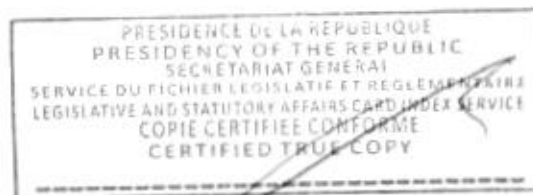


LAW No. 2018/022 OF 11 DEC 2018

**FINANCE LAW OF THE REPUBLIC OF CAMEROON
FOR THE 2019 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:

The purpose of this law is to determine the revenue and expenditure of the State for 2019, 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 income and expenditure, the resulting budgetary balance and the terms of financing.

SECTION THREE:

This Part provides for and authorizes State resources, fixes the ceilings on State expenses, establishes the resulting budgetary and financial balance and approves the financing table.

PART TWO
PROVISIONS RELATING TO RESOURCES

SECTION FOUR:

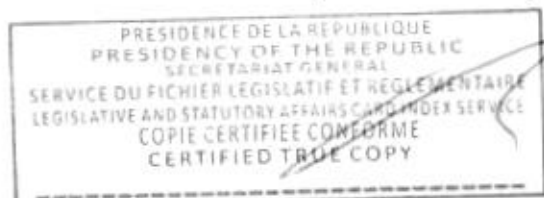
Taxes, duties, contributions, royalties, other proceeds and public revenue of the Republic of Cameroon shall continue to be collected in accordance with the instruments in force, subject to the provisions of this law.

CHAPTER I
PROVISIONS RELATING TO CUSTOMS DUTIES AND TAXES

SECTION FIVE: Excise duties and value added tax on some imported goods

1. Pipes and parts thereof, tobacco and preparations for pipes of tariff headings 9614.00.000, 2403.11.00.000, 2403.19.90.000 and 3824.90.00.000 respectively, shall be subject to excise duty at the general rate of 25%.

2. Second-hand articles of tariff heading 6309.00.00.000 and second-hand tyres of tariff headings 4012.20.00.100 to 4012.20.00.900 shall be subject to excise duty at the rate of 12.5%.



3. A special excise duty is hereby established to finance the collection and treatment of garbage for the benefit of regional and local authorities, at a rate of 0.5% of the taxable base of all imported goods, except for the duty-free imports provided for in Article 276 of the Customs Code of the Central African Economic and Monetary Community (CEMAC). Distribution of the proceeds from this duty shall be fixed by regulation.

4. As an amendment of the provisions of Sections 3 and 2 of the 2011 and 2018 Finance Laws, the excise duty base for alcohol, tobacco, weapons and their ammunition shall consist of their assessed value on import plus customs duty.

5. The provisions of Section 2(3) of the 2017 Finance Law are amended as follows:

Category	Age	Excise Duty Rate
Private passenger vehicles with a cylinder capacity of 2 500 cm ³ or less	From 1 to 10 years	0 %
	From 11 to 15 years	12.5 %
	More than 15 years	25 %
Private passenger vehicles with a cylinder capacity of more than 2,500 cm ³	From 1 to 15 years	12.5 %
	More than 15 years	25 %
Other utility vehicles, public transport vehicles, trailers, tractors excluding those used for agricultural purposes, whatever the cylinder capacity	From 0 to 15 years	0 %
	From 16 to 25 years	12.5 %
	More than 25 years	25 %

SECTION SIX: Taxable value of tyres

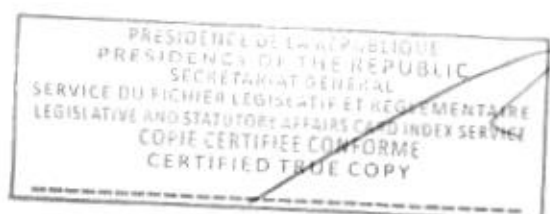
The 20% reduction on the taxable value of imported new tyres, provided for in Section 2(2) of Law No. 2010/15 of 21 December 2010: Finance Law for the 2011 financial year, is deleted.

SECTION SEVEN: Taxation of mobile phones and electronic or digital tablets on import

1. Mobile phones as well as electronic or digital tablets may be imported in suspension of customs duties and taxes, provided that their purchasers pay the said duties via a levy made in particular during call-in shows. These duties and taxes shall be collected and paid to the competent customs service by all telephone companies by the 15th of each month. These companies are required, in conjunction with the competent State services or their representatives, to configure their systems so as to avoid any connection to their respective networks by un-cleared phones and tablets.

2. Conditions for the implementation of this measure shall be specified by special instruments.

SECTION EIGHT: Taxation of software imported by downloading for electronic or digital phones and tablets



1. Downloading of computer applications produced outside the customs territory for telephones as well as electronic or digital tablets, intended for their own operation or use, shall be subject to payment of duties and taxes at a flat rate of CFAF 200 per application.

2. This levy, made at the end of the application download, shall be declared under tariff heading 8523.80.00.300 and paid monthly by the relevant telephone operator to the competent customs service.

3. Applications downloaded under the exemptions provided for in Article 276 of the CEMAC Customs Code and the implementation instruments thereof, shall not be subject to this levy.

SECTION NINE: Application of the transaction value

Without prejudice to the provisions of the CEMAC Customs Code, the following measures shall be applicable as regards valuation:

1. The customs value shall be determined primarily by the various transaction value methods provided for in the World Trade Organization Agreement on Customs Valuation adopted by Act 2/98-UDEAC-603-CD- 60 of 21 January 1998 relating to valuation rules and Articles 23 *et seq.* of the CEMAC Customs Code.

2. For purposes of implementation of the provisions of Articles 28 and 29 of the CEMAC Customs Code relating to the transaction value methods of identical and similar goods, the customs administration shall establish a value card index, drawn up in accordance with the rules laid down for the valuation of goods, following the first method provided for in Articles 26, 27 and 43 of the said Code.

3. Where necessary, minimum values may be prescribed for trade policy purposes. The validity period of such values shall be six months, possibly renewable.

4. The value card index and the minimum values shall be published by the customs authorities.

5. Where determination of the customs value is made using the reasonable means method provided for in the CEMAC Customs Code, the customs administration and the taxpayer concerned must present all kinds of evidence to enable the establishment of the taxable value.

SECTION TEN: Treatment of transfer prices

Where the accounting and financial elements, in particular, show that a taxpayer reduces the values by the practice of the transfer pricing policy in his commercial relationship with a person or a group of associated persons, the customs administration shall be authorized to reinstate the costs induced by this process in the customs value. In this case, the penalties provided for in the CEMAC Customs Code shall apply.



SECTION ELEVEN: Determination of currency conversion rates

Pursuant to Article 35 of the CEMAC Customs Code, the Director General of Customs shall, each quarter, be required to publish an instrument fixing the rate of conversion of foreign currencies into the local currency. Such instrument shall take effect from the day following its signature and transcribed in the Customs Information System.

SECTION TWELVE: Specific declaration of value

Pursuant to the provisions of Article 110 of the CEMAC Customs Code, importers/exporters shall be required to include in their detailed declaration a Specific Declaration of Value (DOV). This DOV, which may be in dematerialized form, must contain, in an exhaustive and sincere manner, information relating to the transaction concerned. Absence of this document shall constitute a second-class offence and punishable in accordance with the instruments in force.

SECTION THIRTEEN: Tax base duty

1. The rate of tax base duty on operations provided for in Section 2(22) and Section 6 of the 2018 Finance Law to the benefit of the customs administration shall be 5%.

2. The proceeds of this basic tax duty shall be distributed according to rules laid down by an instrument of the Minister of Finance.

SECTION FOURTEEN: Electronic payment of customs duties and taxes

The customs administration shall be authorized to collect customs duties and taxes electronically through a secure platform including banks and telephone companies in accordance with the terms and conditions set out by special instruments.

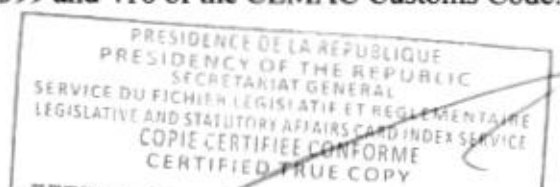
SECTION FIFTEEN: Reporting to the customs administration

1. Persons usually engaged in import and/or export operations shall be required to forward their statistical and tax returns electronically to the customs administration no later than 15 March of the following year, in accordance with the conditions laid down by special instruments.

