

REPUBLIC OF CAMEROON

PEACE – WORK – FATHERLAND

PRESIDENCE DE LA REPUBLIQUE
PRESIDENCY OF THE REPUBLIC
SECRETARIAT GENERAL
SERVICE DU FICHIER LEGISLATIF ET REGLEMENTAIRE
LEGISLATIVE AND STATUTORY AFFAIRS CARD INDEX SERVICE
COPIE CERTIFIEE CONFORME
CERTIFIED TRUE COPY

LAW N^o 2020/018 OF 17 DEC 2020

**FINANCE LAW OF THE REPUBLIC OF CAMEROON
FOR THE 2021 FINANCIAL YEAR**

*The Parliament deliberated and adopted, the
President of the Republic hereby enacts the
law set out below:*

PART ONE
GENERAL CONDITIONS OF BUDGETARY AND FINANCIAL BALANCE

1
GENERAL PROVISIONS

SECTION ONE: The purpose of this law is to determine Government revenue and expenditure for 2021, lay down the conditions of budgetary and financial balance, and establish the State budget.

SECTION TWO: (1) State revenue and expenditure shall include budgetary revenue and expenditure as well as cash and financing resources and expenses.

(2) The State budget shall determine the nature, amount and allocation of revenue and expenditure, the resulting budget balance as well as the terms of financing.

(3) The State budget shall comprise the Overall Budget and Special Appropriation Accounts.

SECTION THREE: This part provides for and authorizes State resources, fixes the ceilings on State expenses and establishes the resulting budgetary and financial balance.

2
PROVISIONS RELATING TO RESOURCES

SECTION FOUR: The taxes, duties, levies, contributions, royalties, other proceeds and public revenue of the Republic of Cameroon shall continue to be collected in accordance with the instruments in force, subject to the provisions of this law.

CHAPTER ONE
PROVISIONS RELATING TO CUSTOMS DUTIES AND TAXES

SECTION FIVE: Support to the pharmaceutical Industry and the agricultural, fishery and livestock Sectors

1. Imported capital goods for the pharmaceutical industry shall benefit from a reduced customs duty or Common External Tariff of 5% and shall be exempted from Value Added Tax.
2. Drugs as well as imported inputs intended for the pharmaceutical industry shall be exempted from customs duties and taxes. The provisional list of these pharmaceutical production inputs shall be fixed by a separate instrument.
3. The following imported capital goods intended for agriculture, livestock and fishery shall be exempted from all customs duties and taxes:

Description		Customs Tariff
Ploughs	PRESIDENCE DE LA REPUBLIQUE PRESIDENCY OF THE REPUBLIC SECRETARIAT GENERAL SERVICE DU FICHIER LEGISLATIF ET REGLEMENTAIRE LEGISLATIVE AND STATUTORY AFFAIRS CARD INDEX SERVICE COPIE CERTIFIEE CONFORME CERTIFIED TRUE COPY	8432.10 00 000
Tillers		8701.10 00 000
Other agricultural, horticultural or forestry machinery, equipment and appliances		8432.80 00 000
Parts of agricultural, horticultural or forestry machinery, apparatus and equipment		8432. 90 00 000
Agricultural tractors (except tow-tractors of 87.09), with internal combustion or combustion engine, for agricultural use		8701.94 00 000 to 8701.95.00.001
Other machinery and equipment for harvesting agricultural products, including straw or fodder balers		8433.59 00 000
Machinery and equipment for the manufacture of animal feed or foodstuff		8436.10 00 000
Milking machines for agriculture and animal husbandry		8434.10 00 000
Dairy machinery and equipment		8434.20 00 000
Incubators and brooders for poultry farming		8436.21 00 000
Fishing vessels; factory ships and other vessels for processing or preserving fishery products		8902.00 00 000
Speedboats propeller engines		8407. 21 00 000; 8408. 10 10 000

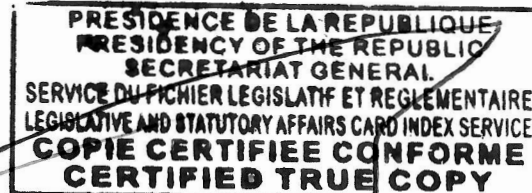
SECTION SIX: Excise Duty on Certain Import Products

1. On importation, the *ad valorem* excise duty shall apply to the undermentioned products as follows:

(a) At the rate of 25%:

- Wooden articles and furniture of tariff subheadings 4418. 10 00 000; 4418.20 00 000; 4418.73 00 000 to 4418.74 00 000; 9403. 30 00 000; 9403.50 00 000; 9403.60 00 000;
- Soaps, organic surface-active preparations and cleaning preparations of tariff subheadings 3401. 19 10 000 to 3402.90 00 000;
- Toilet paper of tariff subheading 4818. 10 00 000;
- Food products of tariff headings and subheadings 1602.41 00 000; 1602.42 00 000; 1704.10 00 000; 1704.90 90 000; 1806.90 00 000 and 1905.
- Plastic articles and packaging of tariff headings and subheadings 3923.10. 00 000; 3923.21 00 000 and 6305;
- Woven fabrics of synthetic fibres of tariff headings 5514. to 5516. ;

- Natural and artificial flowers of tariff headings 0603. and 6702. ;
 - Toothpicks of any material of subheadings 3926.90 90 000 and 4421.99 00 000.
- (b) At the reduced rate of 5%:
- Maize groats of tariff subheading 1103.13 00 000;
 - Mayonnaise of subheading 2103.90 00 000.
2. The exemption from ad valorem excise duty on the importation of certain inputs provided for by the provisions of Section 6 (3) of the Finance Bill for the 2020 Financial Year shall not apply to the following products:
- Hydroquinone of tariff subheading 2907. 22 00 000;
 - Maize groats of tariff subheading 1103.13 00 000.



SECTION SEVEN: Procedures for the Implementation of Deferred and Post-clearance Customs Controls

1. Without prejudice to the provisions provided for in the CEMAC Customs Code for the control of the movement and keeping of goods, the Customs Administration shall have the power to carry out controls after collection of the goods in the form of deferred controls and post-clearance controls.
 - a) Deferred controls shall be control measures through which the Customs Administration ensures, after removal of the goods, the accuracy and authenticity of the customs declarations, by means of thorough checks of the documentary bundle relating to the declaration in detail produced during the immediate controls. Deferred controls shall be carried out by the Deferred Customs Control Department;
 - b) Post-clearance controls shall be control measures by which the Customs administration ensures, after the removal of the goods or any foreign trade and foreign exchange financial operations, the accuracy and authenticity of customs declarations and operations as well as compliance with any regulations which the Customs administration applies, by means of checks particularly on the relevant books, registers, accounting systems, commercial and financial data held by the persons or companies directly or indirectly concerned by the international transaction. The post-clearance controls shall be carried out at the registered office of the company or at the headquarters of the company. However, where necessary and at the initiative of the Administration, they may be carried out at the premises of natural or legal persons directly or indirectly linked to the taxpayer subject to the control.
2. Deferred and post-clearance customs controls shall aim at:
 - a) detecting infringements on the laws and regulations that the Customs Administration is responsible for applying;
 - b) Assessing the sincerity and fairness of financial, accounting and commercial statements with regard to the customs legislation;
 - c) penalizing breaches and recovering duties and taxes compromised or evaded, where appropriate;

- d) Raising the awareness of economic operators on improving their voluntary compliance with the applicable rules and regulations.
3. As part of their duties, the members of the customs control missions shall enjoy total independence from the controlled entities and shall have all the powers of investigation provided for in the Customs Code and subsequent implementing legislation. In this regard, they shall be notably empowered to:
- a) Request and be presented, against acknowledgement of receipt and for examination, all documents necessary for the accomplishment of their duties, including documentation relating to transfer prices. Such documents shall be returned, in accordance with the same procedure, to the audited entity at the end of the customs control operations;
 - b) Access to buildings, premises and other properties related to the audited entity;
 - c) Have full access to the economic, financial and accounting records of the controlled entity, in whatever form they are presented, and to all digital data necessary for the performance of their duties, and to request information from any person related to the controlled entity;
 - d) Conduct all verifications relating to financial, accounting and commercial records;
 - e) Be presented with all the company's mail and correspondence, without possible opposition to confidentiality, professional secrecy and banking secrecy;
 - f) Make written or oral requests for information to the heads of the controlled entities, who must reply in the same way and within the reasonable time limits laid down. The person who refuses to communicate the documents required during deferred post-clearance controls shall lose the right, when this refusal is duly established, to present the said documents at the litigation stage.
 - g) Seize, where necessary and on the basis of a report, the evidence-based documents. Such documents must be returned to the controlled party in the same form as they were seized;
 - h) Collect samples, as necessary, for scientific and technical analysis. At the end of the control, these samples must be returned in accordance with the rules and regulations in force, where applicable;
 - i) Request for the intervention of law enforcement services, where necessary.
4. The members of customs control missions shall be required to exercise their duties in strict compliance with customs control ethics and in accordance with the legal obligations of their oath. To this end, they must, during deferred or post-clearance customs control operations, show courtesy, probity, rigour, discretion and professionalism. As such, they shall be bound to the following:
- a) The requirements of discretion and professional secrecy;

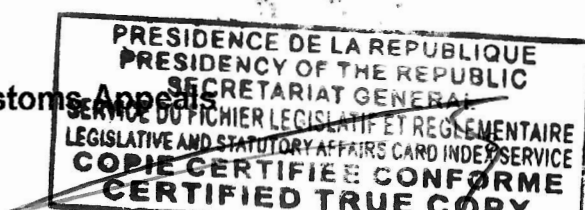
- b) To conduct checks under conditions which guarantee the regular operation of the structures controlled. As such, the investigating officers must spend the minimum amount of time necessary on the premises of those structures, analysing evidence and hearing the parties in the Customs offices or at the place of the control;
 - c) Avoid any interference in the day-to-day management of the entity being controlled;
 - d) Inform officials of any situation which might prevent them from objectively carrying out the control;
 - e) Take all necessary measures to ensure the timely completion of the assignment.
5. Without prejudice to any other measure deemed appropriate, any member of a customs control mission who is guilty of serious breaches of the rules of professional ethics or legal obligations and of oath in the performance of his duties may be brought before the competent disciplinary bodies.
 6. Unless expressly provided for by law or special authorization from the Minister in charge of finance or the Director General of Customs, as the case may be, the following are and shall remain prohibited:
 - a) Superposition of control teams on the same taxpayer;
 - b) Programming of more than one post-clearance control for a company, on the same subject, during the same year;
 - c) Repetition of a control for a period that has been subject to a previous control sanctioned by a regular report. However, the Customs Administration shall be authorized to repeat a control or verification over a previously controlled period and on the same subject if new facts of less than three years are discovered which were concealed by the person controlled during the control.
 7. Where a customs control requires specific technical knowledge, the Customs Administration may be assisted by technical experts from other State administrations or international organizations or independent persons. Such experts shall be subject to the same obligations as customs inspectors in control.
 8. Post-clearance controls must be conducted on an organized manner in three phases: planning phase, the control execution phase and investigations closure phase, which shall be organized as follows:
 - a) **The mission planning** phase shall be in the Customs services after the documents and information have been used to determine the fraud risks. After the analysis phase referred to above, companies fraud risks or violation of the regulations in force shall be scheduled for on-site investigations.

This programme shall be materialised by a periodic control plan which indicates the composition of the mission team, its objectives and the conditions for its execution. This control plan shall give rise to the issuance of mission orders signed by the Director General of Customs, which indicate, in addition to the usual information, their purpose, nature and the duration of the investigations;

- b) The **execution phase** of a post-clearance customs control begins with a control visit notification from the Customs Administration specifying the following: the date of arrival of the control team, the composition of the control team, the duration of the control, the period covered by the control, the arrangements to be made for the smooth conduct of the control notably regarding workspace, documents to be provided, the right to be assisted by a customs expert of his choice. This phase is subject to the other procedures set out below:
- i. The duration of a post-clearance control mission to a company may not exceed 3 (three) months, starting from the date of signature of the minutes opening investigations. However, where circumstances so require, this period may, on the proposal of the Head of the control mission, be renewed once by correspondence from the Director General of Customs addressed to the controlled entity.
 - ii. Notwithstanding the provisions referred to in point (i) above, when it is not possible to close a post-clearance control within the time limits set because of dilatory or disruptive practices attributable to the person being controlled or to any person outside the Administration, the Director General of Customs shall be authorized to extend the duration of the ongoing control mission within the limits necessary for the completion of the investigations.
 - iii. Requests for postponement of the control formulated by the controlled entity have the effect of interrupting the calculation of the control deadlines when they are accepted by the Administration;
 - iv. Silence on the part of the post-clearance controllers beyond the deadline provided for in the mission order shall be a cause for the expiry of the control. Any action taken in this context shall be deemed null and void, with the exception of the duly signed reports of the parties. In this case, the control may only be continued with a new mission order defining a new control period;
 - v. Post-clearance customs control may only cover non-prescribed exercises, except in the cases of a thirty-year period provided for in the CEMAC Customs Code;
 - vi. The heads of the controlled entities shall be required to be present during the deliberations of the control mission and may be assisted, where appropriate, by a customs expert of their choice;
 - vii. During the Customs control mission, the inspectors must, in the course of investigations and on-the-spot work in the company, comply with the general principles of legality of evidence and penalties, respect for the adversarial process, diligence, impartiality and independence with regard to the controlled entities;
 - viii. The mission's provisional findings, observations and other recommendations must be the subject of interim reports or observation letters addressed to the heads and staff of the controlled bodies;
 - ix. Duly registered interim reports must always be notified to the controlled entity, clearly indicating the shortcomings noted and his right to be assisted by a certified customs expert of his choice;

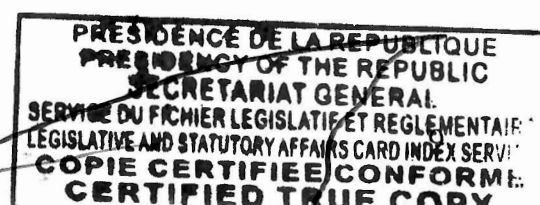
- x. The heads of the controlled entity shall be required to respond, point by point, to the findings contained in the interim reports. The controlled entity shall have a period of 8(eight) clear days to present to the controllers, by written correspondence, the arguments and evidence it intends to put forward on each offences or breaches noted in the said report. Silence from the controlled entity beyond this period shall be entered in the control report and shall be presumed to be an admission of offence;
 - xi. Upon receipt of the correspondence from the company referred to in (x) above, the controllers shall agree with the company to hold a final adversarial working session which shall give rise to the preparation of a statement of findings signed by the parties or their representatives, where applicable.
- c) **The closure phase** of any post-clearance control shall be organized as follows:
- i. Where the control does not find an infringement, a statement of offence is immediately drawn up and signed by the parties. It is then entered in the Administration's registers by the controllers and a copy is forwarded to the controlled company by the Director General of Customs.
 - ii. Where an infringement is found to have been committed during the control, the inspectors shall draw up a report of the findings of the final hearing in their offices or at the control site, based on the conclusions of the final hearing, in the presence of the controlled person or his representative, who shall be invited to add any comments and observations, to sign and to receive a copy of the report.
 - iii. Regardless of the type of control, the refusal to sign a report as well as the efforts made to achieve this result shall be duly established by the department after formal notice, if necessary. The department shall then enter the report in its registers and initiate the proceedings and constraints provided for by the CEMAC Customs Code and its implementing legislation, laws and other regulations in force.
 - iv. Objections to duly signed minutes raised by the taxpayer must satisfy the conditions for recourse provided for in the regulations in force.
 - v. After the control, the controllers shall prepare a general investigation report that indicates the shortcomings found, the strengths and weaknesses of the company in relation to customs aspects. A copy of this investigation report must be forwarded to the customs unit responsible for risk management and to the controlled entity within 15 days from the date of investigation closure to allow it to effect the adjustments made necessary by the findings of the customs controls.
9. The provisions of Section 5 of the Finance Law for the 2004 financial year and Section 6 of the Finance Law for the 2008 financial year relating to deferred and a-post-clearance customs controls are hereby repealed.

SECTION EIGHT: Conditions for the Exercise of Customs Appeals



1. Appeals against the findings of the Customs Administration shall be admissible under the following conditions:
 - a) the minutes must have been signed with explicit reservation about the various findings of the service. Any appeal against a report not signed by the applicant or filed after a period of 30(thirty) clear days shall be inadmissible;
 - b) the appeal must, under penalty of foreclosure, be addressed directly to the Director General of Customs within 30 (thirty) clear days from the notification of the disputed report and the possible fine;
 - c) the appeal must clearly state the various findings contained in the report and counter them point by point, the arguments or evidence to the contrary;
 - d) the appeal must be supported by a contentious submission the amount of which shall correspond either to the totality of the customs duties and taxes contested when it concerns the findings of the "front-line units" or "deferred controls", or, in the case of post-clearance controls, to 20% of the amount of the customs duties and taxes evaded in dispute or 20% of the fixed fine when there are no duties and taxes evaded.
2. A copy of the appeal and of the contentious submission must be submitted at the same time to the enforcement service.
3. The Director General of Customs shall have a period of 30 (thirty) days to make a decision upon receipt of the appeal. Silence beyond this deadline shall be deemed to constitute a rejection.
4. In the event of tacit or express rejection by the Director General of Customs, the controlled entity may, on pain of foreclosure, lodge a new appeal to the Arbitration Commission for Customs Disputes within 30 (thirty) days.
5. Chaired by an official appointed by the Minister in charge of finance, the Arbitration Commission for Customs Disputes shall receive any type of customs appeal arising from disagreements to the findings of immediate, deferred or post-clearance controls.
6. Where a taxpayer contests a decision of the Arbitration Commission for Customs Disputes, he shall refer the matter to the Council of Ministers of the Economic Union of Central African States (UEAC) within 30 (thirty) clear days from the date of notification of the decision. Such referral shall not have suspensive effect.
7. Without prejudice to the provisions of the Customs Code, the judicial authorities shall have jurisdiction to rule only if all the above remedies have not been successful.
8. In the exercise of non-judicial remedies, the controlled entity may be assisted by a certified customs expert of its choice.
9. The provisions of Section 2 (16) of the Finance Law for the 2018 Financial Year relating to the conditions for the exercise of customs appeals are repealed.

SECTION NINE: Cancellation of a Customs Declaration



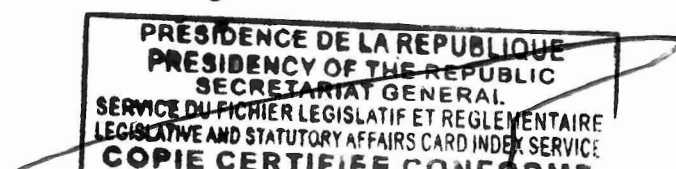
1. At the request of the importer or his authorized customs agent, the customs authorities may, on the basis of a finding report, authorize the cancellation of an already validated customs declaration, where it is not possible to correct it, in one of the following cases:
 - a) where the request concerns the change of a customs procedure or where two customs declarations for the same goods are erroneously lifted;
 - b) where customs services are convinced that, as a result of special considerations, the placement of the goods under the customs procedure originally chosen is no longer justified;
 - c) where the customs services are convinced that the goods will be placed immediately under another customs procedure;
 - d) where the request for cancellation is not concurrent with an ongoing control, an announced physical visit or the sampling of the goods. In such cases, the request for cancellation shall not be accepted before the end of the control, ongoing verification or before the physical visit or sampling has taken place.
2. Unless otherwise provided for, the request for cancellation of the customs declaration may not be made 15 (fifteen) clear days after the validation of the initial declaration.
3. Cancellation of a declaration shall not be authorized after release or removal of the goods.

