

# **LAW N°2015/019 Of 21 December 2015**

Finance Law of The Republic of Cameroon for the 2016 Financial  
Year

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

## **PART ONE**

### **I- PROVISIONS RELATING TO RESOURCES**

#### **CHAPTER ONE**

##### **GENERAL PROVISIONS**

###### **SECTION ONE:**

Taxes, contributions, royalties, 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 TWO**

##### **PROVISIONS RELATING TO CUSTOMS DUTIES**

###### **SECTION TWO:**

(1) Section Two of the Finance Law for the 2009 Financial Year is amended and/or supplemented as follows:

- (a) the rate of the Common External Tariff for the importation of rice falling under tariff headings 10 06 10 10 00 to 10 06 40 00 00 shall be fixed at 5%;
- (b) the exportation or re-exportation of the said products shall be subject to prior payment of the required taxes and customs duties at the standard Common External Tariff rate applied upon entry of such products into the national territory;
- (c) the standard rate of the Common External Tariff on imported cement falling under tariff headings 25 23 21 00 00 to 25 23 90 00 00 shall be 20%;
- (d) the rate of the Common External Tariff on clinker cement falling under tariff heading 25 23 10 00 00 shall be fixed at 10%, with effect from 1 January 2017.

(2) Section Three of the Finance Law for the 2012 Financial Year is amended and/or supplemented as follows:

- (a) Crude oil intended for refining shall be imported free of taxes and customs duties;

(b) Customs duties and taxes shall be liquidated at a reduced rate of the Common External Tariff fixed at 5% and payable proportionally on the refined products sold on the local market.

**CHAPTER THREE**

**PROVISIONS RELATING TO THE GENERAL TAX CODE**

**SECTION THREE:**

The provisions of Sections 7, 18, 21, 22, 23, 56, 69, 70, 91, 92(a), 93(a), 105,106, 108, 118, 119, 128, 137(c), 141(a), 142, 149, 225, 239(a) 239(e), 240, 242, 243, 334, 411, 412 (new), 413 to 419, 546, 548, 556, 558, 572, 573, 598, 599, 600, 601, 602, 608 (new), L 1, L 7(c), L 8, L 8(c), L 20(a), L 22(a), L 25, L 50(c), L 53, L 92, L 106, L 118 (new), L 119, L 141, L 142, C 23, C 138 of the General Tax Code are hereby amended and/or supplemented as follows:

**BOOK ONE**

**TAXES AND DUTIES**

**I: DIRECT TAXES**

**CHAPTER I**

**COMPANY TAX**

**II – 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:

**A- Overhead Expenses**

1. Sundry remuneration and provision of services

(d) Subject to international conventions, the following shall be regarded as expenses on condition that they are not exaggerated:

- .....
- .....
- the amounts paid for the use of valid patents, brands, designs and models within the overall limit of 2.5% taxable profit before the deduction of expenses claimed. This ceiling shall not apply to the amounts paid to firms not participating directly or indirectly in the management or capital of a Cameroonian firm.

The rest shall remain unchanged.

**C- Actual Losses**

The following shall be deductible from profits:

..... ;  
..... ;

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

**E- Provisions**

..... ;

Concerning credit establishments, with the exception of provisions for bad debts whose allocation is optional, the deduction of provisions for bad debts and doubtful commitments shall be effected as follows:

- two years for bad debts and doubtful commitments whose risks are not covered either by collateral securities or State guarantee. In this case, deduction may not exceed 50% of bad debts and commitments per annum;
- three years for bad debts and doubtful commitments whose risks are not covered by collateral securities. In this case, deductions may not exceed:
  - 25 % for the first year,
  - 50 % for the second year,
  - 25 % for the third year.

The situation of these provisions must be definitely determined at the end of the third year of their constitution, with the exception of those which concern bad debts and doubtful commitments brought before law courts.

The rest shall remain unchanged.

**VII- OBLIGATIONS OF TAXPAYERS**

**Section 18:** (1) Concerning the assessment of the present tax, taxpayers are expected to file a tax return for income earned from their business venture during the period serving as tax base on or before March 15. Such return must be presented in conformity with the OHADA accounting system.

(2) .....

(3) .....

(4) Firms falling under a dispensational or special tax system shall, within the same period, file a summary declaration of transactions for which they benefitted from exemption, coverage of expenditure, a tax reduction or other tax relief measure, including taxes and levies corresponding to the said transactions.

(5) Firms shall, within the same period, submit a summary of all the stock movements of the financial year concerned, together with the software used in managing the said stock. Concerning computerized accounting, the summary of inventory movements should be produced in dematerialized form.

(6) Corporate bodies which do not opt for corporate tax or which are exempted from it shall also be bound by these obligations.

**IX- PAYMENT**

**Section 21:** (1) The corporate tax shall be paid on the initiative of the taxpayer no later than the 15<sup>th</sup> of the following month as follows:

- ..... ;

However, firms subject to the direct tax system in regulated profit margin sectors whose turnover is used to calculate corporate tax instalment shall be determined in keeping with special conditions.

Under this section, sectors with regulated profit margins shall be pump petroleum product and flour milling distribution sectors.

The following methods shall be used to determine the turnover used as the basis for calculating the corporate tax instalment of firms practising the regulated prices referred to above:

- for firms in the pump petroleum product as well as flour milling distribution sectors, the turnover shall consists of the gross profit, including all kinds of gratuities and commissions received;
- for production firms in the flour milling sector, the turnover shall be the total amount of produce sold, after a 50% rebate.

The tax authority shall, as and when necessary, control and verify the margins practiced.

For taxpayers subject to the simplified tax system, one instalment representing 5% of the turnover realized during each month shall be paid no later than the 15<sup>th</sup> of the following month. Such instalments shall be increased by 10% as levy for additional council tax;

(2) .....

The instalment referred to above shall be deducted at source during settlement of bills for the purchase of timber.

For Logging companies that are not holders of a taxpayer's card, it shall be raised to 10%.

.....

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

.....

The advance payment rate shall be fixed at:

- 15% of the amount of transactions, for taxpayers not registered with a taxation centre and engaged in import activities. The rate shall be increased to 20% where the taxpayer carries out the sale of in-bond goods;
- 10% of the amount of transactions, for taxpayers not registered with a taxation centre;
- 10% of the amount of transactions, for taxpayers subject to the flat rate tax system and engaged in import activities;
- 5% of the amount of transactions carried out, for traders subject to the simplified tax system;
- 5% of the amount of transactions, for taxpayers subject to the flat rate tax system;
- 2% of the amount of transactions, for traders subject to the actual earnings tax system;
- 0.5% for petroleum products purchase transactions by filling station operators.

The advance payment basis for imports shall be the customs valuation of goods. Deduction shall be levied as follows:

- .....
- in the other cases, by the supplier or buyer of in-bond goods must make such advance payment within the first fifteen (15) days of the month following that in which the transaction was carried out.

## **X – OBLIGATIONS OF TAXPAYERS**

**Section 22:** (1) For the payment of the taxes collected, industrialists, importers, wholesalers, semi-wholesalers and forestry companies must:

- ..... ;

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

(2) The amount of tax owed by each company or council shall not be less than the tax resulting from the application of the 2 % rate to the reference base as defined in Section 23 below.

.....  
 .....  
 .....  
 .....

Regarding taxpayers subject to the simplified tax system, however, this rate shall be increased to 5%.

**Section 23:** The reference base for calculating the minimum tax shall represent the overall turnover for the previous financial year.

.....  
 .....  
 .....  
 .....

For enterprises engaged in the regulated profit margin activities defined in Section 21 above, the turnover used as basis for calculating company tax instalment shall be the gross profit margin, gratuities and commissions of any nature received.

**CHAPTER II  
 PERSONAL INCOME TAX**

**II – BASIS OF ASSESSMENT OF PERSONAL INCOME TAX**

**(vi) – NON-COMMERCIAL PROFITS**

**I – TAXABLE INCOME**

**Section 56:** (1) .....

(2) Profits shall notably comprise:

- (a) ..... ;
- (b) ..... ;
- (c) ..... ;
- (d) ..... ;

(e) allocations of any nature such as allowances, gratuities, compensations and daily subsistence allowances granted, in addition to salaries, by public and semi-public entities, excluding statutory compensations falling under the category of wages and of salaries, and reimbursement of costs, the

list of which shall be established by decision of the Minister in charge of finance.

The rest shall remain unchanged.

### III – TAX CALCULATION

**Section 69:**(1) .....

(2) For taxpayers earning industrial and commercial profits, non-commercial profits referred to in Section 56 (2) a, b, c, agricultural benefits and real estate income, the tax shall be calculated by applying the rate provided for in Section 17 of this Code.

..... ;

The above minimum tax shall be increased to 5% for taxpayers subject to the simplified tax system.

The rest shall remain unchanged.

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

(2) However, this rate shall be fixed at 10 % for the non-commercial income and profits referred to in Section 56(2) e and f.

### IV – PAYMENT OF TAXES

#### (iv) HANDICRAFT, INDUSTRIAL AND COMMERCIAL PROFITS, AGRICULTURAL AND NON-COMMERCIAL PROFITS

**Section 91:** The Taxpayer shall spontaneously pay the personal income tax at the taxation centre with jurisdiction, using special forms provided by the tax authority, as follows:

(1) Simplified tax system

A 5% deduction of the turnover of each month shall be paid no later than the 15<sup>th</sup> of the following month. This deduction shall also be increased by 10 % for additional council tax.

(2) Actual earnings tax system

.....

However, for enterprises engaged in regulated profit margin activities, the turnover used as basis for calculating company tax instalment shall be determined as provided for in Section 21 above.

The rest shall remain unchanged.

**Section 92 (a):** A 5% instalment shall be deducted at source by the State, regional and local authorities, administrative public establishments, public or semi-public companies and private enterprises on the fees, commissions and emoluments paid to members of liberal professions, irrespective of their legal form or tax system.

The deduction referred to above shall also apply to remunerations for occasional or non-occasional services granted to natural and legal persons resident in Cameroon and subject to the simplified tax system or the flat rate tax system.

**Section 93 (a):** (1) Tax owed by non-salaried sales agents or representatives, including those of the insurance sector, shall be deducted at source at a flat rate of 10% of the amount of the remunerations granted them.

(2) Notwithstanding the provisions of Section 93(a)(1) above, tax owed by beneficiaries of remunerations as part of direct network sales shall be deducted at source at a flat rate of 10% of the amount of such remunerations.

The rest shall remain unchanged.

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

**V - INCENTIVES**

**A- MEASURES RELATING TO YOUTH EMPLOYMENT PROMOTION**

**Section 105 (new):** Firms falling under the actual earnings tax system which recruit Cameroonian graduates below 35 years for first-time jobs on open-term contract basis shall be exempted from taxes and contributions on the salary paid to such youths.

Such exemption shall also be granted to firms falling under the actual earnings tax system which do not benefit from a dispensational tax system or a special tax incentive system.

This measure shall apply with effect from 1 January 2016 and shall be valid for a three (3)-year period. This period shall be extended to five (5) years where recruitment takes place in economically backward areas demarcated by regulation.

**Section 106 (new):** To benefit from the advantages provided for in Section 105 above, firms shall submit to the tax authority the list of the persons recruited, together with valid supporting documents.

**B- STOCK EXCHANGE SECTOR TAX SYSTEM**

**Section 108:** (1) Companies whose ordinary shares are listed on the Cameroon stock exchange shall be entitled to the following company tax reduction rates:

- (a) .....
- (b) .....

- (c).....
- (2).....

(3) Such reduction shall be granted to companies listed on the stock market within three (3) years, with effect from 1 January 2016.

**Section 118:** (1) Approved Management Centres (AMCs) shall provide management assistance and guide members in accomplishing their tax obligations.

- (2) .....

(3) AMC membership fees shall be freely fixed by promoters within a bracket ranging from CFAF 25 000 to FCFA 50 000 per year.

(4) Annual contributions shall be freely fixed by promoters within a bracket ranging from:

- CFAF 50 000 to CFAF 150 000 per year for simplified tax system taxpayers;
- CFAF 50 000 to CFAF 250 000 per year for actual earnings tax system taxpayers.

**Section 119:** (1) Members of Approved Management Centres shall benefit from the following measures:

- a 50% abatement of the tax profit declared, without the tax owed being below the minimum collection provided for in this Code;
- exemption from on-the-spot tax controls for the non-prescribed period for any AMC membership before 31 December 2016.
- application of bona fide penalties for tax controls covering the period before AMC membership.

- (2)..... ;

(3) Promoters of AMCs with at least one hundred (100) active members shall benefit from a 50% abatement of company tax or personal income tax with respect to the share of the revenue earned from AMC activities, without the tax owed being below the minimum collection provided for in this Code. To that end, they shall keep separate accounting.

**PART II**  
**PROVISIONS RELATING TO VALUE ADDED TAX AND EXCISE DUTY**  
**CHAPTER I**  
**SCOPE OF APPLICATION**  
**III - EXEMPTIONS**

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

-----  
 -----

(18) interests on real estate loans contracted by natural persons to acquire low-cost houses, provided that it is their first dwelling house, on the basis of a clearance issued by the tax authority.

(19) the sale of low-cost houses to natural persons acquiring their first dwelling house subject to a clearance from the tax authority.

