Employment, (iv) as well as the execution of labor-intensive works.

Particular attention will be paid to the social, economic, and professional development of young people and women, who will benefit from increased empowerment and better protection. At the same time, 2026 will be marked by the acceleration of structuring projects and reforms aimed at strengthening the efficiency of the State and improving the overall performance of public policies.

From a budgetary perspective, the general orientation of the Government's budgetary policy remains focused on consolidating public finances, in order to maintain viable and sustainable public debt.

In terms of revenue, the objective is to continue maximizing the mobilization of non-oil domestic revenue, while preserving the sustainability of economic activity and the competitiveness of businesses. The revenue mobilization policy will aim for the progressive increase of non-oil domestic revenue. Oil revenues from 13.3% of GDP in 2025 to 13.9% in 2026, thanks to the implementation of new fiscal, customs and financial measures.

Regarding expenditure, the Government intends to control ordinary operating expenses and increase public investment spending in the priority sectors of the NDS30 and guarantee their sincerity, efficiency and socio-economic effectiveness.

This approach will, among other things: (i) ensure the sustainability of health sector projects initially funded by the United States Agency for International Development, which have been suspended; (ii) strengthen interventions to empower women and youth; (iii) address the financial imbalance in the electricity sector caused by ENEO's precarious situation.



IV.2- PRIORITIES IN TERMS OF ALLOCATIONS AND EXPENDITURE

The priorities are actions that support strong and inclusive growth, particularly through the industrial transformation of the productive sector and an improvement in living conditions. This growth facilitates job creation and poverty reduction. In 2026, the Government has several priorities , including peacebuilding, agriculture, infrastructure, health, education, the economy, and more.

In terms of security: continued maintenance of security vigilance both at the borders and in urban areas ;

From an economic standpoint: Taking measures to increase national production in both quantity and quality, including :

- the implementation of the Initial Impulse Programme (P2I), in order to strengthen financial support to the industrial sector ;
- the optimal execution of the Integrated Agropastoral and Fisheries Import-Substitution Plan (PIISAH) ;
- the reconstruction of the Northwest, Southwest and Far North Regions ;
- the development of transport infrastructure and opening up of production areas, including the rehabilitation of urban roads ;
- the continuation of major structuring projects for the construction of housing, roads and drainage, as well as projects with a rapid and visible impact, with particular emphasis on the High Intensity of Labor (HIMO) approach ;
- the implementation of restructuring and rehabilitation measures, with a view to the resumption of refining at SONARA, in the medium term ;
- strengthening the supply, transport and distribution capacities of electrical energy ;
- the restoration of the financial balance of the electricity sector, in particular through the State's purchase of ACTIS shares from ENEO ;
- improving access to public procurement for businesses led by women and vulnerable groups ;
- the fight against climate change.

On the social level, public action primarily aims to :

- the continuation of health monitoring to protect against epidemics and pandemics ;
- the upgrading of the technical facilities of hospital structures ;
- the development of local pharmaceutical capacities and traditional medicine ;
- the intensification of the supply of school infrastructure at the local level ;
- the intensification of technical and vocational training ;



- preserving the purchasing power of vulnerable households ;
- facilitating women's access to land and strengthening their political capacities ;
- the finalization of the draft law on violence against women and girls, as well as the draft law on the institutionalization of quotas on the representation of women in public and civic bodies ;
- the intensification of the Social Safety Networks project ;
- the continued implementation of the commitments contained in the National Gender Policy.

In terms of governance, the main topics will be :

- accelerate the decentralization process through the implementation of the local taxation law ;
- to continue clearing the state's domestic debt ;
- the digitalize and optimize the human resource management in the State ;
- continue the reform of public finance management.



TAXES



V- WHAT ARE THE MAIN NEW MEASURES REGARDING REVENUE ?

The new measures are provisions adopted annually through the finance law, as part of the Government's efforts to revive the national economy, better collect revenue and improve the living conditions of the population.

V.1- CUSTOMS MEASURES

These measures stem from recommendations made by Parliament during the Budgetary Orientation Debate of June 2025, consultations with the private sector, the Group of Certified Customs Experts of Cameroon, the key actors in the supply chain, etc.

V.1.1- Measures relating to the improvement of the living conditions of the population

- the 30% reduction in the taxable amount of human food supplements ;
- exemption from customs duties and taxes on the importation of equipment, materials and vehicles specially designed or adapted for disabled persons ;
- exemption from customs duties and taxes on the importation of medical equipment and devices, including their accessories, for a period of 24 months ;
- exemption from customs duties and taxes on the importation of equipment and materials intended for the production of drinking water ;
- the exemption of imported technical equipment and tools intended for vocational training and start-up development ;
- the exemption from customs duties and taxes for technical equipment intended for the local production of petroleum bitumen, as well as a customs duty at the reduced rate of 5% with VAT exemption for their imported inputs.



V.1.2 - Measures relating to the promotion of green energy

- the renewal of the total exemption from customs duties and taxes for equipment and materials intended for the local production of solar, wind and biomass energy ;
- the readjustment of ad valorem excise duty rates on vehicle imports, in order to strike a balance between environmental protection concerns by combating the entry of old cars into the national territory and the real purchasing power of taxpayers.

V.1.3 - Measures relating to import-substitution

- the subjection of domestic gas cylinders, the national production of which is now more than double the demand, to the ad valorem excise duty at the reduced rate of 12.5% on import.

V.1.4 - Measures relating to the improvement of the business climate

- the clarification of the procedures for implementing customs guarantees, in order to distinguish the respective responsibilities of the subscribers of the customs guarantees and the banks where these guarantees are held ;
- the establishment of specific rules applicable to the different seizures of goods at borders according to their nature and destination, as well as the penalty regime ;
- the delimitation of the rights, obligations and responsibilities of the parties involved in a customs detention operation in the event of flagrant customs offence punishable by imprisonment.

V.1.5- Measures relating to the strengthening of customs procedures to combat tax evasion and the requirements for combating money laundering and terrorist financing

- the outright prohibition of purchasing goods from foreign suppliers through compensation or various informal channels that are not backed by a fund transfer resulting from an import declaration duly issued by the competent authorities ;
- the increase of penalties applicable in the event of violations of the Import Verification Programme, particularly with regard to the issuance of import declarations and related valuation and tariff classification reports, as well as the obligation to domicile and clear such declarations ;
- the empowerment of the Customs Administration to access the beneficial ownership register and to use artificial intelligence for information gathering,



cross-checking foreign trade data, and analyzing taxpayer records for the determination of tax bases, controls, and customs investigations.

V.1.6- Measures relating to the broadening of the tax base.

- the submission of iron ore, alumina, and tin exports to an export duty at a rate of 5% of the FOB (free on board) value ;
- the establishment of a special levy at a rate of 10% of the ex-factory value upon the exit from the national territory of marble, clinker, and all other mineral substances benefiting from tax and customs incentives for national production.

V.2- MEASURES RELATING TO TAXES AND DUTIES.

V.2.1- Provisions relating to corporate income tax.

- the submission of foreign airline and shipping companies to Corporate Income Tax ;
- the easing of the conditions for deductibility of losses and provisions on doubtful debts for microfinance institutions ;
- the alignment of the tax depreciation period of leased assets with the duration of the financing contract ;
- the payment of monthly corporate income tax instalments based on revenue actually collected by telecommunications and digital companies ;
- the extension of the scope of application of Additional Council Tax at a rate of 5% ;
- the extension of the scope of application of withholding tax on purchases to transactions carried out in the telecommunications and digital sectors ;
- the establishment of a prior declaratory obligation in the event of cessation of activity ;
- the strengthening of tax incentives granted to companies for employment promotion (introduction of a tax credit for companies involved in the integration of young graduates) ;
- the modernization of the legal framework of Approved Management Centres,
- the reinforcement of the investment promotion regime for new investments in economically distressed areas.



V.2.2- Provisions relating to personal income tax.

- the application of an effective rate of 3% on gross income earned in Cameroon by non-resident digital sector companies with a significant economic presence;
- the increase of the abatement rate applicable to exceptional income from 25% to 35% ;
- the strengthening of the withholding at source mechanism and the securing of tax revenues through the introduction of a flat withholding tax of 5%, increased by 10% of Communal Additional Cents ;
- the strengthening of the taxation of capital gains arising from the sale of shares and equity holdings under Cameroonian law ;
- the harmonization of the conditions for the deductibility of assistance fees paid to non-residents (by applying a ceiling set at 2.5% of taxable profit) ;
- the determination of the taxable income of private drivers operating via digital platforms (by setting taxable income at 20% of the gross amount received per trip) ;
- the adjustment of the withholding tax on rents, reducing it from 15% to 10%, and the overhaul of exemption criteria.