SECTION TEN: Establishment of an Alert Procedure for Approved Intermediaries

- a) Approved intermediaries shall issue a confidential alert to the Customs Administration when they doubt the regularity of a financial transaction with a foreign country, relating to foreign trade.
- b) Such alert shall release the Customs Administration from liability when it is established that the approved intermediary concerned has not violated the regulations as part of the operations performed on behalf of the suspected client.

SECTION ELEVEN: Communication of Financial Transactions by Approved Intermediaries

1. Regarding foreign exchange, approved intermediaries shall be required to electronically communicate to the Directorate General of Customs, no later than the 10th of each month, all information relating to financial transactions carried out with foreign countries for their own account and that of their clients during the previous month.
2. Approved intermediaries shall also be required to forward the consolidated annual accounts for the previous year to the same Administration no later than 10 January of each year.
3. Microfinance institutions shall be subject to the obligations set out in (1) and (2) above for financial transactions carried out with foreign countries on their order for their clients.



4. Failure to transmit the information referred to in (1) and (2) above or their transmission beyond the prescribed deadlines shall be considered as an offence of refusal to communicate documents as provided for in the CEMAC Customs Code and sanctioned as such, without prejudice to the penalties provided for in the said Code.

SECTION TWELVE: Implementation of the African Continental Free Trade Area (AfCFTA)

The Preferential Tariff of the African Continental Free Trade Area (AfCFTA) shall come into force in Cameroon as from 1 January 2021.

CHAPTER TWO

PROVISIONS RELATING TO THE GENERAL TAX CODE

SECTION THIRTEEN: The provisions of Sections 7, 12, 17a, 43, 74, 74a, 82, 105, 108 (new), 109, 109a, 122, 124b, 130a, 142, 147, 149, 235a, 235b, 235c, 242, 243, 244a, 247a, 337, 543, 546, 589, 591, 592, 597, 599a, 609 to 613, M1, M7, M8, M41a, M53, M105b, M124a and C 118 of the General Tax Code, are amended and/or supplemented as follows:

BOOK ONE

TAXES AND DUTIES

PART I:

DIRECT TAXES

CHAPTER I:

COMPANY TAX

DIVISION III

TAXABLE PROFITS



Section 7: Net taxable profit shall be established after deduction of all charges directly entailed by the exercise of activities subject to assessment in Cameroon, in particular:

B – Financial costs

Interest on sums of money left or placed at the disposal of the company by partners in addition to their capital shares, irrespective of the form of the company, within the limit of those calculated at the rate of the central bank advances increased by two percentage points, and **subject to the following conditions:**

- Existence of a written and duly registered loan agreement;
- Subscribed share capital fully paid up.

The rest shall remain unchanged.

C – Actual losses

The following shall be deductible from the profit:

- ;
- ;
- losses due to damage duly established and validated in the presence of a taxation officer with at least the rank of an inspector, under the conditions specified in the Tax Procedures Manual.

However, for damages and breakages incurred by companies in the brewing sector, the related losses shall be deducted at a flat rate of 0.5% of the total production volume.

Section 12: (1) Any loss sustained in a given year shall be considered a charge on the following year and deductible from profits made in that year. Should this profit be inadequate for the deduction to be made in its entirety, the loss still outstanding shall be carried forward to subsequent years up to the fourth year after initial loss.

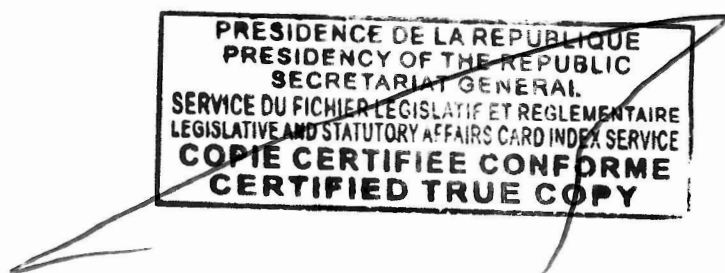
(2) For credit institutions and State portfolio companies undergoing restructuring, the deficit surplus may be carried forward until the end of the sixth year following the deficit year.

DIVISION VI

CALCULATION OF TAX

Section 17a: (1) Notwithstanding the provisions of Section 17 above, the rate of company tax for taxpayers with a turnover equal to or less than CFAF 3 (three) billion shall be fixed at 28%.

(2) The rate provided for in (1) above shall be effective as from the financial year ending on 31 December 2020.



CHAPTER II
PERSONAL INCOME TAX

DIVISION II
BASIS OF ASSESSMENT OF THE PERSONAL INCOME TAX

SUB-DIVISION II
INCOME FROM STOCKS AND SHARES

II – EXEMPTIONS



Section 43: The following shall be exempted from Personal Income Tax:

-
- Interest accruing on savings accounts containing deposits of more than **CFAF 50 (fifty) million**;

The rest shall remain unchanged.

DIVISION V
OBLIGATION TO FILE RETURNS

Section 74: All professional taxpayer liable to Personal Income Tax shall file annual returns of their income during the past year no later than 15 March of each year.

Individual holdings falling under the specialized management units shall file their returns to these entities.

Where an individual farm does not belong under a specialized management unit but has several establishments spread over the territory of several tax centres, it shall, in addition to its monthly tax returns to each of these centres, compulsorily file to the tax office where its main establishment is found a summary tax return showing its turnover by establishment.

The annual summary tax return shall lead to adjustments, where applicable.

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Section 74a: (1) Non-professional taxpayers who receive income from salaries, wages, pensions, life annuities, and/or capital and property income, and generally speaking from any passive income, shall file an annual summary income tax return no later than 30 June of each year with the tax office of their place of residence.

(2) The annual summary income tax return can be directly filed online using a form provided by the administration. It is listed by income category:

- amount of income earned during the past financial year;
- deductions at source already made or advance payments made;
- balance to be paid, if any.

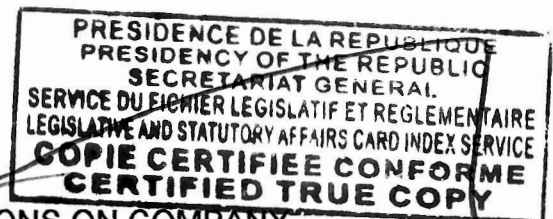
(3) Any annual summary income tax return showing a balance of personal income tax to be paid must be accompanied by means of payment. The said payments shall be made in accordance with the procedures defined in Section M 7 of the Manual of Tax Procedures, i.e. electronically by mobile phone, by bank transfer, by electronic payment or in cash at bank counters.

(4) After validation by the competent services, the annual summary tax returns which show that an excess amount has been collected shall give rise to a refund or deduction from future taxes at the request of the taxpayer.

Section 82: Personal income tax deducted at source in the manner stipulated in Section 81 (1) above shall be paid no later than the 15th of the following month at the **Tax Office of the employer's tax centre.**

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



DIVISION V
TAX INCENTIVES

A. MEASURES RELATING TO YOUTH EMPLOYMENT PROMOTION

Section 105: Firms falling under the actual earnings tax system which recruit Cameroon graduates below 35 years for first-time jobs or pre-employed internship on open-term contract basis shall be exempted from taxes and contributions on the salary paid to such young people, excluding social security contributions

Such exemption shall only be granted to firms falling under the **actual earnings tax system or members of an Approved Management Centre.**

The rest shall remain unchanged.

B. STOCK EXCHANGE TAX SYSTEM

Section 108 (new): Companies whose ordinary shares are listed on the Central African Stock Exchange shall be entitled to the following company tax reduction rates:

- (a) A reduced corporate tax rate of 25%;

(b) A reduced rate of 1.5% on down payment and minimum company tax collection.

Section 109: Companies that issue stocks on the **Central African Stock Exchange** shall be entitled to a reduced company tax rate of 25%.

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Section 109a: Companies known to be involved in public issues in accordance with the provisions of the OHADA Uniform Act relating to Commercial Companies and Economic Interest Groups, and which list all or part of their equity interest or debt obligations on the **Central African Stock Exchange**, shall be entitled to a reduced company tax rate of 25%, with effect from the date of listing on the stock market.

G. INCENTIVES FOR THE AGRICULTURAL SECTOR

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

-
- exemption from VAT on the purchase of pesticides, fertilizers and inputs, as well as for agriculture, stock breeding and fisheries equipment and materials **listed in the Annex to this Part**;

The rest shall remain unchanged.

J. INCENTIVES FOR DIGITAL ECONOMY PROMOTION

Section 124b: (1) Innovative start-ups in the field of information and communication technologies, grouped within management structures set up as approved management centres, shall enjoy the following tax advantages:

- a) During the incubation phase, which must not exceed 5 years: exemption from all taxes, duties, levies and payments with the exception of social security contributions;
- b) At the end of the incubation phase:
 - i. In the event of the sale of the "start-up": application of a reduced rate of 10% on the capital gain on the sale;
 - ii. In the event of entry into the operation phase, the company shall, for a period of five (5) years, benefit from:
 - exemption from the business licence tax;
 - exemption from registration fees on the incorporation, extension or capital increase instruments;
 - exemption from all tax and employer's charges on salaries paid to their employees with the exception of social security contributions;



- application of a reduced company tax rate of 15%;
- application of a 50% rebate on the basis of the assessment of the advance payment and the minimum company tax collection;
- income tax credit of 30% of research and innovation expenses capped at one hundred (100) million CFA francs.
- application of a reduced rate of income tax on movable capital revenue of 5%, on dividends paid to shareholders and interest paid to investors.

iii. Beyond the fifth year of operation: application of the ordinary law tax system.

(2) Eligibility for the benefits of the start-up promotion scheme is subject to the approval issued by the Approved Management Centres dedicated to start-ups.

(3) The specific obligations of the Approved Management Centres dedicated to start-ups shall be specified by an instrument issued by the Minister in charge of finance.

ANNEX TO PART I

LIST OF AGRICULTURE, STOCK BREEDING AND FISHERIES EQUIPMENT AND MATERIALS EXEMPTED FROM VAT

I. SEEDS

Tariff Heading	Product Identification
2) Animal seeds	
.....
03019900.000	Mature broodstock, larvae and fry of Tilapia
03019900.000	Mature broodstock, larvae and fry of Clarias
03019300.000	Mature broodstock, larvae and fry of Carp
03011900.000	Broodstock of other exotic or endogenous fish species for breeding
03019900.000	Broodstock larvae and fry

VI. PROCESSING MATERIALS AND EQUIPMENT

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84335900.000	Castrator	
84.36 to 84.38	Gyro-mill	
84.36 to 84.38	Crusher-mixer	
84.36 to 84.38	Shell-Crushing Machine	
84193100.000	Grain Dryer	
8433	Sheller Machine	

IX. SMALL AGRICULTURAL AND BREEDING MATERIALS AND EQUIPMENT

.....
84193100.000	Mobile grain dryer
87168010.000	Towing carts

84361000.000	Fish feed production machine/Feed production machine
84798900.000	Appliances or equipment for automatic fish feed distribution
84193100.000	Fish processing equipment (Smokers and dryers)
84163000.000	Small smoking equipment
84213900.000	Ultraviolet and biological filter
84191600.000	Aerator
84368000.000	Electric chopper
38089110.100/38089190.100	Insect Destroyer
90183900.000	Hatchery vaccination machine

X. FISHING GEAR

.....
8902. 00 00 000	Fishing boats, factory ships and other vessels for processing or canning fishery products
8407. 21 00 000 ; 8408. 10 10 000	Speedboats propeller engines
.....

XI. HATCHERY EQUIPMENT

90278000.000	Water testing equipment or kit
84131900.000	Equipment or apparatus for pumping and aerating water intended for fish farming
84362100.000	Equipment or apparatus for the incubation of fish eggs
84362100.000	Fish egg incubator
84362100.000	Artemia Incubator
95079000.000	Landing nets
84362100.000	Hatcher
84368000.000	Automatic troughs and feeders
38089410.000/ 38089490.000	Products for disinfection of aquaculture environments
702000.000/39269000.00	Fibreglass or plastic hatching, rearing and breeding tanks for fish
38220000.000	Products and other laboratory and hatchery reagents
38119000.000	Anti-agglomerating egg treatment
84362100.000	Incubation substrate
90291000.000	Counting and sorting equipment for fish eggs
84336000.000	Fish Sorter
90178000.000	Ichtyometer
84362100.000	Fish hatchery furniture
90192000.000	Oxygenator and oxygen concentrator
90192000.000	Ozone Generator, Doser and Destroyer
84212100.000	Biological filtration systems and substrates
84186100.000	Heat pump
85162900.000	In-pipe heating
90291000.000	Fry counters
84212100.000	Water treatment plant
84212100.000	Water recycling system

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84192000.000	UV sterilisation systems
84212100.000	Mechanical filtration systems
84336000.000	Egg transfer table with engine
84388000.000	Chain feeding system
84388000.000	Food manufacturing chain
84362100.000	Incubators
150420 00 000	Fish oil
293621 to 293690	Premix for fish

PART II

PROVISIONS RELATING TO VALUE ADDED TAX

CHAPTER I

SCOPE OF APPLICATION

DIVISION IV

TERRITORIALITY

Section 130a: (1) For the purposes of Section 130 (1) above, a distinction must be made according to whether service delivery can be located tangibly or is intangible.

(2) Services that can be located tangibly in Cameroon shall be taxable in Cameroon at the general rate provided for in Section 142 of the General Tax Code, irrespective of the place of establishment of the lessee. These include in particular:

- means of transport rental;
- provision of services related to a building;
- port services carried out in the port area as well as on national territorial waters;
- intra-Community carriage of movable tangible goods by road or rail;
- services incidental to the intra-Community carriage of movable tangible goods;
- cultural, artistic, sporting, scientific, educational and recreational services, accommodation and sales for consumption on the spot;
- work and valuations of movable tangible goods;
- services of intermediaries acting in the name and on behalf of others.

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(3) Intangible services shall be taxable at the place of establishment or residence of the customer. These are in particular:

- Transfers and concessions of copyright, patents, licences, trademarks and other similar rights; rentals of movable tangible property other than means of transport; advertising services;
- The services of consultants, engineers and firms in all fields, including those of the organisation of research and development;
- The services of chartered accountants;
- Data processing and information supply;
- Banking, financial and insurance or reinsurance operations, with the exception of safe deposit box rentals;
- Staff placement;
- The services of intermediaries who act in the name and on behalf of third parties in the provision of the services described above;
- Telecommunications services;
- Radio and television broadcasting services;
- Services provided by electronic means;
- Access to, and supply through, electricity or natural gas transmission and distribution networks and all other directly related services.

(4) Notwithstanding the provisions of paragraph (3) above, intangible services shall be taxable in Cameroon at the general rate provided for in Section 142 of the General Tax Code where the lessee is not liable to Value Added Tax.

DIVISION V

EXCISE DUTIES

Section 131: (1) Inputs of products subject to excise duty shall not be subject to excise duty, provided that they are purchased by local production enterprises subject to excise duty.

(2) The exemption provided for in paragraph (1) above shall not apply to the following products:

- Hydroquinone of tariff subheading 2907. 22 00 000;
- Maize groats of tariff subheading 1103.13 00 000.



CHAPTER II
METHODS OF CALCULATION

DIVISION III
CALCULATION

B - RATES

Section 142: (1) Value Added Tax and Excise Duty rates shall be fixed as follows:

(2).....

(6) a) The average rate of Excise Duty shall apply to:

b) The abated rate of excise duty shall apply to:

- ;
- ;
- ;
- ;
- ;
- ;
- ;
- maize groats imported from tariff sub-heading 1103.13 00 000;
- Mayonnaise imported from subheading 2103.90 00 000.

c).....;

d) The super-high rate shall apply to hydroquinone of tariff heading 2907.2200000 and **imported** cosmetic products of Chapter 33 containing hydroquinone.

The rest shall remain unchanged.

Section 147: For taxpayers not exclusively carrying out transactions giving a right to deduction, the deduction shall be made proportionately. Such deduction shall apply to fixed assets and to goods and services. It shall be calculated from the fraction of turn-over pertaining to taxable transactions.

The fraction shall be the ratio in which:

- to the numerator, the amount of the income corresponding to the transactions liable to the Value Added Tax, including exports of **taxable products**;

..... ;

The rest shall remain unchanged.



CHAPTER III
COLLECTION METHODS AND DECLARATIONS

DIVISION I
COLLECTION

Section 149: (1)

(4) No application for refund or off-setting of the value added tax (VAT) may be submitted based on receipts of payments in cash.

..... ;

Value Added Tax credits may by offset and, where applicable, refunded, on condition that their beneficiaries do not owe any taxes or duties whatsoever which can be swapped and, that the credits are justified.

They shall be refundable:

- ;
- **within a period of three months to international organizations signatories to an agreement with the State of Cameroon, exclusively for the share of professional expenses directly related to their official missions;**
-

The rest shall remain unchanged.

ANNEXES TO PART II

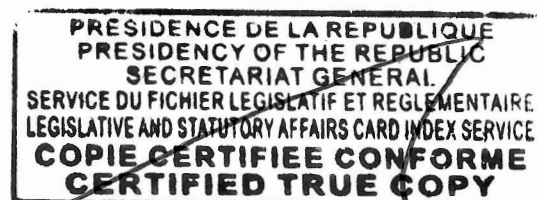
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II. LIST OF PRODUCTS SUBJECT TO EXCISE DUTY

Tariff No.	Tariff description
.....
.....	Imported perfumes and cosmetics
.....
29072200000	Hydroquinone and cosmetic imported products from Chapter 33 containing hydroquinone
.....
4418. 10 00 000; 4418.20 00 000; 4418.73 00 000 to 4418.74 00 000 ; 9403. 30 00 000; 9403.50 00 000; 9403.60 00 000	Imported wooden articles and furniture
3401. 19 10 000 to 3402.90 00 000	imported soaps, organic surface-active preparations and cleaning preparations
4818. 10 00 000	imported toilet paper
1602.41 00 000 ; 1602.42 00 000 ;	imported food products

1704.10 00 000 ; 1704.90 90 000 ; 1806.90 00 000 and 1905.	
3923.10. 00 000; 3923.21 00 000 and 6305.	imported plastic articles and packaging
5514. to 5516.	imported woven fabrics of synthetic and artificial staple fibres
0603. to 6702.	imported natural and artificial flowers
3926.90 90 000 to 4421.99 00 000	toothpicks in all imported materials
2103.90 00 000	the imported mayonnaise
1103.13 00 000	imported maize grits

PART V:
SPECIAL TAXES



CHAPTER I
SPECIAL TAX ON PETROLEUM PRODUCTS

Section 235 a: (1) Marketers who fail to pay the Special Tax on Petroleum Products within the prescribed time-limits shall immediately be suspended from collecting petroleum products from the companies in charge of managing petroleum depots or refining, and such information shall be transmitted to tax authorities to establish the tax debt vis-à-vis the actual taxpayer.

2) For the implementation of paragraph (1) above, the companies in charge of managing oil depots or refining are bound to transmit to their tax centres, within five (5) days following the deadline for payment of the Special Tax on Petroleum Products, the list of defaulting marketers and the corresponding amounts.