(20) service deliveries billed on AMC members by the promoters.

**CHAPTER II  
METHODS OF CALCULATION  
III - ASSESSMENT**

A- Basis of assessment

**Section 137(c) (new):** For the calculation of excise duty, scrap yards shall be excluded from the tax base, within the limit of 1% of the enterprise’s overall production volume.

**Section 141(a) (new):** In the specific case of beverages, the basis of assessment of excise duty shall be determined after a 25% abatement.

B- Rates

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

- (a) Value added tax .....
- (b) Excise duty
  - General rate .....25%
  - Abated rate.....12.5%
  - Extra-abated rate.....2%

.....  
.....

(5) The general rate of excise duty shall apply to goods and services listed in Annex II of Part I of this Code exclusive of private vehicles with engine capacities of 2 000 cm<sup>3</sup> or above, and mobile telephone communications and Internet services.

- (6) a) The abated rate of excise duty .....
- (c) The extra- abated rate shall apply to the tax-free turnover of mobile telephone communication and Internet service enterprises.

(7) .....

- (8) new: .....
- (1) - .....
- .....
- CFAF 3 000 for high-end whiskies

The rest shall remain unchanged.

**CHAPTER III  
METHODS OF TAX COLLECTION AND DECLARATION  
I - COLLECTION**

**Section 149:**(1) .....

(2) .....

(3) Tax credits resulting from the deduction mechanism shall be chargeable to the VAT due for subsequent periods until fully paid and without any deadline.

VAT deductions made at source may be authenticated only on production of attestations of deduction at source.

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

Accrued quarterly credits exceeding CFA F 50 million, for enterprises falling under the Large Tax Department, and exceeding CFAF 20 million for the other enterprises, shall be forwarded to the relevant taxation centre for authentication. They shall be carried forward to subsequent periods starting from the month following that in which they are authenticated.

..... ;  
..... ;

They shall be refundable:

- .....
  - within 3 (three) months of filing the application, to industrialists and leasing establishments having purchased equipment whose corresponding VAT cannot be offset through the assessment mechanism within a period of one year.
  - .....
- ..... ;

Exporters are required to attach to their returns the customs references of exports made, the attestation of effective export issued by the administration in charge of Customs, as well as the attestation of repatriation of funds issued by the administration in charge of the Treasury on export sales for which they are applying for reimbursement;

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

Applications for the offsetting or refund of tax credits shall be forwarded along with a zero-debt statement of the tax situation.

**ANNEXES TO PART II**

**ANNEX II**

**LIST OF PRODUCTS SUBJECT TO EXCISE DUTY**

Heading No.	Tariff description
.....	.....
.....	.....
	Mobile telephone calls and Internet services.

**PART IV  
DIVERSE TAXES AND DUTIES  
CHAPTER III  
SPECIAL INCOME TAX**

**Section 225:** Subject to international tax treaties, a special tax is hereby instituted at an overall rate of 15% on income paid to natural persons or corporate bodies domiciled out of Cameroon, by firms or establishments based in Cameroon, the State or regional and local authorities, as:

- ..... ;
- ..... ;
- ..... ;
- ..... ;
- ..... ;
- ..... ;
- ..... ;
- ..... ;
- ..... ;
- ..... ;
- ..... ;
- remuneration for assistance services, equipment and material rentals and any other services provided to oil companies, including during the exploration and development phases, excluding paid services provided by an affiliated company during the exploration and development phases.

The rest shall remain unchanged.

**PART V  
SPECIAL TAXES  
CHAPTER II  
PROVISIONS RELATING TO THE MINING SECTOR**

**Section 239 (a):** The rates of mining taxes, duties and royalties shall be fixed as follows:

(1) .....

**iii. Individual collector's card:**

- granting: CFAF 25 000

- renewal: CFAF 50 000
- transfer: CFAF 75 000

The rest shall remain unchanged.

(2) For the granting and renewal of the reconnaissance permit:

- granting: CFAF 1 000 000
- renewal: CFAF 2 500 000.

The rest shall remain unchanged.

(9) For the mining area royalty:

- .....
  - .....
  - operation permits for geothermal deposits, spring water, mineral water and thermal spring water:  
CFAF 15 /m<sup>2</sup>/year
  - .....
  - .....
  - .....
  - Exploration permits for geothermal deposits, spring water, mineral water and thermal spring water:  
CFAF 5 /m<sup>2</sup>/year.
- a) Deleted
  - b) Deleted.

The rest shall remain unchanged.

(11) The ad valorem tax shall be calculated on the basis of the market value on the area of the deposit of mineral substances extracted during exploration and/or mining operations and shall be fixed as follows:

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

The market value referred to in Sub-section (11) above shall be fixed as and when necessary by the Minister in charge of finance.

The rest shall remain unchanged.

**Section 239 (e).**- (1) The proceeds of the ad valorem tax including on spring water, mineral water and thermal spring water and the tax for the extraction of quarry material shall be divided as follows:

The rest shall remain unchanged.

**Section 240 (new):** Where the mining title is not used by the holder of the mining permit, the annual area royalty shall be jointly paid by the holder and the actual user of the mining permit.

**CHAPTER III  
FORESTRY TAXES  
I - FELLING TAX**

**Section 242:** The felling tax shall be calculated on the basis of the FOB value of undressed timber from all logging licences, including the commercial exploitation of community and council forests.

The rest shall remain unchanged.

**II - ANNUAL FORESTRY ROYALTIES**

**Section 243:** Annual forestry royalties shall be assessed on the basis of the area covered by the logging licence and made up of the minimum price and the financial offer.

.....  
.....  
The proceeds of annual forestry royalties shall be allocated as follows:

- State..... 50%
- Councils..... 50%, of which:
  - support to recovery: 10% of the 50%, that is 5%;
  - centralization at FEICOM: 36% of the 50%, that is 18%;
  - councils on which the logging licence is situated: 54% of the remaining 50%, that is 27%.

(2) The portion paid to FEICOM shall be shared among sub-divisional councils and councils.

(3) City councils are not included in the sharing of the proceeds of annual forestry royalties.

**PART VI  
REGISTRATION, STAMP DUTY AND TRUSTEESHIP  
SUB-PART I  
HARMONIZED LEGISLATION IN THE CEMAC ZONE  
CHAPTER VII  
REFUND OF FEES AND PRESCRIPTION  
II - PRESCRIPTION**

**Section 334:** Prescription shall apply in respect of fees:

- (1)..... ;
- (2)..... ;

Prescription shall be suspended by the service of notices, payment of a deposit, filing of a petition for remission of penalties, or service of Collection Order.

**CHAPTER XIII  
COLLECTION AND DISPUTES  
I - COLLECTION**

**Section 411 (new):** Duties, taxes and, in general, all other levies normally collected by the Directorate General of Taxation shall be collected in accordance with the rules set out in the Manual of Tax Procedures.

Such claims shall, failing payment within the time-limit, be made through collection orders issued by the Taxation Centre with territorial jurisdiction.

The taxpayer shall be notified of the Collection Order, which shall serve as an injunction to pay without delay the fees demanded which shall be due forthwith.

The notification of the Collection Order shall stay the statute of limitations against the Tax authority and replace it with the statute of limitation under ordinary law.

**Section 412 (new):** The rules of procedure for litigation and collection of stamp duty shall be the same as those set forth in the Manual of Tax Procedures with respect to direct taxes, duties and fees.

**Sections 413 to 419:** Deleted.

**SUB-PART II  
UNHARMONIZED LEGISLATION IN THE CEMAC ZONE  
CHAPTER I  
STAMP DUTY RATES  
IV - EXONERATIONS AND EXEMPTIONS**

**Section 546:**..... ;

B- Exemptions

7) Public orders for fuels and lubricants regardless of the purchase or payment method. The orders shall also be exempted from the application of the size-based stamp duty.

**CHAPTER II  
STAMP DUTY RATES  
II - SPECIAL STAMP DUTY PAYABLE ON  
CERTAIN DOCUMENTS AND OTHER FEES**

A. Stamps on passports and visas

**Article 548:** Stamp duty on passports and other documents serving as such shall be fixed as follows:

1) National Passports

Stamp duty on national passports shall be fixed as follows:

- issue, renewal and extension of ordinary passports: CFAF 75 000

The rest shall remain unchanged.

F. Stamp duty on transport contracts

**Section 556:** Stamp duty on transport contracts shall be fixed as follows:

- 1) .....
- 2) .....

Stamp duty on transport contracts shall be paid by the transporter exclusively at the Revenue office of his or her Taxation Centre.

**CHAPTER III  
OBLIGATIONS AND PENALTIES  
I - TIME-LIMITS, PLACES FOR REGISTRATION AND PENALTIES**

**Section 558:** Time-limits for the registration of instruments and declarations as stipulated in Section 276 shall be set as follows:

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

In the event of failure to register instruments and declarations pertaining to the transfer of real estate at the Tax Collection Office with jurisdiction, the notaries or the parties shall be subject to a fine equivalent to 50% of the fees due per offence.

Public contracts shall be registered at the taxpayer's tax collection office, except for public orders which shall be registered at the Special Registration Units.

The rest shall remain unchanged.

**X - REMISSION, MITIGATION AND INCREASE  
OF PENALTIES FOR DELAY AND FINES**

**Section 572:** (1) The assessment authority may close down an establishment with the assistance of a process server and a law enforcement officer in the following cases:

- .....
- non-payment of the duties and taxes one month after notification of collection order or automatic taxation order.

The rest shall remain unchanged.

**Section 573:** The duties payable on a collection order may be collected from tenants, employers, guardians and, in general, from any third party in possession of sums and assets belonging to the debtor.

**SUB-PART III**  
**UNHARMONIZED CODE IN CEMAC ZONE**  
**CHAPTER V**  
**STAMP DUTY ON MOTOR VEHICLES**

**Section 598:** The stamp duty on motor vehicles shall be collected by insurance companies at the time of subscription of civil liability insurance policy.

Insurance companies shall collect the stamp duty on motor vehicles referred to in Section 597 above from the very first payment of the insurance premium during the year, be it partial or total payment.

The stamp duty on motor vehicles collected shall be paid back to the Revenue Collection Officer of the Taxation Centre having jurisdiction over the insurance company no later than the 15<sup>th</sup> day of the month following the month during which it is paid by the insured person.

**Section 599:** The rules for assessment, control, collection, litigation as well as the general obligations and penalties applicable for the stamp duty on motor vehicles shall be those set forth in the Manual of Tax Procedures.

**Section 600:** The new rules for the collection of the stamp duty on motor vehicles shall enter into force as from 1 January 2017.

**Section 601:** (1) Failure to produce justification for payment of the stamp duty on motor vehicles at the request of authorized control officials shall constitute a second class offence, punishable under Section 362 (b) of the Penal Code.

(2) Duly established failure to pay the motor vehicle stamp duty shall constitute a third class offence, provided for and punishable under Section 362 (c) of the Penal Code.

In addition to the penalty provided for in Sub-section (2) above, the owner of the vehicle shall also be liable for additional stamp duty as penalty over and above the duty payable.

**Section 602:** In addition to duly empowered officials of the Directorate General of Taxation, all staff of insurance companies working in conjunction with the Tax authority and all police officers authorized to book for traffic offences shall be responsible for recording the infringements laid down in Section 601 above.

**CHAPTER VII**  
**AIRPORT STAMP DUTY**

**Section 608 (new):** (1) Crew members, aircraft staff as well as direct transit passengers shall be exempted from airport stamp duty.

(2) Diplomatic missions shall, subject to reciprocity, and under conditions set out by regulation, benefit from airport stamp duty reimbursement.

**BOOK TWO**  
**MANUAL OF TAX PROCEDURES**  
**SUB-PART I**  
**BASIS OF ASSESSMENT**  
**ONE CHAPTER**  
**OBLIGATIONS OF TAXPAYERS**  
**I - OBLIGATION TO FILE RETURNS**  
**(i) GENERAL PRINCIPLE**

**Section M. 1:** Any natural or legal person liable, as a statutory or actual taxpayer, to payment of a tax, duty or levy or an instalment thereof, by virtue of the provisions of the General Tax Code, must file an application for registration with the competent tax authority of his area, within 15 (fifteen) working days following the start of his activities, and attach to such application a site plan.

.....  
.....

After the completion of the registration procedure, the Tax authority shall issue a taxpayer's card free of charge to the taxpayer. The validity of the taxpayer's card shall be 10 (ten) years.

The rest shall remain unchanged.

**III - OBLIGATION TO PAY TAXES**

**Section M. 7(c):** Agreements and specifications may not contain tax provisions, except under conditions specified by the laws and regulations to institute duly established special tax regimes.

**Section M. 8:** (1) Receipts shall be issued for all payments. Such receipts shall be exempted from stamp duty. A duplicate thereof may be issued to the taxpayer who so requests.

(2) Every tax, duty, fee or levy payment made by bank transfer must bear clear indications of the taxpayer's identity and type of tax and fee for which payment is made.

For every payment of a tax, fee, duty or levy by bank transfer, the financial institution shall issue a transfer certificate specifying the tax concerned. In case of transfer for several taxes, duties, fees or levies, the transfer certificate must be accompanied by a summary statement of the payments by type of tax, duty, fee or levy paid, and bear the official stamp of the financial institution.