V.2.3- Provisions relating to VAT and excise duties.

- the increase of specific excise duty rates on wines and spirits, in light of the observed double increase in their demand and prices, according to the following modalities :
- For locally produced wines, spirits, whiskies and champagne: (i) from 2 to 5 CFA francs per centilitre for wines; (ii) from 8 to 15 CFA francs per centilitre for whiskies; (ii) from 25 to 35 CFA francs per centilitre for champagne ;
- For imported lower-range wines, spirits, whiskies and champagne: (i) from 3 to 5 CFA francs per centilitre for spirits known as mixed alcohols; (ii) from 3 to 10 CFA francs per centilitre for wines (iii) from 10 to 20 CFA francs per centilitre for whiskies; (iv) from 30 to 40 CFA francs per centilitre for champagne ;
- the application of a reduced VAT rate of 10% on the acquisition of social housing units as first primary residences ;
- the extension of VAT liability to de facto real estate developers ;
- the extension of excise duty exemption to vehicles running on natural gas ;
- the introduction of a reduced 10% rate on: (i) interest on mortgage loans contracted by individuals; (ii) the sale of social housing units to individuals; (iii) the rental of social housing by public or semi-public real estate developers.



V.2.4- Provisions relating to specific taxation and other taxes and levies.

- the introduction, for the 2026 fiscal year only, of a 25% deduction on the Annual Forestry Fee payable by companies holding valid forest exploitation titles ;
- the clarification of the tax regime applicable to public utility quarries ;
- the clarification of the enforceability of the annual forestry fee, by clearly defining the starting point of its enforceability ;
- the renewal and extension of the special tax settlement procedure to claims issued before 31 December 2023. It is proposed to increase the reduction rate to 80% for settlements concluded at the judicial stage, compared to the current 65%, and to extend from 3 to 6 months the period granted to taxpayers to clear the balance of the settlement.

V.2.5- Provisions relating to registration duties and stamps.”

- the introduction of progressivity in the property tax. The standard rate of 0.1% is maintained for low-value properties, while higher rates apply in brackets to higher-value land holdings ;
- the codification of provisions relating to property tax and the advertising stamp in order to better distinguish State tax revenues from those belonging to Regional and Local Authorities (RLA), thereby strengthening the normative framework of financial decentralization.

V.2.6- Provisions relating to the Tax Procedures Code.

- the extension of the requirement for a tax compliance certificate to applications for issuance or renewal of passports, import operations carried out by individuals, and applications for the establishment or transfer of a vehicle registration certificate ;
- the introduction of a flat fine of 100,000 CFA francs for taxpayers who fail to submit their annual tax return within the legal deadlines ;
- the introduction of the option to publish lists of taxpayers according to their tax status ;
- the introduction of a real-time taxation system to combine legal rigor, technological modernity, and economic efficiency ;
- the extension to payment institutions of the regulation of fees related to the settlement of taxes and levies ;



- the clarification of the application modalities of the pre-filled tax return procedure, specifying that this system applies to the correction of all taxpayer declarations for the non-prescribed period ;
- the clarification of the mechanism for the recovery of unduly refunded VAT.

V.2.7- Provisions relating to local taxation.

- the halving of license contributions for taxpayers who are members of an Approved Management Centre and for individuals recognized as disabled ;
- the contribution of business licenses limited only to farmers, planters, and livestock breeders with an annual turnover exceeding 50 million CFA francs ;
- the alignment of the taxable base for service station managers with the regulated margin for approved petroleum products;
- the automatic reclassification under the business license regime of taxpayers whose actual turnover exceeds the legal thresholds.

V.3- Measures relating to non-tax revenue collection

Non-tax revenues are mobilized by sectoral ministries. In 2026, the new measures concern the Ministry of Livestock, Fisheries and Animal Industries, the Ministry of External Relations, the Ministry of Communication, the Ministry of Arts and Culture, the Ministry of State Property, Surveys and Land Tenure, the Ministry of Forests and Wildlife, and the Ministry of Tourism and Leisure. The following measures are planned :

- the adjustment of certain sanitary veterinary inspection and animal and fishery production exploitation fees ;
- the introduction of a tax on authorization and renewal for ice production units intended for the preservation of fishery products ;
- the introduction of phytosanitary inspection fees ;
- the introduction of fees for the registration, review, and renewal of applications for authorization to operate foreign associations, amounting to 1,000,000 CFA francs per application ;
- the introduction of a financial penalty applicable in the resale of lots subject to forfeiture: (i) 10% for the first two years following allocation; (ii) 20% for the third and fourth years; and (iii) 30% from the fifth year onwards ;



- the downward adjustment of topographical and cadastral work fees ;
- the introduction of a categorization system for radio, television, and national audiovisual content distribution operators, along with a new fee schedule for applicable charges, rights, and royalties ;
- the introduction of fees for obtaining and renewing accreditation for operators working in fire prevention, inspection, and conformity verification of installations: (i) accreditation application fees: 1,500,000 CFA francs for a period of five (5) years; (ii) renewal fees: 1,000,000 CFA francs for a period of five (5) years ;
- the introduction of fees related to meteorological information and publications;
- the increase of fees for issuing authorizations and visas applicable to cinematographic activity, along with the establishment of a sanctions regime ;
- the introduction of fees for processing requests to cancel validated data in the Forest Information Management System (SIGIF 2) ;
- the reorganization of consultation and acquisition fees for certain geological and mining data, by separating them through airborne geophysical surveys by data type, including magnetic and radiometric data ;
- the introduction of fees for authorization to exploit explosive substances and detonators ;
- the introduction of fees for authorization to access a former quarry site and fees for reviewing access requests ;
- the increase of accreditation fees applicable to individuals and legal entities wishing to operate in the field of classified establishments and high-risk equipment;
- the increase of financial penalties related to classified establishments ;
- the upward adjustment of financial penalties related to pressure equipment;
- the expansion of the scope of non-tax and tax revenues in the tourism and leisure sector.





VI- WHAT IS THE STATE'S REVENUE IN 2026 ?

Government revenue is the total amount of money that the government receives from domestic and international sources to carry out its activities. The government works to increase its revenue in order to meet the needs of the population, which are growing every day. The more funds the government is able to collect, the more it can spend. State revenue is divided into general budget revenue (5,687.0 billion) and SAA revenue (109.1 billion). It should be noted that three SAA (Special Fund for the Financing of the Reconstruction of Areas Recognised as Economically Disaster-Stricken in the Far North Region, Special Fund for the Financing of the Reconstruction of Areas Recognised as Economically Disaster-Stricken in the North-West and South-West Regions, and Special Fund for the Support of Women's Economic Empowerment and the Promotion of Youth Employment) benefit from a levy of 65 billion from the general budget. Ultimately, taking this levy into account, the State's revenue for 2026 amounts to 5,731.1 billion CFA francs.

VI.1- GENERAL BUDGET REVENUE

The 2026 Finance Law authorizes an amount of CFAF 5,687.0 billion in general budget revenue. Most of this comes from taxes paid by taxpayers (citizens and businesses). General budget revenue includes oil and gas revenue, tax revenue, customs revenue, non-tax revenue and donations.

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Oil and gas revenues amount to 523.7 billion CFA francs (9.2% of general budget revenues). **Tax and duties revenues amount** to 3,446.2 billion CFA francs (60.6% of general budget revenues) and customs revenues to **1,243.2** billion CFA francs.

Non-tax revenues amounted to CFAF 400.0 billion; these include fees paid to obtain certain administrative documents, fines, dividends (share of profits paid by public enterprises), etc.



Donations are voluntary contributions without compensation from friendly countries, international organisations and individuals. They amount to 73.8 billion CFA francs.

Table 1 : Components of general budget revenue

Headings	Amounts (in billion)	Weight (in %)
Oil and gas revenues	523,7	9,2
Tax revenues	3 446,2	60,6
Customs revenues	1 243,2	21,8
Non-tax revenues	400,0	7,0
Donations	73,8	1,3
General budget revenue	5 687,0	100

Source : 2026 Finance Law





VI.2- REVENUE FROM SPECIAL APPROPRIATION ACCOUNTS (SAA)

Revenues from the 13 Special Appropriation Accounts amount to CFAF 109.1 billion, including CFAF 50 billion for the 'Special Fund for the Economic Empowerment of Women and the Promotion of Youth Employment' and CFAF 47.5 billion for the 12 other Special Appropriation Accounts.