Section 235 b: Notwithstanding the provisions of Article 233 of this Code, the debt shall be established by Collection Notices and the forced recovery measures provided for by the Tax Procedures Manual initiated against marketers, who are actually liable for the Special Tax on Petroleum Products within the framework of the implementation of the joint payment procedure.

Section 235 c: - Any subsequent collection of products made in violation of the provisions of paragraph (1) of Section 235a above shall result in the issuance of a Collection Notice to the company in charge of managing oil depots or refining, if necessary in its capacity as legal debtor, and the immediate implementation of forced recovery measures against it.

CHAPTER III
FORESTRY TAXES

DIVISION I
FELLING TAX

Section 242: The felling tax shall be calculated on the basis of the FOB value of undressed timber from all logging licenses, including communal and community forests. The rate shall be 4 percent. **This rate shall be set at 3 percent for forestry companies that can prove that they have been duly certified by the competent authorities in terms of sustainable forest management.**

Companies that do not hold a logging permit and that purchase log timber on the local market shall be jointly liable to pay the felling tax with the logger. In the absence of proof of payment of the felling tax by the logger, the tax shall be withheld at source by the purchaser when paying the invoice and remitted to the tax office of the company concerned no later than the 15th of the following month.

The felling tax due for a given month shall be payable on the 15th day of the month following the felling of a tree.

Failure to pay the felling tax due shall result in the suspension of exports by the logger in question.

The terms and conditions of assessment, collection and recovery as well as control of this tax shall be specified by decree.

DIVISION II
ANNUAL FORESTRY ROYALTIES

Section 243: (1) Annual forestry royalties shall be assessed on the basis of the area covered by all logging licenses, including sales of standing volumes granted on the sites assigned to specific development projects and made up of the minimum price and the financial bid.

The minimum price shall be fixed as follows:

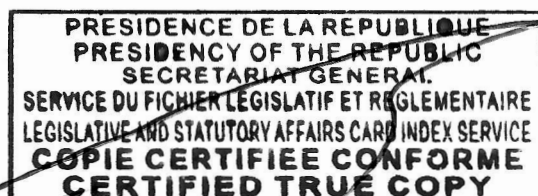
- ;
- ;

The annual forestry royalty may also be paid monthly no later than the 15th of each month.

The proceeds of annual forestry royalty shall be allocated as follows:

- ;
- ;

The rest shall remain unchanged.



DIVISION III
EXPORT SURTAX

B- REGENERATION TAX

Section 244 a: (1) The rates of the re-generation tax on non-timber forest products and special products shall be fixed as follows:

- ;
- ;
- ;

(2) The regeneration tax shall be due upon allocation of a quota for the exploitation of non-timber forest products and special products.

The regeneration tax shall be paid in four (4) equal instalments as follows:

- 15 March for the first instalment;
- 15 June for the second;
- 15 September for the third;
- 15 December for the fourth.

(3) Where the allocation of an exploitation quota for non-timber forest products and special forest products occurs after 30 June, the regeneration tax shall be assessed *pro rata temporis* and shall be paid within forty-five (45) days following the date of signature of the decree allocating an exploitation quota.

DIVISION V
OTHER DUTIES AND TAXES

Section 247a: (1)

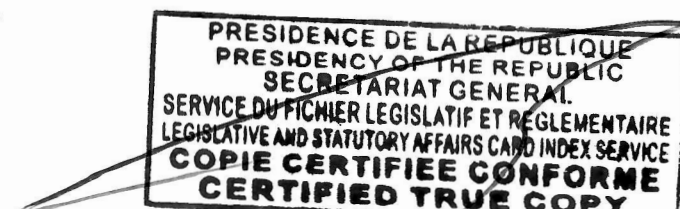
(3) Where the taxes referred to in Section 247a (1) above are not paid spontaneously, such taxes shall be levied with a 400% penalty and recovered as required, **at the time of local sales of the products referred to in paragraph 1 above by any forest operator, irrespective of legal nature, or before the export of the said products.**

(4) In any case, the export of the products referred to above may be authorized only on presentation of a debt clearance certificate duly issued by the tax authorities

The same shall apply to the local sale of the above-mentioned products by farmers' associations and common interest groups.

In any case, the local purchase of the above-mentioned products from farmers' associations and common interest groups shall make the purchaser jointly liable for the payment of any taxes, duties and fees that may be due by the latter.

The rest shall remain unchanged.



PART VI
REGISTRATION, STAMP DUTY AND TRUSTEESHIP

SUB- PART I
HARMONIZED LEGISLATION IN THE CEMAC ZONE

CHAPTER IX
INSTRUMENTS REGISTERED FREE OF CHARGE

Section 337: The following shall be registered free of charge:

1) in general, all instruments whose registration is to be borne by the State or by a public corporate body of the State, international organisations subject to the contrary provisions of the headquarters agreement with the Community and the Bank of Central African States;

2)

9) agreements for the repurchase of domestic public debt as well as agreements for the securitization of public debt.

SUB- PART II
UNHARMONIZED LEGISLATION IN THE CEMAC ZONE

CHAPTER I
RATES OF REGISTRATION FEES

Section 543: The following shall be subject to:

a) At the high rate of 15 percent:

- instruments and transfers of businesses provided for in Section 341(1), excluding new merchandise which is subject to the reduced rate of 2% when the conditions laid down in the same paragraph have been fulfilled.

Any agreement intended to allow an entity to carry out an activity carried out by a previous owner shall be considered to be a transfer of business ownership, even when the said agreement concluded with the latter or his successors is not accompanied by a transfer of customers.

The rest shall remain unchanged.



DIVISION IV
EXONERATIONS AND EXEMPTIONS

Section 546: In addition to the provisions of Section 337 above, the following shall be registered free of charge:

B - EXEMPTIONS

In addition to the provisions of Section 338 above, the following shall be exempted from registration fees:

9) financial assistance agreements granted to Regional and Local Authorities.

CHAPTER IV
STAMP DUTY ON ADVERTISING

DIVISION I
GENERAL PROVISIONS

Section 589: Stamp duty on advertising shall be charged on:

-
-
-
-
- **free distribution within the framework of commercial promotion;**
- any other tangible or intangible medium.

DIVISION II
RATES

Section 591: (1) Stamp duty shall be paid at the rate of 3% of the cost of advertising for each medium, regardless of whether it is printed locally or imported, excluding advertising by vans.

(2)

(3) For advertising on cigarettes and alcoholic beverages, **including in the form of free distribution**, the rate of stamp duty shall be **15 percent**.

The rest shall remain unchanged.



DIVISION III
COLLECTION

Section 592: Stamp duty on advertising shall be paid as follows:

5) free distribution within the framework of commercial promotion;

Stamp duty on advertising shall be payable by companies for the free distribution of the products within the framework of commercial promotion. It shall be declared and remitted to the tax centre of the company to which they belong no later than the 15th day of the month following the month in which the distribution was made.

CHAPTER V
STAMP DUTY ON MOTOR VEHICLES

Section 597: Stamp duty on motor vehicles shall be fixed as follows:

- ;
- ;
- ;
- vehicles of more than 20 HP: 150 000 CFAF;

CHAPTER VIII
AXLE TAX

Sections 609 to 613: deleted.

BOOK TWO
MANUAL OF TAX PROCEDURES

DIVISION I
OBLIGATIONS TO FILE RETURNS

SUB-DIVISION I
GENERAL PRINCIPLE

Section M 1:

.....



A single identification number shall be assigned on a permanent basis, by the Directorate General of Taxation upon the effective location of the taxpayer.

After the completion of the registration procedure, the Tax Authority shall issue a registration **certificate** free of charge to the taxpayer bearing the **Single Identification Number**.

The **Single identification number** shall be permanent. However, it may be changed during a general re-registration procedure decided by the competent authority.

Any significant modification affecting the business (change of manager, **direct or indirect transfer of shares or corporate units**, cessation, modification of business name, modification of capital structure or shareholding, modification of activity and/or place of activity) shall also be declared within fifteen (15) working days from the modification. **This time limit shall be extended to three (3) months where such modification is made abroad.**

The rest shall remain unchanged.

SUB-PART I

BASIS OF ASSESSMENT

SINGLE CHAPTER

OBLIGATIONS OF TAXPAYERS

DIVISION III

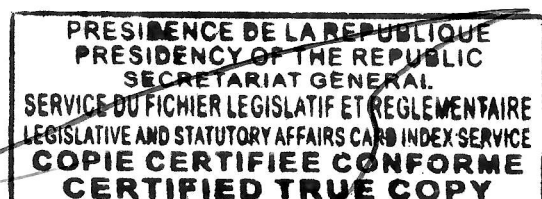
OBLIGATION TO PAY TAXES

Section M 7: Any person liable to a tax, **duty**, fee, **royalty**, or an instalment thereof, as well as payment of taxes collected by deductions at source from third parties on behalf of the State or any other legal entity under public law, must pay their debt to the Tax Revenue Office within the time-limit fixed by law.

With the exception of the particular case of certain duties which shall be specified by regulation, the aforementioned taxes and duties shall be paid in accordance with the following terms and conditions:

- (Deleted)
- (Deleted)
- **by bank transfer or by electronic means;**
- **exclusively** in cash at bank counters or to **authorized financial agents** for localities without bank branches.

In the specific case of companies under the large tax department, taxes, duties, fees and charges must be paid electronically.



Section M 8: (1) All payments shall be acknowledged by a receipt. These receipts shall be exempted from stamp duty. A duplicate thereof may be issued to the taxpayer upon request.

The receipt corresponding to the payment of taxes, duties and fees shall be exclusively generated by authorized information systems, in accordance with the terms and conditions laid down by a special decree of the Minister of Finance.

(2).....

(3) Where a tax, duty or fee is paid electronically, the date of payment shall be deemed to be that of entry of the amount credited to the single Treasury account domiciled at the Central Bank.

SUB-PART II

TAX CONTROL

CHAPTER I

RIGHT TO AUDIT

DIVISION V

LIMITS OF THE RIGHT TO AUDIT

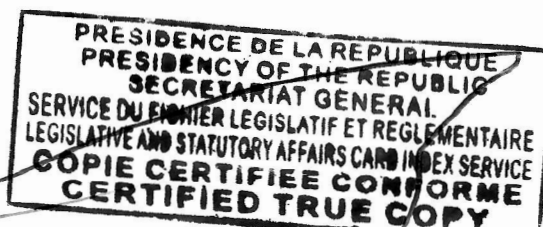
Section M 41a: (1) Notwithstanding the provisions of Sections M 9, M 10, M 11, M 12, M 16 and M 21 of the Manual of Tax Procedures, a taxpayer may be exempted from a tax audit in respect of a given financial year if, at the end of the said financial year, he shows a rate of increase in taxes and duties payable on a voluntary basis of at least 15 percent compared to the previous financial year.

(2) When determining the rate of increase referred to in paragraph (1) above, account shall be taken of the total number of unsolicited payments actually paid, plus any adjustments resulting from tax audits for the said financial year.

(3) The increase rate to be taken into consideration shall exclude additional revenue resulting from an authorization to deduct tax at source, a new tax measure or the commencement of a new activity.

(4) The taxpayer who claims the benefit of the provision of Section M 41 a shall submit to the Director General of Taxation a request for exemption from tax audit for a given financial year within a period of twelve (12) months following the end of the said financial year. The Director General of Taxation shall have a period of three (03) months to notify the applicant of the tax authority's decision. Failure to reply within the three (03) month period shall be considered as a rejection.

(5) The exemption from tax audits referred to in paragraph (1) above shall not apply or shall be withdrawn when the existence of fraud is established by the administration.



SUB-PART III
TAX COLLECTION

CHAPTER I
COLLECTION METHODS

DIVISION II
NOTICE OF ISSUE FOR COLLECTION

Section M 53: (1) The Notice of Issue for Collection shall be an enforceable title for the forceful collection of taxes, dues and levies.

(2)

.....

The Notice of Issue for Collection made enforceable by the head of the Tax Centre having territorial jurisdiction shall be handled by the attached Revenue Collector. The Revenue Collector shall issue the Tax Collection Notice to the taxpayer who has fifteen (15) days to pay his debt. **This deadline shall be thirty (30) days when the tax debt is the result of a tax audit, except in cases of automatic taxation for which this deadline remains fifteen (15) days.**

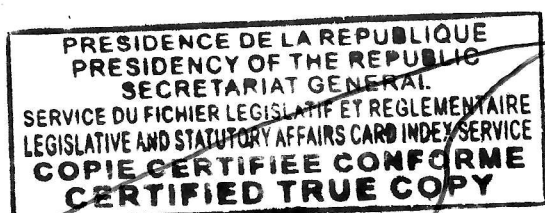
(3) The taxpayer may also be notified of the Notice of Issue for Collection by electronic means. In this case, the Notice of Issue for Collection shall be deemed to have been notified when the system generates an acknowledgement of receipt.

SUB-PART IV
PENALTIES

CHAPTER I
TAX PENALTIES

DIVISION II
SPECIAL PENALTIES

Section M 105b: In addition to penalties and interest for late payment, failure to declare indirect transfers of shares made abroad as provided for in Section M 1 of this Manual shall be punishable by a fine corresponding to 100 percent of the fees due.



SUB-PART V
TAX DISPUTES

CHAPTER I
CONTENTIOUS JURISDICTION

DIVISION I
PRIOR REFERRAL BEFORE THE TAX AUTHORITY

SUB-DIVISION VI
AUTOMATIC TAX RELIEF FROM TAXATION DUE TO MATERIAL ERRORS

Section M 124a: (1) Upon reasoned proposals from the competent services and after obtaining the opinion of the Commission for the Admission of Non-Value of Tax Claims, the Director General of Taxation shall submit to the Minister of Finance bills for the automatic tax relief resulting from material errors.

(2) Automatic tax relief bills referred to in paragraph (1) above shall be sanctioned by decisions of the Minister of Finance. Such decisions shall serve as an accounting document for the settlement of the tax debt in the books of the competent tax office.

(3) Material error refers to any kind of incorrectness relating to the settlement of the tax, the identity of the taxpayer or the amount of the taxes levied.

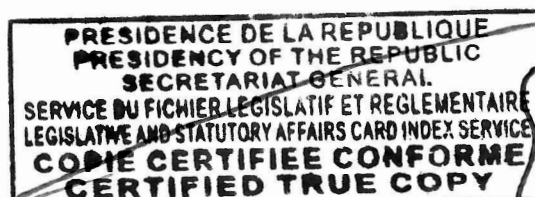
BOOK THREE
LOCAL TAXATION

PART VII
REGIONAL TAXES AND LEVIES

Section C 118: All or part of the proceeds from the following taxes shall be allocated to the regions. It consists of:

- stamp duty on vehicle registration certificates;
- airport stamp duty;
- (Deleted);

The rest shall remain unchanged.



CHAPTER THREE

PROVISIONS RELATING TO OTHER RESOURCES

SECTION FOURTEEN: Inspection of goods

On export, products covered by the Export Monitoring Sector Programme (PSSE) shall be subject to the inspection and control tax amounting to 0.95 percent of their FOB value.

SECTION FIFTEEN: Extension for an additional year of the deduction of deficits carried forward and depreciation deemed to be deferred to companies directly affected by the COVID-19 health crisis.

- (1) Notwithstanding the provisions of Sections 7 and 12 of the General Tax Code, companies in the sectors directly affected by the COVID-19 health crisis shall benefit, for the 2021 financial year, from an additional year to carry forward the surplus of their deficits and depreciation deemed to be deferred.
- (2) The list of sectors directly affected by the crisis shall be determined by a decision of the Minister of Finance.

SECTION SIXTEEN: Establishing the deductibility of donations made by enterprises in the fight against the COVID-19 health crisis.

For determining company tax for the financial year ending on 31 December 2020, donations and gifts granted to the State or its ramifications as part of the fight against the COVID-19 pandemic shall be deductible for the purposes of determining company tax for the financial year ending on 31 December 2020.

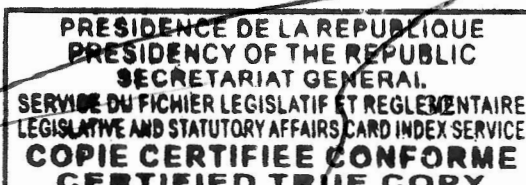
SECTION SEVENTEEN: Relief measures for companies undergoing restructuring in the sectors affected by the COVID-19 health crisis.

Enterprises undergoing restructuring during the 2021 financial year and falling within the sectors affected by the COVID-19 health crisis shall benefit from the following measures:

- a. the deductibility of capital losses on the sale of receivables for the financial year ended 31 December 2020, for the purpose of determining their taxable profit for the year ended 31 December 2020;
- b. the registration of share sales made during the 2021 financial year at fixed duty;
- c. the removal of the condition for approval under the Investment Code for the benefit of the application of the fixed duty on the assumption of liabilities in partial asset contribution transactions.

SECTION EIGHTEEN: Support measures for the hotel sector

- (1) Accommodation establishments, whether classified or not, shall be exempted from the tourist tax for the 2021 financial year.



- (2) Accommodation establishments, whether classified or not, shall be exempted from the tourist tax for the 2021 financial year. Accommodation establishments, whether classified or not, shall be exempted from company tax for the financial year ending on 31 December 2021.

SECTION NINETEEN: Renewal of the special tax deal for the 2021 financial year

- (1) The provisions of article 16 of the Finance bill for the 2020 financial year in respect of the special tax deal shall be renewed for the 2021 financial year for tax receivables issued up to 31 December 2019.
- (2) However, in the specific case of the tax deal relating to uncontested tax arrears, the abatement rate for private companies is increased to 50% with the possibility of spreading over 12 months.

CHAPTER FOUR

REVENUE ALLOCATION

I - SPECIAL APPROPRIATION ACCOUNTS

SECTION TWENTY: A special appropriation account entitled "Electricity Sector Development Fund" is hereby opened.

- (1) The Electricity Sector Development Fund shall trace:

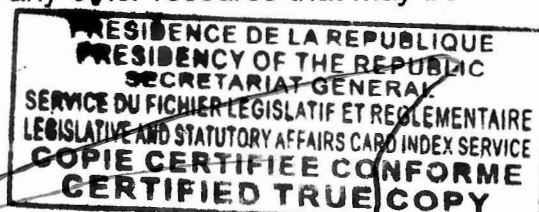
1. In revenue:

- a) the annual contributions of operators holding a title of concession or licence in the electricity sector, up to 1 percent of their annual turnover excluding tax, the basis of calculation of the turnover being, for producers for industrial purposes, exclusively limited to the activity relating to the electricity sector;
- b) the share of the water fee or water rights;
- c) the resources of the State budget for its contribution or shareholding in the legal and financial structuring of projects in the electricity sector;
- d) the share of dividends from the State in respect of its shareholdings in enterprises in the electricity sector as fixed by the State finance law;
- e) payments from the general budget;
- f) the share of entry or renewal fees for operators in the electricity sector;
- g) the share of fines and penalties collected under Law No. 2011/022 of 14 December 2011 to give the electricity sector any other resource that may be granted to it by law.