Upon producing the transfer certificate, together with the summary statement, a payment receipt shall automatically be issued to the taxpayer at the time of filing his returns.

The date indicated on the transfer certificate shall be deemed to be the date of payment. Transfer certificates which lead to entry of the corresponding amounts in the Public Treasury account beyond the deadline for payment of the tax or which turn out to be unsuccessful, shall trigger the application of the penalties and default interests provided for under Section M. 106 of this Code.

The taxpayer and the financial institution shall be jointly liable for payments made in the abovementioned conditions resulting in the issuance of a receipt by the tax authority and shall be liable to the same penalties in case of default.

**Section M. 8(c):** Damage shall be established and ascertained as follows:

- the taxpayer shall submit an application to his tax office;
- the damage shall be established and ascertained within 15 (fifteen) days following the date the application is submitted;
- a report shall be drawn up and signed by all the parties. The taxpayer's refusal to sign shall be indicated in the report.

**SUB-PART II**  
**TAX CONTROL**  
**CHAPTER I**  
**RIGHT TO CONTROL**  
**III - CONDITIONS OF EXERCISING**  
**THE RIGHT TO CONTROL**  
**(i) SPOT CHECKS**

**Section M. 20 (a)**: Tax adjustments shall fall within the exclusive competence of the tax authority. Any other public body for the control of financial and social accounts other than the tax authority, which, during its control missions, finds tax law offences must automatically inform the tax authorities. The tax authorities shall immediately undertake a tax control operation under the conditions laid down by the General Tax Code.

(iii) REQUESTS FOR CLARIFICATIONS AND JUSTIFICATIONS

**Section M. 22 (a)**: During tax control operations, the establishment of failure to produce supporting documents on the report during a spot intervention shall lead to absolute inadmissibility of the said documents at the litigation phase.

**IV - ADJUSTMENT PROCEDURES**  
**(i) ADVERSARIAL ADJUSTMENT PROCEDURE**

**Section M. 25**: In case of adjustments made within the framework of a limited audit or a spot check or control of documents, the administration shall serve the taxpayer an adjustment notice stating the reasons and amounts concerned, and giving the taxpayer a response deadline of 30 (thirty) working days, with effect from receipt of the notice.

**CHAPTER III**  
**RIGHT TO INVESTIGATE AND RECOGNIZE STOCKS**

**I. RIGHT TO INVESTIGATE**

**Section M. 49**: unchanged.

**Section M. 50**: unchanged.

**Section M. 50 (a)**: unchanged.

**II. RIGHT TO RECOGNIZE STOCKS**

**Section M. 50 (c):** (1) Tax officers shall conduct unannounced operations to physically recognize stocks of one or several products under the non-prescribed period.

During the first intervention in the stock recognition procedure, a notice shall be served the taxpayer or his representative.

(2) During the operations referred to in Subsection (1) above, the taxpayer shall, upon request, provide the tax officers with electronic copies of the statement of stock movements for the abovementioned periods and give them access to the stock processing and tracking software.

(3) In any case, the taxpayer or his representative has the obligation to provide tax officers of at least the rank of tax inspector with copies of all documents or digital material related to stock management, in particular:

- delivery (or reception or entry) notes of materials, goods, products, in which the characteristics, date of entry of stocks, quantities and unit prices are specified by type of item;
- exit (or removal) notes of materials, goods, products, in which the characteristics, date of exit, quantities removed and unit prices are specified by type of item;
- stock information sheets, if any, after each entry, at the end of the period or on a first-in-first-out (FIFO) basis;
- stock processing and tracking software.

(4) Within 30 (thirty) days following the end of the stock recognition procedure, a report indicating the existing stocks, any failings observed or absence of such failings shall be drawn up. An adversarial statement of stock findings shall be attached to the report.

The report shall be signed by the officers who took part in the operation and by the taxpayer. Refusal on his part to sign shall be entered in the report.

(5) The stock recognition procedure cannot in itself give rise to a notice of adjustment.

(6) Penalties for stock recognition are the same as those for the right to investigate.

**SUB-PART III  
TAX COLLECTION  
CHAPTER I  
METHODS OF COLLECTION  
II - NOTICE OF ISSUE OF COLLECTION**

**Section M. 53:** (1) The notice of issue for collection shall be an enforceable deed for the forceful collection of taxes, dues and levies.

(2).....  
.....

(3) Deleted.

**CHAPTER III  
GUARANTEES OF COLLECTION**

**V - IRRECOVERABLE TAXES CONSIDERED AS BAD DEBTS**

**Section M. 92:** The lists referred to in Section M. 91 above shall, for each irrecoverable tax, indicate the nature of tax or duty, reference of the issue for collection and the amounts uncollected, as well as any information or details showing clearly that such taxes have become irrecoverable. They shall be submitted along with documents to support the measures taken to recover the said taxes.

**SUB-PART IV  
PENALTIES  
CHAPTER I  
FISCAL PENALTIES  
III - COLLECTION PENALTIES**

**Section M. 106:** Late payment of tax shall entail application of an interest in arrears of 1.5 % per month of delay.

.....  
.....

For registration duty, default or late payment shall entail application of a fine over and above the duty itself.

The rest shall remain unchanged.

**SUB-PART V  
TAX DISPUTES  
CHAPTER I  
CONTENTIOUS JURIDICION  
I - PRIOR REFERRAL BEFORE THE TAX AUTHORITY  
(b) CLAIMS**

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

(2) Where the Regional Taxation Centre Head, the Director in charge of the Large Tax Unit or the Director General of Taxation fails to react after 30 (thirty) days, the taxpayer may automatically forward his claim to the Minister in charge of Finance.

**Section M. 119:** The claim submitted to the Minister, which shall serve as preliminary petition, must under, pain of inadmissibility, fulfil the following conditions:

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

- .....
- indicate the type of tax or duty, the fiscal year of issue, the article of the notice of issue for collection and the place of assessment;
- .....
- be accompanied by supporting documents proving payment of the undisputed part of the tax or duty and an additional 15% of the disputed part.

**CHAPTER II  
VOLUNTARY JURISDICTION  
I - COMPETENCE OF VOLUNTARY JURISDICTION**

**Section M. 141:** The voluntary jurisdiction shall hear complaints seeking to obtain:

- .....
- the remission or reduction of fiscal fines or additional tax charges, where such penalties, interests or overdue payment and, if need be, the principal taxes are final;

The rest shall remain unchanged.

**Section M. 142:** There shall be no remission or reduction in turnover tax or other taxes collected from third parties on behalf of the Treasury, as well as penalties arising from arbitrary assessment.

The partial remission and reduction of penalties, fines or interests on overdue payment may be granted on registration fees where the delay exceeds 1 (one) month only after prior payment of simple fees plus a 10% tax penalty.

**BOOK THREE  
LOCAL FISCAL SYSTEMS  
PART II  
COUNCIL TAXES  
CHAPTER I  
BUSINESS LICENCES  
VIII –ISSUANCE AND OVER-PAYMENT OF THE BUSINESS LICENCE**

**Section C 23:** (1) Taxpayers subject to the business licence shall declare and pay their taxes in a lump sum:

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

(2) However, notwithstanding the above provisions, inter-city passengers and goods carriers shall declare and pay their business licence within 15 (fifteen) working days following the end of each quarter exclusively at their local Taxation Centre, being the one shown on the Taxpayer’s Card and as listed in the index file of the Centre.

**CHAPTER V  
LOCAL TAX DISPUTES  
I - CONTENTIOUS JURISDICTION**

**Section C 138:** (1) .....

(2) The above-mentioned claim shall, under pain of inadmissibility, comprise:

- ..... ;
- ..... ;
- ..... ;
- Where necessary, a copy of any document which may back the payment of the total amount of the undisputed tax and 15% of the disputed part.

The rest shall remain unchanged.

**CHAPTER IV  
OTHER FINANCIAL AND FISCAL PROVISIONS**

**SECTION FOUR:** Tax receivables at least five (5) years old from the date of issuance of the collection orders, and for which administrative remedies have been exhausted, may be the subject of a negotiated settlement request within a period of one year from 1 January 2016 under the conditions laid down in Section M.125 of the General Tax Code.

**SECTION FIVE:** Taxpayers who voluntarily regularize their land tax in the 2016 financial year shall be exempted from the payment of tax arrears for the non-prescribed period as well as from related penalties.

At the end of the 2016 financial year, no tax or penalty remission will be granted on the land tax for the non-prescribed period.

**SECTION SIX:** Where there is failure to pay the inspection fees of classified establishments voluntarily and the downstream oil sector fines and penalties with the competent intermediate revenue officers, the tax authorities shall undertake their forceful recovery. To this end, competent officials of the ministries concerned, after exhausting amicable recovery procedures, shall forward the statements of the amounts owed to the Head of the taxpayer's local Taxation Centre for issuance of an assessment notice and implementation thereof by the competent tax collector. The funds recovered shall be paid into each beneficiary's appropriate account.

**SECTION SEVEN:** During the restructuring phase, which may not exceed 3 (three) years, taking effect from 2016, the Cameroon National Oil Refinery (SONARA) shall benefit from an abatement of 50% on:

- turnover used as basis for the calculation of the abatement and the minimum tax under the company tax;

- basis for the Special Income Tax (SIT) charged on the acquisition of materials and equipment as part of its expansion and modernization efforts, the list of which shall be drawn up by a decision of the Minister in charge of finance.

## CHAPTER V

### STATE LOANS AND CASH POSITION

**SECTION EIGHT:** In the 2016 financial year, the Government shall be authorized to negotiate and eventually conclude concessional and non-concessional loans amounting to CFAF 500 billion each under conditions that safeguard the State's financial interest and economic and political sovereignty.

**SECTION NINE:** During the 2016 financial year, the Government shall be authorized to issue securities, in particular Treasury bonds, not exceeding CFAF 300 billion to finance development projects.

## CHAPTER VI

### REVENUE ESTIMATES

**SECTION TEN:**

The proceeds and revenues relating to the general budget of the Republic of Cameroon for the 2016 financial year are estimated at **CFAF 4 234 700 000 000**, broken down as follows:

(Unit: CFAF thousand)

CHARGE	HEAD	2015	2016
	<b>A – OWN RESOURCES</b>	<b>3 022 483</b>	<b>2 986 500</b>
	<b><i>I – TAX REVENUE</i></b>	<b><i>2 096 530</i></b>	<b><i>2 316 580</i></b>
721	PERSONAL INCOME TAX	211 015	239 000
723	TAXES ON NON-OIL COMPANY PROFITS	307 000	315 100
724	PERSONAL INCOME TAX FOR PERSONS LIVING OUT OF CAMEROON	92 500	107 700
728	TRANSFER AND TRANSACTION TAXES	40 400	46 850
730	VALUE ADDED AND TURNOVER TAX	820 000	875 800
731	TAXES ON SPECIFIC PRODUCTS AND EXCISE DUTIES	236 000	299 200
732	TAXES ON SPECIFIC SERVICES	2 285	2 820
733	TAX ON PROFESSIONAL ACTIVITIES	10 150	11 820
734	TAX ON AUTHORIZATION TO USE PROPERTY OR CARRY OUT ACTIVITIES	30	30
735	OTHER TAXES AND DUTIES ON GOODS AND SERVICES	11 920	11 180
736	IMPORT DUTIES AND TAXES	306 650	339 450
737	EXPORT DUTIES AND TAXES AND OTHER TAXES ON FOREIGN TRADE	21 050	25 100
738	REGISTRATION AND STAMP DUTY	37 530	42 530
	<b><i>II - OTHER REVENUE</i></b>	<b><i>925 953</i></b>	<b><i>669 920</i></b>

(Unit: CFAF thousand)

CHARGE	HEAD	2015	2016
171	REPAYMENT OF GUARANTEED DEBT TO THE STATE	9 377	0
172	REPAYMENT OF TRANSFERRED DEBT TO THE STATE	49 706	0
201	PROCEEDS FROM THE TRANSFER OF RIGHTS	0	120 000
710	ADMINISTRATIVE FEES AND CHARGES	13 453	14 329
714	INCIDENTAL SALE OF PROPERTY	79	79
716	REVENUE FROM THE PROVISION OF SERVICES	16 666	17 916
719	RENTS AND REVENUE FROM PROPERTY	3 981	3 981
741	REVENUE FROM THE OIL SECTOR	774 900	442 200
745	ACCRUED FINANCIAL PROCEEDS	17 376	25 000
761	CONTRIBUTIONS TO THE RETIREMENT SCHEME OF CIVIL SERVANTS AND EMPLOYEES OF SIMILAR STATUS IN THE PA	39 000	45 000
771	FINES AND PECUNIARY JUDGEMENTS	1 415	1 415
	<b>B - LOANS AND GRANTS</b>	<b>724 117</b>	<b>1 248 200</b>
150	DRAWINGS ON DIRECT EXTERNAL MULTILATERAL LOANS	132 800	405 000
151	DRAWINGS ON DIRECT EXTERNAL BILATERAL LOANS	213 117	100 000
161	ISSUANCE OF TREASURY BONDS EXCEEDING TWO YEARS	320 000	600 000
769	SPECIAL GRANTS FROM INTERNATIONAL COOPERATION	58 200	143 200
	<b>GRAND TOTAL OF GOVERNMENT REVENUE (A+B)</b>	<b>3 746 600</b>	<b>4 234 700</b>