2. Players in the logistics and customs clearance chain, particularly port and airport authorities, forwarding agents, stevedores and other companies managing warehouses and clearance areas, shall be required to forward electronically to the customs administration, no later than the 15th of each month, a detailed statement of all their operations.

3. The conditions for forwarding such information shall be laid down by special instruments.

4. Failure to forward the information within the above-mentioned deadlines shall be punishable in accordance with Articles 399 and 416 of the CEMAC Customs Code.



SECTION SIXTEEN: Incompatibility of the professions of importer/exporter and authorized customs broker

1. The profession of importer and/or exporter shall be incompatible with that of authorized customs broker.

2. Companies or groups of companies that are in this situation of plurality shall have one year from the date of enactment of this law to comply.

3. The violation of the aforementioned provisions shall be punishable by the withdrawal of approval and a fine equal to 50% of the turnover generated illegally.

SECTION SEVENTEEN: "Advance ruling" and "binding information"

For purposes of determining the customs value, origin or tariff classification of a good, taxpayers may seize the customs administration for an appropriate solution. This so-called "advance ruling" or "binding information" solution shall be enforceable against the customs administration itself, which must specify its period of validity and make it public.

SECTION EIGHTEEN: Sampling of goods

1. During inspection, customs officials shall be authorized to collect samples of goods to perform in-depth tests where necessary, particularly for tariff classification and quality evaluation and assessment. Such sampling shall be done following a drawn up sampling report without diverting to other acts, and signed by the customs agents and owner of the goods or his representative. At the end of the operation, the user shall be required to collect the said sample within five days of the sample restitution report signed by the aforementioned persons. This time limit shall not apply where the sample has been subjected to technical analysis in a laboratory.

2. The five-day period referred to above shall also apply to samples taken by non-customs authorities carrying out verifications on goods under bond.

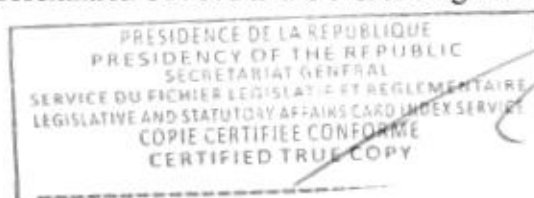
SECTION NINETEEN: Coordination of joint controls of goods

1. Where goods in a bonded place are to be subject to other types of checks by non-customs authorities, the latter must organize themselves so as to carry out such checks at the same times and places as the customs authorities who shall coordinate such activities.

2. However, where the goods under bond are required to undergo checks outside the bonded area at the request of non-customs authorities, the goods shall remain under the responsibility of the said authorities.

SECTION TWENTY: Securing the clearance of vessels, aircraft, vehicles, wheeled vehicles and similar equipment

1. Imported vessels, aircraft, vehicles, wheeled vehicles and other similar equipment may be registered only after presentation of documents evidencing their proper customs clearance.



2. The ministry in charge of transport and the other bodies responsible for registration shall be required to communicate electronically to the customs administration every month, all relevant information generated throughout the national territory. Moreover, at their request, the customs administration shall communicate electronically to the ministry in charge of transport and other relevant bodies, information on the said goods cleared in Cameroon.

3. The information received by the customs administration and forwarded by the aforementioned entities must contain data relating, inter alia, to the beneficiary of the registration, the make and type of vehicle, device or machine, the chassis, serial number or identification number, the year of first entry into service, the customs clearance certificate number, the customs declaration number and the payment receipt number.

4. Such reciprocal communication of data may, as appropriate, be made either on the basis of a joint decision or through a memorandum of understanding between the government services or entities concerned.

SECTION TWENTY-ONE: Declaration of suspicion

The provisions of Section 2(17) (f) and (19) of Law No. 2017/21 of 20 December 2017: 2018 Finance Law, are deleted.

SECTION TWENTY-TWO: Control of the regularity of clearance of certain risky operations

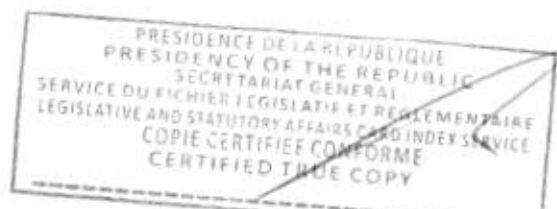
International bodies, public and semi-public entities as well as private enterprises parties to supplies or service contract that require imports, through subcontractors, shall be bound, under pain of incurring liability, to request from them documents proving regular clearance of the materials and equipment involved. Such documents shall be kept for a period of three years and presented whenever requested by customs officers.

SECTION TWENTY-THREE: Fine in principle

1. Where an established customs offence is not a manifest intention of the offender, and where the latter requests for the matter to be resolved by compromise settlement, the customs service shall set a fine in principle in accordance with the provisions of Article 328 of the CEMAC Customs Code.

2. The fine in principle shall also be applicable where:

- the penalty provided for by the CEMAC Customs Code or any other special instrument is likely to seriously jeopardize the activity of the offender;
- the regulations provide for an offence without, however, stating a specific sanction applicable.



SECTION TWENTY-FOUR: Direct removal or removal under hoist

1. Where circumstances relating, inter alia, to an emergency, the nature of products or privileged destinations so require, owners of such products may be allowed to perform customs clearance procedures prior to the arrival of the goods or, on the authorization of the customs administration, to remove them directly before the detailed declaration placing them under a customs regime, against deposit of a sufficient guarantee.

2. The conditions for granting and managing such taxation shall be laid down by special instruments.

SECTION TWENTY-FIVE: Taxation regime for hydrocarbons intended for navigation

1. Hydrocarbons, in particular jet fuel, gasoline for civil aviation and diesel fuel consumed on the national territory by ships and aircraft for international navigation shall be exempted from duties and taxes, except for service royalties. They should be placed under the storage warehouse regime during their import or upon exit from the refinery, where they are produced locally.

2. Clearance of the abovementioned regime shall be done by the tax-free re-export regime if they are used for international navigation.

3. Clearance of the warehousing regime shall be done through release for consumption accompanied by the payment of customs duties and taxes, where they are intended for inland navigation.

SECTION TWENTY-SIX: Penalty for fraudulent transfers of funds

Within the framework of foreign trade, the remittance of funds and/or receiving funds from abroad through ineffective or fictitious entities, without justified counterpart in terms of import of goods or services, shall be prohibited. Violation of these provisions shall be considered as offence of import or export without declaration and sanctioned by the relevant provisions of the Customs Code.

SECTION TWENTY-SEVEN: Customs guarantee

1. Taxpayers who perform customs transactions covered by a guarantee of duties and taxes in the form of a guarantee issued by credit, insurance or any other similar institution, shall be bound to regularize the said transactions within the period prescribed by the customs administration and to obtain therefrom, a release of the guarantees deposited.

2. Where, after a period of 3 (three) years, the institutions in which the said guarantees are domiciled have not received release of the guarantees subscribed to cover customs transactions, they shall be bound to inform the customs administration of the pending guarantees in their accounts, and to pay thereto, on a case-by-case basis, the entire amount of the guarantee subscribed, as advance for the duties and taxes, interest for late payment or possible penalties.



3. No person shall be admissible to formulate against the customs administration, or against the aforementioned domiciliation institutions, requests for refund of guarantee, three years after the subscription of the guarantee in question. This prescription shall not apply in case of litigation or where the delay is not attributable to the taxpayer.

CHAPTER TWO
PROVISIONS RELATING TO THE GENERAL TAX CODE

SECTION TWENTY-EIGHT:

The provisions of Sections 17, 21, 22, 23, 84, 90, 93a, 115 (new), 116 (new), 116 (a), 116b, 121, 121a, 128, 135, 138, 141a (new), 142, 143, 149, 149a, 222, 225b, 242, 242a, 338, 543, 566a, 612a, M 2, M 2a, M 8a, M8c, M 19, M 25, M 48b, M 53, M 71, M 90, M 94a, M 94c, M 99, M 104, M 106, M 116, M 121, M 129 and M 142 of the General Tax Code, are amendeded and/or supplemented as follows:

PRELIMINARY BOOK
GENERAL PROVISIONS

Section One:

-

(6) For this Code, instead of:

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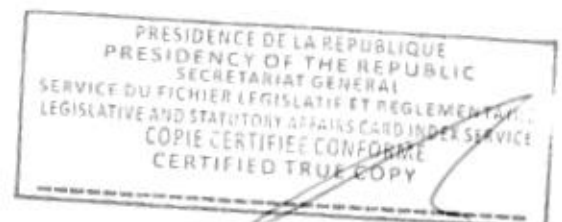
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- **Uniform Act on OHADA Accounting Law, read OHADA Uniform Act on Accounting and Financial Reporting (UAAFR).**



BOOK ONE
TAXES AND DUTIES

PART ONE
DIRECT TAXES

CHAPTER ONE
COMPANY TAX

DIVISION VI
CALCULATIN OF TAX

Section 17: (1) The rate of the tax applicable shall be 30%.