Table 2 : SAA revenues in 2026

Title of SAA		Amount (in millions))
1	Special fund for financing the reconstruction of areas recognised as economically disaster-stricken in the Far North region	13 619
2	Special fund for financing the reconstruction of areas recognised as economically disaster-stricken in the North-West and South-West regions	12 900
3	Special fund for supporting women's economic empowerment and promoting youth employment	50 000
4	Electricity sector development fund	15 000
5	Production of secure transport documents	8 000
6	Forestry development	3 000
7	Special fund for electronic security	1 500
8	National fund for the environment and sustainable development	1 500
9	Support and development of tourism and leisure activities	1 000
10	Financing of sustainable development projects in the field of water and sanitation	900
11	Development of the postal sector	900
12	Special Wildlife Protection Fund	500
13	Support for cultural policy	200
TOTAL		109 109

Source : 2026 Finance Law



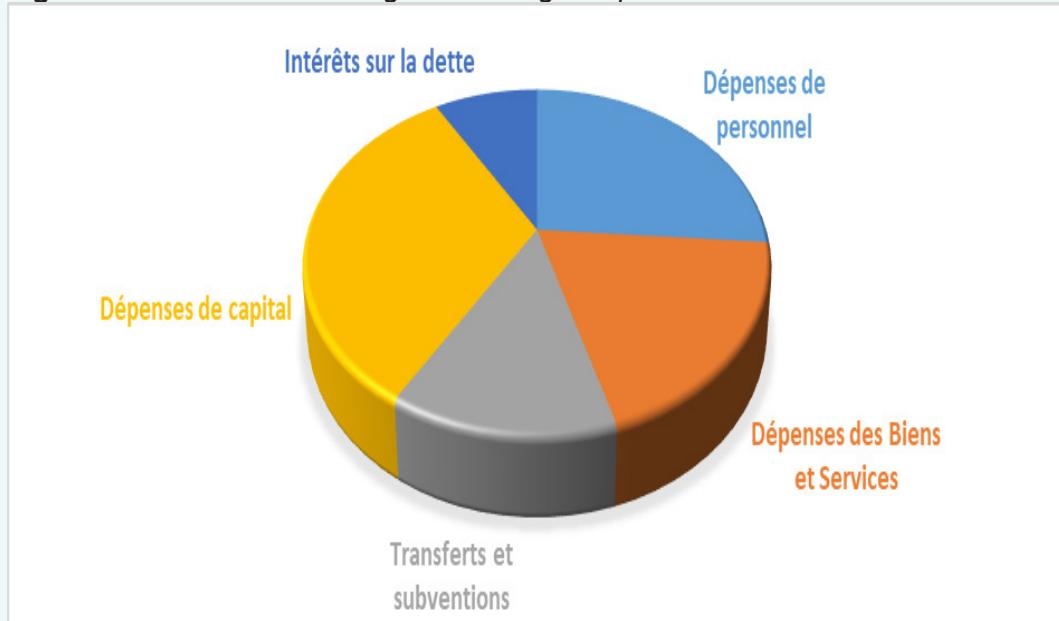
VII- WHAT IS THE GOVERNMENT'S EXPENDITURE IN 2026?

Government expenditure represents all sums paid to improve citizens' living conditions (health, education, water, electricity, security, justice, etc.), to facilitate wealth creation by businesses and to enable the functioning of the public administration. Expenditure in the 2026 budget amounts to CFAF 6,278.0 billion and consists of general budget expenditure and expenditure from special-appropriation accounts.

VII.1- GENERAL BUDGET EXPENDITURE

The general budget expenditure amounts to CFAF 6,210.5 billion. They consist, in order of importance, of investment or capital expenditure (29.0%), payment of civil servants' salaries (26.2%), purchases of goods and services (19.5%), transfers and subsidies (16.7%) and interest on public debt (8.6%).

Figure 2 : Distribution of the general budget expenditure



Source : 2026 Finance Law



In 2026, **personnel expenses**, which ensure the continuity of public services, amount to 1,626.2 billion CFA francs.

Expenditure on goods and services is intended to ensure the smooth running of government services. It includes, among other things, the payment of water, electricity and telephone bills for public administrations. It amounts to CFAF 1,211.8 billion.

Transfer and subsidy expenditure enables the government to support the purchasing power of citizens, particularly the most vulnerable. This includes, for example, pensions, fuel subsidies, government support for public enterprises, financial support for schools, hospitals and the poorest households, etc. It amounts to 1,036.7 billion CFA francs.

Capital expenditure, meanwhile, stands at CFAF 1,803.3 billion. Interest expenditure on public debt is CFAF 532.5 billion.

Table 3 : General budget expenditure and its components

Expenditure titles	Amount (in billion)	Weight (in %)
Personnel expenses	1 626,2	26,2
Goods and services expenses	1 211,8	19,5
Transfers and subsidies	1036,7	16,7
Capital expenses	1 803,3	29,0
Interest on debt	532,5	8,6
General budget expenditure	6 210,5	

Source : 2026 Finance Law





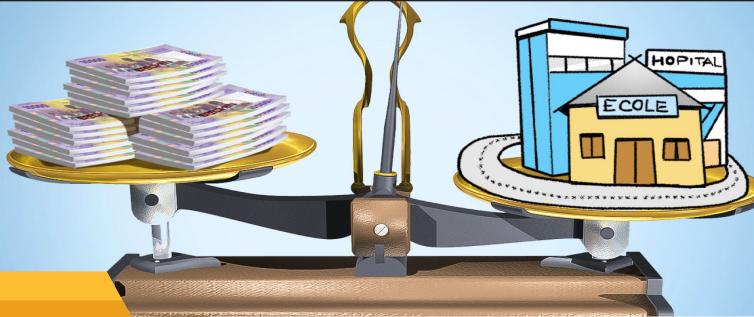
VII.2- EXPENDITURE FROM SPECIAL APPROPRIATION ACCOUNTS

The planned expenditure for the 13 SAAs for the 2026 financial year is estimated at CFAF 132.5 billion, including CFAF 71.0 billion for investment and CFAF 61.5 billion for running costs.

Table 04 : SAA expenditure

Number	SAA Title	Amounts (in millions)
1	Special fund for financing the reconstruction of areas recognised as economically disaster-stricken in the Far North region	37 100
2	Special fund for financing the reconstruction of areas recognised as economically disaster-stricken in the North-West and South-West regions	12 900
3	Special fund for supporting women's economic empowerment and promoting youth employment	50 000
4	Electricity sector development fund	15 000
5	Production of secure transport documents	8 000
6	Forestry development	3 000
7	Special fund for electronic security	1 500
8	National fund for the environment and sustainable development	1 500
9	Support and development of tourism and leisure activities	1 000
10	Financing of sustainable development projects in the field of water and sanitation	900
11	Development of the postal sector	900
12	Special Wildlife Protection Fund	500
13	Support for cultural policy	200
TOTAL		132 500

Source : 2026 Finance Law



VIII- HOW IS THE GAP BETWEEN GOVERNMENT REVENUE AND EXPENDITURE FILLED?

VIII.1- BUDGET DEFICIT

State revenues amount to 5,731.1 billion CFA francs and expenditures to 6,278.0 billion CFA francs. When budget revenues are compared with budget expenditures and VAT credits (84 billion CFA francs), the results show a budget deficit of 631.0 billion CFA francs.

VIII.2- GOVERNMENT FINANCING NEEDS

In 2026, the government's financing needs will be twofold: (i) it must find CFAF 631.0 billion to bridge the gap between its expenditure and revenue; (ii) the government must also have funds available to repay part of its debt backed by specific maturities, also known as structured debt (CFAF 1,870.6 billion), and to pay off outstanding amounts (CFAF 498.8 billion), pay Treasury correspondents (CFAF 20 billion) and repay VAT credits (CFAF 84 billion). This brings its total financing requirement to CFAF 3,104.2 billion.

VIII.3- HOW DOES THE GOVERNMENT PLAN TO RAISE THE 3,104.2 BILLION CFA FRANCS THAT IT WILL BE LACKING?

In order to cover its financing needs, the State has the option of borrowing from: (i) domestic lenders (banks, individuals, etc.) by issuing government securities (treasury bills and bonds); (ii) bilateral international lenders (States), multilateral lenders (technical and financial partners, international financial institutions) or on the international market.