## PART II BUDGET EXPENDITURE

### CHAPTER SEVEN

#### BREAKDOWN OF EXPENDITURE UNDER THE GENERAL BUDGET

#### SECTION ELEVEN:

Expenditure under the general budget of the Republic of Cameroon for the 2016 financial year is estimated at **CFAF 4 234 700 000 000** and broken down by heads as follows:

(Unit: CFAF million)

HEAD		RECURRENT		PIB		TOTAL	
		2015	2016	2015	2016	2015	2016
01	PRESIDENCY OF THE REPUBLIC	44 231	43 002	11 000	5 000	55 231	48 002
02	SERVICES ATTACHED TO THE PRESIDENCY OF THE REPUBLIC	9 967	9 319	1 650	1 700	11 617	11 019
03	NATIONAL ASSEMBLY	15 821	15 323	3 200	3 200	19 021	18 523
04	PRIME MINISTER'S OFFICE	12 022	10 827	3 000	2 500	15 022	13 327
05	ECONOMIC AND SOCIAL COUNCIL	1 137	1 070	700	500	1 837	1 570
06	EXTERNAL RELATIONS	27 855	28 517	2 750	1 500	30 605	30 017
07	TERRITORIAL ADMINISTRATION AND DECENTRALIZATION	34 268	33 282	11 075	8 880	45 343	42 162
08	JUSTICE	42 920	41 750	5 072	3 060	47 992	44 810
09	SUPREME COURT	4 028	3 887	700	500	4 728	4 387
10	PUBLIC CONTRACTS	19 479	20 030	4 000	2 700	23 479	22 730
11	SUPREME STATE AUDIT	4 267	4 105	900	500	5 167	4 605

(Unit: CFAF million)

HEAD		RECURRENT		PIB		TOTAL	
		2015	2016	2015	2016	2015	2016
12	DELEGATION GENERAL FOR NATIONAL SECURITY	90 699	84 029	6 100	9 500	96 799	93 529
13	DEFENCE	200 264	214 727	9 000	15 000	209 264	229 727
14	ARTS AND CULTURE	3 272	3 459	800	600	4 072	4 059
15	BASIC EDUCATION	165 073	184 610	23 510	21 550	188 583	206 160
16	SPORTS AND PHYSICAL EDUCATION	14 086	13 267	9 700	164 400	23 786	177 667
17	COMMUNICATION	7 044	6 911	2 500	1 500	9 544	8 411
18	HIGHER EDUCATION	34 644	34 304	17 300	13 340	51 944	47 644
19	SCIENTIFIC RESEARCH AND INNOVATION	7 347	8 797	6 500	4 040	13 847	12 837
20	FINANCE	44 424	43 350	4 000	2 900	48 424	46 250
21	COMMERCE	4 574	4 401	1 600	1 400	6 174	5 801
22	ECONOMY, PLANNING AND REGIONAL DEVELOPMENT	7 590	6 725	33 173	25 500	40 763	32 225
23	TOURISM AND LEISURE	3 404	3 118	6 300	16 545	9 704	19 663
25	SECONDARY EDUCATION	226 978	224 444	24 500	21 624	251 478	246 068
26	YOUTH AFFAIRS AND CIVIC EDUCATION	6 168	6 422	3 700	2 850	9 868	9 272
28	ENVIRONMENT, PROTECTION OF NATURE AND SUSTAINABLE DEVELOPMENT	3 236	3 081	3 925	4 431	7 161	7 512
29	MINES, INDUSTRY AND TECHNOLOGICAL DEVELOPMENT	4 211	5 369	5 600	4 650	9 811	10 019
30	AGRICULTURE AND RURAL DEVELOPMENT	43 521	45 247	65 171	64 915	108 692	110 162
31	LIVESTOCK, FISHERIES AND ANIMAL INDUSTRIES	15 041	15 485	16 671	23 628	31 712	39 113
32	WATER RESOURCES AND ENERGY	5 692	5 566	120 296	208 600	125 988	214 166
33	FORESTRY AND WILDLIFE	13 846	13 216	4 910	5 250	18 756	18 466
35	EMPLOYMENT AND VOCATIONAL TRAINING	5 072	5 890	14 113	12 834	19 185	18 724
36	PUBLIC WORKS	71 709	69 281	254 044	334 650	325 753	403 931
37	STATE PROPERTY, SURVEYS AND LAND TENURE	14 236	14 270	8 350	6 300	22 586	20 570
38	HOUSING AND URBAN DEVELOPMENT	22 053	19 226	81 173	158 353	103 226	177 580
39	SMALL- AND MEDIUM-SIZED ENTERPRISES, SOCIAL ECONOMY AND HANDICRAFT	5 013	5 736	7 347	6 133	12 360	11 869
40	PUBLIC HEALTH	106 696	103 715	100 370	132 452	207 066	236 167
41	LABOUR AND SOCIAL SECURITY	3 882	4 027	750	400	4 632	4 427
42	SOCIAL AFFAIRS	4 810	4 989	1 400	930	6 210	5 919
43	WOMEN'S EMPOWERMENT AND THE FAMILY	4 008	5 873	1 000	1 015	5 008	6 887
45	POSTS AND TELECOMMUNICATIONS	12 573	12 426	31 100	31 730	43 673	44 156
46	TRANSPORT	5 863	5 972	2 300	2 800	8 163	8 772

(Unit: CFAF million)

HEAD		RECURRENT		PIB		TOTAL	
		2015	2016	2015	2016	2015	2016
50	PUBLIC SERVICE AND ADMINISTRATIVE REFORMS	12 206	12 156	1 250	940	13 456	13 096
51	ELECTIONS CAMEROON	9 636	8 776	1 000	800	10 636	9 576
52	NATIONAL COMMISSION ON HUMAN RIGHTS AND FREEDOMS	720	756	500	500	1 220	1 256
53	SENATE	12 200	11 775	3 000	3 200	15 200	14 975
95	CARRIED FORWARD	2 500	1 000	5 000	1 500	7 500	2 500
	<b>MINISTRY HEADS</b>	<b>1 410 286</b>	<b>1 423 508</b>	<b>922 000</b>	<b>1 336 800</b>	<b>2 332 286</b>	<b>2 760 308</b>
		<b>2 015</b>	<b>2 016</b>				
55	PENSIONS	183 000	194 000				
60	SUBSIDIES AND CONTRIBUTIONS	331 300	135 000				
65	COMMON EXPENDITURE	235 314	228 592				
	<b>RECURRENT COMMON HEADS</b>	<b>749 614</b>	<b>557 292</b>				
	<b>TOTAL RECURRENT (A)</b>	<b>2 159 900</b>	<b>1 973 600</b>				
56	EXTERNAL PUBLIC DEBT	<b>109 500</b>	<b>335 000</b>				
	- Principal	79 000	122 700				
	- Interests	30 500	212 300				
57	DOMESTIC PUBLIC DEBT	<b>327 200</b>	<b>392 800</b>				
	- Principal	312 700	362 600				
	- Interests	14 500	30 200				
	<b>TOTAL DEBT SERVICING (B)</b>	<b>436 700</b>	<b>727 800</b>				
		<b>2015</b>	<b>2016</b>				
92	SHAREHOLDING	<b>45 000</b>	<b>25 000</b>				
93	REHABILITATION / RESTRUCTURING	<b>30 000</b>	<b>30 000</b>				
94	INVESTMENT OPERATIONS	<b>153 000</b>	<b>134 000</b>				
	MINISTRY CAPITAL EXPENDITURE INCLUDING EXTERNAL FINANCING	<b>922 000</b>	<b>1 336 800</b>				
		425 000	525 000				
	<b>TOTAL CAPITAL EXPENDITURE (C)</b>	<b>1 150 000</b>	<b>1 525 800</b>				
	<b>GRAND TOTAL OF PUBLIC EXPENDITURES (A+B+C)</b>	<b>3 746 600</b>	<b>4 234 700</b>				

## CHAPTER EIGHT ALLOCATION OF CERTAIN REVENUES

### SECTION TWELVE:

The amount of resources allocated to the Support Fund for Natural Disaster Victims for the 2016 financial year shall stand at CFAF 2 000 000 000 (two billion).

**SECTION THIRTEEN:**

The ceiling of resources for the Special Appropriations Account for Public Contracts Regulation for the 2016 financial year shall stand at CFAF 8 000 000 000 (eight billion).

**SECTION FOURTEEN:**

The ceiling of resources for the Special Appropriations Account for Support to the Cultural Policy for the 2016 financial year shall stand at CFAF 1 000 000 000 (one billion).

**SECTION FIFTEEN:**

The amount of resources for the Special Appropriations Account for the Modernization of Research in State Universities for the 2016 financial year shall stand at CFAF 9 600 000 000 (nine billion six hundred million).

**SECTION SIXTEEN:**

The ceiling of resources for the Special Appropriations Account for Support to Tourism for the 2016 financial year shall stand at CFAF 1 000 000 000 (one billion).

**SECTION SEVENTEEN:**

The contribution of the State budget to the Seed Fund shall stand at CFAF 1 000 000 000 (one billion).

**SECTION EIGHTEEN:**

The ceiling of the Special Appropriations Account for financing of sustainable water and sanitation development projects for the 2016 financial year shall stand at CFAF 500 000 000 (five hundred million).

**SECTION NINETEEN:**

The ceiling of taxes to be paid to the Special Fund for Forestry Development in 2016 shall stand at CFAF 2 000 000 000 ((two billion).

**SECTION TWENTY:**

The amount to be deducted from proceeds of the Special Tax on Petroleum Products (STPP) as road royalties in 2016 shall stand at CFAF 60 000 000 000 (sixty billion).

**SECTION TWENTY-ONE:**

The ceiling of resources for the Special Appropriations Account for Telecommunications Development for the 2016 financial year shall stand at CFAF 14 000 000 000 (fourteen billion).

**SECTION TWENTY-TWO:**

The ceiling of resources for the Special Appropriations Account for Electronic Security Activities for the 2016 financial year shall stand at CFAF 1 000 000 000 (one billion).

**SECTION TWENTY-THREE:**

The ceiling of resources for the Special Appropriations Account for Postal Sector Development for the 2016 financial year shall stand at CFAF 1 000 000 000 (one billion).

**SECTION TWENTY-FOUR:**

The ceiling of resources for the Special Appropriations Account for Issuance of Secured Transport Documents for the 2016 financial year shall stand at CFAF 3 500 000 000 (three billion five hundred million).

**SECTION TWENTY-FIVE:**

The ceiling of charges paid by autonomous port authorities to the National Port Authority for the 2016 financial year shall stand at CFAF 2 100 000 000 (two billion one hundred million).

**PART TWO**

**1 - APPROPRIATIONS**

**CHAPTER NINE**

**PROGRAMMES, GOALS, INDICATORS, COMMITMENT AUTHORIZATIONS  
AND PAYMENT APPROPRIATIONS**

**SECTION TWENTY-SIX:**

The amount of commitment authorizations and payment appropriations for goal-driven programmes, on the basis of defined indicators shall be fixed as follows:

*(Unit: in CFAF thousand)*

No.	Programme		GOAL	INDICATOR	CA	PA
	CODE	ITEM				
	<b>HEAD 1 -</b>		<b>PRESIDENCY OF THE REPUBLIC</b>		<b>48 001 900</b>	<b>48 001 900</b>
1	001	FORMULATION AND COORDINATION OF ACTIVITIES OF THE PRESIDENT OF THE REPUBLIC	Ensure implementation of the Major Accomplishments Programme	Level of monitoring of execution of activities approved by the President of the Republic	20 129 233	20 129 233

2	002	PROTECTION OF THE PRESIDENT OF THE REPUBLIC AND TERRITORIAL INTEGRITY	Preserve the integrity of the nation and political stability	Overall level of attainment of goals assigned to missions	10 290 886	10 290 886
3	003	GOVERNANCE AND INSTITUTIONAL SUPPORT OF THE PRESIDENCY OF THE REPUBLIC AND ATTACHED SERVICES	Support implementation of operational programmes	Overall rate of execution of budgeted actions	17 581 781	17 581 781
<b>HEAD 2 -</b>		<b>SERVICES ATTACHED TO THE PRESIDENCY</b>			<b>11 019 000</b>	<b>11 019 000</b>
4	016	FORMULATION AND COORDINATION OF ACTIVITIES OF THE PRESIDENT OF THE REPUBLIC	Contribute to implementation of the Major Accomplishments Programme	Execution rate of activities approved by the President of the Republic	1 183 089	1 183 089
5	018	PROTECTION OF THE PRESIDENT OF THE REPUBLIC AND TERRITORIAL INTEGRITY	Contribute to preserving the territorial integrity and political stability	Overall level of attainment of goals assigned to missions	9 835 911	9 835 911
<b>HEAD 3 -</b>		<b>NATIONAL ASSEMBLY</b>			<b>18 523 100</b>	<b>18 523 100</b>
6	032	STEPPING UP PARLIAMENTARY CONTROL OF GOVERNMENT ACTION	Contribute to the efficiency of government policies.	Rate of control of the Government's Priority Investment Programme	3 550 000	3 550 000
7	033	GOVERNANCE AND INSTITUTIONAL SUPPORT TO THE SERVICES OF THE NATIONAL ASSEMBLY	Support implementation of operational programmes	Level of motivation of National Assembly Staff	13 773 100	13 773 100
8	031	REVITALIZATION OF LEGISLATION AND INTERPARLIAMENTARY COOPERATION	Reinforce the national legislative framework	Rate of contribution of the NA to the reinforcement of the legislative framework	1 200 000	1 200 000
<b>HEAD 4 -</b>		<b>PRIME MINISTER'S OFFICE</b>			<b>17 184 625</b>	<b>13 327 000</b>
9	046	STEERING AND COORDINATION OF GOVERNMENT ACTION	Effectively ensure the implementation of at least 70% of the annual tranche of government strategic programmes and projects	Rate of implementation of the annual tranche of government strategic programmes and projects	1 622 171	1 622 171
10	047	GOVERNANCE AND INSTITUTIONAL SUPPORT TO THE INTERNAL AND ATTACHED SERVICES OF THE PRIME MINISTER'S OFFICE	Satisfy at least 70% of officials of the internal and attached services of the PMO	Level of satisfaction of officials of the internal and attached services of the PMO	15 736 554	11 878 929
<b>HEAD 5 -</b>		<b>ECONOMIC AND SOCIAL COUNCIL</b>			<b>1 570 000</b>	<b>1 570 000</b>
11	061	GOVERNANCE AND INSTITUTIONAL SUPPORT TO THE ECONOMIC AND SOCIAL COUNCIL	Improve the coordination of services and ensure proper implementation of ECOSOC programmes	Rate of implementation of ECOSOC budgeted activities	1 352 000	1 352 000