- (2)
- (3)

(4) Where a company has received income from movable capital or capital gains on disposal of property subject to the 5% flat-rate tax as provided for in Section 90 of the General Tax Code, the tax thus calculated shall be reduced by setting off the tax already paid on such income. This scheme shall not be applicable to the companies referred to in Section 13 above.

DIVISION IX
TAX PAYMENT

Section 21: (1) The company tax shall be paid on the initiative of the taxpayer no later than the 15th of the following month in accordance with the terms below:

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

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-
-
-

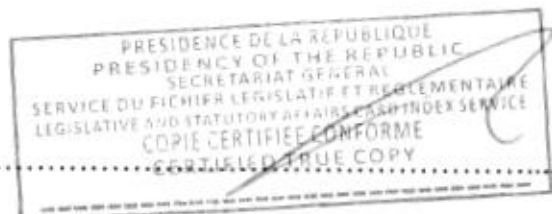
The following shall not be subject to a withholding tax:

-
-
-

- **Local purchases of petroleum products by marketers registered in the active taxpayer logbook of the department in charge of major enterprises.**

The rest shall remain unchanged.

Section 22: (1)



(2) The amount of the tax owed by each company or council shall not be less than the tax resulting from the application of the 2% or 14% rate to the reference base as defined in Section 23 below.

The rest shall remain unchanged.

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

.....
.....

For companies engaged in the regulated profit margin activities defined in Section 21 above, **the reference base for calculating the minimum tax** shall be the gross profit margin, gratuities and commissions of any nature received.

CHAPTER II
PERSONAL INCOME TAX

DIVISION II
BASIS OF ASSESSMENT OF THE PERSONAL INCOME TAX

DIVISION VI
PAYMENT

SUBDIVISION I
WAGES, SALARIES, PENSIONS AND LIFE ANNUITY

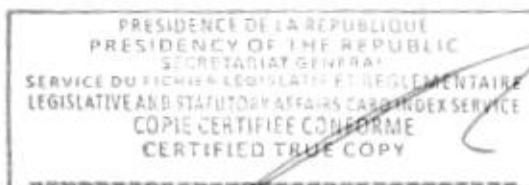
Section 84: Employers under a specialized management unit and operating several establishments shall be authorized to make payments of taxes deducted from the salaries of all their employees exclusively to the account of the collector of taxes of the place of their registered office.

.....
..... (Deleted).

SUBDIVISION 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. The tax shall be paid prior to the registration formality using an official form supplied by the tax authority or through electronic tax return.

.....
..... (Deleted).



SUBDIVISION IV
HANDICRAFT, INDUSTRIAL, COMMERCIAL, AGRICULTURAL AND NON-
COMMERCIAL PROFITS

Section 93a: (1) Tax owed by non-salaried workers, sales agents or representatives, including those of the insurance sector shall be deducted at source at a flat rate of 10% on the amount of the remunerations granted them **after deduction of the business expenses provided for in Section 34 of this Code.**

The rest shall remain unchanged.

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

DIVISION V
INCENTIVES

C- PUBLIC CONTRACTS TAX REGIME

.....

II- TAX REGIME OF PUBLIC CONTRACTS FUNDED WITH EXTERNAL OR JOINT RESOURCES

Section 115 (new):

(2) Financing agreements, including for public contracts funded with external or joint resources must be concluded inclusive of taxes.

(3) Deleted.

Section 116 (new): (1) The tax regime defined in Section 115 new above shall apply to all financing agreements entered into as from 1 January 2019.

(2) Ongoing projects shall continue, where appropriate, to be subject to payment of the value added tax on the basis of the provisions in force at the time of conclusion of their financing agreement.

Section 116 (new) a: Deleted.

Section 116 (new) b: Deleted.



F- 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:

-
-

(2) To be granted the tax benefits referred to in Section 121(1) above, the investments must meet the following alternative criteria:

- lead to the creation of at least 10 (ten) direct jobs;
- **use the raw material produced in the said zone, where necessary.**

The rest shall remain unchanged.

2) Measures to support the revival of the production tool of enterprises in an economic disaster area.

Section 121 a: (1) Companies that carry out investments aimed at reconstituting their production tool in an economic disaster area shall benefit from a tax credit of 30% of incurred expenses. It shall be capped at CFA 100 000 000 (one hundred million) francs and chargeable up to three financial years following the one under which the expenses were incurred.

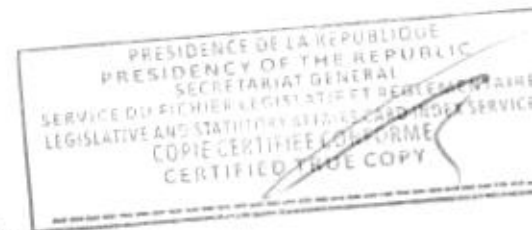
(2) Expenditures that gave the right to benefit from the tax credit shall be those which directly contribute to the rehabilitation or strengthening of the production tool.

(3) Expenditures that led to the establishment of a tax credit shall first be submitted for validation by the tax administration.

PART II
PROVISIONS RELATING TO VALUE ADDED TAX AND EXCISE DUTIES

CHAPTER I
SCOPE OF APPLICATION

DIVISION III
EXEMPTIONS



Section 128: The following shall be exempted from the value added tax:

(1) the following transactions, provided that they are **subject to registration fees:**

- (a) **real estate transactions of all kinds carried out by non-professionals;**
- (b) **transfer of real estate rights in rem and transfer of business assets subject to the transfer duty or an equivalent tax;**

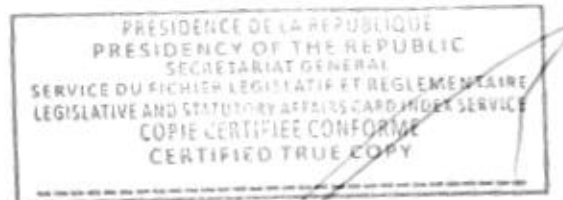
(9) water and electricity consumption for the benefit of households whose consumption does not exceed:

- 20 m³ per month for water;
- 220 kw per month for electricity.

(13) Deleted.

(14) Deleted.

The rest shall remain unchanged.



CHAPTER II
METHODS OF CALCULATION

DIVISION III
CALCULATION

A - BASIS OF ASSESSMENT

Section 135: The basis of assessment of the value added tax and the excise duty on supplies of goods and provision of services within the national territory shall be as follows:

- a) for the supply of goods: all sums or valuables, all profits, goods or services received or to be received, in return for the supply of the goods;

For the specific case of beverage deliveries, the basis of assessment shall be the sale price recommended by the production companies.

The rest shall remain unchanged.

Section 138: (1)

(2) The basis of assessment for imports shall be determined by adding the amount of customs and excise duties to the taxable value as defined by Articles 23 to 26 of the CEMAC Customs Code.

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.....

.....
..... (Deleted).

Section 141 a (new): For the specific case of the beverages listed below, the basis of assessment of excise duty shall be determined after applying an abatement of:

- 25% for carbonated beverages;

- **10%** for beers with an alcohol content less than or equal to 5.5%.

B- RATES

Section M 142: (1) Value added tax and the excise duty rates shall be fixed as follows:

b) Excise duty

.....

Average rate:12.5%

Reduced rate:5%

.....