In 2026, the Government therefore intends to resort to: (i) project loan disbursements for CFAF 826.7 billion; (ii) government securities issues for CFAF 400.0 billion; (iii) bank financing for CFAF 589.7 billion; (iv) budget support from development partners for 120 billion CFA francs; and (v) exceptional financing from partners for 167.8 billion CFA francs and resort to other external borrowing amounting to 1,000 billion (Eurobonds).



PART THREE :

ANALYSIS OF THE 2026 BUDGET

- IX -** HOW WERE THE EXPENDITURES OF THE GENERAL BUDGET ALLOCATED ?
- X -** HOW IS DECENTRALIZATION FINANCED IN 2026 ?
- XI -** HOW IS GENDER TAKEN INTO ACCOUNT IN THE 2026 BUDGET ?
- XII -** WHY IS CLIMATE BECOMING A BUDGETARY CONCERN AND HOW DOES THE GOVERNMENT INTEND TO ADDRESS IT ?



IX- HOW WERE THE EXPENDITURES OF THE GENERAL BUDGET ALLOCATED?

To improve the legibility of the state budget and facilitate its control, the expenditures are presented to Parliament for approval according to three (03) forms or classifications, namely: the **administrative classification**, which is the breakdown of expenditures by the institution responsible for their execution; the **functional classification**, which groups expenditures by major state missions; the **economic classification**, which is the breakdown of expenditure according to its economic nature, namely: running costs, investment and debt.

IX.1- BUDGET ALLOCATION BY INSTITUTION/MINISTRY

In 2026, most institutions and ministries have seen their budget allocations increase. This increase is mainly due to the elimination of all common chapters, in particular chapters 65 'common expenditure' and 94 'investment interventions'. In fact, the appropriations that were previously included in these chapters have been transferred to the budgets of the relevant technical ministries.

❖ «Sovereignty and Governance» Sector

A budget of CFAF 272.5 billion has been allocated to the 'Sovereignty and Governance' sector, an increase of CFAF 51.8 billion (+23.5%) compared to the 2025 financial year. The sector accounts for 3.14% of the overall budget.





Table 5 : Budget of Ministries/Institutions in the Sovereignty and Governance Sector (in billion)

Heading	2025	2026	Variation 2025/2026
Presidency of the Republic	60,6	84,7	24,0
National Assembly	24,6	27,1	2,5
Prime Minister's Office	27,4	32,7	5,3
Economic and Social Council	2,2	2,8	0,7
Ministry of External Relations	47,9	65,6	17,7
Senate	16,2	16,2	0,0
Elections Cameroon	12,6	12,6	0,0
National Commission for the Promotion of Bilingualism and Multiculturalism	3,5	3,5	0,0
National Commission on Human Rights	4,8	4,8	0,0
Constitutional Council	4,1	4,6	0,5
Supreme State Audit Office	6,6	7,1	0,5
National Committee for Disarmament, Demobilisation and Reintegration	4,4	4,7	0,3
Supreme Court	5,8	6,1	0,3
Ministry of Justice	74,3	77,1	2,8
TOTAL	220,7	272,5	51,8

Source : 2026 Finance Law

«Defence and security» sector

The budget allocated to the 'Defence and Security' sector is 550.7 billion CFA francs, or 6.3% of the overall budget. Compared to 2025, this represents an increase of 68.1 billion CFA francs (+14.1%).

Table 6 : Budget of institutions and ministries in the defence and security sector (in billion)

Heading	2025	2026	Variation 2025/2026
General Delegation for National Security	120,8	168,4	47,6
Ministry of Defence	361,8	382,3	20,5
Defence and Security Sector	482,6	550,7	68,1

Source : 2026 Finance Law



«General and Financial Administration» Sector

The budget allocated to the 'General and Financial Administration' sector is 782.9 billion CFA francs, or 9.02% of the overall budget. Compared to 2025, this represents an increase of 314.9 billion CFA francs (+67.3%).

Table 7 : Budget of Ministries in the 'General and Financial Administration' sector (in billion)

Heading	2025	2026	Variation 2025/2026
Ministry of Public Contracts	16,7	23,2	6,5
Ministry of Finance	96,2	195,3	99,1
Ministry of Economy, Planning and Regional Development	173,1	354,6	181,5
Ministry of Public Service and Administrative Reform	18,6	19,9	1,3
Ministry of Decentralisation and Local Development	121,1	147,3	26,2
Ministry of Territorial Administration	42,3	42,6	0,3
TOTAL	468,0	782,9	314,9

Source : 2026 Finance Law

«Education, Training and Research» Sector

The budget for the education sector is CFAF 1,107.0 billion, representing an increase of CFAF 52.5 billion (+5.0%) compared to the 2025 financial year. The Ministry of Secondary Education accounts for 53.8% of this budget, and the Ministry of Basic Education for 30.1%. Education is allocated 12.75% of the overall budget.

Table 8 : Budget of Ministries in the Education, Training and Research Sector (in billion CFA francs)

Heading	2025	2026	Variation 2025/2026
Ministry of Basic Education	311,4	333,6	22,1
Ministry of Secondary Education	577,3	595,2	17,9
Ministry of Higher Education	136,0	143,3	7,3
Ministry of Scientific Research and Innovation	29,8	34,9	5,1
TOTAL	1 054,6	1 107,0	52,5

Source : 2026 Finance Law



«Production and Trade» Sector

The budget allocated to the 'Production and Trade' sector is CFAF 263.1 billion, an increase of CFAF 20.2 billion (+8.3%) compared to the 2025 financial year. This sector accounts for approximately 3% of the general state budget.

Table 9 : Budget of Ministries in the Production and Trade Sector (in billion CFA francs)

Heading	2025	2026	Variation 2025/2026
Ministry of Trade	11,3	15,6	4,3
Ministry of Small and Medium-Sized Enterprises, Social Economy and Handicrafts	16,5	15,0	-1,5
Ministry of Tourism and Leisure	9,3	9,9	0,6
Ministry of Mines, Industry and Technological Development	13,1	13,8	0,7
Ministry of Agriculture and Rural Development	106,3	114,6	8,3
Ministry of Livestock, Fisheries and Animal Industries	52,8	56,8	4,0
Ministry of Environment, Nature Protection and Sustainable Development	11,8	14,2	2,4
Ministry of Forestry and Wildlife	21,9	23,3	1,4
TOTAL	243,1	263,1	20,2

Source : 2026 Finance Law

«Health» sector

A budget of CFAF 391.3 billion has been allocated to the health sector, representing an increase of CFAF 65.8 billion (+20.2%) compared to the 2025 financial year. The Ministry of Public Health has been allocated a budget representing 4.51% of the overall budget.





Table 10 : Budget for the health sector (in billion CFA francs)

Heading	2025	2026	Variation 2025/2026
Ministry of Public Health	325,4	391,3	65,8
TOTAL	325,4	391,3	65,8

Source : 2026 Finance Law

«Social Affairs and Employment» Sector

The budget allocation for the Social Affairs and Employment Sector in the 2026 budget amounts to CFAF 77.8 billion, an increase of CFAF 924 million compared to the 2025 financial year.

Table 11 : Budget of ministries in the social affairs and employment sector (in billion CFA francs)

	2025	2026	Variation
Ministry of Social Affairs	25,3	26,6	1,3
Ministry of Employment and Vocational Training	33,0	33,0	0,1
Ministry of Labour and Social Security	7,9	8,1	0,2
Ministry of Women's Empowerment and the Family	10,7	10,0	-0,7
TOTAL	76,9	77,8	0,9

Source : 2026 Finance Law

«Infrastructure» Sector

The 2026 budget allocation for this purpose is CFAF 1,339.5 billion, a decrease of CFAF 39.6 billion (-2.9%) compared to the 2025 financial year.

Table 12 : Budget of Ministries in the Infrastructure Sector (in billion CFA francs)

Heading	2025	2026	Variation 2025/2026
Ministry of Posts and Telecommunications	18,5	29,6	11,1
Ministry of Urban Development and Housing	180,7	168,9	-11,9
Ministry of Public Works	611,5	651,9	40,4
Ministry of Transport	57,0	34,6	-22,3
Ministry of Water and Energy	486,3	425,7	-60,6
Ministry of State Property, Surveys and Land Tenure	25,1	28,8	3,7
TOTAL	1 379,1	1 339,5	-39,6

Source : 2026 Finance Law



«Communication, Culture, Leisure and Sport» Sector

The budget allocated to this sector is 80.7 billion CFA francs, compared to 77.4 billion CFA francs in the 2025 financial year.