12	062	STEERING AND DEVELOPMENT OF THE RESPONSIBILITIES OF THE ECONOMIC AND SOCIAL COUNCIL	Reinforce and facilitate implementation of public policies	Number	218 000	218 000
<b>HEAD 6 -</b>		<b>MINISTRY OF EXTERNAL RELATIONS</b>			<b>30 017 000</b>	<b>30 017 000</b>
13	076	DEVELOPMENT OF BILATERAL COOPERATION POTENTIAL	Capitalize bilateral cooperation opportunities for Cameroon	Number of legal bilateral cooperation instruments negotiated, formalized or signed	15 588 216	15 386 216
14	077	BOOSTING OF MULTILATERAL AND DECENTRALIZED COOPERATION	Maximize multilateral and decentralized cooperation opportunities	Level of Cameroon's involvement in the activities of international organizations and multilateral cooperation frameworks (*)	1 945 800	1 945 800
15	078	MANAGEMENT OF CAMEROONIANS ABROAD	Improve the contribution of Cameroonians abroad to the political, social and economic life of the country	Rate of effective participation of Cameroonians abroad in the political, social and economic life of the country	1 566 951	1 566 951
16	079	GOVERNANCE AND INSTITUTIONAL SUPPORT TO THE EXTERNAL RELATIONS SUB-SECTOR	Improve the coordination of services and ensure programme implementation	Rate of implementation of MINREX budgeted activities	11 118 033	11 118 033
<b>HEAD 7 -</b>		<b>MINISTRY OF TERRITORIAL ADMINISTRATION AND DECENTRALIZATION</b>			<b>43 405 200</b>	<b>42 162 000</b>
17	094	SCALING UP OF NATIONAL CIVIL PROTECTION MECHANISM	Enhance the protection of the population, property and the environment against the risks of disasters and their effects	Number of divisions with a disaster prevention and management plan	2 964 700	2 964 700
18	095	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE TERRITORIAL ADMINISTRATION AND DECENTRALIZATION SUB-SECTOR	Improve the coordination of services and ensure proper implementation of MINADT programmes.	Rate of implementation of MINADT budgeted activities.	9 926 735	9 926 735
19	092	MODERNIZATION OF TERRITORIAL ADMINISTRATION	Ensure efficient administration and optimum management of the national territory for the security of people and property.	Proportion of administrative units which have infrastructure for office use and equipped residences.	23 055 327	21 912 127
20	093	INTENSIFICATION OF THE DECENTRALIZATION PROCESS	Assist and assess the activities of regional and local authorities with a view to local development.	Implementation rate of activities in the National Decentralization Strategy	7 458 438	7 358 438
<b>HEAD 8 -</b>		<b>MINISTRY OF JUSTICE</b>			<b>46 898 000</b>	<b>44 810 000</b>

21	107	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE JUSTICE SUB-SECTOR	Improve the coordination of services and ensure proper implementation of programmes.	Rate of implementation of budgeted activities in the Ministry.	8 570 436	8 270 436
22	108	IMPROVING THE FUNCTIONING OF COURTS	Improve access to and quality of justice services.	Duration of legal proceedings	27 388 567	26 215 567
23	109	IMPROVEMENT OF THE PENITENTIARY POLICY	Improve detention conditions and prepare detainees for social reinsertion	Rate of satisfaction of the basic needs of detainees	10 938 997	10 323 997
<b>HEAD 9 -</b>		<b>SUPREME COURT</b>			<b>4 387 000</b>	<b>4 387 000</b>
24	121	GOVERNANCE AND INSTITUTIONAL SUPPORT IN SUPREME COURT SERVICES	Support implementation of Supreme Court operational programmes	Rate of execution of the Supreme Court budget	3 689 500	3 689 500
25	122	CONTROL OF FINANCIAL TRANSPARENCY, BUDGETARY MANAGEMENT AND QUALITY OF PUBLIC ACCOUNTS	Contribute to improving financial management and the protection of public funds	Rate of completion of planned control missions	513 500	513 500
26	123	CONTRIBUTION TO STRENGTHENING THE RULE OF LAW	Improve the management of judicial and administrative disputes at the Supreme Court	Rate of hearing of appeals filed with the Supreme Court	184 000	184 000
<b>HEAD 10 -</b>		<b>MINISTRY OF PUBLIC CONTRACTS</b>			<b>22 730 000</b>	<b>22 730 000</b>
27	715	STRENGTHENING THE PUBLIC CONTRACTS AWARD SYSTEM	Improve the Public Contracts award system	Rate (%) of public contracts awarded in compliance with the regulations	9 122 051	9 122 051
28	716	IMPROVEMENT OF PUBLIC CONTRACTS EXECUTION CONTROL	Ensure proper execution of Public Contracts in compliance with the contractual provisions.	Rate (%) of public contracts executed in compliance with the contractual provisions	3 257 775	3 257 775
29	717	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE PUBLIC CONTRACTS SUB-SECTOR	Improve the performance of services	Rate of implementation of budgeted activities	10 350 174	10 350 174
<b>HEAD 11 -</b>		<b>SUPREME STATE AUDIT</b>			<b>4 605 000</b>	<b>4 605 000</b>
30	137	INTENSIFICATION, DIVERSIFICATION OF AUDITS AND SYSTEMATIZATION OF SANCTIONS AGAINST UNSCRUPULOUS VOTE HOLDERS	Reduce the risk of bad governance and repair the damage suffered by the State	1. Number of reports on programmed missions produced per year 2. Rate of recovery of special fines and shortages	1 533 460	1 533 460

31	136	STEPPING UP THE PREVENTION OF EMBEZZLEMENT OF PUBLIC FUNDS	Reduce the number of public funds management irregularities	1. Number of government services that internalized internal control standards 2. Number of public institutions, public and semi-public enterprises that internalized internal control standards 3. Number of Local and Regional Authorities that have internalized the internal control standards	444 040	444 040
32	138	STEERING AND ENHANCING THE OPERATIONAL CAPACITY OF SERVICES	Support the implementation of the Supreme State Audit programmes	Rate of actual consumption of financial resources	2 627 500	2 627 500
<b>HEAD 12 -</b>		<b>DELEGATION GENERAL FOR NATIONAL SECURITY</b>			<b>93 529 000</b>	<b>93 529 000</b>
33	151	CONSOLIDATION OF PUBLIC SECURITY	Step up the protection of institutions, public freedoms, people and property	Rate of security coverage nationwide	6 800 922	6 800 922
34	152	GOVERNANCE AND INSTITUTIONAL SUPPORT	Improve the coordination of services and ensure proper implementation of programmes	Rate of implementation of DGSN budgeted activities	74 752 782	74 752 782
35	154	STEPPING UP BORDER SURVEILLANCE	Control migration and step up the fight against cross-border crime	Rate of decrease in the number of offences related to cross-border crime	6 068 312	6 068 312
36	155	IMPROVEMENT OF INTELLIGENCE GATHERING METHODS AND TECHNIQUES	Intensify intelligence gathering and use	State internal and external security level	5 906 984	5 906 984
<b>HEAD 13 -</b>		<b>MINISTRY OF DEFENCE</b>			<b>233 081 082</b>	<b>229 727 000</b>
37	168	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE DEFENCE SUB-SECTOR	Improve the coordination of services and ensure proper implementation of programmes in the Ministry of Defence	Rate of implementation of budgeted activities in the Ministry of Defence	38 422 461	36 312 461
38	166	STEPPING UP TERRITORIAL DEFENCE	Strengthen the territorial defence mechanism	1. Rate of compliance of the staff and equipment of operational units with the staffing tables and equipment 2. Rate of compliance of the equipment of the operational units of the Defence Forces with the staffing table and equipment	125 452 414	125 268 714

39	169	PARTICIPATION IN NATIONAL DEVELOPMENT ACTIVITIES	Provide support to specific areas which contribute to Cameroon's socio-economic development	Rate of response to the various requests received by the specialized entities of MINDEF	3 955 340	3 396 080
40	170	PARTICIPATION IN THE PROTECTION OF PEOPLE AND PROPERTY	Ensure conditions for security and peace suitable for development	Crime rate	65 250 867	64 749 745
<b>HEAD 14 -</b>		<b>MINISTRY OF ARTS AND CULTURE</b>			<b>4 059 000</b>	<b>4 059 000</b>
41	181	CONSERVATION OF CAMEROON'S ART AND CULTURE	Rebuild, safeguard and ensure the profitability of the cultural and artistic heritage	Number of cultural goods developed and economically profitable	336 500	336 500
42	182	DEVELOPMENT OF MECHANISMS FOR PRODUCTION OF CULTURAL GOODS AND SERVICES	Increase the contribution of cultural goods and services to economic development	Number of cultural goods and services offered	870 000	870 000
43	183	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE ARTS AND CULTURE SUB-SECTOR	Improve the coordination of services and ensure proper implementation of programmes	Rate of implementation of budgeted activities in the Ministry of Arts and Culture	2 852 500	2 852 500
<b>HEAD 15 -</b>		<b>MINISTRY OF BASIC EDUCATION</b>			<b>206 160 000</b>	<b>206 160 000</b>
44	198	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE BASIC EDUCATION SUB-SECTOR	Ensure the efficient implementation of programmes	Rate of attainment of operational programme objectives	28 259 094	28 259 094
45	196	DEVELOPMENT OF PRE-SCHOOL EDUCATION	Increase the rate of pre-school education	Pre-school attendance rate	12 589 465	12 589 465
46	197	UNIVERSALIZATION OF PRIMARY EDUCATION	Improve access to and completion of primary education	1. Primary school completion rate 2. Primary school net admission rate	163 098 762	163 098 762
47	199	LITERACY	Increase the number of literate persons	Literacy rate	2 281 166	2 281 166
<b>HEAD 16 -</b>		<b>MINISTRY OF SPORTS AND PHYSICAL EDUCATION</b>			<b>323 991 956</b>	<b>177 667 000</b>
48	213	GOVERNANCE AND INSTITUTIONAL SUPPORT IN 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	6 564 000	6 564 000

49	211	SUPERVISION OF THE SPORTS MOVEMENT	Improve the quality of supervision of physical and sporting activities (PSA) by institutional players	Number of qualified PSA supervisors for 100 000 inhabitants	6 231 000	6 231 000
50	212	DEVELOPMENT OF SPORTS INFRASTRUCTURE	Provide the country with modern sports infrastructure	Number of sports facilities constructed and operational	311 196 956	164 872 000
<b>HEAD 17 -</b>		<b>MINISTRY OF COMMUNICATION</b>			<b>8 411 000</b>	<b>8 411 000</b>
51	226	IMPROVEMENT OF SUPPLY AND ACCESS TO INFORMATION	Provide the national and international community with adequate and quality information	Rate of access of the population to mass information	925 092	925 092
52	228	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE COMMUNICATION SUB-SECTOR	Improve the coordination of services and ensure proper implementation of programmes in MINCOM	Rate of implementation of budgeted activities in MINCOM	7 485 908	7 485 908
<b>HEAD 18 -</b>		<b>MINISTRY OF HIGHER EDUCATION</b>			<b>47 647 000</b>	<b>47 644 000</b>
53	244	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE HIGHER EDUCATION SUB-SECTOR	Ensure a proper management of higher education	Rate of implementation of programmes	34 045 775	34 042 775
54	241	DEVELOPMENT OF THE TECHNOLOGY AND PROFESSIONAL COMPONENT OF HIGHER EDUCATION	Increase the number and quality of students trained in technology and professional fields of higher education	Percentage of students trained in the technology and professional fields of higher education	10 766 544	10 766 544
55	242	MODERNIZATION AND PROFESSIONALIZATION OF TRADITIONAL FACULTIES	Inculcate professional skills and abilities in faculty students to enable them gain employment or be self-employed	1. Annual student supervision rate (number of students/lecturers) 2. Percentage of traditional faculty students who earn degrees or professional certificates per year 3. Number of students for a seat	1 124 655	1 124 655
56	243	DEVELOPMENT OF UNIVERSITY RESEARCH AND INNOVATION	Strengthen the national university research and innovation system as well as technology transfers to positively impact the development of the country for its emergence	Number and type of innovations integrated into the productive system in two (2) years in the priority sectors defined in the GESP	1 710 026	1 710 026
<b>HEAD 19 -</b>		<b>MINISTRY OF SCIENTIFIC RESEARCH AND INNOVATION</b>			<b>12 985 000</b>	<b>12 837 000</b>