(5) The excise duty general rate shall apply to goods listed in Annex II of this Code **exclusive of those subject to the abated, reduced and extra-abated rates.**

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

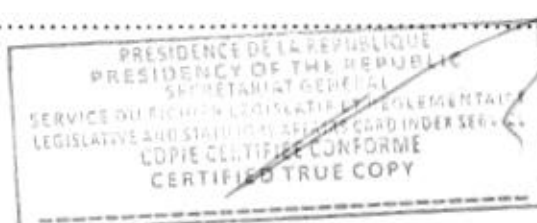
- **private vehicles with a cylinder capacity less than or equal to 2 500 cm³, aged more than 10 years and less than 15 years;**
- **private vehicles with a cylinder capacity more than or equal to 2,500 cm³, aged more than one year and less than 15 years;**
- **utility vehicles, public transport vehicles, trailers and tractors other than agricultural vehicles of any cylinder capacity, aged more than 15 years and less than 25 years;**
- **second-hand articles of tariff heading 6309.00.00.000 and used tyres of tariff headings 4012.20.00.100 to 4012.20.00.900.**

(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 of entertainment referred to in Section 206 *et seq.* of this Code.**

(c) The extra-abated rate shall apply to the tax-free turnover of mobile telephone communication and internet services companies.

(7) In the specific case of tobacco, the amount of excise duty arising from the application of the 25% rate referred to in paragraph (1) b above may not be less than CFAF 5 000 per 1000 rods of cigarettes, concerning imported finished tobacco products.

(8) (new)



The amount of additional excise duty arising from the application of the specific taxation system shall be:

- ;

- For locally produced wines, spirits, whiskies and champagnes:

- 2 CFA francs per centilitre for spirits known as mixed liquor;
- 2 CFA francs per centilitre for wines;
- 8 CFA francs per centilitre for whiskies;
- 25 CFA francs per centilitre for champagnes;

- For imported wines, spirits, whiskies and lower quality champagnes:

- 3 CFA francs per centilitre for spirits known as mixed liquor;
- 3 CFA francs per centilitre for wines;
- 10 CFA francs per centilitre for whiskies;
- 30 CFA francs per centilitre for champagnes;

- For imported wines, spirits, whiskies and premium champagnes:

- 6 CFA francs per centilitre for spirits known as mixed liquor;
- 6 CFA francs per centilitre for wines;
- 20 CFA francs per centilitre for whiskies;
- 60 CFA francs per centilitre for champagnes.

(9) For the specific case of non-returnable packaging, a specific excise duty shall be applied according to the following tariffs:

- ;

- CFA 5 francs per unit of non-returnable packaging, capped at 10% of the value of the product, for all other products.

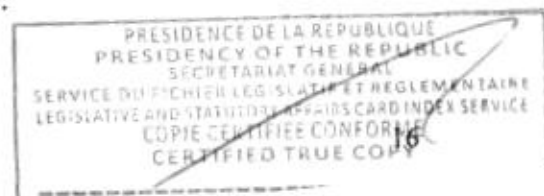
(10) Deleted.

(11) In the specific case of imported carbonated beverages, sodas and other non-alcoholic beverages, in addition to the excise duty referred to in paragraph (1) (b) above, a specific excise duty of 2.5 CFA francs per centilitre shall be applied.

C- DEDUCTIONS

Section 143: (1) Value added tax applied upstream on the price of a taxable operation shall be deductible from the final tax applicable to such transactions, as concerns registered taxpayers assessed on the basis of actual earnings, in the following manner:

b) To be deductible, the value added tax should appear:



-
-
-
- **in the event of deduction at source, on a certificate of deduction at source.**

The rest shall remain unchanged.

CHAPTER III
RULES OF PROCEDURE

DIVISION I
METHODS OF PAYMENT OF THE TAX

Section 149: (1)

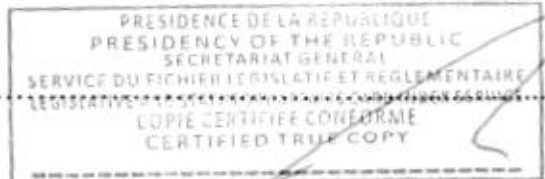
(3).....
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The tax administration may, at any time, carry out a validation check of a VAT credit presented by a taxpayer.

For general trade activities which by their nature are not likely to generate a structural credit value added tax, any carry-forward credit on subsequent returns shall not be accepted beyond a period of 3 (three) months after prior approval by the relevant tax administration services.

(2)

.....
..... **(Deleted).**



They shall be refundable:

-
- **within three months of filing the application, to industrialists, marketers and leasing establishments where the latter renounce the charging mechanism;**
-
- **Deleted**

The rest shall remain unchanged.

Section 149 a: (1)

(2) Value added tax credit refunds shall be made within the time limits referred to in Section 149 above and in accordance with the following terms and conditions:

- a. ;
- b. ;
- c. For high-risk companies, refund may only occur after a general accounting audit procedure that must be completed **within one month after submission of the application for refund.**

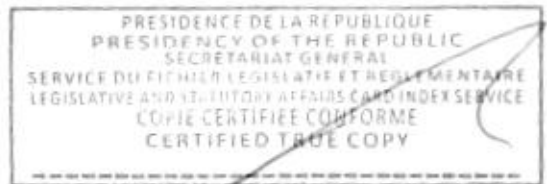
(3) For the purposes of paragraph 2 above, low-risk enterprises shall be those fulfilling the following cumulative criteria at the time of submission of their application:

- ;
- ;
- ;

Medium-risk enterprises shall be those fulfilling the following cumulative criteria at the time of submission of their application:

- ;
- **have no tax arrears or have a stay of payment;**
- ;

The rest shall remain unchanged.



ANNEXES TO PART II

ANNEX II: LIST OF PRODUCTS SUBJECT TO EXCISE DUTY

Heading No.	Tariff Description
.....
6309.00.00.00 0	Second-hand items
4012.20.00.100 to 4012.20.00.900	Used tyres

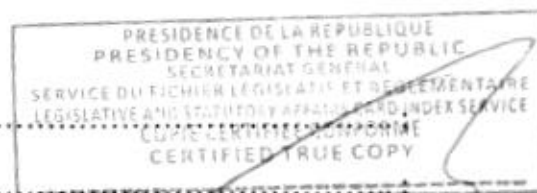
Heading No.	Tariff Description
9614.00.000, 2403.11.00.000, 2403.19.90.000 and 3824.90.00.000	Pipes and their parts, tobacco and pipe preparations
.....	Perfumes and cosmetics
.....	Private vehicles with a cylinder capacity less than or equal to 2 500 cm ³ , aged above 10 years and below 15 years
.....	Private vehicles with a cylinder capacity greater than or equal to 2 500 cm ³ , aged above one year and below 15 years
.....	Utility vehicles, public transport vehicles, trailers and tractors excluding agricultural vehicles, regardless of cylinder capacity, aged above 15 years and below 25 years
.....	Private vehicles with a cylinder capacity less than or equal to 2 500 cm ³ , aged above 25 years
.....	Private vehicles with a cylinder capacity greater than or equal to 2 500 cm ³ , aged above 15 years
.....	Utility vehicles, public transport vehicles, trailers and tractors excluding agricultural vehicles, regardless of cylinder capacity, aged above 25 years

PART IV
LEVIES AND MISCELLANEOUS TAXES

CHAPTER II
TOURIST TAX

Section 222: The rate of the tourist tax is fixed as follows:

-
-
-
-
- Furnished establishments and other heels: CFAF 2 000 per night;
- The rest shall remain unchanged.



CHAPTER III
SPECIAL INCOME TAX

Section 225c: (1) Subject to international tax treaties, the rates of the Special Income Tax are set as follows:

-

-
-
- **Super-reduced rate: 2 %.**

(2) The general rate of the Special Income Tax applies to all remuneration subject to this tax.
.....
.....
.....

The super reduced rate of SIT applies to:

- remunerations paid by shipping companies governed by Cameroonian law for the rental and chartering of ships;
- remunerations paid by shipping companies governed by Cameroonian law for the rental of space on foreign vessels;
- remuneration paid by shipping companies governed by Cameroonian law as commissions paid to port agents abroad.

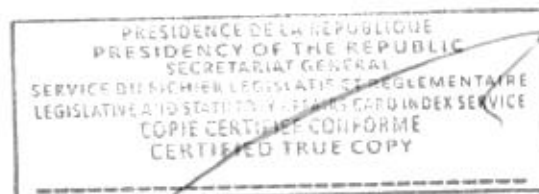
PART V
SPECIFIC TAXES

CHAPTER III
FORESTRY TAXES

DIVISION I
FELLING TAX

Section 242: The felling tax shall be calculated on the basis of the FOB value of undressed timber from all logging licences, including communal and community forests. The rate shall be 4%.