2. In expenditure:

- ***For the policies and strategies window:***

- a) activities relating to the development and implementation of public policies and strategies in the electricity sector;



- b) studies dedicated to the planning of activities in the electricity sector;

- ***For the electricity sector development window:***

- c) feasibility studies and investments necessary for the construction of infrastructures in the electricity sector;
- d) operations relating to the preparation and organization of Calls for Tenders for the selection of power plant operators, as well as operators of the activities related to managing the electricity transmission, transport and distribution network;
- e) the shareholding and contribution of the State in the legal, technical and financial structuring of projects in the electricity sector;
- f) the State's counterpart in actual expenditure in the context of jointly financed projects;

- ***For the monitoring, regulation and control of activities in the electricity sector:***

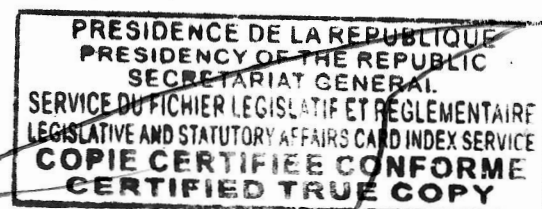
- g) operations for monitoring and control of water storage activities for the production of electricity, production, transport, distribution, import, export and sale of electricity;
- h) administrative, technical, financial and accounting audits of the activities of operators in the electricity sector;
- i) operations for the development of technical standards and safety rules in the electricity sector;
- j) activities for checking the conformity of electrical equipment and installations;
- k) Cameroon's financial contributions to international organizations in the electricity sector;
- l) emergency interventions;

- ***For the hydrological risk management window:***

- m) additional purchase costs of fuel needed for operations in thermal power stations used for the production of alternative electrical energy;
- n) the additional remuneration paid as compensation for the unavailable energy of hydropower schemes affected by the hydrological risk;

- ***For the Human Resources Development Window in the Electricity Sector:***

- o) training and capacity building of human resources in the electricity sector;
- p) national academic and professional training in the electricity sector;
- q) research and innovation work in the electricity sector.



SECTION TWENTY-ONE: The ceiling of the National Fund for Environment and Sustainable Development is fixed at CFAF one billion two hundred million (1 200 000 000) for the year 2021.

SECTION TWENTY-TWO: The ceiling of the special purpose account for cultural policy support shall be set at CFA francs five hundred million (500 000 000) for the year 2021.

SECTION TWENTY-THREE: The ceiling of the special purpose account for the financing of sustainable development projects in the field of water and sanitation shall be set at F.CFA five hundred million (500 000 000) for the year 2021.

SECTION TWENTY-FOUR: The ceiling of resources intended to replenish the Special Wildlife Protection Fund shall be set at CFAF five hundred million (500 000 000) for the year 2021.

SECTION TWENTY-FIVE: The ceiling of taxes to be paid to the Special Fund for Forest Development shall be set at CFAF two billion (2 000 000 000) for the financial year 2021.

SECTION TWENTY-SIX: The ceiling of resources intended to replenish the Special Telecommunications Fund shall be set at CFAF twenty-five billion (25 000 000 000) for the financial year 2021.

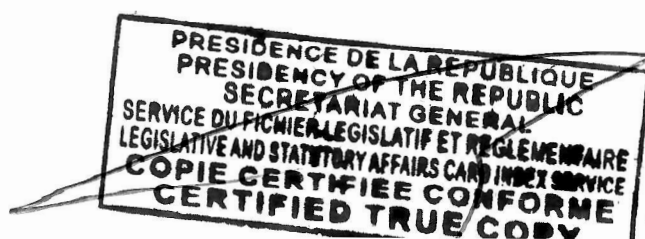
SECTION TWENTY-SEVEN: The ceiling of resources intended to replenish the special purpose account for the development of the postal sector shall be set at CFAF one billion (1 000 000 000) for the financial year 2021.

SECTION TWENTY-EIGHT: The ceiling of resources intended to replenish the Special Fund for Electronic Security Activities shall be fixed at CFAF one billion five hundred million (1 500 000 000) for the financial year 2021.

SECTION TWENTY-NINE: The ceiling of the special purpose account for the support and development of tourism and leisure activities shall be set at CFAF one billion (1 000 000 000) for the year 2021.

SECTION THIRTY: The ceiling of the resources intended to replenish the special purpose account for the production of forgery-proof transport documents shall be set at CFAF five billion (5,000,000,000) for the financial year 2021.

SECTION THIRTY-ONE: The ceiling of resources intended to replenish the National Solidarity Fund for the Fight against the Coronavirus and its Economic and Social Impacts shall be set at CFAF one hundred and fifty billion (150 000 000 000) for the financial year 2021.



SECTION THIRTY-TWO: The ceiling of resources intended to replenish the Electricity Sector Development Fund shall be set at CFAF seven billion (7 000 000 000) for the financial year 2021.

II - CEILING OF TAXES ALLOCATED TO PUBLIC BODIES

SECTION THIRTY-THREE: The ceiling of the land credit contribution (CCF) allocated to the Cameroon Housing Loans Fund (Crédit Foncier du Cameroun) (CFC) shall be set at CFAF ten billion (10 000 000 000) for the financial year 2021.

SECTION THIRTY-FOUR: The ceiling of the contribution to the National Employment Fund (CFNE) allocated to the National Employment Fund (FNE) shall be set at CFAF seven billion (7 000 000 000) for the financial year 2021.

SECTION THIRTY-FIVE: The ceiling of the rights to regulate public contracts assigned to the Agency for the Regulation of Public Contracts (ARMP) is set at CFAF eight billion (8 000 000 000) for the financial year 2021.

SECTION THIRTY-SIX: The ceiling of the income from the Special Tax on Petroleum Products (TSPP), the axle tax, the toll and weighing revenues transferred to the Road Fund shall be set at CFAF fifty billion (50 000 000 000) for the financial year 2021.

SECTION THIRTY-SEVEN: The ceiling of the fee paid by the Autonomous Port Bodies to the National Port Authority shall be set at CFAF three billion one hundred million (3 100 000 000) for the financial year 2021.

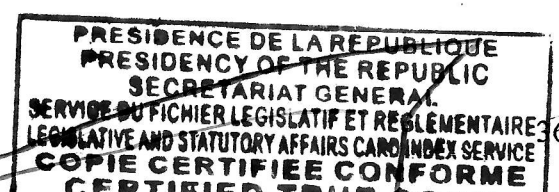
SECTION THIRTY-EIGHT: The ceiling of the proceeds of the automobile stamp duty allocated to the decentralized local authorities shall be set at CFAF seven billion (7 000 000 000) for the financial year 2021.

SECTION THIRTY-NINE: The ceiling on the share of resources from the contribution to Cameroon Housing Loans Fund and the Special Telecommunications Fund allocated to the Investment Promotion Agency is set at CFAF five billion (5 000 000 000) for the financial year 2021.

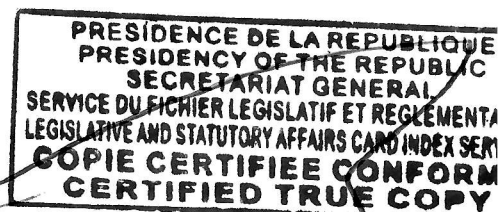
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PROVISIONS RELATING TO THE BALANCE OF RESOURCES AND EXPENSES IN THE STATE BUDGET

SECTION FORTY: The State budget for the 2021 financial year shall be balanced in resources and expenditure at **CFAF 4 865 200 000 000** of which **CFAF 4 670 000 000 000** shall be allocated to the general budget and **CFAF 195 200 000 000** to the Special Allocation Accounts.



CHAPTER ONE
ASSESSMENT OF RESOURCES



SECTION FORTY-ONE: The products and revenue applicable to the general budget of the Republic of Cameroon for the 2021 financial year are estimated at **CFA F 4 670 000 000** and shall be broken down as follows by nature of revenue:

(Unit: CFAF millions)

ACCOUNTS	DESCRIPTION	2020	2021
	A-REVENUE	2 950 547	3 456 600
	PART I - TAX REVENUE	2 374 847	2 743 100
721	PERSONAL INCOME TAX	274 526	286 280
723	TAX ON NON-PETROLEUM COMPANY PROFITS	330 053	340 000
724	INCOME TAX FOR PERSONS DOMICILED OUTSIDE CAMEROON	81 639	95 000
728	TRANSFER AND TRANSACTION TAXES	54 762	63 300
730	VALUE ADDED AND TURNOVER TAX	912 911	1 075 607
731	TAXE ON SPECIFIC PRODUCTS AND EXCISE DUTIES	335 886	407 384
732	TAXE ON SPECIFIC SERVICES	2 399	420
733	TAXE ON THE RIGHT TO CARRY OUT A PROFESSIONAL ACTIVITY	12 781	13 585
735	OTHER TAXES AND DUTIES ON GOODS AND SERVICES	10 055	12 845
736	IMPORT DUTIES AND TAXES	290 950	351 653
737	EXPORT DUTIES AND TAXES AND OTHER TAXES ON FOREIGN TRADE	31 508	44 756
738	REGISTRATION FEES AND STAMP DUTIES	36 517	49 205
739	OTHER TAXES AND DUTIES NOT CLASSIFIED ELSEWHERE	860	3 065
	PART II - GRANTS, ASSISTANCE FUNDS AND BEQUESTS	102 000	106 900
769	EXCEPTIONAL GRANTS FROM INTERNATIONAL COOPERATION	102 000	106 900
	PART III - SOCIAL SECURITY CONTRIBUTIONS	60 000	60 000
761	CONTRIBUTIONS TO THE RETIREMENT SCHEME OF CIVIL SERVANTS AND PERSONS RANKING AS SUCH UNDER APU	60 000	60 000
	IV - OTHER REVENUE	413 700	546 600
710	ADMINISTRATIVE FEES AND CHARGES	60 183	60 183
714	INCIDENTAL SALES OF GOODS	79	79
716	REVENUE FROM THE SALE OF SERVICES	21 623	21 623
719	RENTS AND REVENUE FROM PROPERTY	4 200	4 200
741	REVENUE FROM THE OIL SECTOR	286 700	418 000

(Unit: CFAF millions)

ACCOUNTS	DESCRIPTION	2020	2021
745	ACCRUED FINANCIAL PROCEEDS	39 500	41 100
771	FINES AND PECUNIARY JUDGEEMENTS	1 415	1 415
	B - LOANS AND GRANTS	1 595 500	1 363 400
150	DRAWINGS ON DIRECT EXTERNAL MULTILATERAL LOANS	215 191	300 880
151	DRAWINGS ON DIRECT EXTERNAL BILATERAL LOANS	390 569	218 310
152	BUDGET SUPPORT	440 500	260 000
153	DRAWINGS ON LOANS TO PRIVATE EXTERNAL BODIES	49 241	184 210
161	ISSUES OF TREASURY BONDS EXCEEDING TWO YEARS	500 000	400 000
	TOTAL STATE REVENUE	4 546 047	4 820 000
	C. DEDUCTIONS FROM STATE REVENUE	137 000	150 000
	DEDUCTION FOR THE SPECIAL SOLIDARITY FUND FOR THE FIGHT AGAINST CORONAVIRUS AND ITS ECONOMIC AND SOCIAL IMPACTS	137 000	150 000
	GRAND TOTAL OF THE GENERAL BUDGET REVENUE	4 409 047	4 670 000

SECTION FORTY-TWO: The resources of Special Appropriation Accounts for the 2021 financial year are estimated at **CFAF 195 200 000 000** and shall be broken down as follows by type of revenue:

(Unit : thousands of CFAF)

No.	REVENUE HEADING	2020	2021
	ELECTRICITY SECTOR DEVELOPMENT FUND	0	7 000 000
1	The share of fines and penalties collected under Law No. 2011/022 of 14 December 2011 to govern the electricity sector	0	2 000 000
2	The annual contributions of operators holding a concession or licence in the electricity sector, to the tune of 1% of their annual turnover excluding tax, the basis for calculating turnover being, for producers for industrial use, exclusively limited to the activity in the electricity sector	0	5 000 000
	DEVELOPMENT OF THE POSTAL SECTOR	1 000 000	1 000 000
1	Other deduction on public and private operators for financing public service missions	240 000	598 000
2	Deductions made during the financial year by private operators of licensed activities, in accordance with the provisions of the law governing postal activity	460 000	252 000
3	Carry forward (balance to carry forward)	300 000	150 000
	SPECIAL ELECTRONIC SECURITY FUND	1 500 000	1 500 000
1	Annual contributions from accredited certification authorities, security auditors, security software publishers and other authorized security service providers, to the tune of 1.5% of their turnover excluding tax	1 500 000	837 500
2	Carry forward (balance to carry forward)	0	662 500

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No.	REVENUE HEADING	2020	2021
SPECIAL TELECOMMUNICATIONS DEVELOPMENT FUND		30 000 000	25 000 000
1	Share of annual contributions from operators of electronic communications services, to the tune of 3% of their turnover excluding tax	11 000 000	15 000 000
2	Carry forward (balance to carry forward)	19 000 000	10 000 000
CULTURAL POLICY SUPPORT FUND		1 000 000	500 000
1	Contribution from the services attached to the Ministry in charge of Arts and Culture;	20 000	20 000
2	Contributions of collective management bodies to the promotion of cultural policy;	50 000	50 000
3	Exploitation rights for film-related activities;	5 000	5 000
4	Cultural heritage exploitation rights;	13 000	13 000
5	Rights resulting from performance activities;	130 000	30 000
6	Exploitation rights for book and reading activities;	2 000	2 000
7	Royalties paid for the performance or fixation of folklore;	200 000	100 000
8	Remuneration for private copying of phonograms, videogames and printed works;	550 000	250 000
9	Income from the rental of cultural centres, halls and podium coaches	30 000	30 000
FINANCING OF SUSTAINABLE WATER AND SANITATION DEVELOPMENT PROJECTS		500 000	500 000
1	Fines and tax deals	50 000	50 000
2	Water removal fee	250 000	250 000
3	sanitation tax	200 000	200 000
NATIONAL ENVIRONMENT AND SUSTAINABLE DEVELOPMENT FUND		1 200 000	1 200 000
1	Donations, legacies and various aids	1 000	1 000
2	Charges for issuing waste traceability manifests	50 000	40 000
3	Technical approval fees	13 000	15 000
4	Charges for reviewing environmental permit files	40 000	50 000
5	Charges for reviewing environmental and social impact assessment reports and Environmental Audits	511 000	400 000
6	Charges for reviewing the terms of reference of environmental and social impact assessments and environmental audits	460 000	350 000
7	Proceeds of transaction fines as provided for by the framework law on environmental management	124 000	124 000
8	Carry forward (balance to carry forward)	0	100 000
9	Amounts recovered for site restoration	1 000	0
10	State subsidy	0	120 000
FORESTRY DEVELOPMENT FUND		3 000 000	2 000 000
1	Authorizations to open break-bulk yards	200 000	200 000
2	Timber Processor Registration Certificates (WPQRC)	10 000	5 000
3	Timber Exporter Registration Certificates (TEQRC)	22 500	30 000
4	Costs of issuing and renewing Annual Operating Permits (AOP)	30 000	30 000
5	Costs of issuing and renewing Annual Operating Certificates (AOC)	37 500	30 000
6	CITES permits	200 000	200 000

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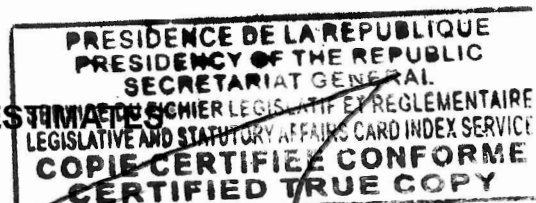
(Unit : thousands of CFAF)

No.	REVENUE HEADING	2020	2021
7	Special products exploitation permit	0	5 000
8	Resources from the sale of forgery-proof documents derived from operators' contribution, in accordance with the regulatory provisions, the unit cost of which is CFAF 100 000	2 500 000	1 500 000
SPECIAL WILDLIFE PROTECTION FUND			
		500 000	500 000
1	Lease charges	135 000	200 500
2	"Game farming" and "game ranching" licence fees	9 000	5 000
3	Small game hunting licence fees	12 000	7 500
4	Scientific research permit fees	5 000	2 000
5	Permit fees and hunting licences	102 990	45 500
6	Protected areas entry fees	15 000	25 000
7	Proceeds from fines, tax deals, damages, public auctions or over-the-counter sales of seized products and miscellaneous items	70 000	80 000
8	Carry forward (balance to carry forward)	50 005	0
9	Subsidies, contributions, donations and bequests from any natural or legal person	15 005	15 000
10	Felling tax	65 000	109 500
11	Logging tax	21 000	10 000
PRODUCTION OF FORGERY-PROOF TRANSPORT DOCUMENTS			
		4 000 000	5 000 000
1	"Cameroonization" documents	10 000	21 250
2	Approvals for the profession of road transporter and related professions	8 300	7 088
3	Approvals for the profession of maritime and para-maritime transporter	32 000	46 000
4	Provisional authorizations	4 000	4 500
5	Traffic card	16 000	18 000
6	Public road transport card (blue card)	512 000	576 000
7	Seafarers' Identity card	18 200	30 475
8	Certificate of qualification	17 000	19 125
9	Certificate of qualification	26 450	39 250
10	Tonnage certificate	2 000	2 250
11	Cancellation certificate	6 000	6 750
12	Vehicle registration certificates (windscreen licence)	2 305 000	3 222 881
13	Provisional registration	0	4 250
14	Transport licence	59 000	66 375
15	Professional maritime booklet	3 350	3 769
16	National and international driving licence	910 200	837 725
17	Navigation permit	14 000	15 750
18	Crew roles	8 500	12 562
19	Security visits	48 000	66 000
SUPPORT AND DEVELOPMENT OF TOURISM AND LEISURE ACTIVITIES			
		1 000 000	1 000 000
1	Fines and tax deals	145 000	145 000
2	Concession of classified tourist sites to natural or legal persons	5 000	5 000
3	Various donations and legacies	10 000	10 000

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(Unit : thousands of CFAF)

No.	REVENUE HEADING	2020	2021
4	Rental of hotels built with public funds and given out on lease management to natural or legal persons, whether domestic or foreign	160 000	160 000
5	Share of national parks access rights	5 000	5 000
6	Share of proceeds of tourist tax	500 000	500 000
7	Signage fee	50 000	50 000
8	Licence fee	25 000	25 000
9	subsidies received from the general budget	100 000	100 000
Special National Solidarity Fund for the Fight against the CORONAVIRUS and its Economic and Social Impacts		180 000 000	150 000 000
1	Funds from Contributions	43 000 000	0
	European Union (EU)	2 000	0
	World Bank (WB)	22 000	0
	Global Partnership for Education (GPE)	9 000	0
	French Development Agency (AFD)	6 500	0
	Other payments from natural and legal persons	3 500	0
2	Payments from the general budget	137 000 000	150 000 000
TOTAL REVENUE OF SAAs		223 700 000	195 200 000

CHAPTER TWO**STATE BUDGET EXPENDITURE ESTIMATES**

SECTION FORTY-THREE: Expenditure under the general budget of the Republic of Cameroon for the 2021 financial year is estimated at **FCFA 4 670 000 000**, broken down by economic type as follows:

(in thousands of FCFA)

CODE	WORDING	FORECAST 2020	FORECAST 2021
DEBT		621 800 000	683 222 423
1	Long-and medium-term financial transactions	621 800 000	683 222 423
15	Repayment of the principal of long-and medium-term external debt	204 000 000	328 457 660
150	Multilateral external debt repayments	70 000 000	70 001 500
151	Bilateral external debt repayments	134 000 000	258 456 160
16	Repayment of the principal of long-and medium-term domestic debt	417 800 000	354 760 127
160	Repayment of the principal of long- and medium-term domestic loans	417 800 000	354 760 127
17	Repayment of the principal of third part debts		4 637
171	Repayment of the principal of endorsed debts		4 637
CAPITAL EXPENDITURE		1 254 310 000	1 352 000 000