57	259	GOVERNANCE AND INSTITUTIONAL SUPPORT IN 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	3 667 833	3 667 833
58	260	INTENSIFICATION OF RESEARCH, DEVELOPMENT AND INNOVATION	Improve scientific, technological and innovative research capacities	1. Number of innovative technological packages necessary to solve development problems 2. Number of map cuttings produced and disseminated 3. Number of research findings and reports necessary to understand and/or respond to a social issue	11 643 982	9 169 161
<b>HEAD 20 -</b>		<b>MINISTRY OF FINANCE</b>			<b>62 535 000</b>	<b>46 250 000</b>
59	275	GOVERNANCE AND INSTITUTIONAL SUPPORT IN MINFI	Improve the coordination of services and ensure proper implementation of MINFI programmes.	Rate of implementation of budgeted activities in MINFI	13 775 872	12 950 872
60	271	OPTIMIZATION OF NON-OIL REVENUE, IMPROVEMENT OF THE BUSINESS CLIMATE AND PROTECTION OF THE NATIONAL ECONOMIC SPACE	Improve the rate of collection of non-oil revenue, create an enabling environment for business development and protect the national economic space	Rate of tax and customs revenue collection	30 146 250	14 696 250
61	272	MANAGEMENT OF THE STATE'S CASH FLOW, DEBT, PUBLIC ACCOUNTING AND FINANCING OF THE ECONOMY	Improve the Treasury's efficiency and optimize the use of mobilized resources to finance the economy	Payment timeframe	12 393 736	12 393 736
62	274	MODERNIZATION OF STATE BUDGET MANAGEMENT	Rationalize the allocation of resources to promote efficient budget management	Level of respect of the budget schedule	6 219 142	6 209 142
<b>HEAD 21 -</b>		<b>MINISTRY OF COMMERCE</b>			<b>5 803 000</b>	<b>5 801 000</b>
63	286	DEVELOPMENT OF EXPORTS	Contribute to improving the competitiveness of local products, conquer new markets and attract foreign investors	Number of foreign markets prospected	489 085	489 085

64	287	REGULATION OF DOMESTIC TRADE	Organize distribution channels to ensure regular supply of the domestic market under conditions of healthy competition and stimulate growth through domestic consumption	Number of modern and periodic markets constructed	2 405 900	2 405 900
65	288	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE TRADE SUB-SECTOR	Improve the working environment and conditions	Number of equipment acquired and service infrastructure constructed	2 908 015	2 906 015
<b>HEAD 22 -</b>		<b>MINISTRY OF THE ECONOMY, PLANNING AND REGIONAL DEVELOPMENT</b>			<b>32 925 000</b>	<b>32 225 000</b>
66	301	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE ECONOMY, PLANNING AND REGIONAL DEVELOPMENT SUB-SECTOR	Improve the coordination of services and ensure the proper implementation of operational programmes	Annual rate of implementation of MINEPAT programmes	5 721 173	5 671 173
67	302	SUPPORT FOR ECONOMIC RECOVERY TO ACCELERATE GROWTH	Improve public investment volume and quality	PIB execution rate	6 400 930	6 400 930
68	304	STRENGTHENING DEVELOPMENT PLANNING AND INTENSIFICATION OF REGIONAL DEVELOPMENT ACTIONS	Adopt development strategies and plans consistent with the GESP	Proportion of development strategies and plans consistent with the GESP	18 452 235	17 802 235
69	303	STRENGTHENING DEVELOPMENT PARTNERSHIP AND REGIONAL INTEGRATION	Improve the contribution of economic partnerships and regional integration to the achievement of Cameroon's development goals	Annual rate of disbursement of externally financed planned investment resources	2 350 662	2 350 662
<b>HEAD 23 -</b>		<b>MINISTRY OF TOURISM AND LEISURE</b>			<b>19 688 000</b>	<b>19 663 000</b>
70	317	DEVELOPMENT OF TOURISM AND LEISURE	Improve the quality of tourism and leisure infrastructure	1. Number of leisure infrastructure developed 2. Number of tourism infrastructure developed	15 963 779	15 963 779
71	318	PROMOTION OF TOURISM AND LEISURE	Attract a large number of resident and non-resident tourists and, provide healthy leisure to all the social strata of the population	1. Number of international tourists received 2. Number of domestic tourists received	804 336	804 336
72	319	IMPROVEMENT OF TOURISTS SECURITY AND OTHER TOURISM AND LEISURE DEVELOPMENT POLICIES	Increase the quality of tourism and leisure services	Tourism's contribution to the national economy is equal to at least 5% of GDP	430 746	430 746
73	320	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE TOURISM AND LEISURE SUB-SECTOR	Improve the coordination of services and ensure the proper implementation of programmes	1. Number of MINTOUL Regional and Divisional delegations constructed, rehabilitated or fenced 2. Number of vehicles purchased	2 489 139	2 464 139
<b>HEAD 25 -</b>		<b>MINISTRY OF SECONDARY EDUCATION</b>			<b>246 094 800</b>	<b>246 068 000</b>
74	334	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE SECONDARY EDUCATION SUB-SECTOR	Improve governance and optimal management of resources	Rate of implementation of planned activities in MINESEC	28 752 201	28 752 201

75	333	INTENSIFICATION OF PROFESSIONALIZATION AND OPTIMIZATION OF TRAINING IN THE SECONDARY EDUCATION SUB-SECTOR	Match training programmes with the socio-economic environment	Percentage of staff in technical and vocational education	37 836 500	37 836 500
76	331	IMPROVEMENT OF ACCESS TO SECONDARY EDUCATION	Increase access to secondary education	Rate of transition from primary to secondary education	21 857 599	21 830 799
77	332	IMPROVEMENT OF THE QUALITY OF EDUCATION AND LIFE IN THE SCHOOL ENVIRONMENT IN THE SECONDARY EDUCATION SUB-SECTOR	Improve the quality of learning	Primary education completion rate	157 648 500	157 648 500
<b>HEAD 26 -</b>		<b>MINISTRY OF YOUTH AFFAIRS AND CIVIC EDUCATION</b>			<b>9 798 000</b>	<b>9 272 000</b>
78	347	SOCIO-ECONOMIC INTEGRATION OF THE YOUTH	Contribute to the socio-economic integration of the youth	1. Number of young people trained in MINJEC supervisory structures for their socio-economic integration 2. Number of young people trained in such structures who have been integrated into the economy	3 388 653	3 388 653
79	346	CIVIC EDUCATION AND NATIONAL INTEGRATION	Promote the culture of citizenship among the population	1. Number of persons trained on citizenship values by MINJEC-supervised structures 2. Level of implementation of Cameroon's civic education and national integration benchmark	3 496 500	3 496 500
80	348	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE YOUTH AFFAIRS AND CIVIC EDUCATION SUB-SUB-SECTOR	Improve service coordination and ensure the proper implementation of programmes	Rate of implementation of budgeted activities in MINJEC	2 386 847	2 386 847
<b>HEAD 28 -</b>		<b>MINISTRY OF THE ENVIRONMENT, NATURE PROTECTION AND SUSTAINABLE DEVELOPMENT</b>			<b>7 512 500</b>	<b>7 512 500</b>
81	361	COMBATING DESERTIFICATION AND CLIMATE CHANGE	Reduce soil degradation and promote adaptation to the negative effects of climate change	1. Surface area of land restored 2. Number of resilience, mitigation and adaptation best practices implemented or adopted by the population	2 779 500	2 779 500
82	362	SUSTAINABLE MANAGEMENT OF BIODIVERSITY	Encourage the inclusion of development principles in sector strategy papers	Number of sector strategies which take sustainable development into account	1 710 875	1 710 875

83	363	CONTROL OF POLLUTION, NUISANCE AND HARMFUL AND/OR DANGEROUS CHEMICAL SUBSTANCES	Reduce environmental pollution and nuisance through ecologically rational and sustainable management of wastes and chemical substances	Percentage of facilities which comply with environmental regulations	1 081 875	1 081 875
84	364	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE ENVIRONMENT, NATURE PROTECTION AND SUSTAINABLE DEVELOPMENT SUBS-SECTOR	Improve service coordination and ensure proper implementation of programmes	Rate of implementation of MINEPDED activities	1 940 250	1 940 250
<b>HEAD 29 -</b>		<b>MINISTRY OF MINES, INDUSTRY AND TECHNOLOGICAL DEVELOPMENT</b>			<b>10 019 000</b>	<b>10 019 000</b>
85	379	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE MINES, INDUSTRY AND TECHNOLOGICAL DEVELOPMENT SUB-SECTOR	Improve the coordination of services and ensure proper implementation of the MINIMIDT programmes	Rate of implementation of MINIMIDT budgeted activities	3 543 478	3 543 478
86	376	DEVELOPMENT OF MINING AND GEOLOGICAL RESOURCES	Increase the contribution of non-oil geological and mining resources to GDP	1. Revenue from the issue of mining permits 2. Number of mining reserves proved	4 159 485	4 159 485
87	377	DIVERSIFICATION AND IMPROVEMENT OF COMPETITIVENESS OF INDUSTRIAL SECTORS	Process agricultural, mining and forestry raw materials through the development of industrial sectors	Industrial production index of main processing sectors	1 690 738	1 690 738
88	378	DEVELOPMENT OF INVENTIONS, TECHNOLOGICAL INNOVATIONS AND INDUSTRIAL PROPERTY	Increase the number of industrial property assets developed	Number of assets developed	625 299	625 299
<b>HEAD 30 -</b>		<b>MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT</b>			<b>110 161 712</b>	<b>110 161 712</b>
89	393	MODERNIZATION OF RURAL AND PRODUCTION INFRASTRUCTURE	Improve the performance of basic production factors and living conditions in rural areas	Proportion of production from modern farms and rural exodus rate trends	22 303 000	22 303 000
90	394	SUSTAINABLE MANAGEMENT OF NATURAL RESOURCES SPECIFIC TO AGRICULTURE	Improve arable land use in a sustainable manner compliant with environmental constraints	Percentage of national farming surface area using best fertility practices and compliant with environmental constraints	4 323 500	4 323 500
91	392	IMPROVEMENT OF THE PRODUCTIVITY AND COMPETITIVENESS OF AGRICULTURAL SUB-SECTORS	Make Cameroon's agricultural sector to be more productive and competitive, and gain additional market shares	Contribution of agriculture to economic growth	61 428 222	61 428 222
92	391	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE AGRICULTURE AND RURAL DEVELOPMENT SUB-SECTOR	Improve the coordination of services and ensure proper implementation of MINADER programmes	Rate of implementation of budgeted activities in the Ministry of Agriculture and Rural Development (MINADER)	22 106 990	22 106 990

<b>HEAD 31 -</b>		<b>MINISTRY OF LIVESTOCK, FISHERIES AND ANIMAL INDUSTRIES</b>			<b>45 942 554</b>	<b>39 112 554</b>
<b>93</b>	<b>406</b>	DEVELOPMENT OF ANIMAL PRODUCTION AND INDUSTRIES	Increase the production of animal products and foodstuffs of animal origin	Quantity of animal products and foodstuffs produced and processed	27 045 729	20 655 729
<b>94</b>	<b>407</b>	IMPROVEMENT OF LIVESTOCK HEALTH COVERAGE AND ANIMAL DISEASE (ZOOONOSIS) CONTROL	Reduce the impact of animal diseases on the productivity of herds and improve the health quality of animal and fisheries foods	Average prevalence rate of animal diseases	5 054 490	5 054 490
<b>95</b>	<b>409</b>	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE LIVESTOCK, FISHERIES AND ANIMAL INDUSTRIES SUB-SECTOR	Improve the coordination of services and ensure proper implementation of the programmes of the Ministry of Livestock, Fisheries and Animal Industries (MINEPIA)	Rate of implementation of the budgeted activities in the Ministry of Livestock, Fisheries and Animal Industries (MINEPIA)	9 536 910	9 096 910
<b>96</b>	<b>408</b>	DEVELOPMENT OF FISHERY PRODUCTION	Ensure growing and sustainable fishery products	Quantity of fishery products produced	4 305 425	4 305 425
<b>HEAD 32 -</b>		<b>MINISTRY OF WATER RESOURCES AND ENERGY</b>			<b>443 586 630</b>	<b>214 166 000</b>
<b>97</b>	<b>424</b>	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE WATER RESOURCES AND ENERGY SUB-SECTOR	Improve the coordination of services and ensure proper implementation of programmes in the Ministry of Water Resources and Energy	Rate of implementation of budgeted activities in the Ministry of Water Resources and Energy (%)	7 076 786	6 606 786
<b>98</b>	<b>423</b>	ACCESS TO DRINKING WATER AND LIQUID WASTE TREATMENT	Improve the rate of access to drinking water and basic liquid waste treatment facilities by households and economic operators	1. Rate of access to drinking water (%) 2. Rate of access to individual and collective sanitation is improved (%)	135 258 032	108 128 723
<b>99</b>	<b>421</b>	ENERGY SUPPLY	Provide sufficient energy for the population and businesses	Quantity of energy available for final consumption (in Toe)	271 361 420	71 017 008
<b>100</b>	<b>422</b>	ACCESS TO ENERGY	Improve access to energy for households and economic operators	1. Rate of access to electricity (%) 2. Rate of access to cooking gas (%) 3. Share of renewable energy in the energy mix available for consumption (%)	29 890 392	28 413 483
<b>HEAD 33 -</b>		<b>MINISTRY OF FORESTRY AND WILDLIFE</b>			<b>25 558 305</b>	<b>18 466 000</b>
<b>101</b>	<b>961</b>	DEVELOPMENT AND RENEWAL OF FOREST RESOURCES	Manage forests in a sustainable manner	Tax and incidental tax revenue from sustainable forestry management	11 959 508	6 698 514