Table 13 : Budget of Ministries in the Communication, Culture, Leisure and Sport Sector (in billion)

Heading	2025	2026	Variation 2025/2026
Ministry of Communication	7,3	8,2	0,98
Ministry of Arts and Culture	9,4	10,4	1,02
Ministry of Youth Affairs and Civic Education	29,8	28,7	-1,11
Ministry of Sports and Physical Education	30,9	33,3	2,37
TOTAL	77,4	80,7	3,26

Source : 2026 Finance Law





IX.2- THE 11 MINISTERIAL PROGRAMS RECEIVING THE LARGEST BUDGETS

The 2026 budget is divided into 183 budgetary programmes. The 11 main programmes account for 24% of the general budget. They cover road construction, quality of education, electricity supply, the restructuring of public enterprises, defense, and security.

Table 14 : Top 11 Ministerial Programmes

N°	Heading	Amount (in billion)	Variation 2025/2026
1	Construction of roads and other infrastructure (MINTP)	379,7	-5,3
2	Improving the quality of education and school life in the secondary education sub-sector (MINESEC)	252,8	-32,5
3	Rehabilitation, maintenance and repair of roads and other infrastructure (MINTP)	221,9	31,0
4	Universal primary education (MINEDUB)	197,1	-37,4
5	Defence of the integrity of the national territory (MINDEF)	179,1	11,4
6	Energy Supply (MINEE).	173,3	-27,6
7	Strengthening Equitable and Inclusive Access to Secondary Education (MINESEC).	145,3	11,3
8	Intensification of Professionalization and Optimization of Training (MINESEC)."	141,8	29,7
9	Participation in and Rehabilitation of Public Enterprises through Investment (MINEPAT).	135,0	120
10	Strengthening the Health System (MINSANTE).	132,5	2,4
11	Support for Structural Transformation to Accelerate Growth (MINEPAT).	122,7	56,1
	TOTAL	2 081,1	159,0

Source : 2026 Finance Law



IX- 3 SOME MAJOR GOVERNMENT INVESTMENT PROJECTS FOR THE YEAR 2026

Public investment expenditures are planned and executed annually to improve living conditions and develop factors of production. They are largely devoted to infrastructure acquisition, providing water and electricity to the population, developing agriculture, and much more.

For the year 2026, the public investment budget for the 9 budgetary sectors is **2,023.3** billion, up 278 billion CFAF (+ **15.9 %**) compared to the initial 2025 finance law.

Table 15 : Sectoral breakdown of the 2026 PIB (in billions of CFAF)

Heading	2025	2026
Sovereignty and Governance Sector	51.3	50.4
Defense and security sector	27.0	49.7
General and Financial Administration Sector	307.8	440.9
Education, Training, and Research Sector	77.3	78.1
Production and Trade Sector	15.8	133.5
Health Sector	71.3	70.9
Social Affairs and Employment Sector	28.4	22.6
Infrastructure Sector	1,153.0	1,161.4
Communication, Culture, Leisure, and Sports Sector	13.5	15.8
TOTAL	1,745.3	2023.3

Source : 2026 Finance Law





The budget in 2026, will allow the completion of a good number of major projects and the start of some major investment projects announced by the Head of State.

Road infrastructure sector

- Yaoundé-Douala motorway, phase 2 (**35 billion**) ;
- Road construction works : Kumbo -Ndu (41.97 km) ; Ndu-Binka-Nkambé (70.44 km) and Nkambe-Misajé (29 km) (budgeted amount **35 billion**) ;
- Development of the Yaoundé-Douala- Idenau road (**25.5 billion**) ;
- Completion of the construction of the Batchenga-Ntui Yoko-Lena- Sengbe-Tibati road (**23.5 billion**) ;
- Rehabilitation of the Babadjou Bamenda road (**22.9 billion**) ;
- Construction and rehabilitation of the Ngaoundéré-Garoua road (**21 billion**) ;
- Continuation of the rehabilitation of the Mora-Dabanga Kousséri road (**20 billion**) ;
- Construction of the Olounou-Oveng-Gabon border road (**18 billion**) ;
- Regional road paving works (**16.5 billion**) ;
- Road paving works on the Soa -Essé-Awaé road (**13.6 billion**) ;
- Construction of the Olama-Kribi road (**12 billion**) ;
- Road paving works on Maroua- Bogo-Pouss (**12 billion**);
- Rehabilitation of the Magada-Guidiguis - Yagoua road (**11 billion**) ;
- Rehabilitation of the Edéa-kribi road (**10 billion**) ;
- Road paving works on the Ebolowa-Akom II-Kribi road (**10 billion**) ;
- Road paving works on the Douala-Bonépoupa road (**7.8 billion**) ;
- Road paving works on the Ekondo Titi-Kumba road (**7 billion**) ;
- Development of the northern access road to Yaoundé (**6.8 billion**) ;
- Road paving works on the Ngaoundéré-Paro road (**6.6 billion**) ;
- Road paving works on the Kumba- Mamfé road (**6.5 billion**) ;
- Road paving works Babungo -Okou- Noni-Lassin (**5.5 billion**) ;
- Ketta Road Development Project Djoum and facilitation of transport on the Yaoundé-Brazzaville corridor (**5.3 billion**) ;
- Rehabilitation of the Bekoko-Limbe-Idenau and Mutenguene-Buea road as well as the access ramp to the port of Tiko (**5 billion**) ;
- Rehabilitation of the Douala- Bandjoun road (**5 billion**) ;
- Development of the Eastern Entrance of Douala, phase II (**5 billion**) ;
- Rehabilitation of the Mbalmayo-Sangmélima road (**5 billion**) ;
- Construction of the Lolabé-Campo expressway (**5 billion**) ;
- Road paving works on Foumban-Koupa-Matapit (**4.2 billion**) ;
- Continuation of the rehabilitation of the Maroua Moutouroua-Magada-Guidiguis road (**4 billion**) ;



- Road paving works on the Batouri-Ngoura-Kentzou road (**3.3 billion**) ;
- Road paving works on the Bonépoupa-Yabassi road (**3.2 billion**) ;
- Road paving works on the Oveng-Gabon border (**3.2 billion**) ;
- Rehabilitation of the Lékié loop (**3 billion**).

Engineering Structures Domain

- Construction of the bridge over the Logone river (**12 billion**) ;
- Construction of the bridge over the Cross River (**8 billion**) ;
- Construction of collapsed engineering structures (**6.7 billion**) ;
- Construction of Engineering Structures (**5.4 billion**) ;
- Construction of the bridge over the Ntem river (**5.4 billion**) ;
- Construction of a second bridge over the Benue River and a bypass road in the Department of Benue (**5 billion**).

Urban Planning and Housing Domain

- Rehabilitation of urban roads (**22.864 billion**) ;
- Construction, monitoring and equipping of Public Security Units (**19.95 billion**) ;
- Construction of urban roads (**15.953 billion**) ;
- Continuation of the Douala Urban Mobility Project (**15 billion**) ;
- Construction work on the Yaoundé-Nsimalen Highway, urban section (**14.68 billion**) ;
- Yaoundé sanitation project (**10.27 billion**) ;
- Completion of the construction of 10,000 housing units and their socio-cultural facilities in Yaoundé and its surroundings (**10 billion**) ;
- C2D Yaoundé city centre programme (**8.63 billion**) ;
- Construction of decent housing (**7.923 billion**) ;
- Support to local authorities for the creation of urban roads (**7 billion**) ;
- Construction, maintenance, fitting out and equipping of the premises of the Ministry of Finance (**5.219 billion**) ;
- Construction and equipping of the MINFOF headquarters building (**4.335 billion**) ;
- Project to build the Yaoundé city bypass (**4.3 billion**) ;
- Construction of buildings housing the services of the MINEE (**3.776 billion**) ;
- Continued construction of the 2-story building (ground floor + 4 floors) for the Prime Minister's Services (**3.5 billion**) ;
- Support to local authorities for the construction and equipping of markets (**3.5 billion**) ;
- Construction, equipment and maintenance of the modern judicial services complex in Yaoundé (**3.156 billion**) ;



- Development and rehabilitation of works in the Prime Minister's Services (**2.452 billion**) ;
- Continuation of the construction of the Archives Centre of the Chamber of Accounts (**1.3 billion**) ;
- Construction of the AFROSAI headquarters building (**1.5 billion**) ;
- Construction of the headquarters building of the Committee on Human Rights and Freedoms (**1.3 billion**).

