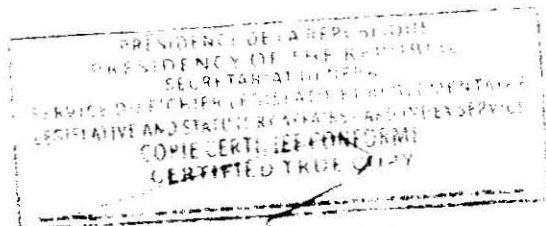


LAW N^o 2019/023 OF 24 DEC 2019

**FINANCE LAW OF THE REPUBLIC OF CAMEROON
FOR THE 2020 FINANCIAL YEAR**

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



PART ONE

GENERAL CONDITIONS OF BUDGETARY AND FINANCIAL BALANCE

CHAPTER ONE

GENERAL PROVISIONS

SECTION ONE: Purpose

The purpose of this law is to determine Government revenue and expenditure for 2020, lay down the conditions of budgetary and financial balance, and establish the State budget.

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

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

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

PART TWO

PROVISIONS RELATING TO RESOURCES

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

CHAPTER ONE

PROVISIONS RELATING TO CUSTOMS DUTIES AND TAXES

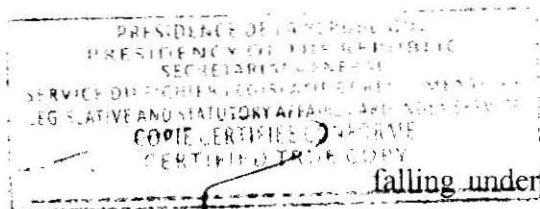
SECTION FIVE: Export Taxation

(1) The provisions of Section Two (1) of the Finance Law for the 2018 Financial Year relating to the taxation of export goods are amended as follows:

(a) Unchanged.

(b) Notwithstanding the provisions of Sub-paragraph (a) above.

- (i) bananas, industrial products manufactured in Cameroon and domestic products of animal, plant or mineral origin produced or processed in Cameroon as finished products, shall be exempted from export duty;
- (ii) a 1% export duty shall be paid on semi-finished products;
- (iii) a 10% export duty shall be paid on the following products: diamonds, gold, rice, crude palm oil, millet, sorghum, gum arabic, kola nut, Gnetum Africanum (Eru/Okok);
- (iv) exported undressed timber shall be subject to an export duty of 35% of the FOB value of the volume of the species. Finished and semi-finished timber



falling under tariff Headings 44.06, 44.07 and 44.09 shall be subject to an export duty of 10%;

- (v) The above-mentioned specific rates shall also apply to such goods when exported to industrial free zones and similar regimes;
- (vi) exports by oil, gas and mining companies, as well as companies approved under the private investment incentive regime shall, unless otherwise expressly provided, be governed by the provisions of the laws establishing the sector codes concerned and Law No. 2013/4 of 18 April 2013 to lay down private investment incentives in the Republic of Cameroon and its subsequent implementing instruments.

(2) The provisions of Section Two (2) of the Finance Law for the 2018 Financial Year are amended as follows: “The reshipment or re-exportation of goods that are subject to a special measure of total or partial exemption, or suspension of taxes and customs duties shall be subject to prior payment of the fraction of taxes and customs duties not paid upon their importation”.

SECTION SIX: Excise Duty on Certain Import Products

1. In accordance with the provisions of Directive No. 3/19-UEAC-010A-CM-33 on the harmonization of the laws of Member States relating to excise duty, the tax base of the *ad valorem* excise duty shall be determined as follows:

- (a) import: by adding to the customs value as defined by the CEMAC Customs Code, the amount of the customs duty;
- (b) for introduction into the territory of goods and merchandise from a CEMAC Member State: by the ex-factory value excluding forwarding costs.

2. The following goods shall be subject to the *ad valorem* excise duty on imports as follows:

- (a) **At the rate of 50%:** hydroquinone of tariff heading 290722.00000 and cosmetics under Chapter 33 containing hydroquinone;
- (b) **At the rate of 30%:** cigars, cigarettes and other tobacco of Chapter 24; pipes and their parts, tobacco and pipe preparations of tariff headings 2403.11.00.000, 2403.19.90.000, 3824.90.00.0000, and 9614.00.000 respectively;
- (c) **At the rate of 25%:** video game consoles and machines, board games, including motor and movement games, billiards, special tables for casino games and bowling of tariff heading 9504;
- (d) **At the rate of 12.5%:** motorcycles with a cylinder capacity of more than 250 cm³ under headings 8711.30, 8711.40 and 8711.50; parts of all types of motorcycles under headings 8714.10, 8714.91 to 8714.99; passenger vehicles with a cylinder capacity of more than 2 500 cm³ 0 to 15 years old; hair, wigs, wools, beards, eyebrows, eyelashes,

wicks and other textile materials prepared for the manufacture of wigs or similar hair items of tariff headings 6703 to 6704.

- (c) **At the rate of 5 %:** cocoa-free sweets of tariff heading 1704, chocolates and other food preparations with a high cocoa content of tariff headings 1806.20 to 1806.90, motorcycles with a cylinder capacity of 250 cm³ or less, preparations for consumption of tariff headings 2103 to 2104 and ice cream under heading 2105.

3. Excise duty on inputs used as raw materials for the manufacture of other finished products shall be exempted from *ad valorem* excise duty on imports, on condition that:

- (a) though they are necessary for local industrial production, they are not produced locally;
- (b) the importer has already obtained a specific exemption certificate issued by the Tax Administration.

SECTION SEVEN: Reduced Rate of the Common External Tariff on the Importation of Certain Transport Vehicles

1. New transport vehicles under chapter 87 intended for urban transportation by taxi and bus, purchased from the warehouses of authorized local automobile dealers, shall be eligible for a reduced rate of the common external tariff of 5 % of their taxable value, from 1 January 2020 to 31 December 2021.

2. The vehicles referred to in the preceding subsection must first obtain a registration stating that they are intended exclusively for the public transportation of persons before they leave the warehouse.

3. The terms and conditions for implementing the provisions of Subsections 1 and 2 above shall be defined, where appropriate, by a separate instrument of the Minister in charge of finance.

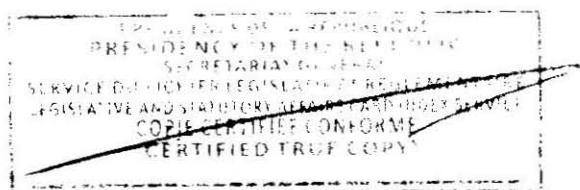
SECTION EIGHT: Voluntary Regularization of Customs Duties and Taxes

1. Tax payers who spontaneously correct any errors found on customs declarations, within one year after they have been registered, shall be absolved of fine.

2. This regularization must be made prior to any customs control after the removal of the goods initiated by the Customs Administration.

SECTION NINE: Conventional Payment of Customs Duties and Taxes with the Property of the Person Liable

1. Persons liable to customs duties and taxes whose insolvency is confirmed may be allowed to transfer voluntarily, if they so request prior to any initiation of enforcement measures, all or part of their real estate assets to the State as payment for the said duties.



2. The compensation referred to in the preceding subsection may only be made after a joint decision of approval by the ministers in charge of finance and State property, following an assessment by an approved real estate expert.

3. This transfer must be made based on a transaction concluded between the person liable for payment concerned and the Minister in charge of finance.

SECTION TEN: Customs Clearance Requirement

1. A customs clearance shall be required for import or export enterprises during public procurement or the implementation or renewal of the customs benefits contained in sector codes or specific instruments.

2. The validity of the customs clearance referred to in Subsection (1) above shall be three months.

SECTION ELEVEN: Location of Taxpayers

1. Importers and/or exporters shall be required to provide information on their geographical, postal, telephone and e-mail addresses necessary informing the Customs Administration localization system.

2. Failure to produce this information shall, with all legal effects, be considered as refusal to provide the documents provided for in the CEMAC Customs Code.

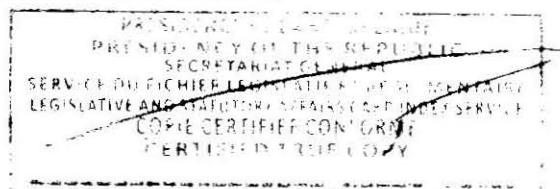
SECTION TWELVE: Customs Treatment of Demurrage

Demurrage charges, understood as compensation for exceeding the number of days stipulated in the contract for loading or unloading of the means of transport of goods, shall form part of the transport costs. As such, they must be included in the customs value if they stem from a situation that occurred prior to the arrival of the goods in the customs territory. Otherwise, they shall be excluded if they originate from the customs territory.

SECTION THIRTEEN: Rehabilitation of Affected Areas

1. Enterprises making new investments in economically affected areas shall be eligible for the following import benefits:

- (a) For the installation phase which may not exceed three years:
 - (i) exemption from customs duties and taxes on investment programme equipment and materials;
 - (ii) direct removal of investment programme equipment and materials;
- (b) For the first seven years of the operation phase:
 - (i) 5% reduction in customs duty and exemption from VAT on imports of equipment, spare parts, consumables and raw materials not available locally, excluding levies and other charges considered as service fee;



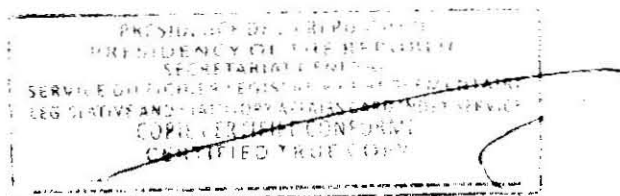
- (ii) Exemption from export duty on manufactured goods.
2. The benefits referred to in Subsection 1 above shall include the new investments made by enterprises that have suffered destruction and various forms of damage.
 3. Where the new investments are made by an old enterprise, the advantages provided for in Subsection 1 above shall apply only to the operations concerned and must be the subject of separate accounting.
 4. The benefit of this scheme shall be subject to prior approval by the Customs Administration of the proposed investment programme and the provisional list of imports related thereto.
 5. In the event of non-compliance with the validated investment programme, the enterprise shall automatically lose the customs concessions granted and shall be required to refund the customs duties and taxes initially exempted, without prejudice to the penalties and default interest provided for by the legislation in force.

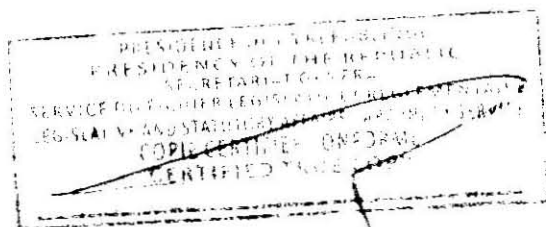
SECTION FOURTEEN: Handling of Seized Contraband Goods

1. The Customs Authority shall be empowered to have recourse to the competent government services and technical bodies for the conservation, assessment or storage of any type of smuggled contraband goods seized.
2. At the end of conservation, assessment or storage, the goods referred to in the preceding subsection, excluding those subject to absolute prohibition, shall be returned to the Customs Service that seized the goods for sale by public auction in the forms provided for in the CEMAC Customs Code.
3. Contraband goods seized at the borders by administrative and military authorities other than the customs authorities must be transferred to the latter against receipt in order to initiate legal action.

CHAPTER TWO **PROVISIONS RELATED TO THE GENERAL TAX CODE**

SECTION FIFTEEN : The provisions of Sections 7, 18, 18b, 19, 19a, 19b, 73, 90, 105, 119, 121, 121b, 127, 128, 131, 131a, 142, 149c, 223, 242, 245, 305, 342, 354, 355, 357, 358, 359, 372, 374, 382, 384, 385, 470a, 474, 481, 483, 496, 543, 557a, 558, 558a, 573a, 597, 598, 598a, 598b, 598c, 598d, M 1a, M 2b, M 19a, M 40, M 99, M 100, M 104, M 104 a, M 105 a, M 121, M 140 a, M 141, M 142 and M 143 of the General Tax Code, are amendeded and/or supplemented as follows:





BOOK ONE
TAXES AND DUTIES

PART ONE
DIRECT TAXES

CHAPTER I
COMPANY TAX

DIVISION III
TAXABLE PROFIT

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:

- Head office overhead expenses for operations carried out in Cameroon and the remuneration of certain effective services (studies, technical, financial or accounting assistance) provided to Cameroonian firms by foreign or Cameroonian natural or corporate bodies.

On no account shall there be accepted on this basis any sum exceeding **2.5%** of the taxable profit before deducting the expenses concerned.

In case of a deficit, this provision shall apply to the results of the last financial year not prescribed.

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The ceiling stipulated above shall be fixed at **1%** of the turnover for the firms specialized in public works and **5%** of the turnover for design firms operating in accordance with the regulations relating to design firms and consulting engineers.

The rest shall remain unchanged.

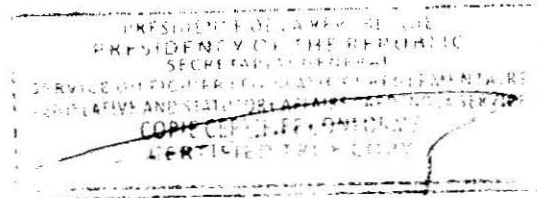
D- Depreciation

Depreciation actually computed in consideration of the probable period of usage according to the norms of each operation, including those which might have already been deferred in times of deficit without using rates which may not exceed those fixed as follows:

Depreciation deferred regularly during a deficit period must be charged from the first surplus financial year. In any case, their deduction may not be allowed beyond a period of ten year.

The rest shall remain unchanged.

E - Provisions



Provisions constituted to meet clearly specified losses or charges rendered probable by the course of events, provided that they are actually shown in the annual accounts.

Besides the general conditions for deduction of the provisions provided for above, the provisions for doubtful debts must:

- **consist of receivables recorded on the assets side of the balance sheet and not covered by real guarantees;**
- **have given rise, against the debtor, to the implementation of the amicable or forced recovery procedures and means provided for by the OHADA Uniform Act on the organization of simplified recovery and enforcement procedures.**

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

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

In no event shall any provision be constituted for charges accountable, by their nature, in the year in which they are incurred.

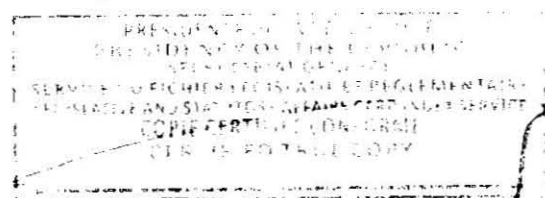
DIVISION VII **OBLIGATIONS OF TAXPAYERS**

Section 18: (1) Concerning the assessment of this tax, taxpayers are expected to submit a declaration of revenue derived from their business venture during the period serving as tax base on

or before 15 March. This declaration must be presented in conformity with the OHADA accounting system.

(3) (Deleted).

The rest shall remain unchanged.



Section 18 c:(1) Enterprises falling under the entity responsible for the management of large-scale enterprises that are controlled by or which control other undertakings within the meaning of Section 19a of this Code shall be required to make an annual return on transfer pricing by electronic means, in accordance with the model established by the administration, within the period provided for in Section 18 of this Code.

(2) The declaration referred to in the preceding subsection shall include notably:

- (a) General information on the group of associated enterprises, including:**
 - (i) a statement of their holdings in other Cameroonian or foreign companies;**
 - (ii) a general description of the activities carried out, including changes in the course of the financial year;**
 - (iii) general description of the group's transfer pricing policy;**
 - (iv) a list of the intangible assets held by the group and used by the reporting enterprise, as well as the corporate name of the company that owns the assets and its State or territory of residence for tax purposes;**
- (b) Specific information concerning the reporting enterprise, including:**
 - (i) a description of the activity carried out, including the changes made in the course of the financial year;**
 - (ii) a summary statement of transactions with affiliated enterprises within the meaning of Section 19a of this Code. This statement shall include the nature and amount of the transactions, the corporate name and State or territory of residence of the affiliated undertakings concerned by the transactions and the beneficial owners of the related payments for tax purposes, the transfer pricing method applied and the changes made in the course of the financial year;**
 - (iii) a statement of loans and borrowings contracted with affiliated enterprises within the meaning of Section 19a of this Code;**
 - (iv) a summary statement of transactions carried out with affiliated enterprises within the meaning of Section 19a of this Code, without a counterpart contribution or with a non-monetary counterpart contribution;**
 - (v) a summary statement of transactions carried out with affiliated enterprises within the meaning of Section 19a of this Code, which are the subject of a prior transfer pricing agreement or a tax rescript concluded between the associated**

enterprise concerned by the transaction and the tax authorities of another State or territory.

DIVISION VIII
ASSESSMENT

Section 19: (1) For the assessment of the company tax payable by companies which are controlled by, or which control an undertaking established outside Cameroon **within the meaning of Section 19a below**, the profits indirectly transferred to the latter by increasing or reducing the purchase or selling price, or by any other means, shall be incorporated in the results of such enterprises. The profits indirectly transferred shall be assessed by comparison with those that would have been realized in the absence of dependency or control.

(2) The condition of dependency or control shall not be required when the transfer takes place with enterprises:

- established or resident in a State or territory considered as a tax haven within the meaning of Section 8b (new) of this Code;
- or subject to a preferential tax regime.

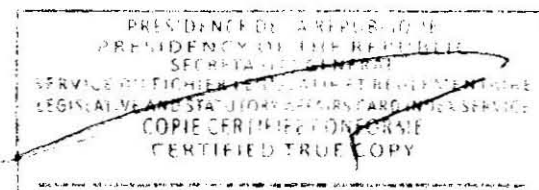
Enterprises shall be considered to be subject to a preferential tax regime in a State or territory if they are not taxable therein, or if their income tax is less than half that which they would have paid under ordinary law.

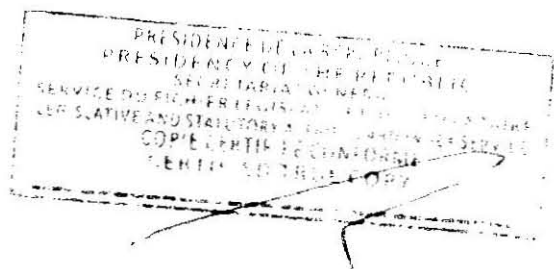
(3) The provisions of Section 19 (1) above shall also apply to transactions with affiliated enterprises within the meaning of Section 19a below, established in Cameroon, particularly where the latter are beneficiaries of a derogatory tax regime.

Section 19a: Dependency or control relationships shall be deemed to exist between two enterprises:

- (a) where one holds directly or by proxy 25% of the share capital of the other or actually exercises decision-making powers in the other; or
- (b) where both are placed, under the conditions defined in point (a) above, under the control of the same enterprise or person.

Section 19b: Implementing instruments shall specify, where necessary, detailed rules for the application of the provisions of Sections 18b, 19 and 19a.





CHAPTER II PERSONAL INCOME TAX

DIVISION IV ACCOUNTING OBLIGATIONS

Section 73 (new): (1) Taxpayers are liable to the simplified taxation system and shall prepare their accounts in accordance with the minimum cash flow requirements set out in the OHADA Uniform Act relating to Accounting law and Financial information.

(2) (Deleted).

The rest shall remain unchanged.

DIVISION VI PAYMENT OF TAXES

SUB-DIVISION III REAL ESTATE INCOME

Section 90: The capital gains referred to in Section 46 (2) shall be subject to a 5% flat rate deducted by the notary for the vendor and paid at the same time as the registration fees.