102	962	SECURING AND DEVELOPING WILDLIFE RESOURCES AND PROTECTED AREAS	Manage and develop wildlife and protected areas in a sustainable manner	Sub-sector contribution to tax revenue	4 881 061	4 881 061
103	963	DEVELOPMENT OF TIMBER AND NON-TIMBER FOREST RESOURCES	Optimize the use of timber and non-timber resources	Number of direct jobs in the timber and non-timber sectors	4 917 311	3 086 000
104	960	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE FORESTRY AND WILDLIFE SUB-SECTOR	Improve the coordination of services and ensure proper implementation of programmes	Level of implementation of sub-sector activities	3 800 425	3 800 425
<b>HEAD 35 -</b>		<b>MINISTRY OF EMPLOYMENT AND VOCATIONAL TRAINING</b>			<b>18 724 097</b>	<b>18 724 097</b>
105	452	PROMOTION OF DECENT EMPLOYMENT	Promote decent employment for the active population	Number of jobs created per year	715 500	715 500
106	453	DEVELOPMENT OF VOCATIONAL TRAINING	Increase the employability of the active population in line with the needs of the productive system	1. Number of trainees graduating from MINEFOP training institutions 2. Proportion of trainees trained yearly in relation to the strategic objectives of the education sector	15 396 952	15 396 952
107	454	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE EMPLOYMENT AND VOCATIONAL TRAINING SUB-SECTOR	Improve service coordination and ensure proper implementation of programmes	Execution rate of planned and budgeted activities	2 611 645	2 611 645
<b>HEAD 36 -</b>		<b>MINISTRY OF PUBLIC WORKS</b>			<b>823 136 400</b>	<b>403 931 000</b>
108	467	CONSTRUCTION OF ROADS AND OTHER INFRASTRUCTURE	Develop road infrastructure	Percentage of structuring road network tarred	678 203 077	291 853 077
109	468	MAINTENANCE OF ROADS AND OTHER INFRASTRUCTURE	Improve the state of infrastructure	Percentage of the tarred road network rehabilitated	113 776 455	82 276 455
110	469	CONDUCT OF INFRASTRUCTURE ENGINEERING STUDIES	It seeks to improve the quality of technical studies and the engineering capacity and production quality of the construction sector by strengthening infrastructure construction project management in particular.	Percentage of project studies conducted on time with less than 10% amendments	14 225 433	12 870 033
111	470	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE PUBLIC WORKS SUB-SECTOR	Optimize service delivery	MINTP operational programmes implementation rate	16 931 435	16 931 435
<b>HEAD 37 -</b>		<b>MINISTRY OF STATE PROPERTY, SURVEYS AND LAND TENURE</b>			<b>20 570 000</b>	<b>20 570 000</b>
112	481	MODERNIZATION OF SURVEYS	Improve State land and property management	1. Proportion of councils with densified geodetic networks 2. Proportion of councils with a digital survey map	4 890 645	4 890 645

113	482	PROTECTION AND DEVELOPMENT OF STATE PROPERTY	Improve the governance of State property	1. Proportion of administrative buildings marked 2. Number of administrative buildings rehabilitated	6 960 961	6 960 961
114	483	CONSTITUTION OF LAND RESERVES AND PARCELLING OF STATE LANDS	Set aside land reserves by increasing the supply of land in order to contribute to the development of agro-industry, infrastructure and low-cost housing and access to reliable documentary information in real time by computerizing land conservancies	1. Number of hectares acquired and secured. 2. Number of land parcels produced 3. Number of land conservancies computerized	3 193 360	3 193 360
115	484	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE STATE PROPERTY, SURVEYS AND LAND TENURE SUB-SECTOR	Improve working conditions and ensure the functioning of coordination entities and cross-cutting operations	Working condition and institutional framework improvement rate	5 525 034	5 525 034
<b>HEAD 38 -</b>		<b>MINISTRY OF HOUSING AND URBAN DEVELOPMENT</b>			<b>311 422 497</b>	<b>177 579 522</b>
116	499	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE URBAN SUB-SECTOR	Improve the coordination of services and ensure proper implementation of MINHDU programmes	Rate of implementation of budgeted activities of the Programme	9 221 001	9 221 001
117	496	DEVELOPMENT OF HOUSING	Rationalize urban land use and significantly reduce the proportion of indecent housing in urban areas	Number of additional households having access to decent housing	87 199 318	51 803 053
118	497	IMPROVEMENT OF URBAN AREAS	Clean up and embellish urban areas	Number of additional households having access to a sanitation system	36 209 534	36 209 534
119	498	DEVELOPMENT OF URBAN TRANSPORT INFRASTRUCTURE (PDITU)	Improve urban mobility	Number of kilometres of urban roads in good state	178 792 644	80 345 934
<b>HEAD 39 -</b>		<b>MINISTRY OF SMALL- AND MEDIUM-SIZED ENTERPRISES, SOCIAL ECONOMY AND HANDICRAFT</b>			<b>11 869 065</b>	<b>11 869 065</b>
120	511	PROMOTION OF PRIVATE INITIATIVE AND IMPROVEMENT OF COMPETITIVENESS FOR SMEs	Enhance and guarantee competitiveness of SMEs in Cameroon	1. Proportion of SMEs upgraded 2. Increase rate of upgraded SMEs turnover 3. Growth rate of SMEs	4 415 205	4 415 205
121	513	PROMOTION OF SOCIAL ECONOMY AND HANDICRAFT	Organize and improve the performance of the social economy and handicraft sector	Number social economy and handicraft organizations upgraded	2 857 724	2 857 724
122	514	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE SMALL AND MEDIUM-SIZED ENTERPRISES, SOCIAL ECONOMY AND HANDICRAFT SUB-SECTOR	Improve service coordination and ensure proper implementation of programmes in MINPMEESA.	Rate of implementation of budgeted activities in MINPMEESA	4 596 136	4 596 136

HEAD 40 -		MINISTRY OF PUBLIC HEALTH			236 172 000	236 167 000
123	530	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE HEALTH SECTOR	Improve service coordination and ensure proper implementation of programmes	<p>1. Rate of implementation of budgeted activities in MINSANTE</p> <p>2. Percentage of Health Districts under performance-based financing contracts</p> <p>3. Percentage of public health facilities with at least 50 % of staff according to standards.</p>	33 380 047	33 375 047
124	526	CASE MANAGEMENT	Improve the population's access to quality healthcare, notably for the mother and child target in view of reducing the morbidity burden and mortality.	<p>1. Percentage of eligible patients under ART</p> <p>2. Rate of deliveries attended by qualified personnel</p> <p>3. Peri-operative mortality rate in 1<sup>st</sup>, 2<sup>nd</sup>, 3<sup>rd</sup>, and 4<sup>th</sup> class hospitals</p>	140 953 131	140 953 131
125	527	DISEASE PREVENTION	Improve the coverage of disease prevention activities	<p>1. Percentage of HIV infected pregnant women receiving ART (to reduce MTCT during pregnancy and delivery in the past 12 months)</p> <p>2. Rate of PENTA 3 vaccination coverage</p> <p>3. Percentage of households having access to / owning at least one Long Lasting Insecticidal Net (LLIN)</p>	34 333 224	34 333 224
126	528	HEALTH PROMOTION	Address health determinants and provide individuals with the means to control and improve their health condition	<p>1. Incidence of newborns with low birth weight (proportion of living newborns whose weight is below 2 500 g compared to the total number of births over a given period)</p> <p>2. Percentage of adults (18 and above) with high blood pressure (BP)</p> <p>3. Modern contraceptive prevalence rate</p>	27 505 597	27 505 597
HEAD 41 -		MINISTRY OF LABOUR AND SOCIAL SECURITY			4 427 000	4 427 000
127	541	PROMOTION OF SOCIAL SECURITY FOR THE MAJORITY	Improve the coverage and functioning of Cameroon's social security system	Proportion of the active population included in the security system	256 000	256 000
128	542	IMPROVEMENT OF LABOUR PROTECTION	Promote decent employment in all sectors of activity	Proportion of workers whose companies apply the principles of decent employment	1 837 686	1 837 686

129	543	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE LABOUR AND SOCIAL SECURITY SUB-SECTOR	Improve the coordination of services and ensure proper implementation of programmes in the Ministry of Labour and Social Security	Rate of implementation of budgeted activities in MINTSS	2 333 314	2 333 314
<b>HEAD 42 -</b>		<b>MINISTRY OF SOCIAL AFFAIRS</b>			<b>5 919 000</b>	<b>5 919 000</b>
130	560	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE SOCIAL AFFAIRS SUB-SECTOR	Improve the coordination of services and ensure proper implementation of programmes in MINAS	Rate of implementation of budgeted activities in MINAS	4 265 350	4 265 350
131	557	SOCIAL PROTECTION OF SOCIALLY VULNERABLE PERSONS	Strengthen education and people's awareness on the prevention of disability and other social ills	Number of people sensitized /educated	977 350	977 350
132	559	NATIONAL SOLIDARITY AND SOCIAL JUSTICE	Ensure the social and economic integration of socially vulnerable people	Number of vulnerable people socially integrated or reintegrated and economically empowered	679 300	679 300
<b>HEAD 43 -</b>		<b>MINISTRY OF WOMEN'S EMPOWERMENT AND THE FAMILY</b>			<b>6 887 550</b>	<b>6 887 550</b>
133	572	WOMEN'S ECONOMIC EMPOWERMENT	Contribute to improving women's access to economic channels	Number of women integrated into economic channels	0	0
134	575	WOMEN'S EMPOWERMENT AND GENDER MAINSTREAMING	Contribute to improving women's situation in all sectors of national life	- Prevalence rate of violence against women - Percentage of women in decision-making positions - Number of women and girls trained	3 003 404	3 003 404
135	571	PROMOTION OF GENDER EQUALITY	Contribute to reducing discrimination against women	Number of persons sensitized		
136	573	FAMILY DEVELOPMENT AND PROTECTION OF CHILDREN'S RIGHTS	Contribute to the development and consolidation of family stability	proportion of families stabilized	1 483 033	1 483 033
137	574	INSTITUTIONAL SUPPORT AND GOVERNANCE	strengthen governance and build institutional capacity	Rate of implementation of budgeted activities	2 401 113	2 401 113
<b>HEAD 45 -</b>		<b>MINISTRY OF POSTS AND TELECOMMUNICATIONS</b>			<b>44 256 000</b>	<b>44 156 000</b>
138	586	DENSIFICATION OF THE NETWORK AND IMPROVEMENT OF THE NATIONAL POSTAL COVERAGE	Extend and maximize the national postal network	Density of postal services	4 544 950	4 504 950
139	587	DEVELOPMENT AND OPTIMIZATION OF THE USE OF TELECOMMUNICATION AND ICT INFRASTRUCTURE	Increase quantitative, qualitative and cost-effective access to electronic communication services nationwide	Digital access index	33 781 100	33 781 100
140	588	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE POSTS AND TELECOMMUNICATIONS SUB-SECTOR	Improve the working environment of the P&T Administration and ensure public service performance	Rate of implementation of the Ministry's Action Plan	5 929 950	5 869 950
<b>HEAD 46 -</b>		<b>MINISTRY OF TRANSPORT</b>			<b>9 132 000</b>	<b>8 772 000</b>