(in thousands of FCFA)

CODE	WORDING	FORECAST 2020	FORECAST 2021
2	Fixed assets accounts	1 254 310 000	1 352 000 000
20	Depreciable expenses, intangible fixed assets	166 026 324	179 909 674
201	Patents, licences, trademarks, processes, models, designs and concessions	8 015 000	5 010 000
202	Organizational studies	147 115 335	164 942 611
203	Construction studies	9 086 122	5 125 661
204	Economic studies	360 950	911 402
205	Census, demographic or population studies	1 042 500	500 000
207	Specific sector studies	406 417	3 420 000
21	Land	800 337	3 478 059
210	Land acquisitions	246 708	1 834 600
211	Evacuation compensation	553 629	1 643 459
22	Tangible fixed assets	886 437 605	854 364 183
220	Land development works	37 399 144	51 696 142
221	Acquisition of buildings	729 742	3 934 342
222	Construction, extension, rehabilitation of buildings	130 703 927	82 192 854
223	Renovation and major maintenance of buildings	13 911 690	4 837 476
224	Purchases, installations and renovation of building equipment	121 889 464	101 847 680
225	Roads and networks, engineering structures, infrastructure works	523 100 955	570 326 023
226	Purchase of office equipment and furniture	2 286 404	3 443 802
227	Acquisition and renovation of machines and equipment	51 685 366	30 104 566
228	Acquisition of transport equipment	4 659 912	5 981 298
229	Other tangible fixed assets	71 000	
23	Fixed assets on counterpart funds	80 998 000	89 901 014
231	Capital assets on counterpart funds in the form of actual expenditure	60 980 000	66 401 014
232	Fixed assets on counterpart funds in the form of taxes and duties	20 018 000	23 500 000
26	Long-and medium-term securities, investments and allocations	19 288 000	20 000 000
260	Shareholdings	19 288 000	20 000 000
27	Unallocated fixed assets	43 715 642	71 580 000
271	Capital transfers to other government services	293 000	
272	Capital transfers to the productive sector	100 000	
277	Other capital transfers abroad		3 000 000
279	Undefined fixed assets	43 322 642	68 580 000
28	Capital transfers	57 044 092	132 767 070
281	Capital transfers to other general government services	37 927 876	126 417 070
282	Capital transfers to the private productive sector	7 200 000	
283	Capital transfers to financial institutions	225 000	
284	Capital transfers to non-profit institutions	1 848 217	210 000
285	Capital transfers to households	2 440 000	6 140 000
286	Capital transfers to households	7 403 000	
CURRENT EXPENDITURE		2 532 937 000	2 634 777 577

(in thousands of FCFA)

CODE	WORDING	FORECAST 2020	FORECAST 2021
6	Current operations	2 532 937 000	2 634 777 577
61	Consumption of goods and services	422 422 562	485 812 618
610	Supplies, light equipment and routine maintenance	78 805 037	75 114 676
611	Purchase of specific technical supplies	59 125 088	65 435 125
612	Fuels and lubricants	31 093 980	35 951 610
613	Transport costs	12 725 793	13 764 336
614	Water, electricity, gas and other energy sources	21 894 818	25 548 814
615	Rent and rental charges	12 136 211	15 667 929
616	Maintenance, upkeep and safety costs	16 655 140	19 284 559
617	Entertainment, mission, reception and ceremonial expenses	58 559 632	70 796 552
618	Remuneration for external services	127 952 319	159 678 477
619	Roads, road network, engineering structure and infrastructures maintenance	3 474 544	4 570 540
62	Salaries	1 040 147 868	1 069 826 263
621	Gross salary of staff governed by the general public service rules and regulations	866 344 031	896 947 514
622	Gross salary of staff governed by the special public service rules and regulations	104 238 358	103 313 759
623	Gross salary of students in training	1 484 000	
624	Gross salary of total pay staff	7 659 244	8 015 291
625	Gross salary of unclassified staff	535 436	1 036 436
626	Bonuses and allowances excluding salary	38 111 063	40 065 228
627	Staff remuneration excluding salary	4 535 661	4 820 794
628	Remuneration of temporary staff	11 499 618	9 757 065
629	Other staff costs	5 740 456	5 870 176
63	Taxes and duties to be paid	20 800	2 010 000
631	Taxes, duties and similar payments	20 800	2 010 000
64	Financial costs	219 920 000	228 700 000
641	Ordinary financial costs	150 000 000	143 500 000
642	Interest and fees on long- and medium-term domestic borrowing	29 920 000	65 200 000
644	Interest and commissions on long- and medium-term domestic borrowings	20 000 000	
647	Interest and commissions on debt owed to external private bodies	20 000 000	20 000 000
65	Subsidies to be paid	148 526 176	152 115 354
651	Balance subsidies to market institutions	1 922 800	1 610 000
652	Operating grants to non-market institutions	144 086 376	148 052 354
653	Equipment subsidies	2 517 000	2 453 000
66	Transfers payable	313 832 547	343 973 505
661	Social benefits	236 881 071	253 337 218
662	Current transfers to other administrative units	64 161 957	80 258 488
664	Contributions to international organizations	12 789 519	10 377 798
67	Other expenses	147 291 565	104 710 093
671	Expenditure transactions excluding purchases of goods and services	75 492 985	75 459 339

(in thousands of FCFA)

CODE	WORDING	FORECAST 2020	FORECAST 2021
672	Current transfers to governments, businesses and households	71 798 580	29 250 750
69	Provisions	240 775 481	247 629 745
690	Provisions	240 775 481	247 629 745
	DEBT (Principal)	621 800 000	683 222 423
	CAPITAL EXPENDITURE	1 254 309 559	1 352 000 000
	CURRENT EXPENDITURE	2 532 937 441	2 634 777 577
	TOTAL	4 409 047 000	4 670 000 000

SECTION FORTY-FOUR: Expenditure in the Special Appropriation Accounts for the 2021 financial year is estimated at **CFAF 195 200 000 000**, broken down by expenditure type as follows:

(Unit: thousands CFAF)

CODE	ITEM	2021
	CURRENT EXPENDITURE	63 966 263
6	Current operations	63 966 263
61	Consumption of goods and services	12 886 834
610	Supplies, light equipment and routine maintenance	1 275 065
611	Purchases of specific technical supplies	5 924 751
612	Fuels and lubricants	674 000
613	Transport costs	190 000
614	Water, electricity, gas and other energy sources	18 000
615	Rent and rental charges	26 000
616	Maintenance, upkeep and safety costs	323 499
617	Entertainment, mission, reception and ceremonial expenses	2 334 248
618	Remuneration for external services	2 110 521
619	Road, road network, engineering structure and infrastructure maintenance	10 750
64	Financial costs	7 500
641	Ordinary financial costs	7 500
65	Subsidies to be paid	656 000
651	Balance subsidies to market institutions	180 000
652	Operating grants to non-market institutions	45 000
653	Equipment subsidies	431 000
66	Transfers payable	373 429
661	Social benefits	25 000

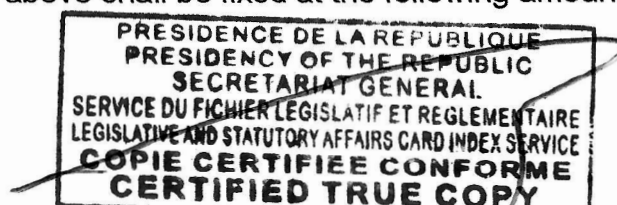
(Unit: thousands CFAF)

CODE	ITEM	2021
664	Contributions to international organizations	348 429
69	Provisions	5 042 500
690	Provisions	5 042 500
INVESTMENT BUDGET		131 233 737
2	Fixed asset accounts	131 233 737
20	Depreciable expenses, intangible assets	5 984 454
201	Patents, licences, trademarks, processes, models, designs and concessions	135 000
202	Organizational studies	4 858 623
203	Construction studies	695 331
204	Economic studies	238 500
207	Specific sector studies	57 000
22	Tangible assets	25 099 283
220	Land development works	311 200
221	Acquisition of buildings	1 072 000
222	Construction, expansion and rehabilitation of buildings	1 216 220
223	Renovation and major maintenance of buildings	594 501
224	Purchases, installations and renovations of building equipment	5 182 583
225	Roads and networks, engineering structures, infrastructure works	11 812 232
226	Purchase of office equipment and furniture	240 119
227	Acquisition and renovation of machines and equipment	4 513 428
228	Acquisition of transport equipment	157 000
27	Un-allotted assets	100 150 000
278	Investment expenses for humanitarian actions	100 150 000
TOTAL EXPENDITURE ON SAAs		195 200 000

CHAPTER THREE

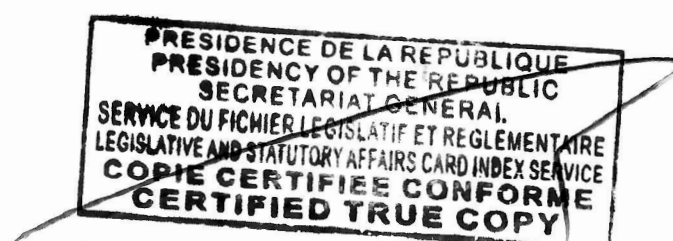
BUDGET BALANCE

SECTION FORTY-FIVE: For the 2021 financial year, the State budget balance resulting from revenue estimates and expenditure ceilings presented in Sections Forty-One, Forty-Two, Forty-Three and Forty-Four above shall be fixed at the following amounts:



(in billions of CFA francs)

REVENUE	AMOUNT		EXPENDITURE	AMOUNT
I. GENERAL BUDGET				
DOMESTIC REVENUE	3 456.5		CURRENT EXPENDITURE	2 564.2
Gross tax revenue	2 743.1		Interest and commissions	262.2
of which VAT credit refunds	72		G20 External debt interest relief	-33.5
Net tax revenue	2 671.1		Personnel expenditure	1 069.6
Oil revenue	393		Goods and services	736.9
Non-tax revenue	213.5		Current transfers	528.8
Total Net domestic revenue	3 277.6		of which grants to SAAs	0.2
GRANTS	106.9		CAPITAL EXPENDITURE	1 352
Programme grants	76.5		External financing	733.8
Project grants	30.4		Own resources	583.2
EXCEPTIONAL REVENUE	00		Shareholding/Restructuring	35
Privatizations revenue			OTHER EXPENDITURE	-20
Deductions from revenue for the Special National Solidarity Fund for the Fight against the Coronavirus	150		Net loans	-20
GENERAL BUDGET NET REVENUE	3 234.5		GENERAL BUDGET EXPENDITURE	3 896.2
II – SPECIAL TREASURY ACCOUNTS				
Special Appropriation Accounts	195.2		Special Appropriation Accounts	195.2
Special Solidarity Fund for the Fight against the Coronavirus and its Economic and Social Impacts	150		Including the Special Solidarity Fund for the Fight against the Coronavirus and its Economic and Social Impacts	150
Covid-19 support fund	00		Covid-19 support fund	00
Other Special Appropriation Accounts	45.2		Other Special Appropriation Accounts	45.2
TOTAL NET STATE BUDGET REVENUE	3 429.7		TOTAL STATE BUDGET EXPENDITURE	4 091.4
III - BALANCES				
	Amount		% of GDP	
FINANCING CAPACITY/NEED	-681.7		-2.9	
OVERALL BALANCE	-661.7		-2.8	
CEMAC REFERENCE BALANCE	-655.2		-2.8	



CHAPTER FOUR

OVERALL FINANCING AND AUTHORIZATIONS

SECTION FORTY-SIX: For the 2021 financial year, the resources and cash expenditure that contribute to achieving financial balance are estimated as follows:

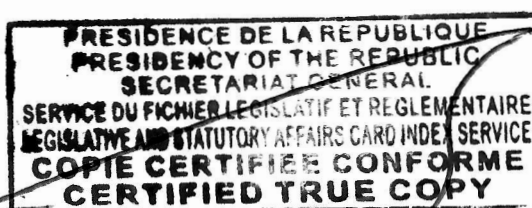
(in CFAF billions)

FINANCING AND CASH FLOW NEEDS	AMOUNT	FINANCING AND CASH FLOW RESOURCES	AMOUNT
Overall budget deficit	661.7	Project loans	703.4
Amortization of the debt (excluding correspondents)	661.8	Issuance of Government bonds	350
<i>Foreign debt</i>	394	Budget Support	260
<i>Domestic debt</i>	287.8	Bank financing	102
Receivables/Domestic arrears, including unstructured Autonomous Sinking Fund (CAA) debt	66.5	<i>of which VAT escrow account</i>	72
VAT credit refund	72	Exceptional financing	66.5
Net cash outflow to correspondents	20	<i>of which relief of the principal of G20 foreign debt</i>	66.5
TOTAL	1 481,9	TOTAL	1 481.9

SECTION FORTY-SEVEN: During the 2021 financial year, the Minister of Finance shall be authorized to actively manage debt and the cash situation, notably through the redemption, exchange or early redemption of securities issued and the use of risk hedging instruments.

SECTION FORTY-EIGHT: During the 2021 financial year, the Government shall be authorized to use issues of government securities, notably Treasury bonds, for a maximum amount of 350 billion CFA francs to finance development projects.

SECTION FORTY-NINE: During the 2021 financial year, the Government shall be authorized to negotiate and eventually contract concessional and non-concessional loans totalling 350 billion CFA francs and 300 billion CFA francs respectively, under conditions that safe guard the State's financial interests and economic and political sovereignty.



PART TWO
PUBLIC POLICY RESOURCES AND SPECIAL PROVISIONS

1
GENERAL PROVISIONS

SECTION FIFTY: This Part provides for and authorizes public policy resources for all ministries and institutions in 2021.

2
APPROPRIATIONS

CHAPTER ONE
GENERAL BUDGET APPROPRIATIONS

SECTION FIFTY-ONE: The amounts of the commitment authorizations and the payment appropriations under the general budget opened for the programmes contributing to the achievement of the objectives with indicators are fixed as follows:

PROGRAMME			OBJECTIVE	INDICATOR	CA	PA
No.	CODE	HEADING				
HEAD 01 - PRESIDENCY OF THE REPUBLIC					40 602 000	40 602 000
1	001	FORMULATION AND COORDINATION OF PRESIDENTIAL ACTION	Ensure the implementation of the Major Accomplishments Programme	Level of monitoring of implementation of actions approved by the President of the Republic	17 927 386	17 927 386
2	002	PRESIDENTIAL PROTECTION AND TERRITORIAL INTEGRITY	Preserve the integrity of the national territory and political stability	Overall level of achievement of objectives assigned to the missions	6 355 150	6 355 150
3	003	GOVERNANCE AND INSTITUTIONAL SUPPORT FOR THE PRESIDENCY OF THE REPUBLIC AND ITS ATTACHED SERVICES	Support the implementation of operational programmes	Overall rate of implementation of budgeted actions	16 319 464	16 319 464
HEAD 02 - SERVICES ATTACHED TO THE PRESIDENCY					5 931 000	5 931 000
4	016	FORMULATION AND COORDINATION OF PRESIDENTIAL ACTION	Contribute to the achievement of the objectives of the Major Accomplishments Programme	Rate of implementation of actions approved by the President of the Republic	722 706	722 706
5	018	PRESIDENTIAL PROTECTION AND TERRITORIAL INTEGRITY	Contribute to the preservation of the integrity of the national territory and political stability	Overall level of achievement of objectives assigned to the missions	5 208 294	5 208 294
HEAD 03 - NATIONAL ASSEMBLY					24 682 000	24 682 000

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PROGRAMME			OBJECTIVE	INDICATOR	CA	PA
6	032	STEPPING UP PARLIAMENTARY CONTROL OF GOVERNMENT ACTION	Contribute to the effectiveness of public policies	Rate of control of the Government's Priority Investment Programme	6 700 000	6 700 000
7	033	GOVERNANCE AND INSTITUTIONAL SUPPORT FOR THE NATIONAL ASSEMBLY SERVICES	Support the implementation of operational programmes	Degree of motivation of National Assembly staff	17 982 000	17 982 000
HEAD 04 - PRIME MINISTER'S OFFICE					17 676 000	17 676 000
8	046	DIRECTING AND COORDINATION OF GOVERNMENT ACTION	Ensure the effective completion of at least 70% of the annual tranche of government strategic programmes and projects	Rate of achievement of the annual tranche of government strategic programmes and projects	2 058 152	2 058 152
9	047	GOVERNANCE AND INSTITUTIONAL SUPPORT FOR INTERNAL SERVICES AND THOSE ATTACHED TO THE PRIME MINISTER'S OFFICE	Satisfy at least 70% of officials of internal and those attached to the PM's Office	Level of satisfaction of the officials of internal services and those attached to the PM's Office	15 617 848	15 617 848
HEAD 05 - ECONOMIC AND SOCIAL COUNCIL					1 591 000	1 591 000
10	061	GOVERNANCE AND INSTITUTIONAL SUPPORT FOR THE ECONOMIC AND SOCIAL COUNCIL	Improve coordination of services and ensure the proper implementation of ESC programmes	Rate of achievement of activities budgeted at the ESC	1 403 000	1 403 000
11	062	STEERING AND DEVELOPMENT OF THE RESPONSIBILITIES ENTRUSTED TO THE ECONOMIC AND SOCIAL COUNCIL	Strengthen and facilitate the implementation of public policies	Number of actions of the ESC in the implementation of public policies	188 000	188 000
HEAD 06 - MINISTRY OF EXTERNAL RELATIONS					30 832 000	30 800 000
12	076	DEVELOPMENT OF THE POTENTIAL OF BILATERAL COOPERATION	Capitalize on the potential of bilateral cooperation for the benefit of Cameroon	Annual number of bilateral cooperation legal instruments for negotiated, formalized or signed/monitored	15 023 163	15 023 163
13	077	BOOSTING OF MULTILATERAL DECENTRALIZED COOPERATION	Maximize and diversify the security and socio-economic opportunities of multilateral and decentralized cooperation	Number of security and socio-economic projects and programmes implemented in Cameroon through multilateral and decentralized co-operation	2 780 046	2 780 046
14	078	MANAGEMENT OF CAMEROONIANS ABROAD	Improve the contribution of Cameroonians abroad to the country's political, social and economic life	Level of effective participation of Cameroonians abroad in political, economic and social life	4 291 398	4 291 398
15	079	GOVERNANCE AND INSTITUTIONAL SUPPORT FOR THE EXTERNAL RELATIONS SUB-SECTOR	Improve service coordination and ensure implementation of programmes	Rate of implementation of budgeted activities in MINREX	8 737 393	8 705 393
HEAD 07 - MINISTRY OF TERRITORIAL ADMINISTRATION					34 934 000	34 785 000
16	092	MODERNIZATION OF TERRITORIAL ADMINISTRATION	Ensure efficient administration and optimal management of the national territory for the safety of people and property.	Proportion of administrative units with equipped office and residential facilities	13 132 009	12 983 009