However, the buyer may also pay the capital gains tax on behalf of the seller.

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

DIVISION V INCENTATIVES

A - MEASURES RELATING TO YOUTH EMPLOYMENT PROMOTION

Section 105 (new): Firms falling under the actual income regime which recruit Cameroonian graduates below 35 years for first-time jobs or pre-employment internship under a contract of indefinite or definite duration shall be exempted from taxes and contributions on the salary paid to such young people, excluding social security contributions.

.....
.....

This measure shall apply for a period of 3 (three) years from the date of signature of the employment contract or admission to a pre-employment internship.

D. MEASURES RELATING TO THE PROMOTION OF APPROVED MANAGEMENT CENTRES

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

- ;
- a 50% abatement on the basis of withholding tax calculation on the purchases of distributors, where such purchases are made from **wholesaler producers or distributors** whose list shall be established by order of the Minister in charge of finance. The prepayment paid in this case shall constitute the minimum collection provided for by this Code;

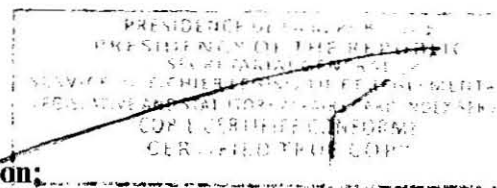
The rest shall remain unchanged.

E. INCENTIVES FOR THE REHABILITATION OF DISASTER AREAS

1. Measures to promote new investments in an economic disaster area

Section 121: (1) Companies that carry out new investments in an economic disaster area shall be exempted from the following taxes and duties:

- in the installation phase that may not exceed 3 years:
 - business license tax waiver;
 - exemption from VAT on purchases of goods and services;
 - exemption from registration fees on project establishment-related property transfers;
 - exemption from property tax on buildings used for the project.
- during the first 7 years of operation:
 - exemption from business license tax;
 - **exemption from VAT on purchase of inputs for production;**
 - exemption from company tax and minimum collection;
 - waiver from taxes and contributions on salaries paid to staff



The rest shall remain unchanged.

2. Measures to support the **rehabilitation** of the production tool of enterprises in economically damaged areas

Section 121b: Existing enterprises whose registered office and activities are located in an economically affected area as at 31 December 2018 shall benefit from a 75% discount on their tax arrears as at 31 December 2018, with the possibility of spreading the payment of the balance over a period of 24 months without carrying it forward.

PART II
PROVISIONS RELATING TO VALUE ADDED TAX AND EXCISE DUTY

CHAPTER I
SCOPE OF APPLICATION

DIVISION II
TAXABLE TRANSACTIONS

Section 127: The following transactions shall be taxable:

- (15) sales of goods and services in Cameroon or through foreign or local e-commerce platforms;**
- (16) commissions received by e-commerce platform operators for carrying out the transactions referred to in Subsection 15 above.**

DIVISION III
EXEMPTIONS

Section 128: The following shall be exempted from VAT:

- (13) contracts and commissions on life insurance products with a savings component;**

The rest shall remain unchanged.

DIVISION V
EXCISE DUTY

Section 131: An excise duty applicable to the products listed in Annex II is hereby instituted. The terms and conditions for its application are set out in the following Sections.

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

CHAPTER II
METHODS OF CALCULATION

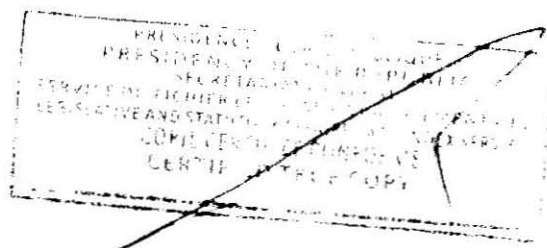
DIVISION III
CALCULATION

B – Rates

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

(b) Excise duty:

super high rate: 50%



high rate: 30%

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

(5) The excise duty general rate shall apply to goods and services listed in Annex II of part 1 of this code, exclusive of those subject to **super high, high**, abated and extra-abated rates.

(6) (a) The abated rate of excise duty shall apply to:

- ;
- passenger vehicles with a cylinder capacity exceeding 2500 cm³ from 0 to 15 years of age;
- ;
- **motorcycles with a cylinder capacity of more than 250 cm³ of tariff headings 8711.30, 8711.40 and 8711.50;**
- **parts of all motorcycles of tariff headings 8714.10, 8714.91 to 871499;**
- **hair, wigs, wools, beards, eyebrows, eyelashes, locks and other textile materials prepared for the manufacture of wigs or similar hair of tariff headings 6703. to 6704;**
- second-hand goods of tariff heading 6309.00.00.000 and used tyres of tariff headings 4012.20.00.100 to 4012.20.00.90;
- **packages of programmes and digital audio-visual content.**

(b) the reduced excise duty rate shall apply to:

- games of chance and games of entertainment not subject to the special tax on games of chance and games entertainment referred to in Section 206 and seq. of this Code, on the turnover realized;
- **cocoa-free sweets of heading 1704;**
- **chocolate and other food preparations with a high cocoa content of tariff heading 1806.20 to 180690;**
- **motorcycles with a cylinder capacity less than or equal to 250 cm³;**
- **preparations for consumption of tariff headings 2103 to 2104;**
- **ice cream of tariff heading 2105.**

c).....

(d) The super-high rate shall apply to hydroquinone of tariff heading 29072200000 and cosmetic products of Chapter 33 containing hydroquinone.

(e) The high rate shall apply to cigars, cigarettes and other tobacco of Chapter 24; pipes and their parts, tobacco and pipe preparations of tariff headings 2403.11.00.000, 2403.19.90.000, 324.90.00.0000 and 9614.00.000 respectively.

The rest shall remain unchanged.

CHAPTER III MODALITIES OF COLLECTION AND DECLARATIONS

DIVISION I COLLECTION

Section 149c: (1) The VAT due on the sale of goods and services provided through e-commerce platforms shall be calculated, declared and paid into the Treasury by operators of these platforms, on behalf of the suppliers.

The VAT due on commissions received on sales in Cameroon through e-commerce platforms shall be declared and paid into the Treasury by the operators of these platforms.

(2) To fulfil the above-mentioned tax obligations, operators of e-commerce platforms shall be required to apply for registration with the tax authorities.

The registration, declaration and payment of taxes collected by operators of e-commerce platforms can be carried out online through the tax administration's Internet portal.

(3) Without prejudice to the penalties provided for in the Manual of Tax Procedures, failure to comply with the obligations provided for in Section 149c (1) and (2) above shall give rise to the suspension of access to the platform from the Cameroonian territory.

(4) An implementing instrument shall lay down the procedures for the implementation of these provisions.

ANNEXES TO PART II

ANNEX II: LIST OF PRODUCTS SUBJECT TO EXCISE DUTY

Tariff Heading Number	Tariff Description

4012.20.00.100 to 4012.20.00.900	Used tyres
2403.11.00.000, 2403.19.90.000, 324.90.00.0000 and 9614.00.000	Pipes and their parts, tobacco and pipe preparations of respective tariff headings of

8711.30, 8711.40 and 8711.50	Motorcycles with a cylinder capacity of more than 250 cm ³
8714.10, 8714.91 to 871499	Parts of all motorcycles
6703 to 6704	Hair, wigs, wools, beards, eyebrows, eyelashes, locks and other textile materials prepared for the manufacture of wigs or similar hair articles
1704	Cocoa-free sweets
1806.20 to 180690	Chocolates and other food preparations with a high cocoa content
	Motorcycles with a cylinder capacity less than or equal to 250 cm ³
2103 to 2104	Preparations for consumption
2105	Ice cream
290722000000	Hydroquinone and cosmetic products of Chapter 33 containing hydroquinone
9504	Consoles and machines for video games, board games, including motor and movement games, billiards, special tables for casino games and bowling games (bowling ...)
	Bouquets of programmes and digital audio-visual content

PART IV
MISCELLANEOUS TAXES AND DUTIES

CHAPTER II
TOURIST TAX

Section 223: The tourist tax revenue shall be allocated as follows:

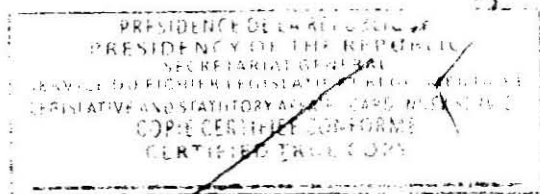
- State: 35%
- **Special Appropriations Account for the support and development of tourism and leisure activities: 35%**
- Council in which the accommodation facility is located: 30%

PART V
SPECIAL TAXES

CHAPTER III
FORESTRY TAXES

DIVISION I
FELLING TAX

Section 242 a: The felling tax return shall include the corresponding DF10, under pain of the fine provided for in Section M 99 of the Manual of Tax Procedures.



DIVISION IV
GUARANTEES

Section 245: (1) A bank guarantee is hereby instituted covering both the tax and environmental obligations prescribed by the laws and regulations in force, and the obligations laid down in the specifications and the management plans.

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Failure to produce a bank security within the prescribed time limit shall entail, **in addition to the application of the fixed tax fine provided for in Section M104 of the Manual of Tax Procedures, administrative** sanctions ranging from suspension to withdrawal of the licence.

The rest shall remain unchanged.

PART VI
REGISTRATION, STAMP DUTY AND TRUSTEESHIP
CHAPTER V
PAYMENT OF FEES AND LIABILITY FOR PAYMENT
DIVISION II
LIABILITY FOR PAYMENT

Section 305: Fees for instruments to be registered shall be paid by:

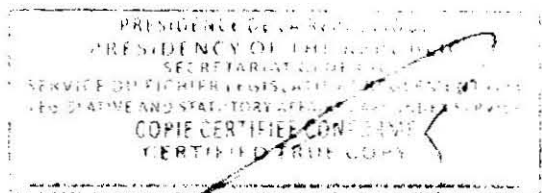
(1) notaries, for instruments signed before them;

However, regarding transfers of immovable property, the buyer may, on the basis of a tax notice generated by the information system of the Tax Administration, pay duties for the deeds to which he is liable.

Payments for the deeds referred to herein shall be made exclusively by electronic means, by bank transfer or in cash at bank counters.

Evidence of payment by the buyer shall be made available to the notary to continue the process.

The rest shall remain unchanged.



CHAPTER XI DETERMINATION OF FEES

DIVISION I PROPORTIONAL FEES

Section 342: The medium rate shall be charged on:

- (1)
- (2)
- 9)

(10) Government contracts and orders below CFAF 5 million charged to the State budget, regional and local authorities, public establishments as well as public establishments, or through external financing

CHAPTER XII DUTIES OF LAW OFFICIALS, JUDGES, ARBITRATORS, PARTIES AND COLLECTORS AS WELL AS SANCTIONS FOR FAILING

DIVISION I INSTRUMENTS IN CONSEQUENCE AND INSTRUMENTS PRODUCED AT LAW

Section 354: Notaries, bailiffs, registrars and administration clerks may not issue originals, copies or true copies of any instrument submitted for registration on the copy kept by the authority or the original, or make any other instrument in consequence thereof, before the said instrument is registered, even when the period for registration has not yet expired, under pain of a fine of **CFAF 100 000**, in addition to the fee.

However, concerning court registrars and other public employees, this fine shall be fixed at CFAF 50 000.

The rest shall remain unchanged.

Section 355: No notary, registrar, bailiff, or other law official may make or draw up any instrument by virtue of an instrument by private agreement or an instrument signed in a foreign country, include it in his records, be given custody or issue an extract, copy or true copy thereof unless it has been previously registered, under pain of a fine of **CFAF 100000** and personal liability for the fee, subject to the exemptions mentioned in the preceding Section and in the Sections below.

However, concerning court registrars and other public employees, this fine shall be fixed at CFAF 50 000.

Section 357: Bills of exchange and all other negotiable instruments shall be submitted for registration only with protests thereof, **under pain of a fine of CFAF 100000.**

Section 358: Under pain of a fine of CFAF 100000, notaries and bailiffs shall be prohibited from receiving an instrument without registering it.

Wills deposited with notaries by testators shall be exempted.

However, concerning court registrars and other public employees, this fine shall be fixed at CFAF 50 000.

Section 359: Reference shall be made to the discharge of the fees by a full literal transcription of the said discharge in all true copies of official, civil or judicial instruments which have to be registered.

The same shall apply to the copies of official, civil, judicial and extrajudicial instruments done by virtue of instruments underhand only and instruments signed in the territory of a member State of the community and submitted for registration.

Each offence shall be punished with a fine of CFAF 100 000.

However, concerning court registrars and other public employees, this fine shall be fixed at CFAF 50 000.

Section 372: Regardless of the obligation prescribed by Section 371 above, any notary who receives an instrument relating to the sale, transfer, or partition of property shall be bound to read to the parties involved the provisions of the said Section and the penalties provided under the penal code.

Mention of the reading shall be made expressly in the instrument under pain of a fine of CFAF 100 000.

DIVISION II

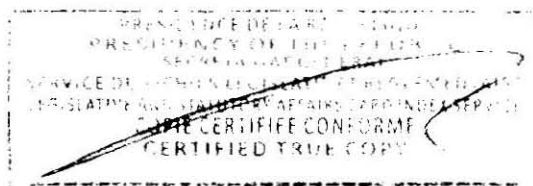
LEGAL AID, TRANSMISSION OF THE ENFORCEABLE DECISION FORMULA TO THE REVENUE COLLECTOR

Section 374: Registrars shall forward to the Tax Collector, within the month of the judgement ordering payment of costs or tax on costs by the judge, the extract of the judgement or the enforceable clause under pain of a fine of CFAF 50 000 for each extract of judgement or enforceable clause not forwarded within the said time-limit.

DIVISION IV

REGISTERS OF NOTARIES, BAILIFFS, REGISTRARS, CLERKS, AUCTIONEERS AND BROKERS

Section 382: Notaries, bailiffs, registrars and public administrative clerks shall keep columnar registers in which they shall each day enter the following, in serial order and without blank lines or interlineations:



- (1) notaries: all instruments and contracts which they receive, including those delivered to the parties, under pain of a fine of **CFAF 100 000** for each omission;
- (2) bailiffs: all instruments and writs served by them, under pain of a fine of **CFAF 100 000** for each omission;
- (3) registrars: all instruments and judgements whose copy kept by the authority must, in accordance with the present Code, be registered, under pain of a fine of **CFAF 50 000** for each omission;
- (4) clerks: instruments of administrative authorities and public establishments subject to registration by virtue of the provisions of Section 270 above, under pain of a fine of **CFAF 50 000** for each omission.

The absence of a register shall be punished with a fine to which shall be added a fine of **CFAF 50 000** for the delay.

Section 384: Notaries, bailiffs, registrars and clerks of government services shall submit their registers for countersignature every quarter to the Tax Collector of their place of residence, who shall countersign each register and indicate the number of items recorded therein. The said registers shall be submitted each year during the first two weeks of the months of January, April, July and October, under pain of a fine of **CFAF 50 000**, irrespective of the length of the delay recorded.

Section 385: Regardless of the provisions of the preceding Section, notaries, bailiffs and clerks shall be bound to allow access to their registers to registration employees who show up for verification purposes, under pain of a fine of **CFAF 1 000 000** for refusal, to which shall be added a penalty of **CFAF 100 000 per day of delay**.

In case of a refusal, the registration employee, shall draw up a report to that effect.

CHAPTER XIV STAMP AND STAMP DUTY

DIVISION III STAMP DUTY ON THE ISSUE OF CERTAIN DOCUMENTS AND MISCELLANEOUS ITEMS

G – Specific Stamp Duty on Certain Documents

Section 470 a: Claims and personal appeals, requests for suspension of payment, claims for compensation, reimbursement or restitution of taxes, claims for tax and abatement incentives, requests for tax transactions and approvals or authorizations to exercise a profession shall be subject to a specific stamp duty.

DIVISION VI MISCELLANEOUS PROVISIONS

Section 474: No person may sell or endorse in debit stamps or stamped papers or use a stamping machine except when so commissioned by the Administration under the pain of a fine of

CFAF1 000 000 (one million) in the first instance and CFAF 10 000 000 (ten million) in case of a subsequent offence, **without prejudice to criminal sanctions**.

The rest shall remain unchanged.

Section 481: Where a bill, share certificate, security, book, note, insurance policy or any other instrument subject to stamp duty and not registered is referred to in a public, judicial or extrajudicial instrument, and should not be presented to the Tax Collector at the time of registration of such instrument, the law official shall be bound to explicitly state in the instrument whether the security has been stamped at the prescribed rate and to indicate the amount of the stamp duty paid.

In case of omission, notaries, defence counsels, registrars, bailiffs and other law officials shall be liable to a fine of CFAF10 000 for each offence.

Section 483: Private documents drafted on unstamped paper without breach of stamp duty regulations, though not included in the list of exemptions may not be brought before law courts without having been either stamped by machine, endorsed for stamp duty or stamped using adhesive stamp, **under pain of a fine of CFAF 10 000** in addition to the stamp duty.

Section 496.- Any offences against stamp duty regulations shall be punishable by additional fees, with a minimum of CFAF 10 000.

SUB-PART II

UNHARMONIZED LEGISLATION IN THE CEMAC ZONE

CHAPTER I

RATES OF REGISTRATION FEES

DIVISION I

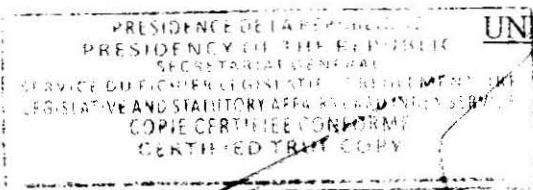
PROPORTIONAL DUTIES

Section 543: The following shall be subject to:

(d) The reduced rate of 2%:

- ;
- ;
- ;
- ;
- decisions of the Court of Appeal pertaining to sentences ranking of creditors, liquidation or obligations in respect of the sums and securities and interests.
- (Deleted).

(e) At the super reduced rate of 1%:



- instruments and transfers provided for in Section 344 above. However, as regards release of mortgages, the tax calculated shall be reduced by three-quarters;

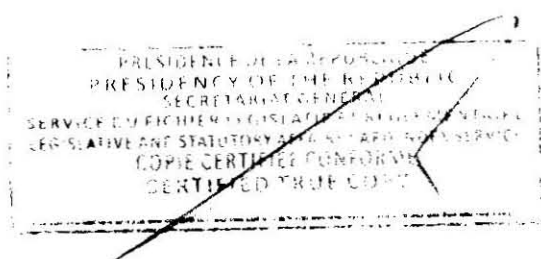
- (deleted).

The rest shall remain unchanged.

CHAPTER II STAMP DUTY RATES

DIVISION II SPECIAL STAMP DUTIES PAYABLE ON CERTAIN DOCUMENTS AND OTHER FEES **G –SPECIFIC STAMP DUTY ON CERTAIN DOCUMENTS**

Section 557a: The rate of the stamp duty referred to in Section 470a of this Code shall be fixed at CFAF 25 000 per application.



CHAPTER III OBLIGATIONS AND PENALTIES

DIVISION I TIME-LIMITS, PLACE OF REGISTRATION AND GRANTING OF FORMALITY

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

- ;
- ;
- ;

For the application of the provisions of Section 276(1) above, the time-limit for the registration of legal instruments shall be calculated from the date of their transmission to the Registry.