141	607	BASIC INFRASTRUCTURE DEVELOPMENT AND REHABILITATION	Improve transport conditions and cost and ensure greater mobility	Number of infrastructure rehabilitated and /or constructed	4 004 221	4 004 221
142	602	IMPROVEMENT OF THE SECURITY AND SAFETY SYSTEM OF THE VARIOUS TRANSPORT MEANS AND OF METEOROLOGY	Increase the level of security and safety of transport infrastructure and meteorology information	Number of infrastructure certified under ICAO norms and standards	1 786 609	1 786 609
143	604	DEVELOPMENT AND REHABILITATION OF THE NATIONAL METEOROLOGY NETWORK	Provide continuous secure and reliable meteorology information	Production rate of meteorology information over the national territory	693 397	333 397
144	603	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE TRANSPORT SUB-SECTOR	Improve public service performance and restore State authority	Number of complaints from MINT users	2 647 773	2 647 773
<b>HEAD 50 -</b>		<b>MINISTRY OF THE PUBLIC SERVICE AND ADMINISTRATIVE REFORM</b>			<b>13 206 000</b>	<b>13 096 000</b>
145	616	IMPROVEMENT OF MANAGEMENT OF THE STATE'S HUMAN RESOURCES	Optimize management of the State's human resources	Number of departments having obtained and using State Human resource Management Tools 1 (HRM)	698 762	698 762
146	617	DEEPENING OF ADMINISTRATIVE REFORM	Contribute to increasing public service performance.	Level of implementation of administrative reforms	607 150	607 150
147	618	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE MINISTRY OF PUBLIC SERVICE AND ADMINISTRATIVE REFORM	Improve the coordination of services and ensure proper implementation of operational programmes in MINFOPRA.	Rate of implementation of budgeted activities	11 900 088	11 790 088
<b>HEAD 51 -</b>		<b>ELECTIONS CAMEROON</b>			<b>9 576 000</b>	<b>9 576 000</b>
148	631	COORDINATION AND MANAGEMENT OF ELECTIONS IN CAMEROON	Ensure proper organization of elections in Cameroon	Rate of enrolment on voters register	9 576 000	9 576 000
<b>HEAD 52 -</b>		<b>NATIONAL COMMISSION ON HUMAN RIGHTS AND FREEDOMS</b>			<b>1 256 000</b>	<b>1 256 000</b>
149	646	COORDINATION AND MANAGEMENT OF NCHRF	Ensure respect of the rights of citizens	Number of NCHRF interventions	1 256 000	1 256 000
<b>HEAD 53 -</b>		<b>SENATE</b>			<b>14 975 000</b>	<b>14 975 000</b>
150	716	ENHANCING THE LEGISLATIVE PROCESS	Improve the quality of laws voted	Level of contribution to the legislative process	8 531 000	8 531 000
151	717	CONTRIBUTION TO CONSOLIDATING PARLIAMENTARY CONTROL OF GOVERNMENT ACTION	Ensure the balanced development of regional and local authorities	Overall volume of public financing allocated to regional and local authorities in rural areas	2 855 000	2 855 000
152	718	SENATE GOVERNANCE AND INSTITUTIONAL SUPPORT	Support the implementation of operational programmes	Overall rate of implementation of planned actions	3 589 000	3 589 000
<b>HEAD 55 -</b>		<b>PENSIONS</b>			<b>194 000 000</b>	<b>194 000 000</b>
153	661	PENSIONS	Ensure the payment of retirement benefits	Payment rate	194 000 000	194 000 000

	<b>HEAD 56 -</b>	<b>EXTERNAL PUBLIC BEBT</b>			<b>335 000 000</b>	<b>335 000 000</b>
154	667	REPAYMENT OF EXTERNAL DEBT	Honour State commitments towards donors	Payment rate	335 000 000	335 000 000
	<b>HEAD 57 -</b>	<b>DOMESTIC PUBLIC DEBT</b>			<b>392 800 000</b>	<b>392 800 000</b>
155	673	REPAYMENT OF THE DOMESTIC DEBT	Honour State commitments towards residents	Payment rate	392 800 000	392 800 000
	<b>HEAD 60 -</b>	<b>SUBSIDIES AND CONTRIBUTIONS</b>			<b>135 000 000</b>	<b>135 000 000</b>
156	679	SUBSIDIES AND CONTRIBUTIONS	Contribute to the proper functioning of public bodies and establishments	Rate of attainment of expected contributions	135 000 000	135 000 000
	<b>HEAD 65 -</b>	<b>COMMON EXPENDITURE</b>			<b>228 592 000</b>	<b>228 592 000</b>
157	685	COMMON RECURRENT EXPENDITURE	Cover undistributed State expenditure items under recurrent expenditure	Rate of coverage of undistributed items under recurrent expenditure	228 592 000	228 592 000
	<b>HEAD 92 -</b>	<b>SHAREHOLDING</b>			<b>25 000 000</b>	<b>25 000 000</b>
158	697	STATE SHAREHODLING IN SEMI-PUBLIC AND PRIVATE ENTERPRISES	Cover state shareholding	Rate of coverage of expected State shareholding	25 000 000	25 000 000
	<b>HEAD 93 -</b>	<b>REHABILITATION/RESTRUCTURING</b>			<b>30 000 000</b>	<b>30 000 000</b>
159	703	REHABILITATION AND RESTRUCTURING OF PUBLIC ENTERPRISES	Ensure the rehabilitation and restructuring of State-owned corporations	Proportion of corporations restructured or rehabilitated	30 000 000	30 000 000
	<b>HEAD 94 -</b>	<b>INVESTMENT</b>			<b>134 000 000</b>	<b>134 000 000</b>
160	709	INVESTMENT	Ensure the availability of counterpart funds and cover other undistributed investment items	Rate of coverage of undistributed investment items	134 000 000	134 000 000
	<b>HEAD 95 -</b>	<b>CARRIED FORWARD</b>			<b>2 500 000</b>	<b>2 500 000</b>
161	715	COVERAGE OF APPROPRIATIONS BROUGHT FORWARD	Efficiently manage appropriations brought forward	Rate of coverage of appropriations brought forward	2 500 000	2 500 000
<b>TOTAL 2016</b>					<b>4 872 909 579</b>	<b>4 234 700 000</b>

**CHAPTER TEN:**  
**COMMITMENT AUTHORIZATIONS AND PAYMENT**  
**APPROPRIATIONS BY HEAD**

**SECTION TWENTY-SEVEN:**

The amount of commitment authorizations and payment appropriations by head shall be fixed as follows:

(Unit: CFAF million)

CODE	HEAD	CA	PA
01-	PRESIDENCY OF THE REPUBLIC	48 001 900	48 001 900
02-	SERVICES ATTACHED TO THE PRESIDENCY OF THE REPUBLIC	11 019 000	11 019 000
03-	NATIONAL ASSEMBLY	18 523 100	18 523 100
04-	PRIME MINISTER'S OFFICE	17 184 625	13 327 000
05-	ECONOMIC AND SOCIAL COUNCIL	1 570 000	1 570 000
06-	EXTERNAL RELATIONS	30 017 700	30 017 700
07-	TERRITORIAL ADMINISTRATION AND DECENTRALIZATION	43 405 200	42 162 000
08-	JUSTICE	46 898 000	44 810 000
09-	SUPREME COURT	4 387 000	4 387 000
10-	PUBLIC CONTRACTS	22 730 000	22 730 000
11-	SUPREME STATE AUDIT	4 605 000	4 605 000
12-	DELEGATION GENERAL FOR NATIONAL SECURITY	93 529 000	93 529 000
13-	DEFENCE	233 081 082	229 727 000
14-	ARTS AND CULTURE	4 059 000	4 059 000
15-	BASIC EDUCATION	206 160 000	206 160 000
16-	SPORTS AND PHYSICAL EDUCATION	323 991 956	177 667 000
17-	COMMUNICATION	8 411 000	8 411 000
18-	HIGHER EDUCATION	47 647 000	47 644 000
19-	SCIENTIFIC RESEARCH AND INNOVATION	12 985 000	12 837 000
20-	FINANCE	62 535 000	46 250 000
21-	COMMERCE	5 803 000	5 801 000
22-	ECONOMY, PLANNING AND REGIONAL DEVELOPMENT	32 925 000	32 225 000
23-	TOURISM AND LEISURE	19 688 000	19 663 000
25-	SECONDARY EDUCATION	246 094 800	246 068 000
26-	YOUTH AFFAIRS AND CIVIC EDUCATION	9 798 000	9 272 000
28-	ENVIRONMENT, NATURE PROTECTION AND SUSTAINABLE DEVELOPMENT	7 512 500	7 512 500
29-	MINES, INDUSTRY AND TECHNOLOGICAL DEVELOPMENT	10 019 000	10 019 000
30-	AGRICULTURE AND RURAL DEVELOPMENT	110 161 712	110 161 712
31-	LIVESTOCK, FISHERIES AND ANIMAL INDUSTRIES	45 942 554	39 112 554
32-	WATER RESOURCES AND ENERGY	443 586 630	214 166 000
33-	FORESTRY AND WILDLIFE	25 558 305	18 466 000
35-	EMPLOYMENT AND VOCATIONAL TRAINING	18 724 097	18 724 097
36-	PUBLIC WORKS	823 136 400	403 931 000
37-	STATE PROPERTY, SURVEYS AND LAND TENURE	20 570 000	20 570 000
38-	HOUSING AND URBAN DEVELOPMENT	311 422 497	177 579 522

(Unit: CFAF million)

<b>CODE</b>	<b>HEAD</b>	<b>CA</b>	<b>PA</b>
39-	SMALL- AND MEDIUM-SIZED ENTERPRISES, SOCIAL ECONOMY AND HANDICRAFT	11 869 065	11 869 065
40-	PUBLIC HEALTH	236 172 000	236 167 000
41-	LABOUR AND SOCIAL SECURITY	4 427 000	4 427 000
42-	SOCIAL AFFAIRS	5 919 000	5 919 000
43-	WOMEN'S EMPOWERMENT AND THE FAMILY	6 887 550	6 887 550
45-	POSTS AND TELECOMMUNICATIONS	44 256 000	44 156 000
46-	TRANSPORT	9 132 000	8 772 000
50-	PUBLIC SERVICE AND ADMINISTRATIVE REFORM	13 206 000	13 096 000
51-	ELECTIONS CAMEROON	9 576 000	9 576 000
52-	NATIONAL COMMISSION ON HUMAN RIGHTS AND FREEDOMS	1 256 000	1 256 000
53-	SENATE	14 975 000	14 975 000
55-	PENSIONS	194 000 000	194 000 000
56-	EXTERNAL PUBLIC DEBT	335 000 000	335 000 000
57-	DOMESTIC PUBLIC DEBT	392 800 000	392 800 000
60-	SUBVENTIONS AND CONTRIBUTIONS	135 000 000	135 000 000
65-	COMMON EXPENDITURE	228 592 000	228 592 000
92-	SHAREHOLDING	25 000 000	25 000 000
93-	REHABILITATION/RESTRUCTURING	30 000 000	30 000 000
94-	INVESTMENT	134 000 000	134 000 000
95-	CARRIED FORWARD	2 500 000	2 500 000
	<b>TOTAL</b>	<b>4 872 909 579</b>	<b>4 234 700 000</b>

## CHAPTER ELEVEN:

### COMMITMENT AUTHORIZATIONS AND PAYMENT APPROPRIATIONS BY MINI-BUDGET AND SPECIAL ACCOUNT

#### SECTION TWENTY-EIGHT:

The amounts of commitment authorizations and payment appropriations for special accounts shall be fixed as follows:

		(Unit: CFAF million)	
<b>SPECIAL ACCOUNTS</b>		CA	PA
01	Support Fund for Victims of Natural Disasters and Calamities	2 000	2 000
02	Special Appropriations Account for the Regulation of Public Contracts	8 000	8 000
03	Special Appropriations Account for the Support of Cultural Policy	1 000	1 000
04	Special Appropriations Account for the Modernization of Research in State Universities	9 600	9 600
05	Special Appropriations Account for Tourism and the Support of Tourist Activity	1 000	1 000
06	Seed Fund	1 000	1 000
07	Special Appropriations Account for Financing Sustainable Water Supply and Sanitation Development Projects	500	500
08	Special Forestry Development Fund	2 000	2 000
09	Special Fund for the Development of Telecommunications	14 000	14 000
10	Special Fund for the Security of Electronic Activities	1 000	1 000
11	Special Appropriations Account for Development of the Postal Sector	1 000	1 000
12	Special Appropriations Account for the Production of Secured Transport Documents	3 500	3 500
<b>TOTAL</b>		<b>44 600</b>	<b>44 600</b>

## PART TWO:

### MISCELLANEOUS PROVISIONS

#### CHAPTER TWELVE:

### THIRD PARTY GUARANTEES AND LOANS

#### SECTION TWENTY-NINE:

In accordance with the laws and regulations in force, the Government shall be authorized during the 2016 financial year to grant State approval to public establishments and semi-public corporations exclusively for concessional loans not exceeding CFAF 40 billion.

### **SECTION THIRTY:**

As part of efforts to meet the country's economic, social and cultural development needs during the 2016 financial year, the President of the Republic of Cameroon shall be authorized to amend, by ordinance, the ceilings indicated in Sections eight, nine, and twenty-nine above.

### **SECTION THIRTY-ONE:**

1. The President of the Republic shall be empowered to amend, by ordinance, finance, tax and customs laws as well as the Investment Charter.
2. The Government shall be authorized to use the fresh resources ensuing from such measures to meet its commitments.

### **SECTION THIRTY-TWO:**

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

### **SECTION THIRTY-THREE:**

The ordinances referred to in Sections thirty, thirty-one and thirty-two above shall be tabled before the Bureaus of the National Assembly and the Senate for ratification at the parliamentary session following their publication.

### **SECTION THIRTY-FOUR:**

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

**YAOUNDE, 21 December 2015**

**(s) Paul BIYA  
PRESIDENT OF THE REPUBLIC**