Electricity domain

- Chad-Cameroon interconnection project (**60 billion**) ;
- Urban electrification (**42.728 billion**) ;
- Rural electrification (**41.64 billion**) ;
- Modernization and maintenance of electricity networks (**25,595 billions**) ;
- Completion of the electrification works of 200 localities by photovoltaic solar systems in the 10 regions (**22.275 billion**) ;
- Finalization of phase 1 of the project to construct the 225 kilovolt Ebolowa-Kribi and 90 KV Mbalmayo-Mekin transmission lines, as well as related works (**22.5 billion**) ;
- Rural electrification project of 200 localities by solar photovoltaic system (**22.275 billion**) ;
- Completion of the Rural Electrification and Energy Access Project in Under-served Areas (**14.107 billion**) ;
- Support to local and regional authorities for the electrification of areas in need (**10.5 billion**) ;
- Continuation of electrical interconnection work in 225 kilovolts South-North and Chad-Cameroon (**10 billion**) ;
- Continuation of the construction of the base plant and the evacuation lines of the Lom-Pangar Dam (**9.5 billion**) ;
- related works (**5 billion**) ;
- Rural electrification project in 5 regions (Adamaoua, Centre, North, West and South) (**3.5 billion**) ;
- Project for the Reinforcement and Stabilization of Electricity Transport Networks in the City of Douala (**6.2 billion**).

Drinking water supply and sanitation domain

- Drinking water supply station in Japoma (**36 billion**) ;
- Drinking water supply project for 09 cities (**31.4 billion**) ;
- Project to reconfigure the drinking water supply system of the city of Douala (**12.272 billion**) ;



- Start of the project to reconfigure the drinking water supply system of the city of Yaoundé (**11.2 billion**) ;
- Drinking water security project in Cameroon (**9.32 billion rds**).

Post and Telecommunications domain

- Extension, rehabilitation of the backbone and fiber optic access network (**16 billion**) ;
- Acceleration of Cameroon's digital transformation (**1.418 billion**).

Projects in the Transportation sub-sector

- Rehabilitation and renewal of railway lines (**17.232 billion**) ;
- Regional project for improving the performance of the Douala-N'Djamena rail/ road corridor (**12.7 billion**) ;
- Bélabo -Ngaoundéré line renewal project (**4.5 billion**) ;
- Construction of maritime/port infrastructure (**4.4 billion**) ;
- Closure of the implementation of the project to develop an integrated industrial zone at the port of Kribi (**3.44 billion**) ;
- Closure of the project to rehabilitate the airports of Bertoua, Kribi and Tiko (**493 million**).

Productive domain

- Support for the recapitalization of the National Investment Company (**25 billion**) ;
- Development of value chains in the consumer goods sectors (**11.78 billion**) ;
- Support for production in the rice sector (**8.5 billion**);
- Technical support for stakeholders in fishing, livestock farming and animal industries (**6.7 billion**) ;
- Sustainable development of forage production by agropastoral zone (**6.103 billion**) ;
- Support in agricultural materials and equipment (**5.9 billion**) ;
- Support for production in the cotton sector (**2.0 billion**) ;
- Development of the national dairy industry (**2 billion**) ;
- Support for production in the oil palm sector (**1.9 billion**) ;
- Support for production in the maize sector (**1.6 billion**) ;
- Development of aquaculture industries (**1.3 billion**).

Health sector

- Strengthening the supply of infrastructure for health facilities (FOSA) of the 3rd category (**14.3 billion**) ;
- Strengthening the infrastructure supply for category 1 and 2 FOSA (**9.9 billion**) .
- Support to local authorities (municipalities) for the creation, management and



maintenance of 3rd , 4th and 5th category health facilities (**7.5 billion**) ;

- Acquisition and distribution of MILDA (**6.1 billion**) ;
- Strengthening of routine vaccination (**6 billion**) ;
- Support for people living with HIV (**6 billion**) ;
- Support to local authorities (Regions) for the management, equipment and maintenance of healthcare facilities (**2.8 billion**).

Education and training field

- Creation, management, equipment, upkeep and maintenance of nursery and primary schools and extracurricular establishments of the Municipalities (**21.2 billion**) ;
- Construction and equipment of vocational high schools (**14.1 billion**) ;
- Construction, equipment and rehabilitation of infrastructure in public vocational training structures (**6.6 billion**) ;
- Support to local and regional authorities for the construction, expansion, equipping, and maintenance of high schools and colleges in Cameroon (**7 billion**) ;
- Construction of pilot schools (**3.1 billion**) ;
- Construction, rehabilitation of roads and various networks (VRD) in the normal sector (**2.4 billion**) ;
- Construction, rehabilitation of roads and utilities in the technological sector (**2.3 billion**).





X- HOW IS DECENTRALIZATION FINANCED

As part of its decentralization financing, the State uses two methods: the General Decentralization Grant (DGD) and tax transfers. The transferred resources are intended for the construction of clinics, warehouses, shops, markets, and bus stations; the rehabilitation of road and school infrastructure; the construction of culverts and underpasses; and the payment of salaries for nurses, teachers, etc.

X.1- GENERAL DECENTRALIZATION GRANT

The state budget allocated to Regional and local authorities totals CFAF 1,106.22 billion, divided between CFAF 804.11 billion for investment and CFAF 302.11 billion for operating expenses. Exercised powers amount to 334.9 billion, while unexercised powers amount to 771.3 billion. Compared to the 2025 financial year, these resources are up by 147.4 billion.





Table 16 : Resources for decentralization by competence and ministry/institution in 2026 (in millions of CFAF)

Ministries/Institutions	Skills used	Skills not used	Total
Ministry of Territorial Administration	6,049.5	665.0	6,714.5
General Delegation for National Security	1804.9	10.0	1814.9
Ministry of Defense	16.6	0.0	16.6
Ministry of Arts and Culture	0.0	992.0	992.0
Ministry of Basic Education	44,260.8	229,793.0	274,053.8
Ministry of Sports and Physical Education	7,506.4	0.0	7,506.4
Ministry of Trade	4,074.9	0.0	4,074.9
Ministry of Tourism and Leisure	2,717.4	35.0	2,752.4
Ministry of Secondary Education	13,664.0	238,524.0	252,188.0
Ministry of Scientific Research and Innovation	220.0	0.0	220.0
Ministry of Finance	2,840.4	15,171.0	18,011.4
Ministry of Economy, Planning and Regional Development	1,330.7	180.0	1,510.7
Ministry of Decentralization and Local Development	24,200.0	95,634.0	119,834.0
Ministry of the Environment, Nature Protection and Sustainable Development	1,732.0	0.0	1,732.0
Ministry of Agriculture and Rural Development	8,450.1	0.0	8,450.1
Ministry of Livestock, Fisheries and Animal Industries	11,571.3	3,000.0	14,571.3
Ministry of Water and Energy	26,969.6	32,201.3	59,170.9
Ministry of Forests and Wildlife	32.6	0.0	32.6
Ministry of Public Works	66,630.0	5,870.0	72,500.0
Ministry of Housing and Urban Development	41,533.9	10,617.1	52,151.0
Ministry of Public Health	66,221.4	137,171.1	203,392.5
Ministry of Social Affairs	2,854.6	44.6	2,899.2
Ministry for Women's Empowerment and the Family	216.0	400.0	616.0
Ministry of Transport	17.0	1000.0	1017.0
TOTAL	334,914.1	771,308.1	

Source : 2026 Finance Law



X.2- FINANCING THROUGH TAX TRANSFER

Tax transfer is the mechanism by which the State relinquishes certain taxes and duties to decentralized local authorities. Faced with the difficulties associated with the current management of local taxation and with a view to accelerating the decentralization process, the President of the Republic promulgated Law No. 2024/020 on local taxation on December 23, 2024. The main advances of this law concern local tax policy and the administration of local levies.

The projected tax revenue to be collected by local and regional authorities (RLAs) in 2026 is 603.6 billion CFAF. Specifically, the Directorate General of Taxation anticipates collecting 509.6 billion CFAF in tax revenue for RLAs in 2026, including 391.8 billion CFAF for municipalities and 117.8 billion CFAF for regions. The General Directorate of Customs projects revenue to be collected by municipalities at 94.0 billion CFAF.