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PROGRAMME			OBJECTIVE	INDICATOR	CA	PA
17	093	SECURITY AND MANAGEMENT OF PUBLIC FREEDOMS	Guarantee State security and exercise of freedoms	Number of activity reports produced per year	6 055 325	6 055 325
18	094	DEVELOPMENT OF THE NATIONAL PROTECTION CIVIL MECHANISM	Strengthen resilience to disasters	Number of divisions with Emergency Response Plans (ERPs)	5 478 800	5 478 800
19	095	GOVERNANCE AND INSTITUTIONAL SUPPORT FOR THE TERRITORIAL ADMINISTRATION SUB-SECTOR	Improve service coordination and ensure proper implementation of programmes in the Ministry of Territorial Administration	Rate of implementation of budgeted activities in the Ministry of Territorial Administration	10 267 866	10 267 866
HEAD 08 - MINISTRY OF JUSTICE					60 607 732	60 259 000
20	107	GOVERNANCE AND INSTITUTIONAL SUPPORT FOR THE JUSTICE SUB-SECTOR	Improve service coordination and ensure effective implementation of programmes	Rate of implementation of budgeted activities in the Ministry	10 051 467	10 051 467
21	108	IMPROVEMENT OF JUDICIAL ACTIVITY	Improve access to and quality of the justice public service	Duration of legal proceedings	29 938 713	29 938 713
22	109	IMPROVEMENT OF PRISON POLICY	Improve conditions of detention and prepare detainees for social reintegration.	Rate of satisfaction of the basic needs of prisoners	20 617 552	20 558 820
HEAD 09 - SUPREME COURT					4 130 000	4 130 000
23	121	GOVERNANCE AND INSTITUTIONAL SUPPORT FOR THE SUPREME COURT SUB-SECTOR	Support the implementation of the Supreme Court operational programmes	Rate of implementation of the budget of the Supreme Court	2 779 440	2 779 440
24	122	CONTROL OF FINANCIAL TRANSPARENCY, BUDGET MANAGEMENT AND THE QUALITY OF PUBLIC ACCOUNTS	Contribute to the improvement of financial management and the protection of public assets	Rate of conduct of scheduled checks	939 390	939 390
25	123	CONTRIBUTION TO THE CONSOLIDATION OF THE RULE OF LAW	Improve the management of judicial and administrative disputes at the Supreme Court	Rate of processing of appeals filed	411 170	411 170
HEAD 10 - MINISTRY OF PUBLIC CONTRACTS					14 485 000	14 485 000
26	715	IMPROVEMENT OF PUBLIC PROCUREMENT SYSTEM ADMINISTRATION	Ensure the proper functioning of the system	1. Rate of contracts awarded in compliance with set procurement plans 2. Rate of contracts awarded by mutual agreement	2 711 985	2 711 985
27	716	STEPPING UP EXTERNAL CONTROL OF SUPPLIES AND SERVICE PROVISION CONTRACTS	Ensure the effectiveness and execution of general services and supplies contracts	1. Rate of contracts controlled 2. Rate (%) of supply contracts controlled 3. Rate (%) of supplies and services contracts abandoned 4. Rate (%) of fictitious supplies and services contracts	1 754 700	1 754 700
28	717	GOVERNANCE AND INSTITUTIONAL SUPPORT FOR THE PUBLIC PROCUREMENT SUB-SECTOR	Improve the performance of services	Rate (%) of implementation of budgeted activities	7 970 315	7 970 315

PROGRAMME		OBJECTIVE	INDICATOR	CA	PA
29	718	STEPPING UP EXTERNAL CONTROL OF INFRASTRUCTURE CONTRACTS	Ensure the effectiveness and execution of infrastructure contracts	1. Rate of contracts accepted 2. Rate of infrastructure contracts controlled 3. Rate of contracts abandoned 4. Rate of fictitious contracts	2 048 000 2 048 000
HEAD 11 - SUPREME STATE AUDIT OFFICE				8 351 559	5 195 000
30	136	STEPPING UP THE PREVENTION OF EMBEZZLEMENT OF PUBLIC FUNDS	Promote the culture of good governance in the management of public affairs	Number of public entities having adopted internal control standards	615 000 615 000
31	137	INTENSIFICATION, DIVERSIFICATION OF AUDITS AND SYSTEMATIZATION OF PENALTIES AGAINST UNCSRUPULOUSVOTE HOLDERS	Reduce the risk of poor governance and repair prejudices suffered by the State	1. Number of audit mission teams deployed per year 2. Number of CDBF sessions held	1 936 500 1 936 500
32	138	CONSUPE GOVERNANCE AND INSTITUTIONAL SUPPORT	Support the implementation of the programmes of the Supreme State Audit Office	Rate of provision of financial resources	5 800 059 2 643 500
HEAD 12 - GENERAL DELEGATION FOR NATIONAL SECURITY				87 368 407	87 175 000
33	151	CONSOLIDATING PUBLIC SECURITY	Step up the protection of institutions, public freedoms, people and property	Rate of security coverage nationwide	6 368 162 6 227 599
34	152	GOVERNANCE AND INSTITUTIONAL SUPPORT	Improve service coordination and ensure proper implementation of programmes	Rate of implementation of budgeted activities in the DGSN	72 821 689 72 821 689
35	154	STRENGTHENING BORDER SECURITY	Control migration and step up the fight against cross-border crime	Average number of cross-border criminal acts or offences recorded	2 337 951 2 337 951
36	155	REVITALIZING THE INTELLIGENCE SYSTEM	Ensure permanent availability of comprehensive, complete and quality information	Quantity of secure briefing notes produced	5 840 605 5 787 761
HEAD 13 - MINISTRY OF DEFENCE				248 537 000	245 913 000
37	166	STRENGTHENING TERRITORIAL DEFENCE	Step up the territorial defence mechanism	Rate of compliance of the staff of the operational units with the Armed Forces table of organization and equipment (TOE)	130 434 840 128 260 840
38	168	GOVERNANCE AND INSTITUTIONAL SUPPORT FOR THE DEFENCE SUB-SECTOR	Improve service coordination and ensure proper implementation of programmes at the Ministry of Defence	Rate of implementation of budgeted activities in the Ministry of Defence	45 453 778 45 453 778
39	169	PARTICIPATION IN NATIONAL DEVELOPMENT ACTIVITIES	Provide support to specific areas that contribute to Cameroon's socio-economic development	Rate of response to the various requests submitted to MINDEF's specialized entities	9 712 525 9 712 525
40	170	PARTICIPATION IN THE PROTECTION OF PEOPLE AND PROPERTY	Ensure conditions of security and peace conducive to development	Crime rate	62 935 857 62 565 857
HEAD 14 - MINISTRY OF ARTS AND CULTURE				4 727 151	4 727 151

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PROGRAMME			OBJECTIVE	INDICATOR	CA	PA
41	181	CONSERVATION OF CAMEROONIAN ART AND CULTURE	Develop and ensure the profitability of cultural and artistic heritage	Number of cultural goods developed and economically viable	1 444 900	1 444 900
42	182	STRENGTHENING THE MECHANISM FOR PRODUCTION OF CULTURAL GOODS AND SERVICES	Enhance the profitability and competitiveness of the sub-sector	Number of cultural products promoted and supported	1 243 151	1 243 151
43	183	GOVERNANCE AND INSTITUTIONAL SUPPORT FOR THE ARTS AND CULTURE SUB-SECTOR	Improve service coordination and ensure proper implementation of programmes	Rate of implementation of budgeted activities in the Ministry of Arts and Culture	2 039 100	2 039 100
HEAD 15 - MINISTRY OF BASIC EDUCATION					232 742 150	232 742 150
44	196	DEVELOPMENT OF PRE-SCHOOL	Increase the rate of pre-school enrolment nationwide	Gross pre-school enrolment rate	13 248 433	13 248 433
45	197	UNIVERSALIZATION OF PRIMARY EDUCATION	Improve access to and completion of primary education	1. Primary education completion rate 3. Net primary education intake rate	184 316 363	184 316 363
46	198	GOVERNANCE AND INSTITUTIONAL SUPPORT FOR THE BASIC EDUCATION SUB-SECTOR	Ensure effective implementation of programmes	Average rate of achievement of operational programme indicators	32 945 278	32 945 278
47	199	LITERACY	Increase the number of literate persons	Literacy rate	2 232 076	2 232 076
HEAD 16 - MINISTRY OF SPORTS AND PHYSICAL EDUCATION					42 317 000	42 317 000
48	211	SUPERVISION OF THE SPORTS MOVEMENT	Increase the supervision of the practice of physical and sports activities (PSA) by institutional actors	Number of trained supervisors per 100 000 inhabitants	12 098 067	12 098 067
49	212	DEVELOPMENT OF SPORTS INFRASTRUCTURE	Provide the country with modern sports facilities	Number of sports facilities built and functional	24 000 167	24 000 167
50	213	GOVERNANCE AND INSTITUTIONAL SUPPORT FOR THE SPORTS AND PHYSICAL EDUCATION SUB-SECTOR	Improve the coordination of services and ensure proper implementation of programmes.	Rate of implementation of budgeted activities in the Ministry	6 218 767	6 218 767
HEAD 17 - MINISTRY OF COMMUNICATION					4 618 000	4 618 000
51	227	IMPROVEMENT OF SUPPLY OF ACCESS AND INFORMATION	Provide the national and international community with qualitative and quantitative information	Proportion of the population with access to the mass media	2 145 500	2 145 500
52	228	GOVERNANCE AND INSTITUTIONAL SUPPORT FOR THE COMMUNICATION SUB-SECTOR	Improve the coordination of services and ensure proper implementation of programmes at the Ministry of Communication	Rate of implementation of budgeted activities in MINCOM	2 472 500	2 472 500
HEAD 18 - MINISTRY OF HIGHER EDUCATION					65 148 493	57 545 000
53	241	DEVELOPMENT OF THE TECHNOLOGICAL AND VOCATIONAL COMPONENT OF HIGHER EDUCATION	Increase the number and quality of students trained in technological and vocational institutions of higher learning	Percentage of students trained in technological and vocational institutions of higher learning	6 748 475	6 748 475

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PROGRAMME		OBJECTIVE	INDICATOR	CA	PA
54	242	MODERNIZATION AND PROFESSIONALIZATION OF MAINSTREAM FACULTIES	Provide mainstream faculty students with professional skills and abilities to enable them gain employment or be self-employed	1. Rate of professional integration of students trained in branches of mainstream faculties 2. Annual rate of supervision of students at Master's level (number of students/teachers) 3. Number of students per seat	6 939 722 6 939 722
55	243	DEVELOPMENT OF UNIVERSITY RESEARCH AND INNOVATION	Enable university research to positively impact the country's development with a view to its emergence	Proportion of university research findings used in 2 years in priority sectors defined in the GESP	12 891 250 12 891 250
56	244	GOVERNANCE AND INSTITUTIONAL SUPPORT FOR THE HIGHER EDUCATION SUB-SECTOR	Ensure better steering of higher education	Rate of implementation of budgeted activities	38 569 046 30 965 553
HEAD 19 - MINISTRY OF SCIENTIFIC RESEARCH AND INNOVATION				8 691 000	8 691 000
57	259	GOVERNANCE AND INSTITUTIONAL SUPPORT FOR THE RESEARCH AND INNOVATION SUB-SECTOR	Improve the coordination, functioning and performance of the research and innovation sub-sector	Rate of implementation of the ministry's action plan	4 269 800 4 269 800
58	260	INTENSIFICATION OF RESEARCH, DEVELOPMENT AND INNOVATION	Increase scientific, technological and innovation research performance	Number of search findings produced and disseminated	4 421 200 4 421 200
HEAD 20 - MINISTRY OF FINANCE				57 019 556	56 950 000
59	271	MOBILIZATION OF NON-OIL REVENUE	Improve the level of non-oil revenue collection	Rate of collection of tax and customs revenue	16 419 455 16 419 455
60	272	MANAGEMENT OF THE TREASURY AND MONITORING OF THE FINANCIAL SECTOR	Improve the efficiency of the Treasury and optimize the use of the resources mobilized to finance the economy	1. Overall payment timeframe after service rendered 2. Debt ratio	14 314 849 14 245 293
61	274	STATE BUDGET MANAGEMENT	Streamline resource allocation to promote effective budget management	1. CEMAC reference balance 2. Wage bill sustainability ratio	11 172 389 11 172 389
62	275	GOVERNANCE AND INSTITUTIONAL SUPPORT FOR MINFI	Strengthen the strategic management of programmes to achieve MINFI's objectives	Rate of implementation of the MINFI action plan	15 112 862 15 112 862
HEAD 21 - MINISTRY OF TRADE				7 496 000	7 496 000
63	286	SUPPORT FOR EXPORT DEVELOPMENT	Contribute to improving the competitiveness of local products, gain access to new markets and attract foreign investment	1. Rate of implementation of the map of cross-border market infrastructure. 2. Trends in export of products of supervised sectors 3. Proportion of enterprises supervised by MINCOMMERCE	374 643 374 643

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PROGRAMME		OBJECTIVE	INDICATOR	CA	PA
64	287	REGULATION OF DOMESTIC TRADE	Structure distribution channels to ensure a regular supply of the domestic market under conditions of healthy competition	1. Domestic market consolidation rate 2. Proportion of equity in commercial transactions 3. Rate of implementation of market mapping	3 416 518 3 416 518
65	288	GOVERNANCE AND INSTITUTIONAL SUPPORT FOR THE TRADE SUB-SECTOR	Improve the working environment and conditions	Programme effectiveness rate	3 704 839 3 704 839
HEAD 22 - MINISTRY OF ECONOMY, PLANNING AND REGIONAL DEVELOPMENT				51 247 963	51 247 963
66	301	GOVERNANCE AND INSTITUTIONAL SUPPORT FOR THE ECONOMY, PLANNING AND REGIONAL DEVELOPMENT SUB-SECTOR	Improve service coordination and ensure proper implementation of MINEPAT's programmes	Annual rate of implementation of MINEPAT programmes	4 621 179 4 621 179
67	302	SUPPORT FOR ECONOMIC RECOVERY TO ACCELERATE GROWTH	Improve economic growth rate	1. PIB execution rate 2. Investment rate	6 301 779 6 301 779
68	303	STRENGTHENING DEVELOPMENT PARTNERSHIP AND REGIONAL INTEGRATION	Improve the contribution of economic partnerships and regional integration to achieve Cameroon's development objectives	Annual rate of disbursement of planned investment resources from external financing	3 593 378 3 593 378
69	304	STRENGTHENING DEVELOPMENT PLANNING AND INTENSIFICATION OF REGIONAL DEVELOPMENT ACTIONS	Adopt development strategies and plans that are consistent with GESP objectives	Rate of execution of development planning and regional development activities	36 731 628 36 731 628
HEAD 23 - MINISTRY OF TOURISM AND LEISURE				8 901 000	8 901 000
70	317	DEVELOPMENT OF TOURISM AND LEISURE PRODUCTS	Increase receptiveness to tourism and leisure infrastructure	1. Increase receptiveness to tourism and leisure infrastructure 2. Number of leisure facilities built and operational 3. Number of tourist sites developed and operational 4. Number of hotels built/rehabilitated and operated	5 450 003 5 450 003
71	318	PROMOTION OF TOURISM AND LEISURE	Attract a large number of resident and non-resident visitors	1 Number of international visitors received 2. Number of internal visitors who visited the destination Cameroon	1 044 014 1 044 014
72	320	GOVERNANCE AND INSTITUTIONAL SUPPORT FOR THE TOURISM AND LEISURE SUB-SECTOR	Improve services coordination and ensure proper implementation of programmes	Rate of implementation of budgeted activities	2 406 983 2 406 983
HEAD 25 - MINISTRY OF SECONDARY EDUCATION				387 464 032	386 954 032

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PROGRAMME		OBJECTIVE	INDICATOR	CA	PA
73	331	STRENGTHENING ACCESS TO SECONDARY EDUCATION	Increase access to secondary education	Primary to secondary transition rate	90 709 500
74	332	IMPROVING THE QUALITY OF EDUCATION AND LIFE IN THE EDUCATIONAL MILIEU IN THE SECONDARY EDUCATION SUB-SECTOR	Improve the quality of teaching and learning in the Ministry of Secondary Education	First cycle completion rate	211 825 000
75	333	INTENSIFICATION OF PROFESSIONALIZATION AND OPTIMIZATION OF TRAINING IN THE SECONDARY EDUCATION SUB-SECTOR	Adapt training to socio-economic environment	Number of vocational training courses developed in technical and vocational secondary education (TVSE)	55 321 032
76	334	GOVERNANCE AND INSTITUTIONAL SUPPORT FOR THE SECONDARY EDUCATION SUB-SECTOR	Improve governance and optimal resource management	Rate of implementation programmed activities at MINESEC	29 608 500
HEAD 26 - MINISTRY OF YOUTH AFFAIRS AND CIVIC EDUCATION				20 333 646	20 233 646
77	346	CIVIC EDUCATION AND NATIONAL INTEGRATION	Promote the culture of citizenship among the population	1. Level of implementation of the Cameroonian reference 2. Number of people trained in citizenship values by MINJEC training centres	7 238 950
78	347	YOUTH SOCIO-ECONOMIC INTEGRATION	Contribute to youth social and economic integration	1. Number of youths trained in MINJEC's training centres to ensure their social and economic integration 2. Number of youths from MINJEC's training centres integrated into the economic fabric	9 933 296
79	348	GOVERNANCE AND INSTITUTIONAL SUPPORT FOR THE MINISTRY OF YOUTH AND CIVIC EDUCATION	Improve service coordination and ensure proper implementation of programmes	Rate of implementation of budgeted activities in the Ministry of Youth Affairs and Civic Education	3 161 400
HEAD 27 - MINISTRY OF DECENTRALIZATION AND LOCAL DEVELOPMENT				46 088 187	46 088 187
80	350	GOVERNANCE AND INSTITUTIONAL SUPPORT FOR THE DECENTRALIZATION AND LOCAL DEVELOPMENT SUB-SECTOR	Implement the budgeted activities of MINDDEVEL	Rate of implementation of budgeted activities in the ministry	2 975 266
81	351	DEEPENING THE DECENTRALIZATION PROCESS	Strengthen council autonomy and make Regions operational	1. Rate of absorption of resources allocated to RLAs by the State 2. Rate of physical and financial execution of project entered annually under the PIB for regions and councils	38 536 934