Section 242a: The felling tax return shall include the corresponding DF 10.



PART VI
REGISTRATION, STAMP DUTY AND TRUSTEESHIP

SUB-PART I
HARMONIZED LEGISLATION IN THE CEMAC ZONE

CHAPTER X
INSTRUMENTS EXEMPTED FROM REGISTRATION

Section 338: The following shall be exempted from registration:

- (21) all instruments, decisions and formalities in matters of **distrain** of the salaries and wages of civil servants, soldiers and other wage-earners;

The rest shall remain unchanged.

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:

(a) At the high rate of 15%:

- Deleted;

.....
.....
..... (Deleted).

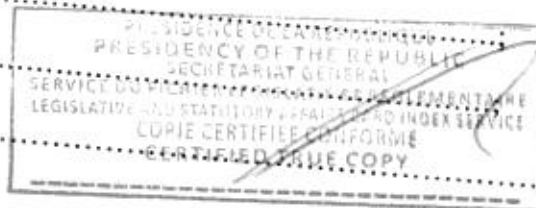
(b) At the intermediate rate of 10%:

- instruments and transfers of built-on urban estates;

.....
.....
..... (Deleted).

(c) At the average rate of 5%:

- instruments and transfers of non-built-on urban and built-on rural estates;



- ;
- Deleted).

(d) At the reduced rate of 2%:

- instruments and transfers of non-built-on rural estates;
- ;
- ;
- ;
- Deleted

The rest shall remain unchanged.

e)

f) For the specific case of public procurement, the applicable rates shall be as follows:

- 7% for public purchase orders defined as public contracts and orders worth less than five million paid from the budget of the State, decentralized local authorities and public establishments, irrespective of the source of funding;
- 5% for letters of purchase defined as public contracts and orders worth five million or more, but less than fifty million paid from the budget of the State, decentralized local authorities and public establishments, irrespective of the source of funding;
- 3% for public contracts defined as public orders for amounts equal to or more than fifty million paid from the budget of the State, decentralized local authorities and public establishments, irrespective of the source of funding.

CHAPTER III
OBLIGATIONS AND PENALTIES

DIVISION VII
HANDING OVER TO THE STATE OF SECURITIES AND PROPERTY

Section 566a: Senior court registrars shall be required to forward to the competent tax authorities, within one month of formalization, the decisions relating to the property seized for the benefit of the State.



SUB-PART III
UNHARMONIZED CODE IN THE CEMAC ZONE

CHAPTER VIII
AXLE TAX

Section 612a: Notwithstanding the provisions of Sections 611 and 612 above relating to the rate and the time limit, the axle tax may be paid in a single instalment no later than 15 March.

BOOK TWO
MANUAL OF TAX PROCEDURES

SUB-PART I
BASIS OF ASSESSMENT

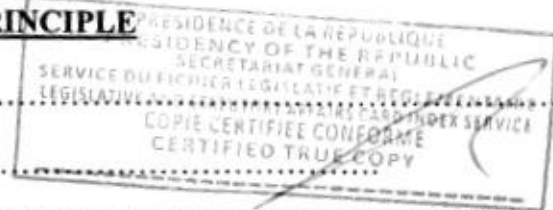
SINGLE CHAPTER
OBLIGATIONS OF TAXPAYERS

DIVISION I
OBLIGATIONS TO FILE RETURNS

SUBDIVISION I
GENERAL PRINCIPLE

Section M 2: (1)

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



(3) However, enterprises falling under a specialized management unit shall be required to transmit their statistical and tax returns **only electronically using the computer system established by the tax authorities.**

Section M 2a: (1) Notwithstanding the provisions relating to the return system, the Tax Administration may, **in the event of the absence of a tax return**, send a pre-completed return of collected revenue or any other taxable item, with the tax amount owed, to any natural or legal person paying taxes, levies or duties pursuant to the provisions of the laws and regulations in force.

The rest shall remain unchanged.

DIVISION IV
ADMINISTRATIVE OBLIGATIONS

Section M 8a: (1) Corporate billing shall be monitored electronically by the tax authority under conditions laid down by order of the Minister in charge of finance.

(4) Financial institutions that do not comply with the ceilings established in paragraph 3 above shall be liable to a non-discountable fine corresponding to the amount of the excesses billed.

Section M 8c: The documents relating to the various tax procedures may be notified electronically to taxpayers by the tax authorities under conditions laid down by regulation.

SUB-PART II
TAX CONTROL

CHAPTER I
RIGHT TO CONTROL

DIVISION III
CONDITIONS FOR EXERCISING THE RIGHT TO CONTROL

SUBDIVISION I
ON-THE-SPOT CHECK

Section M 19.-(1).....
.....
.....
.....
..... :



(2) Where accounting is kept using computerized systems, the taxpayer subject to an accounting check shall be required to submit, at the beginning of control operations, in usable dematerialized form, a copy of the accounting entry files of the period checked.

DIVISION IV
ADJUSTMENT PROCEDURES

SUBDIVISION I
ADVERSARY ADJUSTMENT PROCEDURE

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

CHAPTER II
RIGHT TO INFORMATION

DIVISION III
SPECIFIC CONDITIONS FOR EXERCISING THE RIGHT TO INFORMATION

Section M 48c: Under pain of penalty provided for in Section M 104 of the Manual of Tax Procedures, any natural or legal person regularly hired to audit the accounts or to carry out the tax review of a public or private entity shall be bound to submit the report of his work to the tax authorities no later than the 15th of the month following the end of his task.

SUB-PART III
TAX COLLECTION

CHAPTER I
METHODS OF COLLECTION

DIVISION II
NOTICE OF ISSUE FOR COLLECTION

Section M 53: (1)
(2)
.....

The notice of issue for collection rendered enforceable by the Head of the Competent Tax Office of the area shall be handled by the relevant Tax Revenue Collector. The Tax Revenue Collector shall notify the taxpayer of the issue for collection who shall have **thirty (30) days** to pay the debt.

CHAPTER II
PROCEEDINGS

DIVISION II
SPECIAL LEGAL PROCEEDINGS

SUBDIVISION I
NOTICE TO THIRD-PARTY HOLDERS

Section M 71.

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



CHAPTER II
RIGHT TO INFORMATION

DIVISION III
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SUB-PART III
TAX COLLECTION

CHAPTER I
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DIVISION II
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Section M 53: (1)

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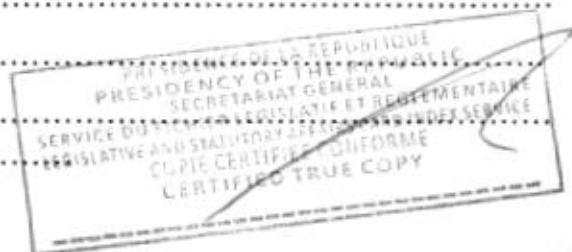
CHAPTER II
PROCEEDINGS

DIVISION II
SPECIAL LEGAL PROCEEDINGS

SUBDIVISION I
NOTICE TO THIRD-PARTY HOLDERS

Section M 71.

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.....
.....



Any refusal to sign or to comply with a notice to third-party holder established by bailiff shall result in third-party joint and several payment without prejudice to the sanctions referred to in the provisions of Section M. 104 of the Manual of Tax Procedures.

The rest shall remain unchanged.

CHAPTER III
COLLECTION GUARANTEES

DIVISION IV
LIMITATION

Section M 90: (1)

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.....

(2) The limitation deadline referred to in Section M 90 (1) above shall be extended to three (3) years for requests for refund of VAT credits.

CHAPTER IV
DEBT CLEARANCE CERTIFICATE

Section M 94 a:

(2)

.....



A moratorium shall be granted notably to:

- enterprises with validated VAT credits pending refund, provided they are part of a specialized management unit;
- public enterprises benefiting from State subsidies not yet paid or whose payments for services provided to the State are pending payment;

The rest shall remain unchanged.

Section M 94c.-The transfer of funds abroad to professional taxpayers shall be subject to presentation of a valid debt clearance certificate.

SUB-PART IV
PENALTIES

CHAPTER I
FISCAL PENALTIES

DIVISION I
ASSESSMENT PENALTIES

SUBDIVISION II
FAILURE TO FILE A RETURN

Section M 99,- (1) The filing, after an official notice, of a return showing nil tax or a credit shall give rise to a fixed fine of CFAF 1 000 000 (one million).