In 2026, the Ministry of Finance :

- ♦ **will proceed to reorganize the methods of taxation of the General Synthetic Tax (IGS) and to extend the application of the Local Development Tax (TDL) to those subject to the IGS ;**
- ♦ **will regulate the methods for setting rents for municipal shops;**
- ♦ **will establish an equalization scheme for the proceeds of the IGS.** The municipal share would be distributed according to the following formula: i) 80% as the basic withholding tax, directly paid to the municipality where the taxpayer is located; ii) 20% as a residual amount centralized by the body responsible for centralization and equalization, for redistribution between municipalities according to objective criteria of need and tax potential;
- ♦ **will proceed to clarify the payment methods for certain fees allocated to local authorities.**





XI - HOW IS GENDER TAKEN INTO ACCOUNT IN THE 2026 BUDGET ?

Gender-responsive budgeting involves allocating funds to reduce the socio-economic disparities that exist between men and women, and between boys and girls. These inequalities, primarily created by customs, traditions, and prejudices, are observed in all domains notably education, health, and agriculture. Gender-responsive budgeting (GRB) also contributes to women's empowerment.

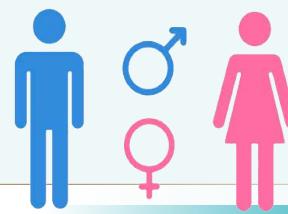
GENDER-SENSITIVE SPENDING IN THE 2026 BUDGET

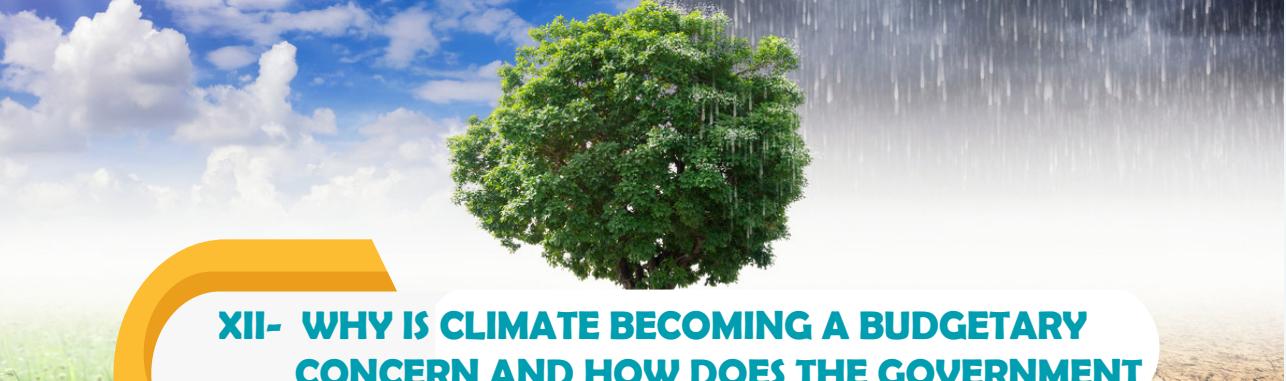
In 2026, gender-sensitive spending, that is, spending which contributes to reducing gender inequalities and empowering women, amounts to 90.41 billion CFAF in the 10 pilot ministries.

Table 17 : Gender-sensitive expenditure in the 2024 to 2026 budgets (in millions of francs)

PILOT MINISTRIES	2024	2025	2026
MINAS	2,916.9	1,691.5	2,184.5
MINDDEVEL	96.5	457.8	106.5
MINEDUB	6,135.4	20,206.3	22,153.5
MINFI	553.2	710.2	577.4
MINEPAT	2,363.5	3,313.2	2,619.7
MINSANTE	42,353.0	48,837.6	48,786.0
MINESEC	10,584.0	4,642.2	3,962.0
MINADER	N / A	4,393.2	2,999.1
MINEPIA	5,235.0	1,732.9	1,234.0
MINPROFF	4,548.5	6,477.9	5,791.8
TOTAL	72,422.5	92,460.0	90,414.3

Source : 2026 Finance Law





XII- WHY IS CLIMATE BECOMING A BUDGETARY CONCERN AND HOW DOES THE GOVERNMENT INTEND TO ADDRESS IT?

Addressing climate change is a global concern. For several years, the Cameronian government has undertaken reforms aimed at integrating climate considerations into public policies. In accordance with its international commitments, Cameroon has committed to green budgeting, also known as Climate and Environment-Responsive Budgeting (CERB).

As a reminder, Climate and Environment Responsive Budgeting (CERB) involves integrating concerns related to climate change and the environment into the state budget.

It allows us to assess the climate impact of government spending and budgetary efforts to achieve Cameroon's national and international objectives in the fight against climate change.

For the year 2026, the scope of the CERB changes from 09 administrations for which only investment expenditures had been recorded, to 18 targeted pilot administrations and now concerns the Public Investment Budget (PIB) and operating budget (BF).

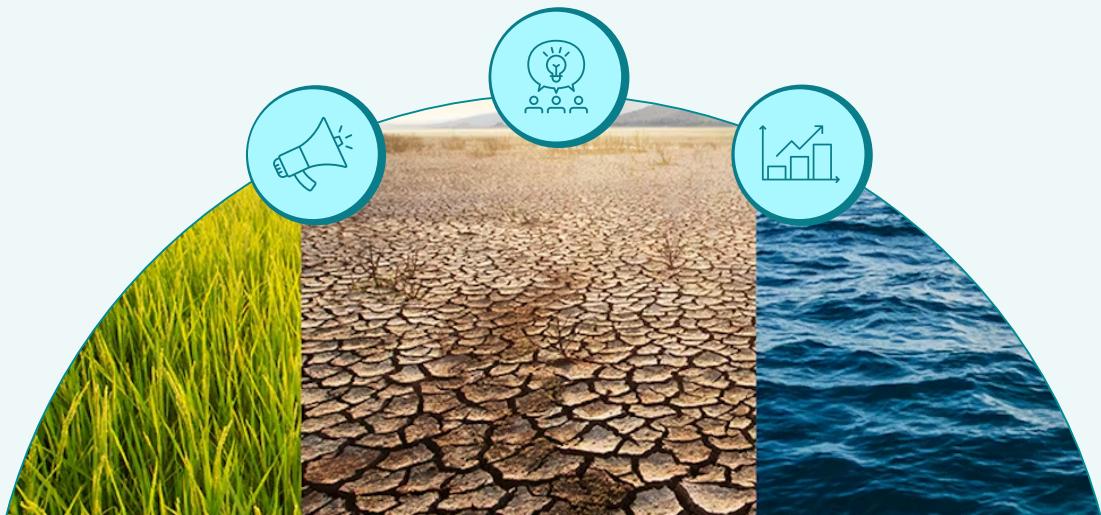




Table 18 : Climate-sensitive expenditure in the 2026 budgets (in millions of francs)

No.	Pilot Ministries	Climate-sensitive spending	Share of climate-sensitive spending relative to ministerial budgets (%)
1	MINAT	3,356.0	7.98
2	MINHDU	43,788.4	26.01
3	MINTP	28 706,0	4,43
4	MINT	15 940, 8	46,41
5	MINADER	14 799,4	12,98
6	MINSANTE	25 882,2	6,72
7	MINFOF	10 343,2	45,22
8	MINEPDED	10 486,5	76,77
9	MINEPIA	26 327,9	46,59
10	MINEE	205 342,9	48,46
11	MINRESI	4 445,0	13,88
12	MINPMEESA	2 049,9	14,01
13	MINDEVEL	10 825,0	7,37
14	MINEPAT	1 526,98	0,71
15	MINFI	1 253,6	0,73
16	MINIMIDT	638,6	4,80
17	MINAS	535,5	2,02
18	MINCOMMERCE	52.24	0.35
Total Pilot Administrations		406,298.1	15.98
Total general budget		406,298.1	4.72

Source : 2026 Finance Law

Budget

XIII- GLOSSARY

Budgetary support	It is a transfer of funds to the public treasury made by organizations such as the IMF, the World Bank, the European Union or certain foreign governments, to help finance the state budget.
Budget year/fiscal year	Budget execution period from January 1st to December 31st
Treasury bonds	These are debt securities issued by the treasury to raise the resources needed to cover its financing needs in the short, term.
Financial burdens of the debt	Total government spending dedicated to paying interest and other debt-related charges
Special appropriations accounts	Total budgetary operations financed by means of specific revenues which are directly related to the expenditures concerned.
Budgetary appropriations	Authorization to spend, granted up to a specific amount and for a specific purpose.
Budgetary orientation debate	Discussion which takes place in Parliament before the budget vote to present the broad guidelines of budgetary policy.
Budget deficit	Money that the State lacks to cover its expenses
Common expenses	These are expenses reserved for covering expenses, mainly those described as accidental and unforeseeable.
Staff expenses	Cash remuneration of State staff (payment of State employees' salaries) as well as other expenses incurred for the benefit of staff (social security contributions, family benefits).
Investment expenditures	These are expenditures intended primarily for the implementation of strategic development plans and multi-year programmes, with a view to preserving, restoring and increasing the State's assets.
Public debt	Money that the State owes to a person, a company or an organization at the national or external level.
Loan	Financial aid from countries or organizations, most often foreign, which the State must reimburse afterwards.