PROGRAMME			OBJECTIVE	INDICATOR	CA	PA
				3. Percentage of the State budget allocated to councils and regions		
82	352	PROMOTION OF LOCAL DEVELOPMENT	Support local councils and regions in providing basic social services and ensuring the harmonious and balanced development of the national territory.	1. Rate of physical and financial execution of project entered annually under the PIB for regions and councils 2. Volume of annual allocations to priority projects ensuing from council development plans (CDPs) and regional development plans (RDPs)	4 575 987	4 575 987
HEAD 28 - MINISTRY OF THE ENVIRONMENT, PROTECTION OF NATURE AND SUSTAINABLE DEVELOPMENT					6 391 000	6 391 000
83	361	COMBATING DESERTIFICATION AND CLIMATE CHANGE	Reduce land degradation and promote measures to build resilience, mitigate and adapt to climate change and protect biodiversity	1. % of restored land in heavily degraded areas in Priority Area 1 - Far- North Region (1,116,700 ha) 2. Number of resilience and mitigation best practices implemented or strengthened and adopted by the populations	2 709 500	2 709 500
84	362	SUSTAINABLE BIODIVERSITY MANAGEMENT	Make the national sustainable development strategy operational	1. Area of water bodies cleared of water hyacinth (Rivers Wouri, Benoue and Vina) 2. Area of mangroves restored	836 000	836 000
85	363	COMBATING POLLUTION AND NUISANCES AND/OR HAZARDOUS CHEMICAL SUBSTANCES	Reduce environmental pollution and nuisances	Number of facilities inspected	1 035 500	1 035 500
86	364	GOVERNANCE AND INSTITUTIONAL SUPPORT FOR THE ENVIRONMENT, NATURE PROTECTION AND SUSTAINABLE DEVELOPMENT SUB-SECTOR	Improve service coordination and ensure proper implementation of programmes	Rate of implementation MINEPDED's budgeted activities	1 810 000	1 810 000
HEAD 29 - MINISTRY OF MINES, INDUSTRY AND TECHNOLOGICAL DEVELOPMENT					9 496 000	9 496 000
87	376	DEVELOPMENT OF MINING GEOLOGICAL RESOURCES	Increase the contribution of non-oil geological and mining resources to GDP.	1. Revenue from the issuance of mining titles. 2. Numbers of certified mining reserves	4 002 5000	4 002 5000
88	377	DIVERSIFICATION AND ENHANCEMENT OF THE COMPETITIVENESS OF INDUSTRIAL SECTORS	Transform agricultural, mining and forestry raw materials through the development of industrial sectors.	Evolution of the Industrial Production Index of the main transformation sectors	2 056 000	2 056 000
89	378	DEVELOPMENT OF INVENTIONS, TECHNOLOGICAL INNOVATIONS AND INDUSTRIAL PROPERTY ASSETS	Increase the number of industrial property assets developed	Number of assets developed	1 024 000	1 024 000

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PROGRAMME			OBJECTIVE	INDICATOR	CA	PA
90	379	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE MINING, INDUSTRY AND TECHNOLOGY DEVELOPMENT SUBSECTOR	Improve service coordination and ensure the proper implementation of MINMIDT programmes.	Rate of implementation of budgeted activities within MINMIDT	2 413 500	2 413 500
HEAD 30 - MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT					86 955 513	86 955 513
91	391	GOVERNANCE INSTITUTIONAL SUPPORT IN THE AGRICULTURAL AND RURAL DEVELOPMENT SUBSECTOR	Improve service coordination and ensure proper programme implementation at the Ministry of Agriculture and Rural Development	Rate of implementation of budgeted activities in the Ministry of Agriculture and Rural Development	10 396 974	10 396 974
92	392	IMPROVEMENT OF THE PRODUCTIVITY AND COMPETITIVENESS OF AGRICULTURAL SUBSECTORS	Increase the annual production of each of the 12 main plant subsectors by at least 10% by 2025.	Annual production growth rate of main crop SUBSECTORS (12)	15 165 591	15 165 591
93	393	IMPROVEMENT OF THE INFRASTRUCTURE ENVIRONMENT AND ACCESS TO FACTORS OF PRODUCTION AND MARKETS	Develop at least 150 000 ha for agricultural production by 2025.	1. Percentage of production basins equipped with at least one agricultural equipment pool 2. Area of agricultural land (ha) developed in production basins per year.	48 613 448	48 613 448
94	394	BUILDING THE RESILIENCE OF AGRICULTURAL PRODUCTION SYSTEMS AND THE FOOD AND NUTRITIONAL SECURITY OF RURAL POPULATIONS TO CLIMATE CHANGE	Strengthen the capacity of agricultural actors to enable them to adapt to the vagaries of the climate by 2025.	Percentage of farms resistant to climatic and weather shocks	12 779 500	12 779 500
HEAD 31 - MINISTRY OF LIVESTOCK, FISHERIES AND ANIMAL INDUSTRIES					41 531 887	41 531 887
95	406	DEVELOPMENT OF ANIMAL PRODUCTION AND INDUSTRIES	Increase the production of animal products and food items	Quantity of animal products and food items produced and processed	25 751 481	25 751 481
96	407	IMPROVEMENT OF THE HEALTH COVERAGE OF LIVESTOCK AND THE FIGHT AGAINST ZOOSES	Reduce the impact of animal diseases on livestock productivity and improve the sanitary quality of food of animal and fish origin.	Average prevalence rate of animal diseases	4 878 701	4 878 701
97	408	DEVELOPMENT OF FISHERY PRODUCTION	Ensure increased and sustainable production of fishery products	Quantity of fishery products produced	3 827 078	3 827 078
98	409	LIVESTOCK, FISHERIES AND ANIMAL INDUSTRIES SUBSECTOR GOVERNANCE AND INSTITUTIONAL SUPPORT	Improve service coordination and ensure the proper programme implementation in the Ministry of Livestock, Fisheries and Animal Industries (MINEPIA)	Rate of implementation of budgeted activities in the Ministry of Livestock, Fisheries and Animal Industries (MINEPIA)	7 074 627	7 074 627
HEAD 32 - MINISTRY OF WATER AND ENERGY					228 164 087	226 084 106
99	421	DEVELOPMENT OF ANIMAL PRODUCTION AND INDUSTRIES	Increase the production of animal products and food items	Quantity of animal products and food items produced and processed	94 892 309	92 890 309

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PROGRAMME			OBJECTIVE	INDICATOR	CA	PA
100	422	IMPROVEMENT OF THE HEALTH COVERAGE OF LIVESTOCK AND THE FIGHT AGAINST ZOO NOSES	Reduce the impact of animal diseases on livestock productivity and improve the sanitary quality of food of animal and fish origin.	Average prevalence rate of animal diseases	27 077 607	26 997 626
101	423	DEVELOPMENT OF FISHERY PRODUCTION	Ensure the increasing and sustainable production of fishery products	Quantity of fishery products produced	92 867 230	92 867 230
102	424	LIVESTOCK, FISHERIES AND ANIMAL INDUSTRIES SUBSECTOR GOVERNANCE AND INSTITUTIONAL SUPPORT	Improve service coordination and ensure the proper programme implementation in the Ministry of Livestock, Fisheries and Animal Industries (MINEPIA)	Rate of implementation of budgeted activities in the Ministry of Livestock, Fisheries and Animal Industries (MINEPIA)	13 326 941	13 326 941
HEAD 33 - MINISTRY OF FORESTRY AND WILDLIFE					15 949 500	15 949 500
103	960	FORESTRY AND WILDLIFE SUBSECTOR GOVERNANCE AND INSTITUTIONAL SUPPORT	Increase and improve the institutional, technical and operational capacity of forest and wildlife sub-sector development actors.	Rate of return in the implementation of sub-sector activities	3 295 672	3 295 672
104	961	FOREST RESOURCES MANAGEMENT AND RENEWAL	Ensure the sustainable management of forests	Fiscal and para-fiscal revenue generated through sustainable forest management	4 381 010	4 381 010
105	962	SECUREMENT AND ENHANCEMENT OF WILDLIFE RESOURCES AND PROTECTED AREAS	Contribute to increasing fiscal and para-fiscal revenue of the sub-sector through the sustainable management and enhancement of wildlife and protected areas.	Specific tax revenue derived from wildlife sub-sector management	4 086 458	4 086 458
106	963	DEVELOPMENT OF TIMBER AND NON-TIMBER FOREST RESOURCES	Optimize the use of timber and non-timber resources	Number of direct jobs created in the timber and non-timber forest products subsectors.	4 186 360	4 186 360
HEAD 35 - MINISTRY OF EMPLOYMENT AND VOCATIONAL TRAINING					19 012 656	19 012 656
107	452	PROMOTION OF DECENT EMPLOYMENT	Promote employment for the labour force	Number of jobs created and recorded per year	2 423 890	2 423 890
108	453	DEVELOPMENT OF VOCATIONAL TRAINING	Increase the employability of the work force in line with production system needs	Number of apprentices supervised within the framework of a vocational training programme	10 908 049	10 908 049
109	454	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE EMPLOYMENT AND VOCATIONAL TRAINING SUBSECTOR	Improve service coordination and ensure proper programme implementation	Rate of implementation of programmed and budgeted activities	5 680 717	5 680 717

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PROGRAMME			OBJECTIVE	INDICATOR	CA	PA
HEAD 36 - MINISTRY OF PUBLIC WORKS					494 844 550	464 842 000
110	467	CONSTRUCTION OF ROADS AND OTHER INFRASTRUCTURE	Develop road and crossing infrastructures	1. Density of the tarred road network per 1000 inhabitants 2. Percentage of major construction projects of other infrastructure complying with technical specifications	353 366 979	325 736 979
111	468	REHABILITATION, MAINTENANCE AND UPKEEP OF ROADS AND OTHER INFRASTRUCTURE	Restore and improve the state of infrastructure	1. Length of the rehabilitated tarred network 2. Percentage of road network in good condition 3. Percentage of major rehabilitation/maintenance projects of other infrastructures that comply with technical itineraries	126 835 428	124 762 878
112	469	CONDUCT OF ENGINEERING STUDIES	Improve the quality of studies in order to optimize the cost and quality of infrastructure works	1. Percentage of studies carried out on time and respecting the technical itinerary 2. Percentage of studies carried out with less than 10% supplementary agreements	3 152 573	3 152 573
113	470	GOVERNANCE AND INSTITUTIONAL SUPPORT	Rationalize and harmonize activities to achieve expected outcomes	Rate of implementation of budgetary activities	11 489 570	11 189 570
HEAD 37 - MINISTRY OF STATE PROPERTY, SURVEYS AND LAND TENURE					18 158 000	18 158 000
114	481	MODERNIZATION OF THE LAND REGISTER	Control the national territorial space in order to contribute to improving the management of State land and the business climate.	Rate of modernization of the land register	2 419 950	2 419 950
115	482	PROTECTION AND DEVELOPMENT OF THE NATIONAL HERITAGE	Improve the governance of the national heritage	1. Proportion of administrative buildings stamped 2. Number of administrative buildings rehabilitated	6 026 450	6 026 450
116	483	ESTABLISHMENT OF LAND RESERVES PARCELLING OF STATE LAND	Make provision for land reserves to contribute to developing agro-industry, infrastructure and social housing.	1. Proportion of hectares secured 2. Proportion of plots produced 3. Proportion of computerized land registrations	1 300 550	1 300 550

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PROGRAMME			OBJECTIVE	INDICATOR	CA	PA
117	484	STATE PROPERTY, SURVEYS AND LAND TENURE SUBSECTOR GOVERNANCE AND INSTITUTIONAL SUPPORT	Improve service coordination and ensure proper programme implementation	Rate of implementation of budgeted activities in MINDCAF	8 411 050	8 411 050
HEAD 38 - MINISTRY OF HOUSING AND URBAN DEVELOPMENT					124 843 373	124 843 373
118	496	HOUSING DEVELOPMENT	Streamline urban space occupation and significantly reduce the proportion of indecent housing in urban areas	1. Number of urban planning documents prepared/updated and/or approved 2. Surface area of spaces developed, restructured or renovated 3. Number of houses built 4. Number of additional households with access to decent housing	40 869 309	40 869 309
119	497	IMPROVEMENT OF THE URBAN ENVIRONMENT	Sanitize and beautify the urban space and establish good urban governance	Number of additional households with access to a sanitation system, number of drains built, number of young people trained in urban trades, number of wastewater treatment plants built or rehabilitated, number of functional platforms.	18 343 537	18 343 537
120	498	DEVELOPMENT OF URBAN TRANSPORT INFRASTRUCTURE (PDITU)	Improve urban mobility	Length of urban roads built/rehabilitated/maintained	59 390 959	59 390 959
121	499	URBAN SUBSECTOR GOVERNANCE AND INSTITUTIONAL SUPPORT	Improve the coordination of services and ensure the proper implementation of MINHDU's programmes	Rate of implementation of budgeted Programme activities	6 304 567	6 304 567
HEAD 39 - MINISTRY OF SMALL AND MEDIUM-SIZED ENTERPRISES, SOCIAL ECONOMY AND HANDICRAFTS					10 000 853	10 000 853
122	511	PROMOTION OF PRIVATE INITIATIVE AND IMPROVEMENT OF SME COMPETITIVENESS	Enhance and guarantee the competitiveness of the fabric of Cameroon's SMEs	1. Proportion of SMEs upgraded 2. Rate of increase in turnover of SMEs upgraded 3. SME growth rate	3 318 120	3 318 120

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PROGRAMME			OBJECTIVE	INDICATOR	CA	PA
123	513	PROMOTION OF SOCIAL ECONOMY AND HANDICRAFTS	Organize Social Economy and handicraft sectors and improve their performance	Number of social economy organizations and craftsmen upgraded	2 525 858	2 525 858
124	514	SMALL- AND MEDIUM-SIZE ENTERPRISES, SOCIAL ECONOMY AND HANDICRAFTS SUB-SECTOR GOVERNANCE AND INSTITUTIONAL SUPPORT	Improve coordination of services and ensure the proper implementation of programmes MINPMEESA	Level of achievement of MINPMEESA programmes.	4 156 875	4 156 875
HEAD 40 - MINISTRY OF PUBLIC HEALTH					200 639 755	197 121 500
125	527	DISEASE PREVENTION	Improve coverage of disease prevention interventions	1. Rate of PENTA 3 immunization coverage 2. Percentage of households with access to / having at least one LLIN 3. Percentage of HIV-infected pregnant women receiving ARV treatment (to reduce MTCT during pregnancy and childbirth in the last 12 months)	40 701 608	40 701 608
126	528	HEALTH PROMOTION	Act on health determinants and empower individuals to control and improve their health status	1. Rate of acute malnutrition among under-five children 2. Percentage of HD whose households have improved toilets	12 445 192	12 445 192
127	530	HEALTH SECTOR GOVERNANCE AND INSTITUTIONAL SUPPORT	Improve the coordination of services and ensure the proper implementation of MINSANTE's operational programmes	1. Rate of implementation of budgeted activities in MINSANTE 2. Percentage of public health facilities having at least 50% of staff in compliance with standards.	53 603 124	53 176 124
128	531	CASE MANAGEMENT	Reduce hospital and community lethality of priority communicable and non-communicable diseases, as well as maternal and infant, and child mortality	1. Perioperative mortality rate in 1st, 2nd, 3rd and 4th category hospitals 2. Percentage of patients put on ART 3. Rate of attended births in a health facility	93 889 831	90 789 576
HEAD 41 - MINISTRY OF LABOUR AND SOCIAL SECURITY					5 542 000	5 492 000

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PROGRAMME			OBJECTIVE	INDICATOR	CA	PA
129	541	PROMOTION OF SOCIAL SECURITY FOR A LARGER NUMBER OF PEOPLE	Improve the coverage and functioning of the social security system in Cameroon	Proportion of the labour force integrated into the existing social security system	916 000	916 000
130	542	IMPROVEMENT OF LABOUR PROTECTION	Promote decent work in all sectors	Proportion of workers whose enterprises apply decent work principles	2 255 328	2 255 328
131	543	LABOUR AND SOCIAL SECURITY SUBSECTOR GOVERNANCE AND INSTITUTIONAL SUPPORT	Improve the coordination of services and ensure the proper implementation of the programmes of the Ministry of Labour and Social Security	Rate of implementation of budgeted activities in MINTSS	2 370 672	2 320 672
HEAD 42 - MINISTRY OF SOCIAL AFFAIRS					10 549 500	10 549 500
132	557	PROMOTION OF SOCIAL SECURITY FOR A LARGER NUMBER OF PEOPLE	Improve the coverage and functioning of the social security system in Cameroon	Proportion of the labour force integrated into the existing social security system	3 806 100	3 806 100
133	559	IMPROVEMENT OF LABOUR PROTECTION	Promote decent work in all sectors	Proportion of workers whose enterprises apply decent work principles	3 061 300	3 060 800
134	570	LABOUR AND SOCIAL SECURITY SUBSECTOR GOVERNANCE AND INSTITUTIONAL SUPPORT	Improve the coordination of services and ensure the proper implementation of the programmes of the Ministry of Labour and Social Security	Rate of implementation of budgeted activities in MINTSS	3 682 100	3 682 100
HEAD 43 - MINISTRY OF WOMEN'S EMPOWERMENT AND THE FAMILY					7 852 500	7 852 500
135	573	DEVELOPMENT OF THE FAMILY AND PROTECTION OF THE RIGHTS OF THE CHILD	Contribute to the development and strengthening of family stability and harmony	Number of families receiving prenatal matrimonial and family education and awareness sessions on children's rights	1 589 509	1 589 509
136	574	INSTITUTIONAL SUPPORT AND GOVERNANCE	Strengthen governance and institutional capacity	Rate of implementation of budgeted activities	3 067 479	3 067 479
137	575	WOMEN AND GENDER PROMOTION	Contribute to improving the situation of women in all sectors of national life	Rate of representation of women in decision-making positions	3 195 512	3 195 512
HEAD 45 - MINISTRY OF POSTS AND TELECOMMUNICATIONS					21 496 000	21 496 000
138	586	DENSIFICATION OF THE NETWORK AND IMPROVEMENT OF NATIONAL POSTAL COVERAGE	Extend and optimize the national postal network	1. Number of functional postal contact points 2. Number of postal contact points with high-speed internet connection	1 649 390	1 649 390
139	587	DEVELOPMENT AND OPTIMIZATION OF TELECOMMUNICATIONS AND ICT NETWORKS AND SERVICES	Increase the quality, quantity and affordability of access to electronic communications services throughout the national territory	ICT Development Index	17 123 303	17 123 303

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PROGRAMME			OBJECTIVE	INDICATOR	CA	PA
140	588	POST AND TELECOMMUNICATIONS SUBSECTOR GOVERNANCE AND INSTITUTIONAL SUPPORT	Improve the working environment of the Administration and public service performance	Rate of implementation of the Ministry's action plan	2 723 307	2 723 307
HEAD 46 - MINISTRY OF TRANSPORT					48 111 500	47 944 000
141	602	IMPROVEMENT OF THE SAFETY AND SECURITY SYSTEM OF THE DIFFERENT MODES OF TRANSPORT	Improve the safety and security system of the different modes of transport	1. Rate of reduction in the number of road accidents 2. Percentage of certified infrastructure	1 822 500	1 822 500
142	603	TRANSPORT SUBSECTOR GOVERNANCE AND INSTITUTIONAL SUPPORT	Support transport policy implementation	Rate of implementation of budgeted activities in the Ministry of Transport	2 754 100	2 586 600
143	604	DEVELOPMENT AND REHABILITATION OF THE NATIONAL METEOROLOGICAL NETWORK	Produce reliable data for weather and climate forecasts related to transport safety, agriculture and other socio-economic-related activities	1. Number of engineers, technicians and officers trained 2. Rate of production of meteorological information on the national territory	874 400	874 400
144	607	DEVELOPMENT AND REHABILITATION OF TRANSPORT INFRASTRUCTURE	Improve transport conditions and costs, and increase mobility	1. Volume of freight traffic (million tonnes) 2. Number of infrastructure rehabilitated and/or built	42 660 500	42 660 500
HEAD 48 - NATIONAL COMMITTEE ON DISARMAMENT, DEMOBILISATION AND REINTEGRATION (NCDR)					3 466 000	3 466 000
145	756	Disarmament and demobilization	Disarm and demobilize ex-combatants		385 000	385 000
146	757	REINTEGRATION	Reintegrate ex-combatants	Rate of reintegrated ex-combatants	281 500	281 500
147	758	GOVERNANCE IN AND INSTITUTIONAL SUPPORT TO THE NATIONAL DISARMAMENT, DEMOBILIZATION AND REINTEGRATION COMMITTEE	Improve the coordination of services and ensure the proper implementation of programmes	Rate of implementation of budgeted activities in the Commission	2 799 500	2 799 500
HEAD 49 - CONSTITUTIONAL COUNCIL					3 744 000	3 744 000
148	720	GOVERNANCE IN AND INSTITUTIONAL SUPPORT TO THE CONSTITUTIONAL COUNCIL	Ensure the operationalization and coordination of the services of the Constitutional Council	Rate of implementation of activities in the Constitutional Council	3 244 500	3 244 500
HEAD 50 - MINISTRY OF PUBLIC SERVICE AND ADMINISTRATIVE REFORM					15 332 000	11 332 000
149	616	IMPROVEMENT OF THE MANAGEMENT OF STATE HUMAN RESOURCES	Optimize the management of State human resources	Number of government services having and using State human resource management tools	5 760 300	1 760 300
150	617	DEEPENING ADMINISTRATIVE REFORMS OF	Contribute to increasing the performance of public services	Level of implementation of administrative reform	311 000	311 000