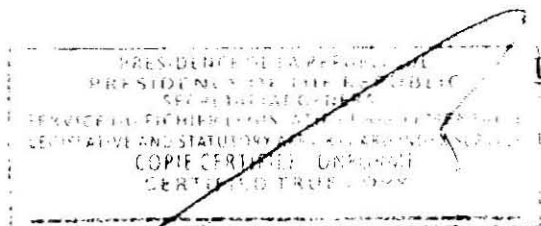
The rest shall remain unchanged.

Section 558a: Notwithstanding the provisions of Section 270 above, the record of registration may be granted electronically. In this case, it shall give rise to the establishment of a registration certificate.

The conditions for the application of this provision shall be specified by a separate instrument of the Minister in charge of finance.

DIVISION XI
PROCEDURES FOR COLLECTING REGISTRATION FEES FOR INSTRUMENTS
REGISTERED IN DEBIT

Section 573a: Registrars on fees and stamp duties due on instruments registered in debit shall be determined on the basis of a taxation notice produced by the tax administration. They shall be paid by the Registrar into the account of the competent tax Collector within one month from the date of their collection.



SUB-PART IV
UNHARMONIZED CODE IN CEMAC ZONE

CHAPTER V
STAMP DUTY ON MOTOR VEHICLES

Section 597.- The rates of stamp duty on motor vehicles shall be fixed as follows:

- (deleted) ;
- (deleted) ;
- Vehicles of 2 to 7 HP :..... 15000 francs;
- Vehicles of 8 to 13 HP:..... 25000 francs;
- Vehicles of 14 to 20 HP:..... 50000 francs;
- Vehicles of more than 20 HP:..... 100000 francs;

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

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

Section 598a: Insurance companies shall, under pain of the fine provided for in Section M 104 of the Manual of Tax Procedures, be bound to enclose in their annual returns, the record of their intermediaries indicating their names or business name, single identification number, address and location.

Section 598 b: The rates of stamp duties on motor cycles shall be fixed as follows:

- Two-wheeled motorcycles CFA 10 000 francs;
- Three-wheeled motorcycles:..... CFA 15 000 francs

Section 598 c: The automobile stamp duty on motorcycles shall be subject to a single levy collected by dealers during the sale of the motorcycles and paid to the Revenue Collection

Officer of the Taxation Centre of the competent taxation centre no later than the 15th day of the month following the day during which the sale took place.

However, the import of motorcycles by individuals shall lead to the calculation and levying of stamp duty by customs services.

Section 598 d: Notwithstanding the provisions of Sections 598a and 598b above, the tariffs and methods of collection for motorcycles whose fiscal power is equal to or more than 2 horsepower shall be those applicable to vehicles.

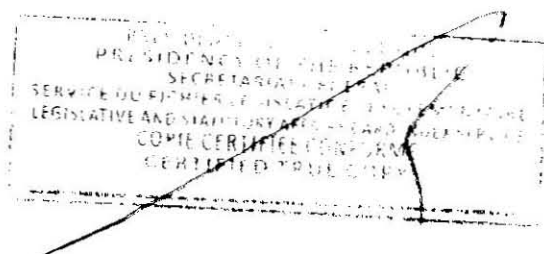
BOOK TWO
MANUAL OF TAX PROCEDURES

SUB-PART I
BASIS OF ASSESSMENT

CHAPTER I
OBLIGATIONS OF TAXPAYERS

DIVISION I
OBLIGATION TO FILE RETURNS

SUB-DIVISION I
GENERAL PRINCIPLE



Section M 1 (a): (1) It shall be obligatory for the single identification number to be mentioned in any document showing any business transaction.

(2)

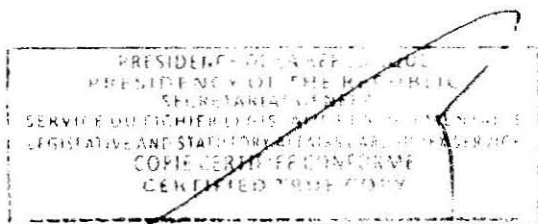
(3) Any physical or moral person referred to in Section M 1 of this Code may not carry out the following transactions unless he has a single identification number:

- the opening of an account in credit and microfinance establishments;
- subscription to any type of insurance contract;
- the signing of contracts for connection and subscription to water and/or electricity networks;
- registration of real estate;
- certification in a regulated profession.

Section M2 b: (1) Up-to-date taxpayers shall be entered in the register of active taxpayers of the Directorate General of Taxation.

In the event of failure to file returns by a taxpayer over a period of three consecutive months, the latter shall automatically be withdrawn from the said register. He may be reinserted therein only after regularizing his tax situation.

(2) No professional taxpayer may carry out import **or export** transactions without being entered in the active taxpayers' register of the Directorate General of Taxation.



SUB-PART II TAX CONTROL

CHAPTER I RIGHT TO CONTROL

DIVISION III CONDITIONS FOR EXERCISING THE RIGHT TO CONTROL

SUB-DIVISION I ON-THE-SPOT CHECKS

Section M 19a (new): (1) Enterprises whose annual turnover excluding tax is equal to or more than CFAF 1000000000 (one billion) and which are controlled or which control other enterprises within the meaning of Section 19a of this Code shall be required to submit to tax officials, on the date of commencement of the accounting audit, documents enabling them to justify the transfer pricing policy applied in transactions carried out with affiliated enterprises within the meaning of Section 19 of this Code.

(2) The content of the transfer pricing document which is not a substitute for supporting documents for each transaction shall be defined by a separate instrument.

(3) If the required documentation is not handed over to the officials of the Tax Administration or only partially on the date of commencement of the accounting audit, the Tax Administration shall send to the enterprise concerned a formal warning to produce or complete it within 15 (fifteen) clear days, specifying the nature of the documents and addition expected. This formal notice must indicate the penalties applicable in the absence of a response or in the event of a partial response.

(4) Failure to reply or partial response to the formal notice referred to in Subsection 3 above shall result in the application, for each financial year audited, of a fine of 5% of the amount of the transactions concerned by the documents or supplements which have not been provided to the administration after a formal warning notice.

The amount of the fine applied per transaction may not be less than CFAF 50000000 (fifty million).

DIVISION V LIMITS OF THE RIGHT TO AUDIT

Section M40: (1) Where accounts are audited, spot checks in the enterprise may not exceed three months save under special circumstances duly explained.

Such time limit shall be extended by **9 (nine) months in the following cases:**

- in case of control of transfer pricing, **from the date of effective receipt of complete documentation related to transfer pricing;**
- in case of implementation of information exchange procedure provided for under tax agreements, **from the date of transmission of the request for information.**

The rest shall remain unchanged.

SUB-PART IV

PENALTIES

CHAPTER I

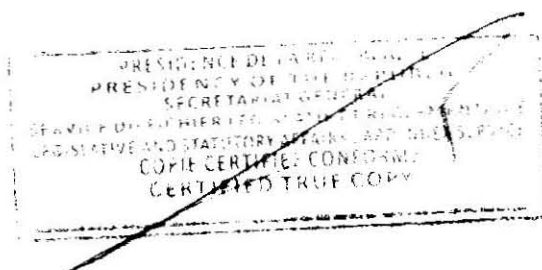
FISCAL PENALTIES

DIVISION I

ASSESSMENT PENALTIES

SUB-DIVISION II

FAILURE TO FILE A RETURN



Section M 99: (1) The filing of a return showing nil tax or a credit following an official warning, shall give rise to a fix fine of CFAF 1000000 (one million).

(2) Failure, after an official warning, to file the returns provided for Sections 18(3), 18 (a), **242**, 101,102,104 (b) within the set deadlines shall give rise to a fine of CFAF 1000000 (one million) per month.

The rest shall remain unchanged.

Section M 100: (1)

(2)

(3)

(4)

(5) **The conduct of the transactions referred to in Section M 1a (3) with persons without a single identification number shall lead to the application of a fine of CFAF 5 000 000 (five million) per transaction.**

DIVISION II

SPECIAL PENALTIES

Section M 104: A fixed fine that may go up to CFAF 5 000 000 (five million) shall be applied to any person who provides false information, objects to the right to information or notice to a third party holder, or who refrains from disclosing any information or documents required by the Tax Administration under the provisions of Sections 18 (4), **18 b**, 79, **245**, **598 a**, M 6 and **M 48 b** of the Manual of Tax Procedures. **Similarly, a fine of CFAF 100 000 (one hundred) per day of delay,**

beyond the time limits indicated on the request, shall be applied for any attempt to object to the execution of the right to communication or notification of third party holders.

The rest shall remain unchanged.

Section M 104 a: A fixed fine that may attain CFAF 100 000 000 (one hundred million) shall be imposed on any person who fraudulently facilitated, carried out or attempted to carry out a tax obligation or to obtain tax documents online.

Section M 105 a: Any transfer of funds abroad by a taxpayer who is a professional without the prior presentation of a valid tax clearance certificate in accordance with the provisions of Section M 94 c of the Manual of Tax Procedures shall result in the application of a fine not liable to discount or moderation of 10% of the amount transferred, at the expense of the bank.

SUB-PART V
TAX DISPUTES

CHAPTER I
CONTENTIOUS JURISDICTION

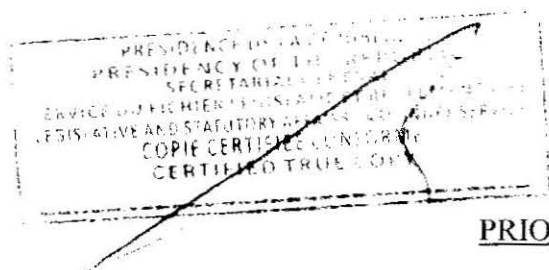
DIVISION I
PRIOR REFERRAL BEFORE THE TAX AUTHORITY

SUB-DIVISION III
RESPIRE OF PAYMENT

Section M. 121 (New): (1) The taxpayer who disputes the justification or the amount of tax levied on him may, if he had formally filed the claim under conditions laid down for the examination of contentious claim, obtain stay of the administrative payment of the disputed portion of the said taxes, on condition that he:

- (2)
- (3)
- (4)
- (5)

(6) In the event of tax disputes, the stay of payment or execution can only be granted under the conditions laid down in this section.



DIVISION III
PROCEDURE BEFORE THE ADMINISTRATIVE JURISDICTION

SUB-DIVISION V
MEDIATION

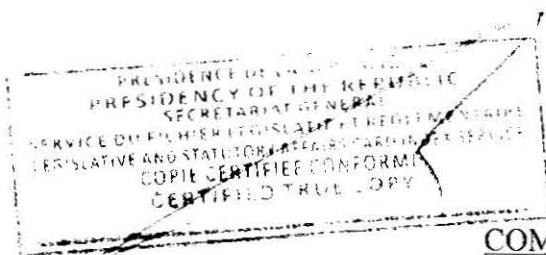
Section M 140 a: (1) Tax mediation is a procedure by which the parties to a tax dispute agree to use a third party mediator for its amicable settlement.

(2) Mediation shall be implemented exclusively during the litigation phase before the courts, either at the initiative of the taxpayer or the tax authorities, or at the invitation of a competent administrative court, under the conditions defined by the OHADA Uniform Act on mediation.

(3) The mediation procedure shall end either by the conclusion of a written agreement signed by the parties and perhaps by the mediator, or by the written statement of the parties to the mediator stating that they are putting an end to the mediation procedure, on the date of the declaration, and lastly by the written declaration of the mediator indicating, after consultation with the parties, that the mediation procedure cannot succeed.

(4) Taxes imposed at the end of the mediation procedure must be paid immediately by the taxpayer, failing which the mediation agreement concluded with the tax authorities will be terminated.

(5) The terms and conditions for the application of these provisions shall be specified by a separate instrument of the Minister in charge of finance.



CHAPTER II
VOLUNTARY JURISDICTION

DIVISION 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. **In this case, the taxpayer should first of all provide evidence of the full payment of the principal tax;**
- ;
- the moratorium or the obtaining of a payment schedule for taxes and duties.

The rest shall remain unchanged.

Section M142: No rebate or moderation may be granted on the principal of taxes collected from third parties or withheld at source for the Treasury. However, fines, surcharges and late payment interest may be subject to rebate or moderation.

The rest shall remain unchanged.

SECTION II
TAXPAYERS' PETITIONS
SUB-DIVISION I
FORM OF THE PETITION

Section M. 143: Petitions seeking to obtain tax remission or reduction shall be addressed to the competent authority in application of the provisions of section M 145 of this Code.

The rest shall remain unchanged.

CHAPTER THREE
PROVISIONS RELATING TO OTHER RESOURCES

SECTION SIXTEEN: (1) The Tax Administration shall be authorized to implement a special transaction procedure for tax claims issued before 31 December 2018.

(2) The special transaction procedure shall run from 1 January to 31 December 2020 and shall be carried under the following conditions:

(a) Transactions relating to taxes in litigation proceedings:

- on disputes in the administrative phase: a 50% discount on the disputed amount not yet paid, the securities paid being forfeited to the Treasury. In this case, the amount to be paid may be subject to a schedule that may not exceed three (03) months;
- on disputes in the jurisdictional phase: 65% discount on the disputed amount not yet paid, the guarantees paid being forfeited to the Treasury. In this case, the amount to be paid may be subject to a schedule that may not exceed three (3) months;

(b) Transactions relating to uncontested tax arrears:

- for public or semi-public entities: 60% reduction with the possibility of spreading payments over a period not exceeding twelve (12) months;
- for private entities: 30% reduction with the possibility of spreading payments over a period not exceeding six (6) months.

(3) To implement the special tax deal relating to contested tax debts, the guarantees required by the law on judicial remedy must have been paid.

(4) Tax arrears settled through the reciprocal debt offsetting procedure shall not be affected by this special tax deal procedure.

(6) In the event of acceptance of the proposed deal by the taxpayer, the taxpayer shall expressly undertake:

- PRESIDENT OF THE
PRESIDENT OF THE REPUBLIC
SECRETARY GENERAL
SERVICE OF PUBLIC RELATIONS AND LEGISLATIVE
LEGISLATIVE AND JUDICIAL AFFAIRS AND INDEX SERVICE
LEGISLATIVE AND JUDICIAL AFFAIRS
LEGISLATIVE AND JUDICIAL AFFAIRS

DIVISION I SPECIAL APPROPRIATION ACCOUNTS

(1) A special appropriation account entitled “**National Environment and Sustainable Development Fund**” is hereby opened.

1. Under revenue:

- 30

(n) donations, legacies and miscellaneous assistance;

2. Under expenditure:

- (a) contributions to the financing of the environmental audit;
- (b) support to sustainable development projects;
- (c) support for research and environmental education;
- (d) support to clean technology promotion programmes;
- (e) support to local environmental protection and sustainable development initiatives;
- (f) support to approved environmental protection associations that carry out significant activities in this field;
- (g) support for the actions of ministries in the area of environmental management.

SECTION EIGHTEEN:

(1) A special appropriation account entitled “**Cultural Policy Support**” is hereby opened.

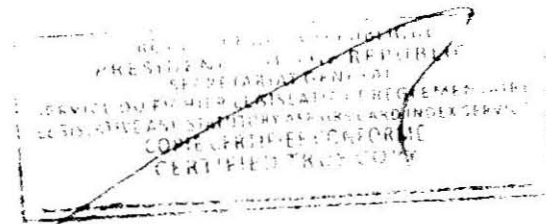
(2) The Special Appropriation Account for Cultural Policy Support shall present:

1. Under revenue:

- (a) royalties paid for the performance or fixation of folklore;
- (b) royalties paid for the exploitation of works, performances, phonograms, videogames and programmes in the public domain;
- (c) remuneration for private copying of phonograms, videogames and printed works;
- (d) contributions of collective management bodies to the promotion of cultural policy;
- (e) fees derived from shows;
- (f) cultural heritage exploitation fees;
- (g) fees from the exploitation of cinematography-related activities;
- (h) contribution of services attached to the Ministry of Arts and Culture;
- (i) fees from the exploitation of book and reading activities;
- (j) revenue from the development and promotion of arts;
- (k) income from the rental of cultural centres, halls and truck tours;
- (l) State subsidy;

2. Under expenditure:

- (a) subsidy for the creation and distribution of works;
- (b) works publication or distribution competitions;
- (c) assistance for the creation or modernization of collective management bodies;



- (d) costs related to the prizes awarded;
- (e) assistance to sick artists, spouses or descendants of deceased artists;
- (f) contributions to the financing of professional solidarity organisations;
- (g) subsidies for national and international cultural and artistic festivals;
- (h) support for the operation of the special appropriations account;
- (i) construction or rehabilitation of cultural promotion facilities and tools;

SECTION NINETEEN:

(1) A special appropriation account entitled **“Financing of Sustainable Water and Sanitation Development Projects”** is hereby opened.

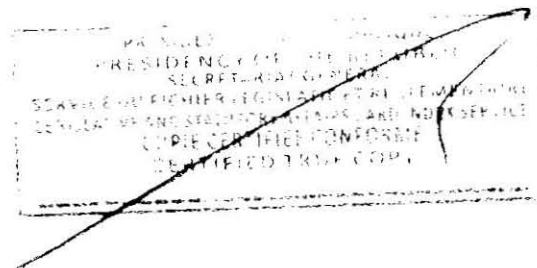
(2) The Special Appropriation Account for the financing of water and sanitation sustainable development projects shall present:

1. Under revenue:

- (a) sanitation tax;
- (b) water removal fee;
- (c) fines and tax deals;
- (d) contributions from international donors and any other voluntary contributions;
- (e) donations and legacies;
- (f) State subsidy;

2. Under expenditure:

- (a) development of water resources;
- (b) supply of drinking water to urban centres and rural areas;
- (c) sanitation in urban and rural areas;
- (d) agro-pastoral irrigation schemes
- (e) support for the operation of the special appropriation account.



SECTION TWENTY:

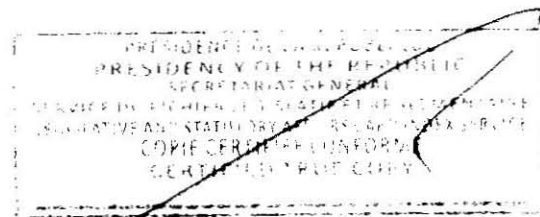
(1) A special appropriation account entitled **“Special Wildlife Protection Fund”** is hereby opened.

(2) The Special Wildlife Protection Fund shall present:

1. Under revenue:

- (a) lease fees;
- (b) hunting permit and licence fees;
- (c) hunting guide licence fees;

- (d) game farming and game ranching licence fees;
- (e) daily hunting fees for hunting in areas not leased for the conduct of hunting expeditions by a hunting guide;
- (f) wildlife capture permit fees;
- (g) charges for scientific research permits;
- (h) scientific, commercial and export catch permit fees;
- (i) charges for the collection of skins and remains of some categories B and C wild animals for commercial purposes;
- (j) the tax on hides and skins collected;
- (k) the slaughter tax;
- (l) the holding tax;
- (m) the export tax;
- (n) small game licence fees;
- (o) special hunting permit fees;
- (p) cinematographic and photographic hunting permit fees;
- (q) cinematographic and photographic hunting licence fees;
- (r) wildlife area and product transfer permit fees;
- (s) proceeds from fines, tax deals, damages, public or private auctions of seized miscellaneous products and objects
- (t) donations, contributions, gifts and legacies from any natural or legal person
- (u) protected area access fees;
- (v) State subsidy.