Exemption	Authorization for a period of time not to pay a tax or duty . It can be partial or total.
Tax	Money that every person (civil servant, trader, craftsman, farmer, etc.) pays to the State without receiving anything in return.
Investment	Construction and equipping of infrastructure such as roads, hospitals and classrooms.
Import-substitution	It is a strategic approach which consists of organizing and developing all the means that can enable goods, equipment, and services that come from abroad to be produced and consumed locally.
GDP (Gross Domestic Product)	It is a key economic indicator that measures the wealth created in a country over a given period (usually one year).
Internal recipes	All the resources collected by the State within the country.
Tax revenues	Revenue from mandatory, non-refundable levies without direct compensation, collected by the State from individuals and institutions to finance public spending
Royalty	A mandatory levy levied in connection with a public service operation. It is the monetary compensation for a service rendered.
Subsidies	Financial aid granted in the form of a non-repayable donation to a state structure or service
Tax	Money collected by the State, decentralized local authorities (Town Halls) or a public administrative establishment in exchange for a service rendered.
Current transfers	Income paid to beneficiaries even without having rendered any actual economic services





XIV- APPENDIX

Appendix 1 : administrative and economic classification of the state budget (in billions of cfaF)

N°	CHAPTER	Operating expenses	Investment expenditures	TOTAL		Variation
		2026	LF2025	LF2026	LF2026/2025	
1	Presidency of the Republic	71.1	13.6	60.6	84.7	39.6%
2	Services attached to the Presidency	0.0	0.0	11.8	0.0	-100.0%
3	National Assembly	21.0	6.1	24.6	27.1	10.2%
4	Prime Minister's Office	22.8	9.9	27.4	32.7	19.3%
5	Economic and Social Council	2.0	0.8	2.2	2.8	29.7%
6	Ministry of Foreign Affairs	58.6	7.0	47.9	65.6	37.0%
7	Ministry of Territorial Administration	39.0	3.6	42.3	42.6	0.7%
8	Ministry of Justice	69.2	7.9	74.3	77.1	3.8%
9	Supreme Court	3.9	2.2	5.8	6.1	5.2%
10	Ministry of Public Contracts	19.6	3.7	16.7	23.2	38.8%
11	Supreme State Audit	5.2	1.9	6.6	7.1	8.1%
12	General Delegation for National Security	147.2	21.2	120.8	168.4	39.4%
13	Ministry of Defense	353.8	28.5	361.8	382.3	5.7%
14	Ministry of Arts and Culture	9.2	1.2	9.4	10.4	10.9%
15	Ministry of Basic Education	302.9	30.7	311.4	333.6	7.1%
16	Ministry of Sports and Physical Education	26.0	7.3	30.9	33.3	7.7%
17	Ministry of Communication	7.0	1.3	7.3	8.2	13.4%
18	Ministry of Higher Education	127.8	15.5	136.0	143.3	5.4%
19	Ministry of Scientific Research and Innovation	24.9	10.0	29.8	34.9	17.2%
20	Ministry of Finance	168.3	27.0	96.2	195.3	103.0%
21	Ministry of Trade	10.8	4.8	11.3	15.6	38.2%
22	Ministry of Economy, Planning and Regional Development	71.4	283.2	173.1	354.6	104.9%



23	Ministry of Tourism and Leisure	5.2	4.7	9.3	9.9	6.5%
25	Ministry of Secondary Education	573.3	21.9	577.3	595.2	3.1%
26	Ministry of Youth and Civic Education	22.6	6.1	29.8	28.7	-3.7%
27	Ministry of Decentralization and Local Development	65.7	81.6	121.1	147.3	21.6%
28	Ministry of the Environment, Nature Protection and Sustainable Development	10.8	3.4	11.8	14.2	19.5%
29	Ministry of Mines, Industry and Technological Development	10.6	3.2	13.1	13.8	5.4%
30	Ministry of Agriculture and Rural Development	44.1	70.5	106.3	114.6	7.8%
31	Ministry of Livestock, Fisheries and Animal Industries	22.2	34.6	52.8	56.8	7.5%
32	Ministry of Water and Energy	8.2	417.6	486.3	425.7	-12.5%
33	Ministry of Forests and Wildlife	15.3	8.0	21.9	23.3	6.1%
35	Ministry of Employment and Vocational Training	24.0	9.0	33.0	33.0	0.2%
36	Ministry of Public Works	112.1	539.7	611.5	651.9	6.6%
37	Ministry of State Property, Surveys and Land Tenure	26.3	2.5	25.1	28.8	14.9%
38	Ministry of Housing and Urban Development	13.8	155.1	180.7	168.9	-6.6%
39	Ministry of Small and Medium-Sized Enterprises, Social Economy and Crafts	10.7	4.3	16.5	15.0	-8.7%
40	Ministry of Public Health	320.4	70.9	325.4	391.3	20.2%
41	Ministry of Labour and Social Security	7.4	0.7	7.9	8.1	3.0%
42	Ministry of Social Affairs	14.5	12.1	25.3	26.6	5.2%
43	Ministry for Women's Empowerment and the Family	9.3	0.8	10.7	10.0	-6.5%
45	Ministry of Posts and Telecommunications	9.8	19.8	18.5	29.6	59.7%
46	Ministry of Transport	8.0	26.6	57.0	34.6	-39.2%
48	National Committee for Disarmament, Demobilization and Reintegration	3.4	1.3	4.4	4.7	6.8%
49	Constitutional Council	4.1	0.5	4.1	4.6	12.1%
50	Ministry of Public Service and Administrative Reform	16.4	3.5	18.6	19.9	6.8%
51	Elections Cameroon	11.6	1.0	12.6	12.6	0.0%



52	Human Rights Commission of Cameroon	3.5	1.3	4.8	4.8	0.0%
53	SENATE	12.0	4.2	16.2	16.2	0.0%
54	National Commission for the Promotion of Bilingualism and Multiculturalism	3.0	0.5	3.5	3.5	0.0%
TOTAL		6,657.6	6,652.8	2031.2	7,669.0	8,683.9

Source : 2026 Finance Law

Appendix 2 : Own revenues from saa

TITLE OF SAA	(in millions)
Special fund for financing the reconstruction of areas recognised as economically disaster-stricken in the Far North region	0
Special fund for financing the reconstruction of areas recognised as economically disaster-stricken in the North-West and South-West regions	0
Special fund for supporting women's economic empowerment and promoting youth employment	0
Electricity sector development fund	15 000
Production of secure transport documents	8 000
Forestry development	3 000
Special fund for electronic security	1 500
National fund for the environment and sustainable development	1 500
Support and development of tourism and leisure activities	1 000
Financing of sustainable development projects in the field of water and sanitation	900
Development of the postal sector	900
Special Wildlife Protection Fund	500
Support for cultural policy	200
TOTAL	32 500

Source : 2026 Finance Law



XV- THE REFERENCE DOCUMENTS

- **Law No. 2018/011 of July 11, 2018** to lay down the Cameroon Code of Transparency and Good Governance in the Public Finance Management ;
- **Law No. 2018/012 of July 11, 2018** to establish the fiscal regime of the State and other public entities ;
- **Law No. 2025/012 of 17 December 2025** on the finance law of the Republic of Cameroon for the financial year 2026 ;
- **Decree No. 2019/281 of May 31, 2019** to lay down the State Budgetary Calendar ;
- Decree and No. 2019/3187 of September 9 , 2019 relating to the State budget nomenclature ;
- **Circular No. 001 of 18 July 2025** on the preparation of the State budget for the 2026 financial year ;
- Ministry of Finance database ;
- Database of the Ministry of Economy, Planning and Regional Development.

XVI- USEFUL INFORMATION

The internet websites

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

For further information, please contact the Directorate General of Budget, Building B, Ministry of Finance - Yaoundé,

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