(3) Without prejudice to the penalties provided for in Section M 97 above, failure to file or forward the statistical and tax return within the deadlines provided for by the law shall give rise to a non-discountable fixed fine described in detail below:

- companies falling under the Large Tax Unit: CFAF 5 000 000 (five million);
- companies falling under Medium-sized Enterprise Taxation Centres and Specialized Taxation Centres: CFAF 1 000 000 (one million);
- companies falling under the Divisional Taxation Centres: CFAF 250 000 (two hundred thousand).

DIVISION II
SPECIAL PENALTIES

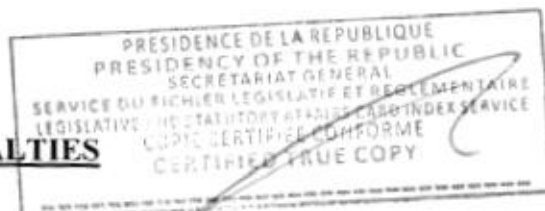
Section M 104: A fixed fine that might go up to CFAF 5 000 000 (five million) shall be applied to any person who gives false information, who objects to the right to communication or to the notice to third-party holders or who refuses to provide the information or documents required by the tax Administration pursuant to the provisions of Sections 18 (4), 79, M 6 and M 48 c of the Tax Procedures Manual.

The rest shall remain unchanged.

DIVISION III
COLLECTION PENALTIES

SUBDIVISION I
FAILURE TO PAY OR LATE PAYMENT

Section M 106: (1) Late payment of tax shall entail application of a late payment interest of 1.5% per month of delay.



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(2) Without prejudice to the penalties provided for in Section 106 (1) above, failure to payment, within the deadlines provided for by law, of dues, duties and taxes withheld at source shall give rise to the application of a non-discountable or non-reducible fixed fine according to the following scale:

- from CFAF 0 to CFAF 5 000 000: CFAF 500 000 (five hundred thousand) ;
- from CFAF 5 000 001 to CFAF 25 000 000: CFAF 2 000 000 (two million) ;
- from CFAF 25 000 001 to CFAF 50 000 000: CFAF 5 000 000 (five million);
- above CFAF 50 000 000: CFAF 10 000 000 (ten million).

SUB-PART V
TAX DISPUTES

CHAPTER I
CONTENTIOUS JURISDICTION

DIVISION I
PRIOR REFERRAL BEFORE THE TAX AUTHORITY

SUBDIVISION II
CLAIMS

Section M 116: (1) Any taxpayer who feels wrongly taxed or overtaxed may file a claim in writing with the Head of the Regional Taxation Centre, the head of the entity responsible for managing "large enterprises" or the Director General of Taxation within a period of thirty (30) days upon the issuance of the collection notice or sure knowledge of the taxation.

(3) The head of Regional Taxation Centre, the head of the entity responsible for managing "large enterprises" or the Director General of Taxation shall each respond to the taxpayer's claim within a period of thirty (30) days. **These responses must be reasoned in fact and in law.**



SUBDIVISION III
STAY OF PAYMENT

Section M 121 (new): (1) The taxpayer who disputes the justification or the amount of a tax levied on him may obtain an administrative stay of payment of the disputed part of tax during the period allowed for review of his contentious claim, under the following conditions:

(a) Claim filed with the Head of the Regional Taxation Centre, the Director of the entity responsible for large enterprises or the Director General of Taxation:

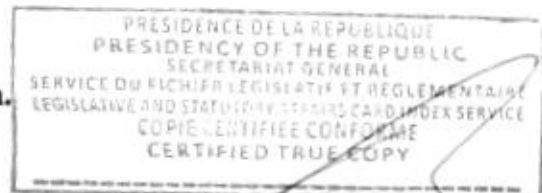
- provide the references of the contentious claim;
- provide the references of payment of the undisputed part;
- not have tax arrears other than those disputed;
- not be subject to criminal prosecution for tax evasion.

(b) Claim filed with the Minister of Finance:

- provide the references of the contentious claim;
- provide references of payment of the undisputed part of the charges;
- provide references of payment of 15% of the disputed part referred to in Section M 119 above;
- not have tax arrears other than those disputed;
- not be subject to criminal prosecution for tax evasion.

(c) Claim filed with the administrative judge:

- provide the references of the contentious claim;
- provide references of payment of the undisputed part of the tax;
- provide references of payment of an additional 35% of the disputed party;
- not have tax arrears other than those disputed;
- not be subject to criminal prosecution for tax evasion.



(2) Where the above conditions are fulfilled, the administrative stay of payment shall be issued electronically under conditions laid down by regulation.

(3) For taxpayers in non-computerized tax centres, the stay of payment may be issued manually within a period of fifteen (15) days from the date of receipt of the request. Failure by the administration to respond within this period shall imply tacit acceptance of the stay of payment.

(4) Stay of payment shall cease to have effect on the expiry of the deadline for referral to the superior authority.

(5) The submission of a request for stay of payment in support of a contentious claim following the decision rendered at first instance by the administrative judge, shall only be admissible after payment of 50% of the amount of the disputed charges and consignment of 50% of the remaining part.

DIVISION III
PROCEDURE BEFORE THE ADMINISTRATIVE JURISDICTION

SUBDIVISION II
FORM OF THE PETITION

Section M 129: Deleted.



CHAPTER II
VOLUNTARY JURISDICTION

DIVISION I
COMPETENCE OF VOLUNTARY JURISDICTION

Section 142: There shall be no remission or reduction in the principal taxes collected from third parties or withheld at source on behalf of the Treasury.

The rest shall remain unchanged.

CHAPTER THREE
PROVISIONS RELATING TO THE OTHER RESOURCES

SECTION TWENTY-NINE: Taxpayers who voluntarily regularize their land revenue tax and inheritance tax situation during the 2019 financial year shall be exempted from penalties and tax arrears for non-prescribed period, as applicable.

At the end of the 2019 fiscal year, no remission of taxes or penalty shall be granted for property tax and inheritance tax for the non-prescribed period.

SECTION THIRTY: Under pain of the fine provided for in Section M 99 of the Manual of Tax Procedures, public limited companies bound by the obligation to dematerialize their securities shall be required to attach to their statistical and tax return provided for in Section 18 of the General Tax Code, an attestation of dematerialization of the securities they have issued, duly issued by the body entrusted with the duties of the central depository.

SECTION THIRTY-ONE: During its restructuring phase, which may not exceed three (3) years with effect from 1 January 2019, the National Refining Company of Cameroon (SONARA) shall benefit from a 50% reduction in:

- the turnover used as a basis for calculating the advance payment and the minimum company tax collection rate;

- the assessment base of the Special Income Tax (SIT) on the procurement of materials and equipment as part of its extension and modernization, the list of which shall be adopted by a decision of the Minister in charge of finance.

SECTION THIRTY-TWO: (1) The body responsible for promoting investments shall benefit from financing intended to promote investments in Cameroon. Such financing shall come from the following resources:

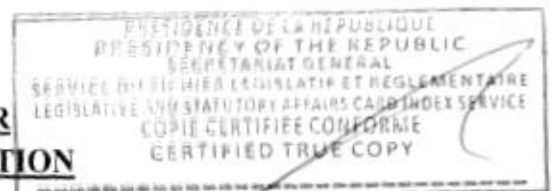
- 15% of the resources collected as a contribution to the Cameroon Housing Loans Fund, provided for by Law No. 77/10 of 13 July 1977 instituting a contribution to the Cameroon Housing Loans Fund;
- 15% of the resources collected for the Special Telecommunications Fund established by Law No. 98/14 of 14 July 1998 governing telecommunications in Cameroon and Law No. 2010/013 of 21 December 2010 governing electronic communications in Cameroon.

(2) The conditions for collecting and transferring the financing referred to Section Thirty-Five (1) to the body responsible for promoting investments shall be laid down by separate instruments.

SECTION THIRTY-THREE: (1) Non-tax and non-oil revenue shall be subject to a 5% deduction at source as collection and administration costs for the administration in charge of budgetary regulation.

(2) The conditions for effecting the deduction shall be laid down by an order of the Minister in charge of finance.

CHAPTER FOUR
REVENUE ALLOCATION



SECTION THIRTY-FOUR: The ceiling of contribution to the housing loans fund (HLF) allocated to Cameroon Housing Loans Fund (CFC) shall be fixed at CFAF ten billion (10 000 000 000) for the 2019 financial year.