2. Under expenditure:

- (a) creation, development and enhancement of protected areas;
- (b) development and upgrading of equipment and construction in protected areas;
- (c) digging, scouring and replenishing ponds in protected areas;
- (d) opening and renewal of trails in protected areas;
- (e) demarcation and securing of protected areas;
- (f) procurement of equipment required for development operations;
- (g) inventories, securing, renewing and enhancing the value of wildlife resources;
- (h) costs of wildlife development and repression battues;
- (i) functioning of the Programme Committee and the Technical Committees for the approval and granting of wildlife exploitation permits;

- (j) project counterpart contributions where such funds are provided by the State;
- (k) Government's contributions to international organizations;
- (l) revenue collection costs;
- (m) assistance to eco-guards who are victims of accidents or attacks by wildlife and poachers in the discharge of their duty;
- (n) support for the operation of the special appropriation account.

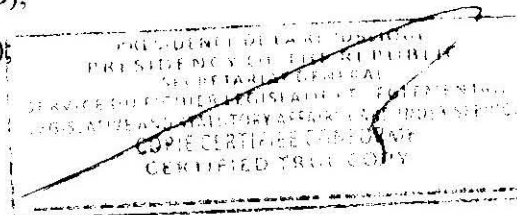
SECTION TWENTY-ONE:

(1) A special appropriation account entitled "**Special Forest Development Fund**" is hereby opened.

(2) The Special Forest Development Fund shall present:

1. Under revenue:

- (a) resources from the sale of forgery-proof documents derived from operators' contribution, in accordance with the regulatory provisions, the unit cost of which is CFAF 100 000;
- (b) charges for issuing and renewing Annual Operating Permits (AOPs);
- (c) charges for issuing and renewing Annual Operating Certificates (AOCs);
- (d) Timber Processor Registration Certificates (CEQTB);
- (e) Timber Exporter Registration Certificates (CEQEB);
- (f) authorizations to open break-bulk yards;
- (g) CITES permits;
- (h) operating permits for special products;
- (i) the share of revenue from fines, tax deals, damages and public or private auctions of seized products and objects;
- (j) charges for concession-holder participation in development works;
- (k) donations, contributions, gifts or legacies from any natural or legal person.



2. Under expenditure:

- (a) the management costs of forest reserves not granted for operation under concession;
- (b) regeneration and reforestation costs;
- (c) forest inventory costs;
- (d) boundary demarcation and infrastructure creation operations;
- (e) equipment required to carry out inventory and forest management works;

- (f) costs of carrying out technical inspection and monitoring forest management carried out in concessions;
- (g) costs of disseminating techniques and findings of research conducted on concessions;
- (h) the cost of sector forestry studies, including on the sustainable biodiversity conservation;
- (i) the operating costs of the programme committee provided for in implementing Decree No 96-237-PM of 10 April 1996 laying down conditions for the functioning of the special funds of the Technical Committee on Approvals and the Inter-ministerial Committee for the Allocation of Forest Guarantees;
- (j) costs of auditing the Special Fund;
- (k) project counterpart contributions where such funds are provided by the State;
- (l) Government's contributions to international organizations;
- (m) support for the actions of ministries in the forestry sector.

SECTION TWENTY-TWO:

(1) A special appropriation account entitled “**Special Telecommunications Fund**” is hereby opened.

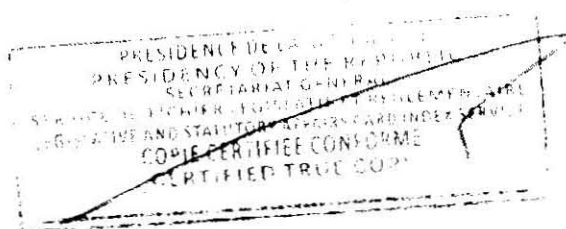
(2) The Special Telecommunications Fund shall present:

1. Under revenue:

- (a) the share of the annual contributions of operators of electronic communications services, up to 3 % of their turnover, excluding tax;
- (b) revenue from the production and publication of the universal subscriber directory;
- (c) the proportion of entry and renewal fees resulting from the sale and renewal of authorizations
- (d) gifts and legacies;
- (e) State subsidy.

2. Under expenditure:

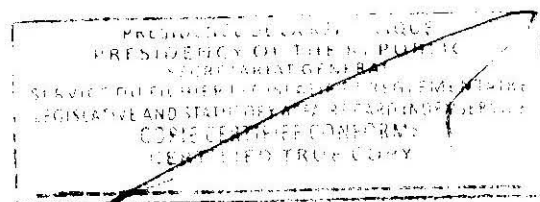
- (a) the financing of the universal service for electronic communications;
- (b) electronic communications development operations nationwide
- (c) information and communication technology development operations;



- (d) activities related to the security of electronic communications networks and information systems;
- e) Government's financial contributions to international organizations in the telecommunications sector.

SECTION TWENTY-THREE:

- (1) A special appropriations account entitled "**Development of the Postal Sector**" is hereby opened.
- (2) The Special Allocation Account for the Development of the Postal Sector shall present:
1. Under revenue:
 - (a) levies for the exercise, by private operators, of activities under concession contract, in accordance with the provisions of the law governing postal activity;
 - (b) the contribution of the telecommunications sector to the postal sector;
 - (c) any other levy on public and private operators to finance public postal service missions;
 - (d) gifts and legacies;
 - (e) State subsidy.
 2. Under expenditure:
 - (a) postal sector development operations;
 - (b) public postal service missions;
 - (c) training;
 - (d) Government financial contributions to international organizations dealing with postal matters.



SECTION TWENTY-FOUR:

- (1) A special appropriation account entitled “**Special Fund for Electronic Security Activities**” is hereby established.
- (2) The Special Fund for Electronic Security Activities shall present:
 1. Under revenue:
 - (a) annual contributions from accredited certification authorities, security auditors, security software vendors and other approved security service providers, up to 1,5 % of their turnover, excluding tax;
 - (b) gifts and legacies,
 - (c) State subsidy.

2. Under expenditure:

- (a) operations to develop and promote activities related to the security of electronic communication networks and information systems;
- (b) studies and research on cyber security;
- (c) cyber security training and human capacity building.

SECTION TWENTY-FIVE:

(1) A special appropriation account **entitled "Support to and Development of Tourism and Leisure Activities"** is hereby opened.

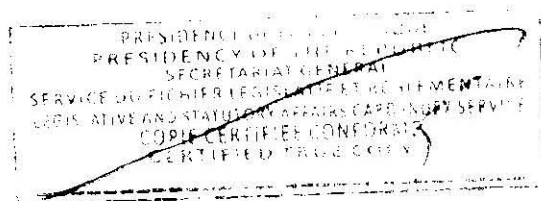
(2) The Special Appropriations Account for Support to and Development of Tourism and Leisure Activities shall present:

1. Under revenue:

- (a) the share of the proceeds of the tourist tax;
- (b) the rental of hotels built with public funds and given out on lease management to natural or legal persons, whether domestic or foreign;
- (c) concession on classified tourist sites to natural or legal persons;
- (d) the costs of applications for tourist concessions;
- (e) the fee charged when authorizing the construction and opening of hotels;
- (f) fines and tax deals;
- (g) the share of revenue from national park and wildlife reserve access fees;
- (h) signage fee;
- (i) State subsidy;
- (j) gifts and legacies from any source.

2. Under expenditure:

- (a) promotion of domestic tourism;
- (b) promotion of inbound tourism;
- (c) promotion of healthy and educational leisure activities;
- (d) promotion of leisure activities for children, young people, adults and vulnerable persons;
- (e) development of tourist sites;
- (f) support for the operation of the appropriation account.



SECTION TWENTY-SIX:

(1) A special appropriation account entitled **"Production of Forgery-proof Transport Documents"** is hereby opened.

(2) The Special Appropriation Account for the Production of Forgery-proof Transport Documents shall present:

1. Under revenue, fees for the issuing of:

- for maritime transport:

(a) tonnage certificates;

(b) crew manifests;

(c) "Cameroonization" certificates;

(d) navigation permits;

(e) traffic cards;

(f) deletion certificates;

(g) safety inspections;

(h) certificates of competence;

(i) seaman's registration books;

(j) seafarers' identity cards;

(k) provisional authorizations;

(l) provisional registrations;

(m) approvals for the professions of maritime and para-maritime carriers.

- for road transport:

(a) certificates of competence;

(b) national and international drivers' licences;

(c) vehicle registration certificates (vehicle registration documents);

(d) road public transport cards (transport cards);

(e) transport licences;

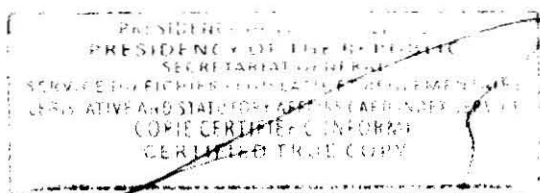
(f) approvals for the professions of road transport operator and road transport auxiliary.

- State subsidy;

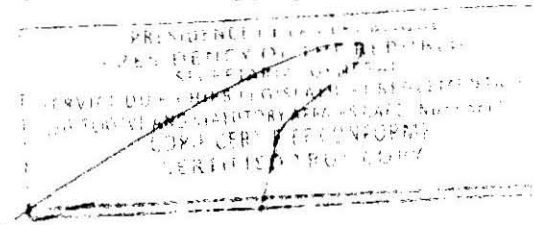
2. Under expenditure:

(a) the services of authorized concession-holders;

(b) prime contractorship for the production of forgery-proof transport documents;



- (c) independent audits of operations carried out in connection with the production of forgery-proof transport documents;
- (d) the provision of expertise for the maritime component of the appropriation account;
- (e) financing of the production assistance component.



SECTION TWENTY-SEVEN:

The ceiling of the resources intended to replenish the National Environment and Sustainable Development Fund for the 2020 financial year shall be fixed at CFAF 1 200 000 000 (one billion two hundred million).

SECTION TWENTY-EIGHT:

The ceiling of the resources intended to replenish the Special Appropriation Account for Cultural Policy Support for the 2020 financial year shall be fixed at CFAF 1 000 000 000 (one billion).

SECTION TWENTY-NINE:

The ceiling of resources intended to replenish the Special Appropriation Account for the Financing of Water and Sanitation Sustainable Development Projects for the 2020 financial year shall be fixed at CFAF 500 000 000 (five hundred million).

SECTION THIRTY:

The ceiling of resources intended to replenish the Special Wildlife Protection Fund for the 2020 financial year shall be fixed at CFAF 500 000 000 (five hundred million).

SECTION THIRTY-ONE:

The ceiling of taxes to be paid into the Special Forest Development Fund for the 2020 financial year shall be fixed at CFAF 3 000 000 000 (three billion).

SECTION THIRTY-TWO:

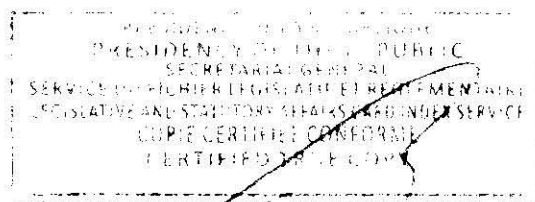
The ceiling of resources intended to replenish the Special Telecommunications Fund for the 2020 financial year shall be fixed at CFAF 30 000 000 000 (thirty billion).

SECTION THIRTY-THREE:

The ceiling of resources intended to replenish the Special Appropriation Account for the Development of the Postal Sector for the 2020 financial year shall be fixed at CFAF 1 000 000 000 (one billion).

SECTION THIRTY-FOUR:

The ceiling of resources intended to replenish the Special Fund for Electronic Security Activities for the 2020 financial year shall be fixed at CFAF 1 500 000 000 (one billion five hundred million).



ARTICLE THIRTY-FIVE:

The ceiling of resources intended to replenish the Special Appropriation Account for Support to and Development of Tourism and Leisure Activities for the 2020 financial year shall be fixed at CFAF 1 000 000 000 (one billion).

SECTION THIRTY-SIX:

The ceiling of resources intended to replenish the Special Appropriation Account for the Production of Forgery-proof Transport Documents for the 2020 financial year shall be fixed at CFAF 4 000 000 000 (four billion).

DIVISION II **CEILING OF TAXES ALLOCATED TO PUBLIC BODIES**

SECTION THIRTY-SEVEN:

The ceiling of contribution to the housing loans fund (HLF) allocated to the Cameroon Housing Loans Fund (CFC) for the 2020 financial year shall be fixed at CFAF 10 000 000 000 (ten billion).

SECTION THIRTY-EIGHT:

The ceiling of contribution to the national employment fund (CNEF) allocated to the National Employment Fund (FNE) for the 2020 financial year shall be fixed at CFAF 7 000 000 000 (seven billion).

SECTION THIRTY-NINE:

The ceiling of public procurement regulation fees allocated to the Public Procurement Regulatory Agency (ARMP) for the 2020 financial year shall be fixed at CFAF 8 000 000 000 (eight billion).

SECTION FORTY:

The ceiling amount of the proceeds of the Special Petroleum Products Tax (TSPP), the axle tax and toll and weighing revenue paid to the Road Fund for the 2020 financial year shall be fixed at CFAF 49 000 000 000 (forty-nine billion).

SECTION FORTY-ONE:

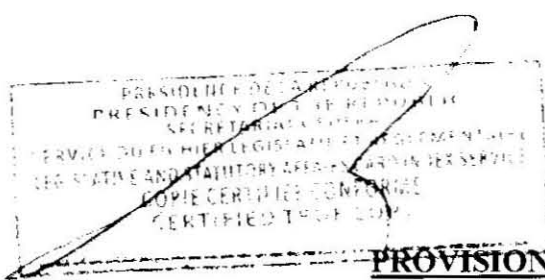
The ceiling of the royalty paid by port authorities to the National Port Authority for the 2020 financial year shall be fixed at CFAF 3 100 000 000 (three billion one hundred million).

SECTION FORTY-TWO:

The ceiling of the proceeds of stamp duty on motor vehicle allocated to regional and local authorities for the 2020 financial year shall be fixed at CFAF 7 000 000 000 (seven billion).

SECTION FORTY-THREE:

The ceiling of the share of resources from the contribution to housing loans fund and the Special Telecommunications Fund allocated to the Investment Promotion Agency for the 2020 financial year shall be fixed at CFAF 3 000 000 000 (three billion).



PART THREE
PROVISIONS RELATING TO THE BALANCE BETWEEN
RESOURCES AND EXPENSES

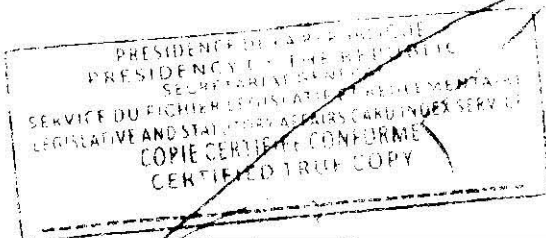
CHAPTER 1
REVENUE ESTIMATES

SECTION FORTY-FOUR:

The proceeds and revenue applicable to the general budget of the Republic of Cameroon for the 2020 financial year are estimated at CFAF **4 951 700 000 000francs CFA**, broken down as follows:

(Unit: CFAF million)

CHARGE	WORDING	2019	2020
	A – REVENUE	3 730 000	3 719 200
	PART I - TAX REVENUE	2 924 000	2 962 200
721	PERSONAL INCOME TAX	291 600	315 320
723	TAX ON NON-PETROLEUM COMPANY PROFITS	360 000	370 000
724	INCOME TAX FOR PERSONS DOMICILED OUTSIDE CAMEROON	68 000	100 000
728	TRANSFER AND TRANSACTION TAXES	60 350	60 370
730	VALUE ADDED AND TURNOVER TAX	1 290 588	1 210 928
731	TAX ON SPECIFIC PRODUCTS AND EXCISE DUTIES	358 003	404 908
732	TAX ON SPECIFIC SERVICES	5 280	2 600
733	TAX ON THE RIGHT TO CARRY OUT A PROFESSIONAL ACTIVITY	12 270	13 680
735	OTHER TAXES AND DUTIES ON GOODS AND SERVICES	9 200	10 930
736	IMPORT DUTIES AND TAXES	380 084	359 361
737	EXPORT DUTIES AND TAXES AND OTHER TAXES ON FOREIGN TRADE	30 325	47 103
738	REGISTRATION FEES AND STAMP DUTIES	57 300	65 800
739	OTHER TAXES AND LEVIES NOT CLASSIFIED ELSEWHERE	1 000	1 200
	PART II - GRANTS, ASSISTANCE FUND AND BEQUESTS	100 000	102 000
769	EXCEPTIONAL DONATIONS FROM INTERNATIONAL COOPERATION	100 000	102 000
	PART III –SOCIAL SECURITY CONTRIBUTIONS	65 048	60 000
761	CONTRIBUTIONS TO THE RETIREMENT SCHEME OF CIVIL SERVANTS AND PERSONS RANKING AS SUCH UNDER APU	65 048	60 000
	PART IV – OTHER REVENUE	640 952	595 000
710	ADMINISTRATIVE FEES AND CHARGES	21 170	60 183
714	INCIDENTAL SALE OF PROPERTY	86	79
716	REVENUE FROM THE SALE OF SERVICES	29 244	21 623
719	RENTS AND REVENUE FROM PROPERTY	4 553	4 200
741	REVENUE FROM THE OIL SECTOR	531 000	468 000
745	ACCRUED FINANCIAL PROCEEDS	53 365	39 500



(Unit: CFAF million)

CHARGE	WORDING	2019	2020
771	FINES AND PECUNIARY JUDGEMENTS	1 534	1 415
	B - LOANS AND GRANTS	1 482 000	1 232 500
150	DRAWINGS ON DIRECT EXTERNAL MULTILATERAL LOANS	245 416	251 987
151	DRAWINGS ON DIRECT EXTERNAL BILATERAL LOANS	445 427	457 353
152	BUDGET SUPPORT	358 000	115 500
153	DRAWING ON LOANS TO PRIVATE EXTERNAL BODIES	56 157	57 661
161	ISSUE OF TREASURY BONDS EXCEEDING TWO YEARS	377 000	350 000
GRAND TOTAL OF STATE REVENUE (A+B)		5 212 000	4 951 700

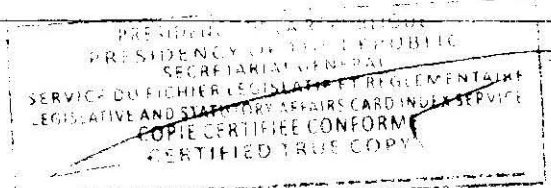
SECTION FORTY-FIVE:

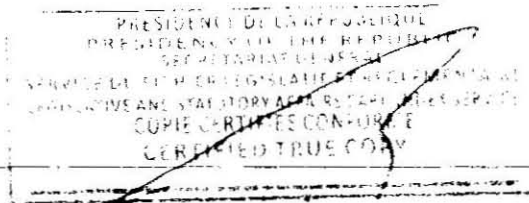
The amount of the resources of special appropriation accounts for the 2020 financial year is estimated at CFAF 43 700 000 000, broken down as follows by revenue type:

(Unit: CFAF thousand)		
No.	REVENUE HEADING	2020
Special Appropriation Account for Cultural Policy Support		1 000 000
1	Royalties paid for the performance or fixation of folklore	200 000
2	Remuneration for private copying of phonograms, videogames and printed works	550 000
3	Contributions from collective management bodies to the promotion of cultural policy	50 000
4	Fees derived from shows;	130 000
5	Cultural heritage exploitation fees;	13 000
6	Fees from the exploitation cinematography-related activities;	5 000
7	Contribution of services attached to the Ministry of Arts and Culture;	20 000
8	Fees from the exploitation of book and reading activities;	2 000
9	Income from rental of cultural centres, halls and truck tours	30 000
Special Appropriation Account for Support to and Development of Tourism and Leisure Activities		1 000 000
1	Signage fee	50 000
2	Share of national park access fees	5 000
3	Licence fees	25 000
4	Rental of hotels built with public funds and given out on lease management	150 000

(Unit: CFAF thousand)		
No.	REVENUE HEADING	2020
	to natural or legal persons, whether domestic or foreign	
5	Rental of buildings, built or not	10 000
6	Classified tourist site concession to natural or legal persons	5 000
7	Other transfers/donations and bequests	10 000
8	Penalties	10 000
9	Fines for failure to obtain opening or construction authorizations	200 000
10	Fines for late production of statistics	10 000
11	Absence of or fraudulent signage	15 000
12	Other fines	10 000
13	Share of the proceeds of the tourist tax	500 000
Special Wildlife Protection Fund		500 000
1	Balance carried forward from 2019	50 000
2	Sports license	60 000
3	Hunting permit	5 000
4	Research permit	5 000
5	Collection permit	10 000
6	Licence	65 500
7	Taxes	150 000
8	Other taxes	70 000
9	Proceeds from fines, tax deals, damages, public or private auctions of seized miscellaneous products and objects	70 000
10	Tender fees	12 000
11	Other proceeds and miscellaneous proceeds	2 500
Special Appropriation Account for the Financing of Sustainable Water and Sanitation Development Projects		500 000
1	Sanitation tax;	200 000
2	Water removal fee;	250 000
3	Fines and tax deals;	50 000
Special Forest Development Fund		3 000 000

(Unit: CFAF thousand)		
No.	REVENUE HEADING	2020
1	Sale of forgery-proof documents derived from operators' contribution, in accordance with the regulatory provisions, the unit cost of which is CFAF 100 000	2 500 000
2	Costs of issuing and renewing Annual Operating Permits (AOPs)	30 000
3	Costs of issuing and renewing Annual Operating Certificates (AOCs)	37 500
4	Timber Processor Registration Certificates (CEQTB)	10 000
5	Timber Exporter Registration Certificates (CEQEB)	22 500
6	Authorizations to open break-bulk yards	200 000
7	CITES permits	200 000
National Environment and Sustainable Development Fund		1 200 000
1	Proceeds from fines on tax deals as provided for in the Framework Law on Environmental Management	124 000
2	Amounts collected for site restoration	1 000
3	Charges for reviewing the terms of reference (ToR) relating to environmental and social impact assessments and environmental audits	460 000
4	Charges for reviewing Environmental and Social Impact Assessment and Environmental Audit reports	511 000
6	Technical approval fees	13 000
7	Charges for issuing waste traceability manifests	50 000
8	Environmental permit application review charges	40 000
11	Donations, bequests and miscellaneous assistance	1 000
Special Telecommunications Development Fund		30 000 000
1	Share of the annual contributions of operators of electronic communications services, up to 3 % of their turnover, excluding tax	8 000 000
2	Outstanding annual contributions to be collected	3 000 000
3	Balance carried forward from 2019	19 000 000
Special Fund for Electronic Security Activities		1 500 000
1	Annual contributions from accredited certification authorities, security auditors, security software vendors and other approved security service providers, up to 1,5 % of their turnover, excluding tax	5 000
2	Fees for the use of addresses, prefixes and telephone numbers	1 000 000
3	Balance carried forward from 2019	495 000
Special Appropriation Account for the Development of the Postal Sector		1 000 000
1	Access fees	458 000





		(Unit: CFAF thousand)
No.	REVENUE HEADING	2020
2	Proportional fees	240 000
3	Study charges	2 000
4	Carry forward from 2019	300 000
Special Appropriation Account for the Production of Forgery-proof Transport Documents		4 000 000
1	Drivers' license	1 130 462
2	Vehicle registration	2 234 040
3	Transport card	512 021
4	Transport licences	95 128
5	Approval of driving schools	3 000
6	Approval of the profession of terminal manager	600
7	Approval of the profession of travel terminal manager	150
8	Approval of the profession of road haulage organiser	500
9	Approval of the profession of goods consolidator	100
10	Certificate of Registration Garage Wagon	24 000
TOTAL REVENUES OF SPECIAL APPROPRIATION ACCOUNTS (SAAs)		43 700 000

CHAPTER TWO **STATE BUDGET EXPENDITURE ESTIMATES**

SECTION FORTY-SIX:

Expenditure under the general budget of the Republic of Cameroon for the 2020 financial year is estimated at **4 951 700 000 000**, broken down by economic type as follows:

		Unit : CFAF Thousand	
CODE	WORDING	2019 FORECAST	2020 FORECAST
	DEBT AMORTIZATION	975 000 000	720 010 000
1	Long- and medium-term financial operations	975 000 000	720 010 000
15	Repayment of the principal of long- and medium-term external debt	381 000 000	302 200 000
150	Multilateral external debt repayments	141 000 000	70 000 000
151	Bilateral external debt repayments	240 000 000	232 200 000
16	Repayment of the principal of long- and medium-term domestic debt	594 000 000	417 800 000

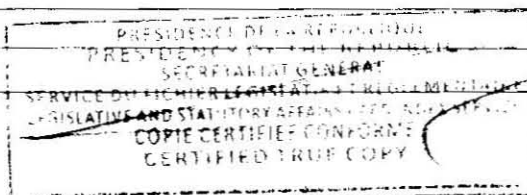
Unit : CFAF Thousand			
CODE	WORDING	2019 FORECAST	2020 FORECAST
160	Repayment of the principal of long- and medium-term domestic borrowings	594 00 000	417 800 000
17	Repayment of the principal of third party debt		10 000
171	Repayment of the principal of guaranteed debt		10 000
	CAPITAL EXPENDITURE	1 478 000 000	1 496 310 000
2	Fixed asset accounts	1 478 000 000	1 496 310 000
20	Depreciable expenses, intangible fixed assets	137 899 880	218 445 735
201	Patents, licenses, trademarks, processes, models, designs and concessions	8 081 000	8 124 545
202	Organizational studies	116 918 851	194 844 329
203	Construction studies	8 178 932	13 193 994
204	Economic studies	1 665 351	785 950
205	Census, demographic or population studies	2 500 000	1 042 500
206	Sociological and human science studies	15 346	
207	Specific sector studies	540 400	454 417
21	Land	3 556 303	834 037
210	Land Acquisitions	1 171 611	255 408
211	Eviction compensation	2 384 692	578 629
22	Tangible fixed assets	1 087 769 478	1 022 149 196
220	Land development works	39 393 037	43 477 144
221	Acquisition of buildings	617 895	1 044 742
222	Construction, expansion, rehabilitation of buildings	215 355 825	150 875 202
223	Renovation and major maintenance of buildings	3 962 683	14 413 398
224	Purchases, installations and renovations of building equipment	166 378 446	144 565 696
225	Roads and networks, engineering structures, infrastructure works	533 966 426	584 241 229
226	Purchase of office equipment and furniture	3 218 587	2 846 217
227	Acquisition and renovation of machines and equipment	110 134 876	68 544 155
228	Acquisition of transport equipment	14 673 203	12 120 411
229	Other tangible fixed assets	68 500	21 000
23	Fixed assets on counterpart funds	113 935 146	96 678 000
231	Capital assets on counterparts funds in the form of actual expenditure	73 830 462	73 580 000

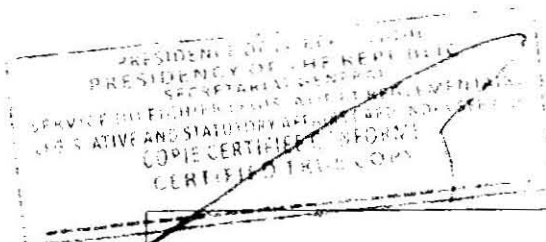
Unit : CFAF Thousand			
CODE	WORDING	2019 FORECAST	2020 FORECAST
232	Fixed assets on counterpart funds in the form of taxes and duties	40 104 684	23 098 000
26	Long- and medium-term securities, investments and allocations	40 000 000	30 000 000
260	Equity investments	40 000 000	30 000 000
27	Unalotted assets	27 866 935	54 791 650
271	Capital transfers to other government services		293 000
272	Capital transfers to productive sector		100 000
279	Undefined assets	27 866 935	54 398 650
28	Capital transfers	66 972 258	73 411 382
281	Capital transfers to other government services	40 605 675	53 139 502
282	Capital transfers to the private productive sector		7 510 000
283	Capital transfers to financial institutions	316 450	520 000
284	Capital transfers to non-profit institutions	20 350 133	2 398 880
285	Capital transfers to households	2 500 000	2 440 000
286	Capital transfers to households	3 200 000	7 403 000
CURRENT EXPENDITURE		2 759 000 000	2 735 380 000
6	Current transactions	2 759 000 000	2 735 380 000
61	Consumption of goods and services	501 195 097	516 178 332
610	Supplies, light equipment and routine maintenance	96 490 688	91 345 653
611	Purchases of specific technical supplies	56 763 508	62 520 956
612	Fuels and lubricants	34 156 098	37 612 479
613	Transport costs	17 521 891	16 796 048
614	Water, electricity, gas and other energy sources	25 463 391	25 652 647
615	Rent and rental charges	12 718 821	12 442 980
616	Maintenance, upkeep and safety costs	19 831 055	21 491 766
617	Entertainment, mission, reception and ceremonial expenses	73 305 505	75 946 487
618	Remuneration for external services	161 097 230	168 352 011
619	Roads, road network, engineering structure and infrastructure maintenance	3 846 909	4 017 304
62	Salaries	1 032 173 850	1 070 152 799
621	Gross salary of staff governed by the general public service rules and regulations	862 664 329	897 124 316
622	Gross salary of staff governed by the special civil service rules and regulations	105 334 907	103 704 958
623	Gross salary of students in training		1 484 000
624	Gross salary of total pay staff	7 721 915	7 417 290
625	Gross salary of unclassified staff	207 849	535 436

SECTION FORTY-SEVEN:

Expenditure under the special appropriation accounts for the 2020 financial year is estimated at **CFAF 43 700 000 000**, and broken down by economic type as follows:

		(Unit: thousands FCFA)
	NATURE OF EXPENDITURE	2020
Special Appropriation Account for Cultural Policy Support		1 000 000
	CAPITAL EXPENDITURE	33 000
	CURRENT EXPENDITURE	967 000
Special Appropriation Account for Support to and Development of Tourism and Leisure Activities		1 000 000
	CAPITAL EXPENDITURE	0
	CURRENT EXPENDITURE	1 000 000
Special Wildlife Protection Fund		500 000
	CAPITAL EXPENDITURE	302 000
	CURRENT EXPENDITURE	198 000
Special Appropriation Account for the Financing of Sustainable Water and Sanitation Development Projects		500 000
	CAPITAL EXPENDITURE	418 500
	CURRENT EXPENDITURE	81 500
Special Forest Development Fund		3 000 000 000
	CAPITAL EXPENDITURE	1 800 000
	CURRENT EXPENDITURE	1 200 000
National Environment and Sustainable Development Fund		1 200 000
	CAPITAL EXPENDITURE	450 480
	CURRENT EXPENDITURE	749 520
Special Telecommunications Development Fund		30 000 000
	CAPITAL EXPENDITURE	26 000 000
	CURRENT EXPENDITURE	4 000 000





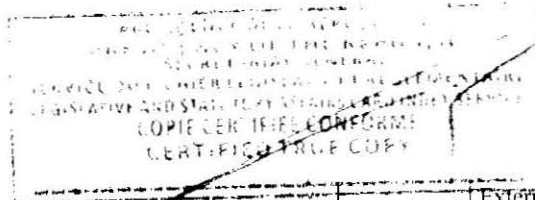
		(Unit: thousands FCFA)
	NATURE OF EXPENDITURE	2020
	Special Fund for Electronic Security Activities	1 500 000
	CAPITAL EXPENDITURE	331 000
	CURRENT EXPENDITURE	1 169 000
	Special Appropriation Account for the Development of the Postal Sector	1 000 000
	CAPITAL EXPENDITURE	769 415
	CURRENT EXPENDITURE	230 585
	Special Appropriation Account for the Production of Forgery-proof Transport Documents	4 000 000
	CAPITAL EXPENDITURE	0
	CURRENT EXPENDITURE	4 000 000
	CAPITAL EXPENDITURE	30 104 395
	CURRENT EXPENDITURE	13 595 605
	TOTAL EXPENDITURE ON SAAs	43 700 000

CHAPTER THREE **BUDGET BALANCE**

SECTION FORTY-EIGHT:

For the 2020 financial year, the State budget balance resulting from revenue estimates and expenditure ceilings presented in Sections Forty-four, Forty-five, Forty-six and Forty-seven above shall be fixed at the following amounts:

				(In CFAF Thousands)
RESOURCES	AMOUNT	EXPENDITURE	AMOUNT	
I. GENERAL BUDGET				
DOMESTIC REVENUE	3 719.2	CURRENT EXPENDITURE	2 663.4	
Gross tax revenues	2 962.2	Interest and commissions	219.9	
<i>of which VAT credit refunds</i>	<i>72.0</i>	Personnel expenditure	1 066.2	
Net tax revenue	2 890.2	Goods and services	780.0	
Oil revenue	443.0	Current transfers	597.4	
Non-tax revenues	212.0	<i>Of which grants to SAAs</i>	<i>0.0</i>	
TOTAL NET DOMESTIC REVENUE	3 545.2	CAPITAL EXPENDITURE	1 496.3	



GRANTS	102.0	External financing	796.0
Programme grants	73.0	Own resources	654.4
Project grants	29.0	Shareholding/Restructuring	45.9
EXCEPTIONAL REVENUE	0.0	OTHER EXPENDITURE	0.0
Privatisation revenue		Net loans	0.0
GENERAL BUDGET NET REVENUE	3 647.2	GENERAL EXPENDITURE BUDGET	4 159.7
II – SPECIAL TREASURY ACCOUNTS			
Special Appropriation Accounts	43.7	Special Appropriation Accounts	43.7
<i>Of which subsidies from the general budget</i>	<i>0.0</i>		
<i>Of which balance carried forward from 2019</i>	<i>19.8</i>		
TOTAL NET STATE BUDGET REVENUE	3 690.9	TOTAL STATE BUDGET EXPENDITURE	4 203.4
NATURE OF THE BALANCE	Amount	% of GDP	
FINANCING CAPACITY/NEED	-512.5	-2.1	
OVERALL BALANCE	-512.5	-2.1	
CEMAC REFERENCE BALANCE	-536.5	-2.2	

CHAPTER FOUR

OVERALL FINANCING AND AUTHORIZATIONS

SECTION FORTY-NINE:

For the 2020 financial year, the resources and cash expenses that contribute to achieving financial equilibrium shall be evaluated as follows:

<i>(in CFAF billion)</i>			
FINANCING AND CASH FLOW NEEDS	AMOUNT	SOURCES OF FINANCING AND CASH FLOW	AMOUNT
Overall budgetary deficit	512.5	Project loans	767.0
Debt amortization (excluding correspondents)	648.0	Issue of Government bonds	320.0
<i>Foreign debt</i>	<i>302.2</i>	Budget Support	115.5
<i>Domestic debt</i>	<i>345.8</i>	Bank financing	102.0
Receivables/Domestic arrears, including unstructured Autonomous Sinking Fund (CAA) debt	72.0	<i>Of which VAT escrow account</i>	72.0
VAT credit refund	72		
Net cash outflow to Correspondents	0.0		
TOTAL	1 304.5	TOTAL	1 304.5

SECTION FIFTY:

During the 2020 financial year, the Minister of Finance shall be authorized to actively manage debt and the cash situation, notably through the redemption, exchange or early redemption of securities issued and the use of risk hedging instruments.

SECTION FIFTY-ONE:

During the 2020 financial year, the Government shall be authorized to use issues of government securities, notably Treasury bonds, for a maximum amount of CFAF 320 billion to finance development projects.

SECTION FIFTY-TWO:

During the 2020 financial year, the Government shall be authorized to negotiate and eventually contract concessional and non-concessional loans totalling respectively CFAF 300 billion and CFAF 350 billion, under conditions that safeguard the State's financial interests and economic and political sovereignty.

PART TWO **MEANS OF PUBLIC POLICIES AND SPECIAL PROVISIONS**

DIVISION I **GENERAL PROVISIONS**

SECTION FIFTY-THREE:

This part provides for and authorizes public policy resources for all ministries and institutions in 2020.