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PROGRAMME			OBJECTIVE	INDICATOR	CA	PA
151	618	GOVERNANCE IN AND INSTITUTIONAL SUPPORT TO THE MINISTRY OF PUBLIC SERVICE AND ADMINISTRATIVE REFORM	Improve the coordination of services and ensure the proper implementation of MINFOPRA's programmes	Rate of implementation of budgeted activities	9 260 700	9 260 700
HEAD 51 - ELECTIONS CAMEROON					11 083 000	11 083 000
152	631	COORDINATION AND MANAGEMENT OF ELECTIONS IN CAMEROON	Organize, manage and supervise the electoral and referendum process	Percentage (%) of polling stations operational on polling day	2 512 494	2 512 494
153	632	GOVERNANCE IN AND INSTITUTIONAL SUPPORT TO ELECAM	Ensure the operationalization and coordination of ELECAM's services	Rate of implementation of activities at ELECAM	8 570 506	8 570 506
HEAD 52 - NATIONAL COMMISSION FOR HUMAN RIGHTS AND FREEDOMS					1 246 001	1 246 001
154	646	COORDINATION AND MANAGEMENT OF THE CNDHL	Ensure the respect of citizens' rights	Number of CNDHL activities	782 495	782 495
155	647	PROMOTION AND PROTECTION OF HUMAN RIGHTS	Improve the knowledge and defence of human rights	Percentage of targets reached through the promotion and protection activities carried out	463 506	463 506
HEAD 53 - SENATE					15 162 000	15 162 000
156	718	Governance and institutional support to the Senate	Support the implementation of operational programmes	Overall rate of implementation of programmed activities	15 162 000	15 162 000
HEAD 54 - NATIONAL COMMISSION FOR THE PROMOTION OF BILINGUALISM AND MULTICULTURALISM					2 980 000	2 980 000
157	731	PROMOTION OF BILINGUALISM	Promote bilingualism throughout the country	Level of practice of bilingualism in Cameroon	614 500	614 500
158	732	PROMOTION OF MULTICULTURALISM	Promote multiculturalism and living together on the national territory	Number of multicultural events	614 500	614 500
159	735	GOVERNANCE AND INSTITUTIONAL SUPPORT OF THENATIONAL COMMISSION FOR THE PROMOTION OF BILINGUALISM AND MULTICULTURALISM	Improve the coordination of services and ensure proper the implementation of programmes	Rate of implementation of budgeted activities in the Commission	1 751 000	1 751 000
HEAD 55 - PENSIONS					240 000 000	240 000 000
160	661	PENSIONS	Ensure the payment of retirement benefits	Payment rate	240 000 000	240 000 000
HEAD 56 - EXTERNAL PUBLIC DEBT					491 000 000	491 000 000
161	667	REPAYMENT OF THE EXTERNAL PUBLIC DEBT	Honour State commitments towards donors	Payment rate	491 000 000	491 000 000
HEAD 57 - DOMESTIC PUBLIC DEBT					491 430 000	491 430 000
162	673	REPAYMENT OF DOMESTIC PUBLIC DEBT	Honour State commitments towards residents	Payment rate	491 430 000	491 430 000
HEAD 60 - SUBSIDIES AND CONTRIBUTIONS					142 271 000	142 271 000

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PROGRAMME			OBJECTIVE	INDICATOR	CA	PA
163	679	SUBSIDIES AND CONTRIBUTIONS	Contributing to the proper functioning of public bodies and institutions	Rate of achievement of expected contributions	142 271 000	142 271 000
HEAD 65 - COMMON EXPENDITURE					303 453 000	303 453 000
162	685	COMMON OPERATING EXPENDITURE	Cover undistributed State under recurrent expenditure items	Rate of coverage of undistributed items under recurrent expenditure	303 453 000	303 453 000
HEAD 92 - SHAREHOLDING					20 000 000	20 000 000
163	697	STATE SHAREHOLDING IN SEMI-PUBLIC AND PRIVATE ENTERPRISES	Cover State shareholding	Rate of coverage of expected State shareholding	20 000 000	20 000 000
HEAD 93 - REHABILITATION/RESTRUCTURING					15 000 000	15 000 000
164	703	REHABILITATION AND RESTRUCTURING OF PUBLIC ENTERPRISES	Ensure the rehabilitation and restructuring of public enterprises	Proportion of enterprises restructured or rehabilitated	15 000 000	15 000 000
HEAD 94 - INVESTMENT INTERVENTIONS					95 087 983	95 087 983
165	709	INVESTMENT INTERVENTIONS	Ensure the availability or counterpart contributions and cover other undistributed investment items	Rate of coverage of undistributed investment items	95 087 983	95 087 983
HEAD 95 - CARRY FORWARD					7 000 000	7 000 000
166	715	COVERAGE APPROPRIATIONS BROUGHT FORWARD	Ensure the efficient management of appropriations brought forward	Rate of coverage of appropriations brought forward	7 000 000	7 000 000
TOTAL 2021					4 724 315 532	4 670 000 000

SECTION FIFTY-TWO: The expenses and charges of the general budget shall be broken down by expenditure head and by type as follows:

(Unit: in CFAF million)

HEAD		RB		PIB		TOTAL	
		2020	2021	2020	2021	2020	2021
01	PRESIDENCY OF THE REPUBLIC	32 322	34 602	6 000	6 000	38 322	40 602
02	SERVICES ATTACHED TO THE PRESIDENCY OF THE REPUBLIC	4 365	5 031	934	900	5 299	5 931
03	NATIONAL ASSEMBLY	17 482	17 982	3 200	6 700	20 682	24 682
04	PRIME MINISTER'S OFFICE	11 137	12 676	4 274	5 000	15 411	17 676
05	ECONOMIC AND SOCIAL COUNCIL	1 091	1 091	500	500	1 591	1 591
06	EXTERNAL RELATIONS	25 693	27 700	2 230	3 100	27 923	30 800
07	TERRITORIAL ADMINISTRATION	27 123	32 135	1 574	2 650	28 697	34 785
08	PRESIDENCE DE LA REPUBLIQUE PRESIDENCY OF THE REPUBLIC SECRETARIAT GENERAL SERVICE DU FICHIER LEGISLATIF ET REGLEMENTAIRE LEGISLATIVE AND STATUTORY AFFAIRS CARD INDEX SERVICE	53 004	56 029	4 395	4 520	57 489	60 549

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(Unit: in CFAF million)

HEAD		RB		PIB		TOTAL	
		2020	2021	2020	2021	2020	2021
09	SUPREME COURT	2 895	2 930	1 062	1 200	3 957	4 130
10	PUBLIC CONTRACTS	13 215	13 385	1 055	1 100	14 270	14 485
11	SUPREME STATE AUDIT OFFICE	3 482	3 795	440	1 400	3 922	5 195
12	GENERAL DELEGATION FOR NATIONAL SECURITY	79 588	84 175	16 108	3 000	95 696	87 175
13	DEFENCE	222 569	239 913	3 764	6 000	226 333	245 913
14	ARTS AND CULTURE	3 063	3 404	832	1 323	3 895	4 727
15	BASIC EDUCATION	198 629	201 766	27 386	30 976	226 015	232 742
16	SPORT AND PHYSICAL EDUCATION	13 655	21 324	48 406	20 993	62 061	42 317
17	COMMUNICATION	2 524	2 918	665	1 700	3 189	4 618
18	HIGHER EDUCATION	48 652	52 045	8 483	5 500	57 136	57 545
19	SCIENTIFIC RESEARCH AND INNOVATION	6 456	7 161	1 144	1 530	7 600	8 691
20	FINANCE	48 824	50 830	2 725	6 120	51 549	56 950
21	TRADE	5 691	6 296	1 095	1 200	6 786	7 496
22	ECONOMY, PLANNING AND REGIONAL DEVELOPMENT	12 968	16 826	38 208	34 422	51 176	51 248
23	TOURISM AND LEISURE	3 058	3 601	6 020	5 300	9 079	8 901
25	SECONDARY EDUCATION	377 726	379 157	14 640	7 797	392 366	386 954
26	YOUTH AFFAIRS AND CIVIC EDUCATION	13 184	13 493	9 566	6 741	22 750	20 234
27	DECENTRALIZATION AND LOCAL DEVELOPMENT	3 535	4 433	39 000	41 655	42 535	46 088
28	ENVIRONMENT, NATURE PROTECTION AND SUSTAINABLE DEVELOPMENT	3 311	3 666	2 743	2 725	6 055	6 391
29	MINES, INDUSTRY AND TECHNOLOGICAL DEVELOPMENT	4 610	5 523	3 627	3 973	8 237	9 496
30	AGRICULTURE AND RURAL DEVELOPMENT	27 632	23 619	45 020	63 337	72 652	86 956
31	LIVESTOCK, FISHERIES AND ANIMAL INDUSTRIES	12 602	14 315	16 544	27 217	29 146	41 532
32	WATER RESOURCES AND ENERGY	4 529	5 073	218 316	221 011	222 845	226 084
	FORESTRY AND WILDLIFE	9 647	10 395	4 760	5 554	14 407	15 950

(Unit: in CFAF million)

	HEAD	RB		PIB		TOTAL	
		2020	2021	2020	2021	2020	2021
35	EMPLOYMENT AND VOCATIONAL TRAINING	12 677	13 345	6 330	5 668	19 007	19 013
36	PUBLIC WORKS	40 485	58 542	357 267	406 300	397 752	464 842
37	STATE PROPERTY, SURVEYS AND LAND TENURE	12 772	16 337	1 774	1 821	14 546	18 158
38	HOUSING AND URBAN DEVELOPMENT	9 457	12 768	103 061	112 075	112 518	124 843
39	SMALL- AND MEDIUM-SIZED ENTERPRISES, SOCIAL ECONOMY AND HANDICRAFTS	5 369	6 483	3 450	3 518	8 819	10 001
40	PUBLIC HEALTH	108 118	113 481	80 698	83 640	188 815	197 122
41	LABOUR AND SOCIAL SECURITY	4 760	4 892	325	600	5 085	5 492
42	SOCIAL AFFAIRS	7 244	7 685	2 554	2 864	9 798	10 549
43	WOMEN'S EMPOWERMENT AND THE FAMILY	6 289	6 671	1 060	1 182	7 349	7 852
45	POSTS AND TELECOMMUNICATION	4 693	4 946	20 204	16 550	24 896	21 496
46	TRANSPORT	3 940	4 944	6 773	43 000	10 713	47 944
48	NATIONAL DISARMAMENT, DEMOBILIZATION AND REINTEGRATION COMMITTEE	1 966	1 966	2 000	1 500	3 966	3 466
49	CONSTITUTIONAL COUNCIL	2 744	3 244	358	500	3 102	3 744
50	PUBLIC SERVICE AND ADMINISTRATIVE REFORMS	7 905	9 332	1 426	2 000	9 332	11 332
51	ELECTIONS CAMEROON	10 083	10 583	600	500	10 683	11 083
52	NATIONAL COMMISSION ON HUMAN RIGHTS AND FREEDOMS	574	996	129	250	703	1 246
53	SENATE	11 962	11 962	3 200	3 200	15 162	15 162
54	NATIONAL COMMISSION FOR THE PROMOTION OF BILINGUALISM AND MULTICULTURALISM	2 380	2 380	540	600	2 920	2 980
95	BROUGHT FORWARD OF APPROPRIATIONS	0	2 000	8 000	5 000	8 000	7 000
	HEADS FOR BODIES	1 547 771	1 649 846	1 133 965	1 221 912	2 681 736	2 871 758
55	PENSIONS	222 686	240 000	0	0	222 686	240 000
60	GRANTS AND CONTRIBUTIONS	197 742	142 271	0	0	197 742	142 271
		272 818	303 453	0	0	272 818	303 453

(Unit: in CFAF million)

HEAD		RB		PIB		TOTAL	
		2020	2021	2020	2021	2020	2021
COMMON OPERATING EXPENDITURE		693 246	685 724	0	0	693 246	685 724
TOTAL (A)		2 241 017	2 335 570	1 133 965	1 221 912	3 374 982	3 557 482
56	EXTERNAL PUBLIC DEBT	374 000	491 000	0	0	374 000	491 000
57	DOMESTIC PUBLIC DEBT	539 720	491 430	0	0	539 720	491 430
TOTAL DEBT SERVICE (B)		913 720	982 430	0	0	913 720	982 430
92	SHAREHOLDING	0	0	19 288	20 000	19 288	20 000
93	REHABILITATION/RESTRUCTURING	0	0	8 824	15 000	8 824	15 000
94	INVESTMENT INTERVENTIONS	0	0	92 233	95 088	92 233	95 088
TOTAL (C)		0	0	120 345	130 088	120 345	130 088
GRAND TOTAL STATE EXPENDITURE (A+ B+C)		3 154 737	3 318 000	1 254 310	1 352 000	4 409 047	4 670 000

CHAPTER TWO

SPECIAL ACCOUNT APPROPRIATIONS

SECTION FIFTY-THREE: The amounts of commitment authorizations and appropriations of the special accounts opened for programmes shall be as follows:

(Unit: thousands of FCFA)

PROGRAMMES		CA	PA
CODE	PROGRAMME DESCRIPTION		
ELECTRICITY SECTOR DEVELOPMENT FUND		7 000 000	7 000 000
421	ENERGY SUPPLY	600 000	600 000
422	ACCESS TO ENERGY	6 400 000	6 400 000
POSTAL SECTOR DEVELOPMENT		1 000 000	1 000 000
586	DENSIFICATION OF THE NETWORK AND IMPROVEMENT OF NATIONAL POSTAL COVERAGE	1 000 000	1 000 000
SPECIAL ELECTRONIC SECURITY FUND		1 500 000	1 500 000
587	DEVELOPMENT AND OPTIMIZATION OF TELECOMMUNICATIONS AND ICT NETWORKS AND SERVICES	1 500 000	1 500 000

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(Unit: thousands of FCFA)

PROGRAMMES		CA	PA
SPECIAL TELECOMMUNICATIONS DEVELOPMENT FUND		25 000 000	25 000 000
587	DEVELOPMENT AND OPTIMIZATION OF TELECOMMUNICATIONS AND ICT NETWORKS AND SERVICES	25 000 000	25 000 000
CULTURAL POLICY SUPPORT FUND		500 000	500 000
181	CONSERVATION OF CAMEROONIAN ART AND CULTURE	50 000	50 000
182	STRENGTHENING OF THE CULTURAL GOODS AND SERVICES PRODUCTION MECHANISM	450 000	450 000
FINANCING OF SUSTAINABLE WATER AND SANITATION DEVELOPMENT PROJECTS		500 000	500 000
423	ACCESS TO SAFE DRINKING WATER AND LIQUID SANITATION	500 000	500 000
NATIONAL ENVIRONMENT AND SUSTAINABLE DEVELOPMENT FUND		1 200 000	1 200 000
362	SUSTAINABLE BIODIVERSITY MANAGEMENT	1 200 000	1 200 000
FORESTRY DEVELOPMENT		2 000 000	2 000 000
961	MANAGEMENT AND RENEWAL OF FOREST RESOURCES	1 500 000	1 500 000
963	DEVELOPMENT OF TIMBER AND NON-TIMBER FOREST RESOURCES	500 000	500 000
SPECIAL WILDLIFE PROTECTION FUND		500 000	500 000
962	SECUREMENT AND DEVELOPMENT OF WILDLIFE RESOURCES AND PROTECTED AREAS	500 000	500 000
PRODUCTION OF FORGERY-PROOF TRANSPORT DOCUMENTS		5 000 000	5 000 000
602	IMPROVEMENT OF THE SAFETY AND SECURITY SYSTEM OF THE VARIOUS MODES OF TRANSPORT	5 000 000	5 000 000
SUPPORT FOR THE DEVELOPMENT OF TOUSIM AND LEISURE ACTIVITIES		1 000 000	1 000 000
318	PROMOTION OF TOURISM AND LEISURE ACTIVITIES	1 000 000	1 000 000

(Unit: thousands of FCFA)

PROGRAMMES		CA	PA
SPECIAL NATIONAL SOLIDARITY FUND FOR THE FIGHT AGAINST THE CORONAVIRUS AND ITS ECONOMIC AND SOCIAL IMPACTS		150 000 000	150 000 000
971	STRENGTHENING THE HEALTH SYSTEM	35 000 000	35 000 000
972	ECONOMIC AND FINANCIAL RESILIENCE	100 000 000	100 000 000
973	STRENGTHENING RESEARCH AND INNOVATION	5 000 000	5 000 000
974	SOCIAL RESILIENCE	10 000 000	10 000 000
TOTAL EXPENDITURE OF SPECIAL APPROPRIATION ACCOUNTS		195 200 000	195 200 000

3 SPECIAL PROVISIONS

CHAPTER ONE THIRD PARTY GUARANTEES, AGREEMENTS AND DEBTS

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SECTION FIFTY-FOUR: (1) The Government shall be authorized to provide, during the 2021 financial year, State guarantee to public establishments and to public and private enterprises for domestic loans, for a total amount not exceeding CFAF 200 billion.

(2) The terms and conditions for the implementation of the provisions of paragraph 1 above shall be specified by a special instrument of the Minister of Finance.

CHAPTER TWO OTHER SPECIAL PROVISIONS

SECTION FIFTY-FIVE: During the 2021 financial year, the President of the Republic of Cameroon shall, in order to meet the country's needs within the framework of its economic, social and cultural development, be authorized to modify by ordinance the ceilings fixed under Sections Forty-eight, Forty-nine, and Fifty-four above.

SECTION FIFTY-SIX: (1) The President of the Republic shall be authorized to amend, by ordinance, the financial, fiscal and customs legislation.

(2) The Government shall be authorized to use the new resources derived from these measures to meet its commitments.

SECTION FIFTY-SEVEN: The President of the Republic shall be authorized to take, by ordinance, all necessary measures for the implementation of the structural reforms provided for in the agreements concluded with the international financial community.

SECTION FIFTY-EIGHT: The ordinances referred to in Sections Fifty-five, Fifty-six and Fifty-seven above shall be tabled before the bureaux of the National Assembly and the Senate for ratification during the parliamentary session following their publication.

SECTION FIFTY- NINE:

This law shall be registered, published according to the procedure of urgency and inserted in the Official Gazette in English and in French.

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YAOUNDE, 17 DEC 2020



PAUL BIYA
PRESIDENT OF THE REPUBLIC