SECTION THIRTY-FIVE: The ceiling of contribution to the national employment fund (CNEF) allocated to the National Employment Fund (NEF) for the 2019 financial year shall be fixed at CFAF 5 000 000 000 (five billion).

SECTION THIRTY-SIX: The ceiling of the proceeds of stamp duty on motor vehicles to regional and local authorities shall be fixed at CFAF 7 000 000 000 (seven billion).

SECTION THIRTY-SEVEN: The amount of resources intended to replenish the Support Fund for Victims of Natural Disasters and Calamities for the 2019 financial year shall be fixed at CFAF 2 000 000 000 (two billion).

SECTION THIRTY-EIGHT: The ceiling of resources intended to replenish the Special Appropriation Account for the Regulation of Public Contracts for the 2019 financial year shall be fixed at CFAF 8 000 000 000 (eight billion).

SECTION THIRTY-NINE: The ceiling of resources intended to replenish the Special Appropriations Account for support to cultural policy for the 2019 financial year shall stand at CFAF 1 000 000 000 (one billion).

SECTION FORTY: The amount of resources intended to replenish the Special Appropriations Account for the Modernization of Research in State Universities for the year 2019 shall be fixed at CFAF 10 500 000 000 (ten billion five hundred million).

SECTION FORTY-ONE: The ceiling of the resources intended to replenish the Special Appropriations Account for Tourism and the Support of Tourist Activities for the 2019 financial year shall be fixed at CFAF 1 000 000 000 (one billion).

SECTION FORTY-TWO: The contribution of the State budget to the Seed Fund for fiscal year 2019 shall be fixed at CFAF 1 000 000 000 (one billion).

SECTION FORTY-THREE: The ceiling of the Special Appropriation Account for Financing Sustainable Water Supply and Sanitation Development Projects for the 2019 financial year shall be fixed at CFAF 500 000 000 (five hundred million).

SECTION FORTY-FOUR: The ceiling of taxes to be paid to the Special Forestry Development Fund for the 2019 financial year shall be fixed at CFAF 2 000 000 000 two billion).

SECTION FORTY-FIVE: The amount to be deducted from the proceeds of the Special Tax on Petroleum Products (STPP) as the road usage fee, axle tax, toll and weighing station fees paid to the Road Fund for the 2019 financial year shall be fixed at CFAF 60 000 000 000 (sixty billion).

SECTION FORTY-SIX: The ceiling of resources intended to replenish the Special Telecommunications Fund for the 2019 financial year shall be fixed at CFA F 14 000 000 000 (fourteen billion).

SECTION FORTY-SEVEN: The ceiling of resources intended to replenish the Special Fund for the Security of Electronic Activities for the 2019 financial year shall be fixed at CFAF 1 000 000 000 (one billion).

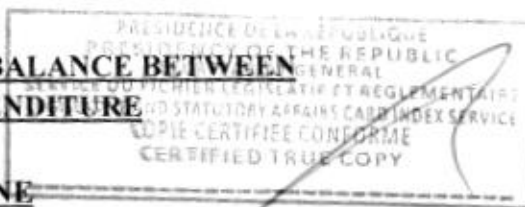
SECTION FORTY-EIGHT: The ceiling for resources intended to replenish the Special Appropriation Account for the Development of the Postal Sector for the 2019 financial year shall be fixed at CFAF 1 000 000 000 (one billion).

SECTION FORTY-NINE: The ceiling of the resources intended to replenish the Special Appropriation Account for the Production of Forgery-proof Transport Documents for the financial year 2019 shall be fixed at FCFA 3 500 000 000 (three billion five hundred million).

SECTION FIFTY: The ceiling of the royalty paid by the autonomous port authorities to the National Port Authority for the 2019 financial year shall be fixed at CFAF 3 100 000 000 (three billion one hundred million).

PART THREE
PROVISIONS RELATING TO THE BALANCE BETWEEN
RESOURCES AND EXPENDITURE

CHAPTER ONE
REVENUE ESTIMATES



SECTION FIFTY-ONE: The proceeds and revenue applicable to the general budget of the Republic of Cameroon for the 2019 financial year are estimated at **4 850 500 000 000 francs CFA**, broken down as follows:

(Unit: thousand CFAF)

CHARGE	WORDING	2018	2019
	A - REVENUE	3 388 500	3 608 500
	I- TAX REVENUE	2 712 030	2 899 500
721	PERSONAL INCOME TAX	235 500	274 800
723	TAX ON NON-PETROLEUM COMPANY PROFITS	365 000	350 000
724	INCOME TAX FOR PERSONS DOMICILED OUTSIDE CAMEROON	62 000	60 000
728	TRANSFER AND TRANSACTION TAXES	60 800	76 350
730	VALUE ADDED AND TURNOVER TAX	1 148 600	1 258 800
731	TAX ON SPECIFIC PRODUCTS AND EXCISE DUTIES	344 800	359 100
732	TAX ON SPECIFIC SERVICES	4 810	5 280
733	TAX ON THE RIGHT TO CARRY OUT A PROFESSIONAL ACTIVITY	13 390	12 570
734	TAX ON AUTHORIZATION TO USE PROPERTY OR TO CARRY OUT AN ACTIVITY	30	0
735	OTHER TAXES AND DUTIES ON GOODS AND SERVICES	10 950	12 570
736	IMPORT DUTIES AND TAXES	374 880	374 500
737	EXPORT DUTIES AND TAXES AND OTHER TAXES ON FOREIGN TRADE	29 720	52 100
738	REGISTRATION FEES AND STAMP DUTIES	58 550	62 300
739	OTHER TAXES AND LEVIES NOT CLASSIFIED ELSEWHERE	3 000	1 000

(Unit: thousand CFAF)

CHARGE	WORDING	2018	2019
	PART II – GRANTS, ASSISTANCE FUND AND BEQUESTS	64 500	79 000
769	SPECIAL GRANTS FROM INTERNATIONAL COOPERATION	64 500	79 000
	PART III – SOCIAL SECURITY CONTRIBUTIONS	60 000	65 048
761	CONTRIBUTIONS TO THE RETIREMENT SCHEME OF CIVIL SERVANTS AND PERSONS RANKING AS SUCH UNDER APU	60 000	65 048
	II – OTHER REVENUE	551 970	564 952
710	ADMINISTRATIVE FEES AND CHARGES	15 653	16 970
714	INCIDENTAL SALE OF PROPERTY	79	86
716	REVENUE FROM THE SALE OF SERVICES	21 623	23 444
719	RENTS AND REVENUE FROM PROPERTY	4 200	4 553
741	REVENUE FROM THE OIL SECTOR	469 000	475 000
745	ACCRUED FINANCIAL PROCEEDS	40 000	43 365
771	CONTRIBUTIONS TO THE RETIREMENT SCHEME OF CIVIL SERVANTS AND PERSONS RANKING AS SUCH UNDER APU	1 415	1 534
	B- LOANS	1 301 000	1 242 000
150	DRAWINGS ON DIRECT EXTERNAL MULTILATERAL LOANS	187 594	193 179
151	DRAWINGS ON DIRECT EXTERNAL BILATERAL LOANS	340 480	350 617
152	BUDGET SUPPORT	334 000	329 000
153	DRAWING ON LOANS TO PRIVATE EXTERNAL BODIES	42 926	44 204
161	ISSUE OF TREASURY BONDS EXCEEDING TWO YEARS	396 000	325 000
	GRAND TOTAL OF STATE REVENUE (A+B)	4 689 500	4 850 500

CHAPTER TWO STATE BUDGET EXPENDITURE CEILINGS



SECTION FIFTY-TWO: Expenditure under the general budget of the Republic of Cameroon for the 2019 financial year are estimated at CFAF **4 850 500 000 000**, broken down by head as follows:

(Unit: million CFAF)

HEAD	RB		PIB		TOTAL	
	2018	2019	2018	2019	2018	2019
01 PRESIDENCY OF THE REPUBLIC	41 721	44 489	5 000	7 000	46 721	51 489
02 SERVICES ATTACHED TO THE PRESIDENCY OF THE REPUBLIC	6 425	6 757	1 100	1 600	7 525	8 357
03 NATIONAL ASSEMBLY	17 024	17 524	3 200	3 200	20 224	20 724
04 PRIME MINISTER'S OFFICE	11 787	12 497	3 500	5 000	15 287	17 497
05 ECONOMIC AND SOCIAL COUNCIL	936	1 230	500	500	1 436	1 730