DIVISION II **APPROPRIATIONS**

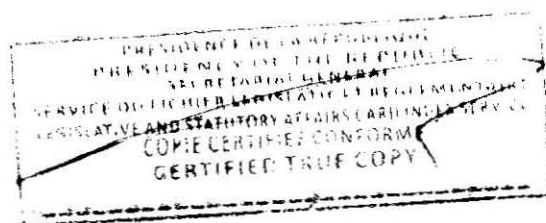
CHAPTER ONE **GENERAL BUDGET APPROPRIATIONS**

SECTION FIFTY-FOUR:

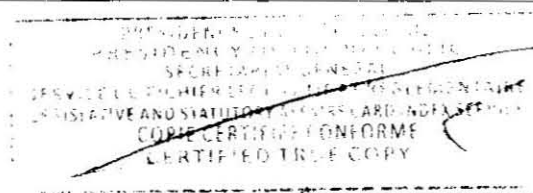
The amounts of the commitment authorizations and the payment appropriations under the general budget opened for the programmes contributing to the achievement of objectives with indicators are fixed as follows:

(Unit: CFAFmillion)						
No.	Programme		OBJECTIVE	INDICATOR	CA	PA
	CODE	WORDING				
	HEAD 01 - PRESIDENCY OF THE REPUBLIC				49 860 000	49 860 000
1	001	FORMULATION AND COORDINATION OF PRESIDENTIAL ACTION	Ensure the implementation of the Major Accomplishments Programme	Level of monitoring of the implementation of actions approved by the President of the Republic	19 837 023	19 837 023
2	002	PRESIDENTIAL PROTECTION AND TERRITORIAL INTEGRITY	Preserve the integrity of the national territory and political stability	Overall level of achievement of objectives assigned to the missions	7 062 150	7 062 150

(Unit: CFAFmillion)						
No.	Programme		OBJECTIVE	INDICATOR	CA	PA
	CODE	WORDING				
3	003	GOVERNANCE AND INSTITUTIONAL SUPPORT FOR THE PRESIDENCY OF THE REPUBLIC AND ITS ATTACHED SERVICES	Support the implementation of operational programmes	Overall rate of implementation of budgeted actions	22 960 827	22 960 827
HEAD 02 - SERVICES ATTACHED TO THE PRESIDENCY					6 938 000	6 938 000
4	016	FORMULATION AND COORDINATION OF PRESIDENTIAL ACTION	Contribute to the achievement of the objectives of the Major Accomplishments Programme.	Rate of implementation of actions approved by the President of the Republic	764 503	764 503
5	018	PRESIDENTIAL PROTECTION AND TERRITORIAL INTEGRITY	Contribute to the preservation of the integrity of the national territory and political stability	Overall level of achievement of objectives assigned to the missions	6 173 497	6 173 497
HEAD 03 - NATIONAL ASSEMBLY					20 682 000	20 682 000
6	032	STRENGTHENING PARLIAMENTARY CONTROL OF GOVERNMENT ACTION	Contribute to the effectiveness of public policies	Control rate of the Government's Priority Investment Programme	3 200 000	3 200 000
7	033	GOVERNANCE AND INSTITUTIONAL SUPPORT OF THE SERVICES OF THE NATIONAL ASSEMBLY	Support the implementation of operational programmes	Degree of motivation of National Assembly staff	17 482 000	17 482 000
HEAD 04 - PRIME MINISTER'S OFFICE					17 925 787	17 925 787
8	046	DIRECTING AND COORDINATION OF GOVERNMENT ACTION	Ensure the effective completion of at least 70% of the annual tranche of government strategic programmes and projects	Achievement rate of the annual tranche of government strategic programmes and projects	2 002 570	2 002 570
9	047	GOVERNANCE AND INSTITUTIONAL SUPPORT FOR INTERNAL SERVICES AND THOSE ATTACHED TO THE PRIME MINISTER'S OFFICE	Satisfy at least 70% of officials of internal services and those attached to PMO.	Level of satisfaction of officials of internal services and those attached to the PMO	15 923 217	15 923 217
HEAD 05 - ECONOMIC AND SOCIAL COUNCIL					1 712 000	1 712 000
10	061	GOVERNANCE AND INSTITUTIONAL SUPPORT OF THE ECONOMIC AND SOCIAL COUNCIL	Improve the coordination of services and ensure the proper implementation of ESC programmes	Achievement rate of activities budgeted at the ESC	1 524 000	1 524 000
11	062	STEERING AND DEVELOPMENT OF THE RESPONSIBILITIES ENTRUSTED TO THE ECONOMIC AND SOCIAL COUNCIL	Strengthen and facilitate the implementation of public policies	Number	188 000	188 000
HEAD 06 - MINISTRY OF EXTERNAL RELATIONS					34 236 000	34 236 000
12	076	DEVELOPMENT OF THE POTENTIAL OF BILATERAL COOPERATION	Capitalizing on the potential of bilateral cooperation for the benefit of Cameroon	Annual number of bilateral cooperation legal instruments negotiated, formalized signed/monitored	16 369 169	16 369 169



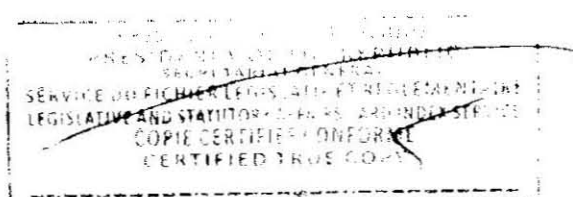
(Unit: CFAFmillion)						
No.	Programme		OBJECTIVE	INDICATOR	CA	PA
	CODE	WORDING				
13	077	BOOSTING OF MULTILATERAL AND DECENTRALIZED COOPERATION	Maximize and diversify the security and socio-economic opportunities of multilateral and decentralized cooperation	Number of security and socio-economic projects and programmes implemented in Cameroon through multilateral and decentralized cooperation	3 145 795	3 145 795
14	078	MANAGEMENT OF CAMEROONIANS ABROAD	Improve the contribution of Cameroonians abroad to the country's political, social and economic life	Level of effective participation of Cameroonians abroad in political, economic and social life	4 601 984	4 601 984
15	079	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE EXTERNAL RELATIONS SUB-SECTOR	Improve the coordination of services and ensure the implementation of programmes	Rate of implementation of budgeted activities in MINREX	10 119 052	10 119 052
HEAD 07 - MINISTRY OF TERRITORIAL ADMINISTRATION					32 202 570	30 697 000
16	092	MODERNIZATION OF THE TERRITORIAL ADMINISTRATION	Strengthen resilience to risks, disasters and their effects.	Number of divisions with disaster response plans	14 376 109	12 870 539
17	093	SECURITY AND MANAGEMENT OF PUBLIC FREEDOMS	Guarantee State security and the exercise of freedoms	Number of progress reports per year	5 953 350	5 953 350
18	094	DEVELOPMENT OF THE NATIONAL CIVIL PROTECTION MECHANISM	Strengthen resilience to risks, disasters	Number of divisions with Relief Organization Plans (ORSEC)	3 691 575	3 691 575
19	095	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE TERRITORIAL ADMINISTRATION SUB-SECTOR	Improve the coordination of services and ensure the proper implementation of programmes in the Ministry of Territorial Administration	Implementation rate of budgeted activities in the Ministry of Territorial Administration	8 181 536	8 181 536
HEAD 08 - MINISTRY OF JUSTICE					63 806 979	61 334 000
20	107	GOVERNANCE AND INSTITUTIONAL SUPPORT OF THE JUSTICE SUB-SECTOR	Improve service coordination and ensure effective implementation of programmes.	Rate of implementation of budgeted activities in the Ministry.	10 173 188	10 173 188
21	108	IMPROVEMENT OF JUDICIAL ACTIVITY	Improve access to and quality of the justice public service	Duration of legal proceedings	32 036 186	30 481 186
22	109	IMPROVEMENT OF PRISON POLICY	Improve conditions of detention and prepare detainees for social reintegration of	Rate of satisfaction of the basic needs of prisoners	21 597 605	20 679 626
HEAD 09 - SUPREME COURT					12 409 725	5 503 000
23	121	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE SUPREME COURT SUB-SECTOR	Support the implementation of Supreme Court operational programmes	Implementation rate of the budget of the Supreme Court	10 524 049	3 617 324



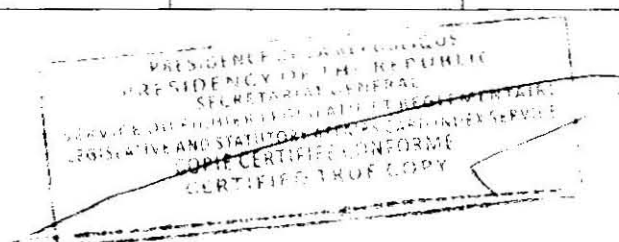
(Unit: CFAFmillion)						
No.	Programme		OBJECTIVE	INDICATOR	CA	PA
	CODE	WORDING				
24	122	CONTROL OF FINANCIAL TRANSPARENCY, BUDGET MANAGEMENT AND THE QUALITY OF PUBLIC ACCOUNTS	Contribute to the improvement of financial management and the protection of public funds	Rate of conduct of scheduled controls	1 354 586	1 354 586
25	123	CONTRIBUTION TO THE STRENGTHENING OF THE RULE OF LAW	Improve the management of judicial and administrative disputes at the Supreme Court	Rate of processing appeals filed	531 090	531 090
HEAD 10 - MINISTRY OF PUBLIC CONTRACTS					16 536 000	16 536 000
26	715	IMPROVEMENT OF PUBLIC PROCUREMENT SYSTEM ADMINISTRATION	Ensure the proper functioning of the system	1. Rate (%) of public contracts awarded in compliance with the regulations 2. Rate (%) of contracts awarded under the OTC procedure maintained at less than 10%. 3. Rates of public contracts awarded following the single tender procedure	3 316 400	3 316 400
27	716	STEPPING UP EXTERNAL CONTROL OF SUPPLIES AND SERVICE PROVISION CONTRACTS	Ensure the effectiveness and execution of service provision and general supplies contracts	1. Rate of contracts controlled 2. Rate (%) of abandoned contracts 3. Rate (%) of fictitious contracts	2 840 500	2 840 500
28	717	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE PUBLIC PROCUREMENT SUB-SECTOR	Improve the performance services	Rate (%) of implementation of budgeted activities	7 755 100	7 755 100
29	718	STEPPING UP EXTERNAL CONTROL OF INFRASTRUCTURE CONTRACTS	Ensure the effectiveness and execution of infrastructure contracts	1. Rate of contracts controlled 2. Rate (%) of abandoned contracts 3. Rate (%) of fictitious contracts	2 624 000	2 624 000
HEAD 11 - SUPREME STATE AUDIT					5 091 000	5 091 000
30	136	STEPPING UP THE PREVENTION OF THE EMBEZZLEMENT OF PUBLIC FUNDS	Promote the culture of good governance in the management of public affairs	Number of public entities having adopted internal control standards	892 000	892 000
31	137	INTENSIFICATION, DIVERSIFICATION OF AUDITS AND SYSTEMATIZATION OF PENALTIES AGAINST UNSCRUPULOUS VOTE HOLDERS	Reduce the risk of poor governance and repair prejudices suffered by the State	1. Number of audit mission teams deployed per year 2. Number of CDBF sessions held	1 861 000	1 861 000
32	138	CONSUPE GOVERNANCE AND INSTITUTIONAL SUPPORT	Support the implementation of the programmes of Supreme State Audit services	Rate of provision of financial resources	2 338 000	2 338 000
HEAD 12 - GENERAL DELEGATION FOR NATIONAL SECURITY					104 798 504	104 486 000

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(Unit: CFAFmillion)						
No.	Programme		OBJECTIVE	INDICATOR	CA	PA
	CODE	WORDING				
33	151	CONSOLIDATION PUBLIC SAFETY	Step up the protection of institutions, public freedoms, people and property	Rate of security coverage nationwide	22 383 661	22 171 799
34	152	GOVERNANCE AND INSTITUTIONAL SUPPORT	Improve the coordination of Services and ensure proper implementation of programmes	Rate of implementation of budgeted activities in the DGNS	73 618 597	73 517 955
35	154	STRENGTHENING BORDER SECURITY	Control migration and step up the fight against cross-border crime	Average number of cross-border criminal acts or offences recorded	2 459 747	2 459 747
36	155	REVITALIZATION OF THE INTELLIGENCE SYSTEM	Ensure the permanent availability of comprehensive, complete and quality intelligence	Quantity of secure briefing notes produced	6 336 499	6 336 499
HEAD 13 - MINISTRY OF DEFENCE					239 467 529	234 214 000
37	166	STRENGTHENING OF TERRITORIAL DEFENCE OF	Strengthen the territorial defence mechanism.	Rate of compliance of the staff of the operational units of Armed Forces with the of organization and equipment (TOE)	125 075 833	121 751 733
38	168	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE DEFENCE SUB-SECTOR	Improve the coordination of services and ensure proper implementation of the programmes of the Ministry of Defence	Rate of implementation of budgeted activities in the Ministry of Defence	44 544 499	44 010 097
39	169	PARTICIPATION IN NATIONAL DEVELOPMENT ACTIVITIES	Provide support to specific areas that contribute to Cameroon's socio-economic development	Rate of response to the various requests submitted to MINDEF's specialized entities	9 336 214	9 336 214
140	170	PARTICIPATION IN THE PROTECTION OF PEOPLE AND PROPERTY	Ensure conditions of security and peace conducive to development	Crime rate	60 510 983	59 115 956
HEAD 14 - MINISTRY OF ARTS AND CULTURE					5 116 500	5 116 500
41	181	CONSERVATION OF CAMEROONIAN ART AND CULTURE	Develop and ensure the profitability of the cultural and artistic heritage	Number of cultural goods developed and economically viable	829 500	829 500
42	182	STRENGTHENING THE MECHANISM FOR PRODUCTION OF CULTURAL GOODS AND SERVICES	Enhance the profitability and competitiveness of the sub-sector	Number of cultural products promoted and supported	1 498 798	1 498 798
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	2 788 500	2 788 500
HEAD 15 - MINISTRY OF BASIC EDUCATION					235 315 394	235 315 394

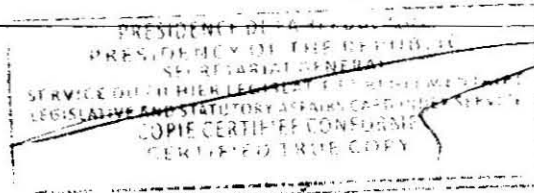


(Unit: CFAFmillion)						
No.	Programme		OBJECTIVE	INDICATOR	CA	PA
	CODE	WORDING				
44	196	DEVELOPMENT OF PRESCHOOL EDUCATION	Ensure effective implementation of programmes	Average rate of achievement of operational programme indicators	14 932 358	14 932 358
45	197	UNIVERSALIZATION OF PRIMARY EDUCATION	Increase the rate of pre-school enrolment nationwide	Gross preschool enrolment rate	186 987 256	186 987 256
46	198	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE BASIC EDUCATION SUB-SECTOR	Improve access to and completion of primary education	1. Net primary school enrolment rate 2. Primary school completion rate 3. Net primary school enrolment rate	31 103 248	31 103 248
47	199	LITERACY	Increase the number of literate persons	Literacy rate	2 292 532	2 292 532
HEAD 16 - MINISTRY OF SPORTS AND PHYSICAL EDUCATION					76 068 789	72 436 000
48	211	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	8 712 667	8 712 667
49	212	SUPERVISION OF THE SPORTS MOVEMENT	Increase the supervision of the practice of physical and sports activities (PSA) by institutional actors	Number of trained supervisors per 100 000 people	61 558 616	57 925 827
50	213	DEVELOPMENT OF SPORTS INFRASTRUCTURE	Provide the country with modern sports infrastructure	Number of sports facilities built and functional	5 797 506	5 797 506
HEAD 17 - MINISTRY OF COMMUNICATION					6 167 000	6 167 000
51	227	IMPROVEMENT OF SUPPLY AND ACCESS TO INFORMATION	Provide the national and international community with adequate quality information	Proportion of the population with access to the mass media	3 329 100	3 329 100
52	228	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE COMMUNICATION SUB-SECTOR	Improve the coordination of services and ensure proper implementation of programmes in the Ministry of Communication	Rate of implementation of budgeted activities in MINCOM	2 837 900	2 837 900
HEAD 18 - MINISTRY OF HIGHER EDUCATION					65 228 000	65 228 000
53	241	DEVELOPMENT OF THE TECHNOLOGICAL AND VOCATIONAL COMPONENT OF HIGHER EDUCATION	Increase the number and quality of students trained in technological and vocational institutions of higher learning	Percentage of students trained in technological and vocational institutions of higher learning	7 547 916	7 547 916



(Unit: CFAFmillion)

No.	Programme		OBJECTIVE	INDICATOR	CA	PA
	CODE	WORDING				
54	242	MODERNIZATION AND PROFESSIONALIZATION OF TRADITIONAL FACULTIES	Provide traditional faculty students with professional skills and abilities to enable them to gain employment or be self-employed	1. Rate of professional integration of students trained in technological and vocational institutions of higher learning 2. Annual supervision rate of Master's level students (Number of students/lecturers) 3. Number of students per seat	8 195 262	8 195 262
55	243	DEVELOPMENT OF UNIVERSITY RESEARCH AND INNOVATION	Enable university research to positively impact the country's development with a view to its emergence	Proportion of university research findings used in 2 years in priority sectors defined in the GESP	11 618 049	11 618 049
56	244	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE HIGHER EDUCATION SUB-SECTOR	Ensure better management of higher education	Rate of implementation of budgeted activities	37 866 773	37 866 773
HEAD 19 - MINISTRY OF SCIENTIFIC RESEARCH AND INNOVATION					10 902 000	10 902 000
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	9 213 600	9 213 600
58	260	INTENSIFICATION OF RESEARCH, DEVELOPMENT AND INNOVATION	Increase scientific, technological and innovation research performance	Number of research findings produced and disseminated	1 688 400	1 688 400
HEAD 20 - MINISTRY OF FINANCE					56 383 899	56 233 899
59	271	MOBILIZATION OF NON-OIL REVENUE	Improve the level of non-oil revenue collection, create an enabling environment for business development and protect the national economic space	1. Rate of collection of tax and customs revenue 2. Rate of collection of tax and customs revenue	16 076 920	16 076 920
60	272	MANAGEMENT OF THE TREASURY AND MONITORING OF THE FINANCIAL SECTOR	Improve the efficiency of the Treasury and optimize the use of resources mobilized to finance the economy.	1. Overall payment timeframe after service rendered 2. Debt ratio	14 668 161	14 518 161
61	274	STATE BUDGET MANAGEMENT	Streamline resource allocation to promote effective budget management	1. Reference primary budget balance 2. Sustainability ratio of the wage bill	10 289 885	10 289 885
62	275	GOVERNANCE AND INSTITUTIONAL SUPPORT IN MINFI	Strengthen the strategic management of programmes to achieve MINFI's objectives	Rate of implantation of MINFI's action plan	15 348 933	15 348 933
HEAD 21 - MINISTRY OF TRADE					8 258 000	8 213 000



(Unit: CFAFmillion)

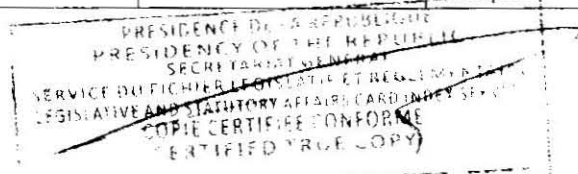
No.	Programme		OBJECTIVE	INDICATOR	CA	PA
	CODE	WORDING				
63	286	DEVELOPMENT OF EXPORTS	Contribute to improving the competitiveness of local products, gain access to new markets and attract foreign investments	Trends in export of products of supervised sub-sectors	478 118	478 118
64	287	REGULATION OF DOMESTIC TRADE	Structure distribution channels with a view to ensuring a regular supply of the domestic market under conditions of healthy competition	1. Domestic market consolidation rate 2. Proportion of equity in commercial transactions 3. Implementation rate of the market mapping	3 908 316	3 863 316
65	288	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE TRADE SUB-SECTOR	Improve the working environment and conditions	Programme effectiveness rate	3 871 566	3 871 566
HEAD 22 - MINISTRY OF ECONOMY, PLANNING AND REGIONAL DEVELOPMENT					63 559 000	63 559 000
66	301	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE ECONOMY, PLANNING AND REGIONAL DEVELOPMENT SUB-SECTOR	Improve the coordination of services and ensure proper implementation of MINEPAT programmes	Annual implementation rate of MINEPAT programmes	6 383 410	6 383 410
67	302	SUPPORT FOR ECONOMIC RECOVERY TO ACCELERATE GROWTH	Improve the economic growth rate	1 PIB execution rate 2. Public investment rate	8 886 130	8 886 130
68	303	STRENGTHENING DEVELOPMENT PARTNERSHIP AND REGIONAL INTEGRATION	Improve the contribution of economic partnerships and regional integration to the achievement of Cameroon's development objectives	Annual disbursement rate of planned investment resources from external financing	2 822 381	2 822 381
69	304	STRENGTHENING OF DEVELOPMENT PLANNING AND INTENSIFICATION OF REGIONAL DEVELOPMENT ACTIONS.	Adopt development strategies and plans that are consistent with GESP objectives	Number of development strategies and plans that are consistent with GESP objectives	45 467 079	45 467 079
HEAD 23 - MINISTRY OF TOURISM AND LEISURE					14 442 000	14 392 000
		DEVELOPMENT OF THE TOURISM AND LEISURE PRODUCTS	Increase the receptiveness to tourism and leisure infrastructure	1. Number of tourism infrastructures built/rehabilitated and operational 2. Number of leisure facilities built and operational 3. Number of hotels built/rehabilitated and used	10 933 478	10 933 478
71	318	PROMOTION OF TOURISM AND LEISURE	Attract a large number of resident and non-resident visitors	1. Number of international visitors received 2. Number of internal visitors who visited Cameroon destination	1 277 177	1 277 177
72	320	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE TOURISM AND LEISURE SUB-SECTOR	Improve service coordination and ensure proper programme implementation	Rate of implementation of programmed and budgeted activities	2 231 345	2 181 345

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(Unit: CFAFmillion)

(Unit: CFAFmillion)

No.	Programme		OBJECTIVE	INDICATOR	CA	PA
	CODE	WORDING				
HEAD 25 - MINISTRY OF SECONDARY EDUCATION					406 270 000	404 935 000
73	331	STRENGTHENING ACCESS TO SECONDARY EDUCATION	Increase access to secondary education	Primary to secondary school transition rate	89 637 750	88 422 750
74	332	IMPROVING THE QUALITY OF EDUCATION AND LIFE IN THE EDUCATIONAL MILIEU IN THE SECONDARY EDUCATIONAL SUB-SECTOR	Improve the quality of teaching and learning in the Ministry of Secondary Education	First cycle completion rate	219 641 375	219 641 375
75	333	INTENSIFICATION OF PROFESSIONALIZATION AND OPTIMIZATION OF TRAINING IN THE SECONDARY EDUCATION SUB-SECTOR	Adapt training to the socio-economic environment	Number of vocational training courses developed in technical and vocational secondary education	64 812 435	64 692 435
76	334	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE SECONDARY EDUCATION SUB-SECTOR	Improve governance and optimal resource management	Rate of implementation of programmed activities in MINESEC	32 178 440	32 178 440
HEAD 26 - MINISTRY OF YOUTH AFFAIRS AND CIVIC EDUCATION					23 237 646	23 237 646
77	346	CIVIC EDUCATION AND NATIONAL INTEGRATION	Promote the culture of citizenship among the population	Number of people trained in citizenship values by MINJEC training centre	7 115 750	7 115 750
78	347	YOUTH SOCIO-ECONOMIC EMPOWERMENT	Contribute to youth social and economic integration	1. Number of youths trained in MINJEC training centres to ensure their social and economic integration 2. Number of youths MINJEC training centres integrated into the economic fabric	12 624 827	12 624 827
79	348	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE MINISTRY OF YOUTH AND CIVIC EDUCATION	Improve service coordination and ensure proper programme implementation	Rate of implementation of budgeted activities in the Ministry of Youth Affairs and Civic Education	3 497 069	3 497 069
HEAD 27 - MINISTER OF DECENTRALIZATION AND LOCAL DEVELOPMENT					44 494 130	44 447 000
80	350	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE DECENTRALIZATION AND LOCAL DEVELOPMENT SUB-SECTOR	Make the services of the Ministry of Decentralization and Local Development operational	Level of operationalization of the services of the Ministry of Decentralization and Local Development	2 966 550	2 963 520
81	351	DEEPENING THE DECENTRALIZATION PROCESS	Strengthen Council autonomy and make Regions operational.	Percentage of the State budget allocated to the Councils and Regions	37 700 580	37 656 480
82	352	PROMOTION OF LOCAL DEVELOPMENT	Support local councils and regions in providing basic services and ensuring the harmonious and balanced development of the national territory	Volume of budget allocated annually to priority projects ensuing from council development plans (CDPs) and regional development plans	3 827 000	3 827 000



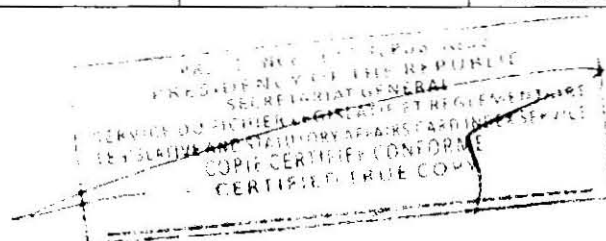
(Unit: CFAFmillion)						
No.	Programme		OBJECTIVE	INDICATOR	CA	PA
	CODE	WORDING				
				(RDPs)		
HEAD 28 - MINISTRY OF ENVIRONMENT, PROTECTION OF NATURE AND SUSTAINABLE DEVELOPMENT					7 458 000	7 458 000
83	361	COMBATING DESERTIFICATION AND CLIMATE CHANGE	Reduce land degradation and promote climate change resilience, mitigation and adaptation measures	1. % of land restored in heavily degraded areas in Priority Area 1 - Far-North Region (1 116 700 ha) 2. Number of resilience, mitigation and adaptation best practices implemented or strengthened and adopted by the population	2 962 174	2 962 174
84	362	SUSTAINABLE BIODIVERSITY MANAGEMENT	Make the national sustainable development strategy operational	Area of mangroves restored	1 060 069	1 060 069
85	363	COMBATING POLLUTION AND NUISANCES AND OBNOXIOUS AND/OR HAZARDOUS CHEMICAL SUBSTANCES	Reduce pollution and environmental nuisance	Number of facilities inspected	1 074 582	1 074 582
86	364	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE ENVIRONMENT, NATURE PROTECTION AND SUSTAINABLE DEVELOPMENT SUB-SECTOR	Improve service coordination and ensure proper programme implementation	Rate of implementation of MINEPDED's budgeted activities	2 361 175	2 361 175
HEAD 29 - MINISTRY OF MINES, INDUSTRY AND TECHNOLOGICAL DEVELOPMENT					10 575 000	10 575 000
87	376	HARNESSING OF MINING AND GEOLOGICAL RESOURCES	Increase the contribution of non-oil geological and mining resources to PIB	1. Revenue derived from the issuance of mining titles 2. Number of proven mining reserves	3 884 970	3 884 970
88	377	DIVERSIFICATION AND IMPROVEMENT OF THE COMPETITIVENESS OF INDUSTRIAL SECTORS	Process agricultural, mining and forestry raw materials by developing industrial sectors	Industrial production index trends in the main processing sectors	2 549 300	2 549 300
89	378	DEVELOPMENT OF INVENTIONS, TECHNOLOGICAL INNOVATIONS AND INDUSTRIAL PROPERTY ASSETS	Increase the number of industrial property assets developed	Number of assets developed	659 755	659 755
90	379	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE MINING, INDUSTRY AND TECHNOLOGICAL DEVELOPMENT SUB-SECTOR	Improve service coordination and ensure proper implementation of MINMIDT programmes	Rate of implementation of budgeted activities within MINMIDT	3 480 975	3 480 975

(Unit: CFAFmillion)						
No.	Programme		OBJECTIVE	INDICATOR	CA	PA
	CODE	WORDING				
HEAD 30 - MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT					91 896 186	90 851 186
91	391	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE AGRICULTURAL AND RURAL DEVELOPMENT SUB-SECTOR	Improve service coordination and ensure proper programme implementation in the Ministry of Agriculture and Rural Development	Rate of implementation of budgeted activities in the Ministry of Agriculture and Rural Development	24 908 060	23 863 060
92	392	IMPROVEMENT OF AGRICULTURAL SECTOR PRODUCTIVITY AND COMPETITIVENESS	Make Cameroon's agricultural sector more productive and competitive and gain additional shares on sub-regional and international markets	Yield of the main agricultural sectors	23 948 610	23 948 610
93	393	MODERNIZATION OF RURAL AND PRODUCTION INFRASTRUCTURE	Improve the performance of basic factors of production and the living environment in rural areas	proportion of production from modern farms	42 678 336	42 678 336
94	394	SUSTAINABLE MANAGEMENT OF AGRICULTURAL NATURAL RESOURCES	Improve the sustainable use of arable land in compliance with environmental constraints	Percentage of national farmlands where good fertility environment-friendly practices are used	361 180	361 180
HEAD 31 - MINISTRY OF LIVESTOCK, FISHERIES AND ANIMAL INDUSTRIES					34 887 510	34 887 510
95	406	DEVELOPMENT OF ANIMAL PRODUCTION AND INDUSTRIES	Increase the production of animal products and food items	Quantity of animal products and food items produced and processed	17 748 322	17 748 322
96	407	IMPROVEMENT OF LIVESTOCK HEALTH COVERAGE AND ZOOZONOSIS CONTROL	Reduce the impact of animal diseases on livestock productivity and improve the health quality of animal and fishery food items	Average prevalence rate of animal diseases	6 141 353	6 141 353
97	408	DEVELOPMENT OF FISHERY PRODUCTION	Ensure the increased and sustainable production of fishery products	Quantity of fishery products produced	3 342 511	3 342 511
98	409	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE LIVESTOCK, FISHERIES AND ANIMAL INDUSTRIES SUB-SECTOR	Improve service coordination and ensure proper programme implementation at the Ministry of Livestock, Fisheries and Animal Industries (MINEPIA)	Rate of implementation of budgeted activities within the Ministry of Livestock, Fisheries and Animal Industries (MINEPIA)	7 655 324	7 655 324
HEAD 32 - MINISTRY OF WATER RESOURCES AND ENERGY					245 714 923	244 209 500
99	421	ENERGY SUPPLY	Ensure sufficient quantity of energy for the population and economic activities	Quantity of energy available for final consumption (in toe)	122 679 168	122 679 168

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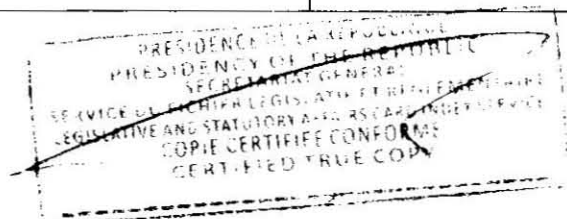
(Unit: CFAFmillion)						
No.	Programme		OBJECTIVE	INDICATOR	CA	PA
	CODE	WORDING				
100	422	ACCESS TO ENERGY	Improve access to energy for household and economic operators	1 Rate of access to electricity (in %) 2 Quantity of LPG produced for consumption 3 Share of renewable energy in the energy mix available for consumption (in %)	28 766 568	27 936 707
101	423	ACCESS TO DRINKING WATER AND LIQUID SANITATION	Improve the rate of access to drinking water and basic liquid sanitation infrastructure for households and economic operators	1. Rate of access to drinking water (in %) 2. Rate of access by individuals to improved sanitation (in %)	83 566 059	82 890 497
102	424	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE WATER RESOURCES AND ENERGY SUB-SECTOR	Improve service coordination and ensure proper programme implementation at the Ministry of Water and Energy	Rate of implementation of budgeted activities within the Ministry of Water and Energy (in %)	10 703 128	10 703 128
HEAD 33 - MINISTRY OF FORESTRY AND WILDLIFE					31 900 472	17 312 000
103	960	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE FORESTRY AND WILDLIFE SUB-SECTOR	Increase and improve the institutional, technical and operational capacities of stakeholders in the development of the forestry and wildlife sub-sector	Rate of output in the implementation of sub-sector activities	3 406 335	3 406 335
104	961	DEVELOPMENT AND RENEWAL OF THE FOREST RESOURCES	Manage forests in a sustainable manner	Fiscal and para-fiscal revenue derived from sustainable forest management	15 027 474	5 138 500
105	962	SECUREMENT AND DEVELOPMENT OF WILDLIFE RESOURCES AND PROTECTEDAREAS	Contribute to the increase in fiscal and para-fiscal revenues through sustainable management and development of wildlife and protected areas	Special fiscal revenues from management of the wildlife sub-sector	4 210 108	4 210 108
106	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	9 256 555	4 557 057
HEAD 35 - MINISTRY OF EMPLOYMENT AND VOCATIONAL TRAINING					19 734 420	19 319 000
107	452	PROMOTION OF DECENT EMPLOYMENT	Promote decent employment for the workforce	Number of jobs created and recorded per year	2 528 386	2 528 386
108	453	DEVELOPMENT OF VOCATIONAL TRAINING	Increase the employability of the workforce in line with the needs of the productive system	Number of learners supervised within the framework of vocational training	11 424 429	11 424 429
109	454	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE EMPLOYMENT AND VOCATIONAL TRAINING SUB-SECTOR	Improve service coordination and ensure proper programme implementation	Rate of implementation of programmed and budgeted activities	5 781 605	5 366 185

(Unit: CFAFmillion)						
No.	Programme		OBJECTIVE	INDICATOR	CA	PA
	CODE	WORDING				
HEAD 36 - MINISTRY OF PUBLIC WORKS					492 295 976	459 609 000
110	467	CONSTRUCTION OF ROADS AND OTHER INFRASTRUCTURE	Develop road and crossing infrastructure	1. Density of the tarred road network per 1 000 inhabitants 2. % of major projects involving the construction of other infrastructure in compliance with technical itinerary	310 911 268	299 760 852
111	468	REHABILITATION, MAINTENANCE AND REPAIR OF ROADS AND OTHER INFRASTRUCTURE	Improve the state of infrastructure	1. Length of tarred road network rehabilitated 2. % of the road network in good condition 3. % of major rehabilitation/repair projects for other infrastructure, in compliance with technical itinerary	160 359 870	142 299 310
112	469	CONDUCT OF INFRASTRUCTURE TECHNICAL STUDIES	Improve the quality of studies to optimize the cost and quality of infrastructure works	1. % of studies completed on time and in compliance with the technical itinerary 2. % of studies completed on time with less than 10% of supplementary agreements	8 464 722	5 738 722
113	470	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE PUBLIC WORKS	Streamline and harmonize interventions in order to optimize the cost and quality of infrastructure works	Rate of implementation of budgeted activities	12 560 116	11 810 116
HEAD 37 - MINISTRY OF STATE PROPERTY, SURVEYS AND LAND TENURE					16 589 000	16 589 000
114	481	MODERNIZATION OF SURVEYS	Ensure mastery of the national territory contribute to improving the management of State property and the business climate	Rate of modernization of surveys	2 780 414	2 780 414
115	482	PROTECTION AND DEVELOPMENT OF STATE PROPERTY	Improve the governance of State property	1. Proportion of administrative buildings 2. Number of administrative buildings rehabilitated	7 836 539	7 836 539

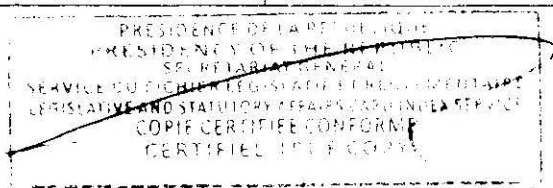


						(Unit: CFAFmillion)
No.	Programme		OBJECTIVE	INDICATOR	CA	PA
	CODE	WORDING				
116	483	ESTABLISHMENT OF LAND RESERVES AND PARCELLING OF STATE LAND	Establish land reserves to contribute to developing agro-industry, infrastructure and low-cost housing	1. Proportion of hectares secure 2. Proportion of plots produced 3. Proportion of computerized land registries	1 990 755	1 990 755
117	484	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE STATE PROPERTY, SURVEYS AND LANDS TENURE SUB-SECTOR	Improve service coordination and ensure proper programme implementation	Rate of implementation of budgeted activities within MINDCAF	3 981 292	3 981 292
HEAD 38 - MINISTRY OF HOUSING AND URBAN DEVELOPMENT					153 786 289	146 107 835
118	496	DEVELOPMENT OF HOUSING	Streamline urban land use and significantly reduce the proportion of indecent housing in urban areas	Number of additional households with access to decent housing	44 244 778	42 289 231
119	497	IMPROVEMENT OF THE URBAN ENVIRONMENT	Sanitize and embellish the urban space and establish good urban governance	Number of additional households with access to a sanitation system, length of drains built, number of youths trained in urban trades, number of wastewater treatment plants built or rehabilitated, number of functional platforms	25 437 116	24 298 116
120	498	URBAN TRANSPORT INFRASTRUCTURE DEVELOPMENT (PDITU)	Improve urban mobility	Length of urban road networks built/rehabilitated/ maintained	75 916 270	71 490 583
121	499	GOVERNANCE AND INSTITUTIONAL SUPPORT TO THE URBAN SUB-SECTOR	Improve service coordination and ensure proper implementation of MINH DU programmes	Rate of implementation of budgeted Programme activities	8 188 125	8 029 905
HEAD 39 - MINISTRY OF SMALL- AND MEDIUM-SIZED ENTERPRISES, SOCIAL ECONOMY AND HANDICRAFTS					11 544 850	11 544 850
122	511	PROMOTION OF PRIVATE INITIATIVES AND IMPROVEMENT OF SME COMPETITIVENESS	Strengthen and guarantee the competitiveness of Cameroon's SME fabric	1. Proportion of SMEs upgraded 2. Rate of increase in turnover of SMEs upgraded 3. SME growth rate	5 137 716	5 137 716
123	513	PROMOTION OF SOCIAL ECONOMY AND HANDICRAFTS	Organize and improve the performance of the social economy and handicrafts sectors	Number of social economy and craftsmen's organizations upgraded	4 077 308	4 077 308
124	514	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE SMALL- AND MEDIUM-SIZED ENTERPRISES, SOCIAL ECONOMY AND HANDICRAFT SUB-SECTOR	Improve service coordination and ensure proper programme implementation at MINPMEESA	Level of implementation of MINPMEESA programmes	2 329 826	2 329 826

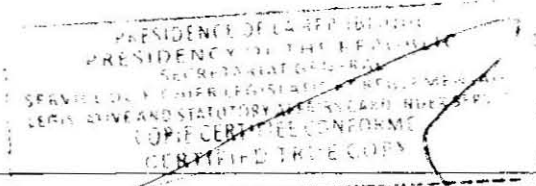
(Unit: CFAFmillion)						
No.	Programme		OBJECTIVE	INDICATOR	CA	PA
	CODE	WORDING				
HEAD 40 - MINISTRY OF PUBLIC HEALTH					217 427 558	213 651 000
125	527	DISEASE PREVENTION	Improve coverage of disease prevention interventions	1. Immunization coverage rate in PENTA 3 2. Percentage of households with access to or owning at least one MILD.A 3. Percentage of HIV-infected pregnant women receiving ARV treatment (to reduce MTCT during pregnancy and delivery in the past 12 months)	46 717 092	46 717 092
126	528	HEALTH PROMOTION	Act on health determinants and empower individuals to control and improve their health status	1. Rate of global acute malnutrition among under-five children 2. Percentage of ROs whose households have improved toilets	11 241 463	11 241 463
127	530	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE HEALTH SECTOR	Improve service coordination and ensure proper implementation of MINSANTE's operational programmes	1. Rate of implementation of budgeted activities within the Ministry of Public Health 2. Percentage of public health facilities with at least 50% of staff up to standards.	43 519 011	42 479 011
128	531	CASE MANAGEMENT	Reduce hospital and community lethality of priority communicable and non-communicable diseases, as well as maternal and infant-juvenile mortality	1. Peri-operative mortality rate in 1 st , 2 nd , 3 rd and 4 th category hospitals 2. Percentage of patients on ARV treatment 3. Rate of assisted childbirth in a health facility	115 949 993	113 213 434
HEAD 41 - MINISTRY OF LABOUR AND SOCIAL SECURITY					5 360 000	5 360 000
129	541	Promotion of Social Security For All	Improve the coverage and functioning of Cameroon's social security system in force	Proportion of the labour force integrated into the social security system in force	352 328	352 328
130	542	Improvement of labour protection	Promote decent work in all sectors	Proportion of workers whose companies apply the principles of decent work	2 020 161	2 020 161



(Unit: CFAFmillion)						
No.	Programme		OBJECTIVE	INDICATOR	CA	PA
	CODE	WORDING				
131	543	Governance and institutional support in the labour and social security sub-sector	Improve service coordination and ensure proper programme implementation at the ministry of labour and social security	Rate of implementation of budgeted activities within mintss	2 987 511	2 987 511
HEAD 42 - MINISTRY OF SOCIAL AFFAIRS					10 426 541	10 426 000
132	557	SOCIAL PROTECTION OF SOCIALLY VULNERABLE PERSONS	Strengthen the social protection of socially vulnerable persons	Number of socially vulnerable persons who have benefitted from protection measures in public and institutional milieu	3 428 880	3 428 880
133	559	NATIONAL SOLIDARITY AND SOCIAL JUSTICE	Ensure social and economic integration of reintegrated of vulnerable persons	Number of socially vulnerable persons socially integrated or reintegrated and economically self-reliant	3 102 850	3 102 850
134	570	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE SOCIAL AFFAIRS SUB-SECTOR	Improve service coordination and ensure proper programme implementation of at MINAS	Rate of implementation of budgeted activities within MINAS	3 894 811	3 894 270
HEAD 43 - MINISTRY OF WOMEN'S EMPOWERMENT AND THE FAMILY					8 380 000	8 380 000
135	573	DEVELOPMENT OF THE FAMILY AND PROTECTION OF THE RIGHTS OF THE CHILD	Contribute to the development and strengthening of family stability and harmony	Number of families receiving prenuptial, matrimonial and family education and awareness sessions on children's rights	1 294 839	1 294 839
136	574	INSTITUTIONAL SUPPORT AND GOVERNANCE	Build governance and institutional capacity	Rate of implementation of budgeted activities	2 860 411	2 860 411
137	575	WOMEN AND GENDER PROMOTION	Contribute to improving the situation of women in all sectors of national life	Rate of representation of women in decision-making positions	4 224 751	4 224 751
HEAD 45 - MINISTRY OF POSTS AND TELECOMMUNICATIONS					39 193 000	39 193 000
138	586	NETWORK INTENSIFICATION AND IMPROVEMENT OF NATIONAL POSTAL COVERAGE	Extend and optimize the national postal network	1. Number of functional postal contact points 2. Number of postal contact points with a broadband internet connection	1 635 928	1 635 928
139	587	DEVELOPMENT AND OPTIMIZATION OF TELECOMMUNICATION AND ICT NETWORKS AND SERVICES	Increase qualitative, quantitative and affordable access to electronic communication services throughout the national territory	ICT Development Index	34 265 186	34 265 186
140	588	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE POSTS AND TELECOMMUNICATIONS SUB-SECTOR	Improve working conditions in the administration and the performance of public services	Rate of implementation of the Ministry's action plan	3 291 886	3 291 886



(Unit: CFAFmillion)						
No.	Programme		OBJECTIVE	INDICATOR	CA	PA
	CODE	WORDING				
HEAD 46 - MINISTRY OF TRANSPORT					13 918 000	13 918 000
141	602	IMPROVEMENT OF THE SAFETY AND SECURITY SYSTEM OF THE DIFFERENT MODES OF TRANSPORT	Increase the level of safety and security of transport infrastructure	1. Rate of production of weather information throughout the national territory 2. Rate of reduction of the number of road accidents	1 643 086	1 643 086
142	603	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE TRANSPORT SUB-SECTOR	Support the conduct of the transport policy	Rate of implementation of budgeted activities within the Ministry of Transport	2 524 914	2 524 914
143	604	DEVELOPMENT AND REHABILITATION OF THE NATIONAL METEOROLOGICAL NETWORK	Produce reliable weather and climatological information relating to the safety of transport, agriculture and other related socio-economic activities	1. Number of engineers, technicians and officers trained 2. Rate of production of weather information on the national territory	1 011 850	1 011 850
144	607	DEVELOPMENT AND REHABILITATION OF BASIC INFRASTRUCTURE	Improve transport conditions and cost and increase mobility	1. Volume of freight traffic (million tonnes) 2. Number of infrastructure rehabilitated and/or built	8 738 150	8 738 150
HEAD 48 - NATIONAL COMMITTEE FOR DISARMAMENT, DEMOBILIZATION AND REINTEGRATION					5 000 000	5 000 000
145	756	DISARMAMENT AND DEMOBILIZATION	Disarm and demobilize ex-combatants		1 059 700	1 059 700
146	757	REINTEGRATION	Reintegrate ex-combatants	Rate of ex-combatants reintegrated	1 616 000	1 616 000
147	758	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE NATIONAL COMMITTEE FOR DISARMAMENT, DEMOBILIZATION AND REINTEGRATION	Improve service coordination and ensure proper programme implementation	Rate of implementation of activities budgeted within the Committee	2 324 300	2 324 300
HEAD 49 - CONSTITUTIONAL COUNCIL					3 244 000	3 244 000
148	720	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE CONSTITUTIONAL COUNCIL	Ensure operationalization and coordination of services at the Constitutional Council	Rate of implementation of activities within the Constitutional Council	3 244 000	3 244 000
HEAD 50 - MINISTRY OF PUBLIC SERVICE AND ADMINISTRATIVE REFORM					16 431 000	11 623 000
149	616	IMPROVEMENT OF THE MANAGEMENT OF STATE HUMAN RESOURCES	Optimize the management of State human resources	Number of government services having and using State human resources management tools	6 856 200	2 356 200
150	617	DEEPENING OF ADMINISTRATIVE REFORM	Contribute to increasing public service performance	Level of implementation of administrative reform	485 500	485 500
151	618	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE MINISTRY OF PUBLIC SERVICE AND ADMINISTRATIVE REFORM	Improve service coordination and ensure proper implementation of MINFOPRA programmes	Rate of implementation of budgeted activities	9 089 300	8 781 300

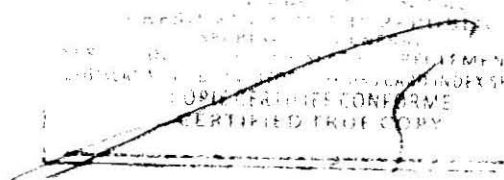


						(Unit: CFAFmillion)
No.	Programme		OBJECTIVE	INDICATOR	CA	PA
	CODE	WORDING				
HEAD 51 - ELECTIONS CAMEROON					11 478 000	10 683 000
152	631	COORDINATION AND MANAGEMENT OF ELECTIONS IN CAMEROON	Organize, manage and supervise the electoral and referendum process	Percentage of polling stations operational on the polling day	11 478 000	10 683 000
HEAD 52 - NATIONAL COMMISSION FOR HUMAN RIGHTS AND FREEDOMS					1 046 000	1 046 000
153	646	COORDINATION AND MANAGEMENT OF THE NCHRF	Ensure respect for citizens' rights	Number of NCHRF interventions	1 046 000	1 046 000
HEAD 53 - SENATE					15 162 000	15 162 000
154	718	GOVERNANCE AND INSTITUTIONAL SUPPORT TO SENATE	Support the implementation of operational programmes	Overall rate of implementation of programmed actions	15 162 000	15 162 000
HEAD 54 - NATIONAL COMMISSION FOR THE PROMOTION OF BILINGUALISM AND MULTICULTURALISM					2 980 000	2 980 000
155	731	PROMOTION OF BILINGUALISM	Promote bilingualism throughout the national territory	Level of practice of bilingualism in Cameroon	176 000	176 000
156	732	PROMOTION OF MULTICULTURALISM	Promote multiculturalism and living together throughout the national territory	Number of multicultural events Number of denunciations	160 000	160 000
157	735	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE NATIONAL COMMISSION FOR THE PROMOTION OF BILINGUALISM AND MULTICULTURALISM	Improve service coordination and ensure proper programme implementation	Rate of implementation of budgeted activities within the Commission	2 644 000	2 644 000
HEAD 55 - PENSIONS					222 686 000	222 686 000
158	661	PENSIONS	Ensure the payment of retirement benefits	Payment rate	222 686 000	222 686 000
HEAD 56 - EXTERNAL PUBLIC DEBT					472 200 000	472 200 000
159	667	REPAYMENT OF EXTERNAL PUBLIC DEBT	Honour State commitments towards donors	Payment rate	472 200 000	472 200 000
CHAPTER 57 - DOMESTIC PUBLIC DEBT					539 720 000	539 720 000
160	673	REPAYMENT OF DOMESTIC PUBLIC DEBT	Honour the State commitments towards residents	Payment rate	539 720 000	539 720 000
HEAD 60 - SUBSIDIES AND CONTRIBUTIONS					267 242 000	267 242 000
161	679	SUBSIDIES AND CONTRIBUTIONS	Contribute to the smooth functioning of public bodies and institutions	Expected rate of contribution	267 242 000	267 242 000
HEAD 65 - COMMON EXPENSES					294 739 101	294 739 101
162	685	COMMON RECURRENT EXPENDITURE	Cover undistributed State under recurrent expenditure	Rate of coverage of undistributed items under recurrent expenditure	294 739 101	294 739 101
HEAD 92 - SHAREHOLDING					30 000 000	30 000 000
163	697	STATE SHAREHODLING IN SEMI-PUBLIC AND PRIVATE ENTERPRISES	Cover State shareholding	Rate of coverage of expected State shareholding	30 000 000	30 000 000
HEAD 93 - REHABILITATION/RESTRUCTURING					15 900 000	15 900 000
164	703	REHABILITATION AND RESTRUCTURING OF PUBLIC ENTERPRISES	Ensure rehabilitation and restructuring of public corporations	Proportion of restructured or rehabilitated corporations	15 900 000	15 900 000

(Unit: in CFAF million)

HEAD	RB		BIP		TOTAL	
	2019	2020	2019	2020	2019	2020
23 TOURISM AND LEISURE	3 152	3 692	5 530	10 700	8 682	14 392
25 SECONDARY EDUCATION	369 372	388 726	18 234	16 209	387 606	404 935
26 YOUTH AFFAIRS AND CIVIC EDUCATION	11 776	13 184	3 471	10 054	15 247	23 238
27 DECENTRALIZATION AND LOCAL DEVELOPMENT	4 864	4 347	38 660	40 100	43 524	44 447
28 ENVIRONMENT, NATURE PROTECTION AND SUSTAINABLE DEVELOPMENT	3 902	4 158	2 170	3 300	6 072	7 458
29 MINES, INDUSTRY AND TECHNOLOGICAL DEVELOPMENT	5 800	5 725	5 173	4 850	10 974	10 575
30 AGRICULTURE AND RURAL DEVELOPMENT	29 839	32 682	53 235	58 169	83 074	90 851
31 STOCK BREEDING, FISHERIES AND ANIMAL INDUSTRIES	14 046	14 191	21 814	20 697	35 860	34 888
32 WATER RESOURCES AND ENERGY	5 053	5 429	221 557	238 781	226 610	244 210
33 FORESTRY AND WILDLIFE	11 362	11 592	11 020	5 720	22 382	17 312
35 EMPLOYMENT AND VOCATIONAL TRAINING	12 794	12 435	7 688	6 884	20 482	19 319
36 PUBLIC WORKS	53 521	52 988	355 403	406 621	408 924	459 609
37 STATE PROPERTY, SURVEYS AND LAND TENURE	13 093	13 908	1 755	2 681	14 847	16 589
38 HOUSING AND URBAN DEVELOPMENT	11 034	11 267	136 114	134 841	147 149	146 108
39 SMALL- AND MEDIUM-SIZED ENTERPRISES, SOCIAL ECONOMY AND HANDICRAFTS	6 336	6 807	5 264	4 738	11 600	11 545
40 PUBLIC HEALTH	103 153	108 882	103 559	104 769	206 712	213 651
41 LABOUR AND SOCIAL SECURITY	4 343	4 760	579	600	4 922	5 360
42 SOCIAL AFFAIRS	6 756	7 264	2 662	3 162	9 418	10 426
43 WOMEN'S EMPOWERMENT AND THE FAMILY	5 467	6 934	993	1 446	6 460	8 380
45 POSTS AND TELECOMMUNICATIONS	4 465	5 273	50 887	33 920	55 352	39 193
46 TRANSPORT	4 151	4 418	1 800	9 500	5 951	13 918
48 NATIONAL COMMITTEE FOR DISARMAMENT, DEMOBILIZATION AND REINTEGRATION		3 000		2 000		5 000
49 CONSTITUTIONAL COUNCIL	2 244	2 744	500	500	2 744	3 244
50 PUBLIC SERVICE AND ADMINISTRATIVE REFORM	8 152	9 623	840	2 000	8 992	11 623
51 ELECTIONS CAMEROON	8 926	10 083	630	600	9 556	10 683
52 NATIONAL COMMISSION FOR HUMAN RIGHTS AND FREEDOMS	804	796	64	250	868	1 046
53 SENATE	11 991	11 962	3 200	3 200	15 191	15 162
54 NATIONAL COMMISSION FOR THE PROMOTION OF BILINGUALISM AND MULTICULTURALISM	2 280	2 380	500	600	2 780	2 980

(Unit: in CFAF million)

HEAD		RB		BIP		TOTAL	
		2019	2020	2019	2020	2019	2020
95	BROUGHT FORWARD OF APPROPRIATIONS	0	0	8 000	8 000	8 000	8 000
	BODIES HEADS	1 580 156	1 658 803	1 311 198	1 347 724	2 891 354	3 006 526
		2019	2020				
55	PENSIONS	216 158	222 686				
60	SUBSIDIES AND CONTRIBUTIONS	293 384	267 242				
65	COMMON EXPENDITURE	361 302	294 739				
	OPERATING COMMON EXPENDITURE	870 844	784 667				
	TOTAL CURRENT EXPENDITURE (A)	2 451 000	2 443 470				
56	EXTERNAL PUBLIC DEBT	541 000	472 200				
	- Principal	381 000	302 200				
	- Interest	160 000	170 000				
57	DOMESTIC PUBLIC DEBT	742 000	539 720				
	- Principal	694 000	489 800				
	- Interest	48 000	49 920				
	TOTAL DEBT SERVICE (B)	1 283 000	1 011 920				
92	SHAREHOLDING			40 000	30 000	40 000	30 000
93	REHABILITATION/RESTRUCTURING			10 000	15 900	10 000	15 900
94	INVESTMENT INTERVENTIONS			116 802	102 686	116 802	102 686
	CAPITAL EXPENDITURE BODIES			1 311 198	1 347 724	1 311 198	1 347 724
	INCLUDING EXTERNAL FINANCING			596 000	796 000	596 000	796 000
	TOTAL CAPITAL EXPENDITURE (C)			1 478 000	1 496 310	1 478 000	1 496 310
	GRAND TOTAL STATE EXPENDITURE (A+B+C)	3 734 000	3 455 390	1 478 000	1 496 310	5 212 000	4 951 700

CHAPTER TWO

SPECIAL APPROPRIATIONS ACCOUNTS

SECTION FIFTY-SIX:

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

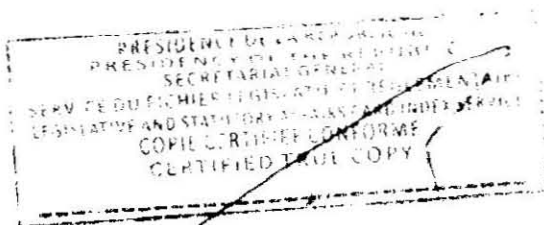
(Unit: thousands CFAF)

PROGRAMMES		CA	PA
CODE	PROGRAMME DESCRIPTION		
	Special Appropriation Account for Cultural Policy Support	1 000 000	1 000 000
181	CONSERVATION OF CAMEROONIAN ART AND CULTURE	244 000	244 000

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 SECRETARIAT GENERAL
 SERVICE DE GESTION DES RESSOURCES HUMAINES
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PROGRAMMES		CA	PA
182	STRENGTHENING THE CULTURAL GOODS AND SERVICES PRODUCTION MECHANISM	756 000	756 000
Special Appropriation Account for Support to and Development of Tourism and Leisure Activities		1 000 000	1 000 000
318	PROMOTION OF TOURISM AND LEISURE	1 000 000	1 000 000
Special appropriation account for wildlife protection		500 000	500 000
962	SECURING AND DEVELOPING WILDLIFE AND PROTECTED AREAS RESOURCES	500 000	500 000
Special Appropriation Account for the Financing of Sustainable Water and Sanitation Development Projects		500 000	500 000
423	ACCESS TO DRINKING WATER AND LIQUID SANITATION	500 000	500 000
Special Forestry Development Fund		3 000 000	3 000 000
961	DEVELOPMENT AND RENEWAL OF FOREST RESOURCE	2 500 000	2 500 000
963	DEVELOPMENT OF TIMBER AND NON-TIMBER FOREST RESOURCES	500 000	500 000
National Environment and Sustainable Development Fund		1 200 000	1 200 000
361	COMBATING DESERTIFICATION AND CLIMATE CHANGE	209 900	209 900
362	SUSTAINABLE BIODIVERSITY MANAGEMENT	454 220	454 220
363	COMBATING POLLUTION AND OBNOXIOUS AND/OR HAZARDOUS NUISANCES AND CHEMICAL SUBSTANCES	535 880	535 880
Special Telecommunications Development Fund		30 000 000	30 000 000
587	DEVELOPMENT AND OPTIMIZATION OF TELECOMMUNICATIONS NETWORKS AND SERVICES	30 000 000	30 000 000
Special Fund for Electronic Security Activities		1 500 000	1 500 000
587	DEVELOPMENT AND OPTIMIZATION OF TELECOMMUNICATIONS NETWORKS AND SERVICES	1 500 000	1 500 000
Special Appropriation Account for the Development of Postal Sector		1 000 000	1 000 000
586	NETWORK INTENSIFICATION AND IMPROVEMENT OF NATIONAL POSTAL COVERAGE	1 000 000	1 000 000
Special Appropriation Account for the Production of Forgery-proof Transport Documents		4 000 000	4 000 000
602	IMPROVING THE SAFETY AND SECURITY SYSTEM OF THE VARIOUS MODES OF TRANSPORT	4 000 000	4 000 000
TOTAL EXPENDITURE OF SPECIAL APPROPRIATIONS ACCOUNTS		43 700 000	43 700 000



PART THREE **SPECIAL PROVISIONS**

CHAPTER ONE **THIRD PARTY GUARANTEES, CONVENTIONS AND DEBTS**

SECTION FIFTY-SEVEN:

Pursuant to the laws and regulations in force, the Government shall be authorized to provide, during the 2020 financial year, State guarantee to public establishments and public corporations for concessional loans only for a total amount not exceeding CFAF 40 billion.

CHAPTER TWO **OTHER SPECIAL PROVISIONS**

SECTION FIFTY-EIGHT:

During the 2020 financial year, the President of the Republic of Cameroon shall, in order to meet the country's needs within the framework of its economic, social and cultural development, be authorized to modify by ordinance the ceilings fixed under Sections Fifty-one, Fifty-two and Fifty-seven above.

SECTION FIFTY-NINE:

- (1) The President of the Republic shall be authorized to amend, by ordinance, the financial, fiscal and customs legislation.
- (2) The Government shall be authorized to use the new resources derived from these measures to meet its commitments.

SECTION SIXTY:

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

SECTION SIXTY-ONE:

The ordinances referred to in Sections Fifty-eight, Fifty-nine and Sixty above shall be tabled before the bureaux of the National Assembly and the Senate for ratification during the parliamentary session following their publication.

SECTION SIXTY- TWO:

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

YAOUNDE, 24 DEC 2019




PAUL BIYA
PRESIDENT OF THE REPUBLIC