(Unit: million CFAF)

HEAD	RB		PIB		TOTAL		
	2018	2019	2018	2019	2018	2019	
06	EXTERNAL RELATIONS	32 024	34 081	3 000	3 600	35 024	37 681
07	TERRITORIAL ADMINISTRATION	26 780	25 227	3 792	2 100	30 572	27 327
08	JUSTICE	58 778	60 146	4 676	6 170	63 454	66 316
09	SUPREME COURT	2 836	3 594	500	1 000	3 336	4 594
10	PUBLIC CONTRACTS	16 129	16 177	1 060	1 100	17 189	17 277
11	SUPREME STATE AUDIT OFFICE	4 882	4 993	500	500	5 382	5 493
12	GENERAL DELEGATION OF NATIONAL SECURITY	82 447	91 655	1 500	28 400	83 947	120 055
13	DEFENCE	234 370	241 910	4 540	5 537	238 910	247 447
14	ARTS AND CULTURE	3 623	4 117	958	1 100	4 581	5 217
15	BASIC EDUCATION	187 925	200 538	22 628	25 518	210 553	226 056
16	SPORTS AND PHYSICAL EDUCATION	19 507	19 952	126 510	37 766	146 017	57 718
17	COMMUNICATION	2 980	2 968	1 410	6 000	4 390	8 968
18	HIGHER EDUCATION	39 861	39 852	21 540	16 100	61 401	55 952
19	SCIENTIFIC RESEARCH AND INNOVATION	6 690	8 330	3 610	3 586	10 300	11 916
20	FINANCE	51 868	55 268	5 808	7 631	57 676	62 899
21	TRADE	6 846	7 010	1 920	1 771	8 766	8 781
22	ECONOMY, PLANNING AND REGIONAL DEVELOPMENT	16 246	17 859	31 733	34 932	47 979	52 791
23	TOURISM AND LEISURE	3 476	3 564	6 070	5 530	9 546	9 094
25	SECONDARY EDUCATION	344 526	374 759	20 686	18 320	365 212	393 079
26	YOUTH AFFAIRS AND CIVIC EDUCATION	12 215	11 887	3 390	3 471	15 605	15 358
27	DECENTRALIZATION AND LOCAL DEVELOPMENT	3 649	5 456	7 828	40 300	11 477	45 756
28	ENVIRONMENT, NATURE PROTECTION AND SUSTAINABLE DEVELOPMENT	4 510	4 500	3 532	3 509	8 042	8 009
29	MINES, INDUSTRY AND TECHNOLOGICAL DEVELOPMENT	5 583	6 565	4 826	4 690	10 409	11 255
30	AGRICULTURE AND RURAL DEVELOPMENT	35 263	32 741	51 350	52 239	86 613	84 980
31	LIFE STOCK, FISHERIES AND ANIMAL INDUSTRIES	16 045	15 123	19 055	17 220	35 100	32 343
32	WATER RESOURCES AND ENERGY	5 767	5 711	139 720	196 961	145 487	202 672
33	FORESTRY AND WILDLIFE	12 233	12 601	6 358	6 578	18 591	19 179
35	EMPLOYMENT AND VOCATIONAL TRAINING	12 814	12 899	7 909	7 688	20 723	20 587
36	PUBLIC WORKS	64 378	65 230	261 891	296 114	326 269	361 344
37	STATE PROPERTY, SURVEYS AND LAND TENURE	13 125	13 569	5 426	4 186	18 551	17 755
38	HOUSING AND URBAN DEVELOPMENT	11 953	11 986	80 117	131 170	92 070	143 156
39	SMALL- AND MEDIUM-SIZED ENTERPRISES, SOCIAL ECONOMY AND HANDICRAFTS	7 181	7 356	3 830	5 264	11 011	12 620
40	PUBLIC HEALTH	84 249	104 074	90 990	103 869	175 240	207 943

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(Unit: million CFAF)

HEAD	RB		PIB		TOTAL		
	2018	2019	2018	2019	2018	2019	
41	LABOUR AND SOCIAL SECURITY	4 052	4 366	700	700	4 752	5 066
42	SOCIAL AFFAIRS	5 899	6 812	1 860	2 662	7 759	9 474
43	WOMEN'S EMPOWERMENT AND THE FAMILY	4 947	5 477	1 125	993	6 072	6 470
45	POSTS AND TELECOMMUNICATION	5 143	4 924	41 702	43 427	46 845	48 351
46	TRANSPORT	4 840	4 719	3 000	8 800	7 840	13 519
49	CONSTITUTIONAL COUNCIL	2 000	2 550	500	500	2 500	3 050
50	PUBLIC SERVICE AND ADMINISTRATIVE REFORM	12 677	8 824	600	840	13 277	9 664
51	ELECTIONS CAMEROON	8 776	8 926	700	630	9 476	9 556
52	NATIONAL COMMISSION FOR HUMAN RIGHTS AND FREEDOMS	915	965	240	250	1 155	1 215
53	SENATE	11 791	11 991	3 200	3 200	14 991	15 191
54	NATIONAL COMMISSION FOR THE PROMOTION OF BILINGUALISM AND MULTICULTURALISM	2 700	2 850	700	500	3 400	3 350
95	CARRIED FORWARD	500	0	9 500	8 000	10 000	8 000
	BUDGETARY HEADS FOR BODIES	1 572 892	1 666 599	1 025 789	1 167 723	2 598 681	2 834 322
55	PENSIONS	209 000	215 158				
60	SUBSIDIES AND CONTRIBUTIONS	245 140	273 084				
65	COMMON EXPENDITURE	314 960	310 629				
	COMMON RECURRENT HEADS	769 100	798 871				
	TOTAL CURRENT EXPENDITURE (A)	2 341 992	2 465 470				
56	EXTERNAL PUBLIC DEBT						
	- Principal	373 000	461 000				
	- Interest	247 000	310 000				
57	DOMESTIC PUBLIC DEBT	126 000	151 000				
	- Principal	683 000	596 430				
	- Interest	634 300	549 430				
	TOTAL DEBT SERVICING (B)	48 700	47 000				
92	SHAREHOLDING			27 000	30 000	27 000	30 000
93	REHABILITATION/ RESTRUCTURING			10 000	10 000	10 000	10 000
94	INVESTMENT OPERATIONS			228 719	119 877	228 719	119 877
	CAPITAL EXPENDITURE FOR BODIES			1 025 789	1 167 723	1 025 789	1 167 723
	INCLUDING EXTERNAL FINANCNG			596 000	617 000	596 000	617 000
	TOTAL CAPITAL EXPENDITURE (C)			1 291 508	1 327 600	1 291 508	1 327 600
	GRAND TOTAL STATE EXPENDITURE (A+B+C)	3 397 992	3 522 900	1 291 508	1 327 600	4 689 500	4 850 500

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CHAPTER THREE
BUDGET BALANCE

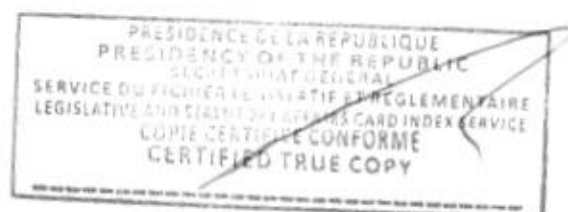
SECTION FIFTY-THREE: For the 2019 financial year, the general budget balance resulting from revenue estimates and expenditure ceilings presented in Sections Fifty-one and Fifty-two above shall be fixed as follows:

(Unit: billion CFAF)

RESOURCES	AMOUNT	EXPENDITURE	AMOUNT
DOMESTIC REVENUE AND GRANTS		CURRENT EXPENDITURE	
Gross tax revenue	2 899.5	Interests and commissions	198.0
including VAT credit refunds	100.0	Personnel expenditure	1058.0
Net tax revenue	2 799.5	Goods and services	895.2
Oil revenue	450.0	Current transfers	512.3
Non-tax revenue	180.0	CAPITAL EXPENDITURE	
Total net domestic revenue	3 429.5	Expenditure using external financing	617.0
Programme grants	29.0	Expenditure using generated revenue	670.6
Project grants	50.0	Shareholding/Restructuring expenditure	40.0
GENERAL BUDGET NET REVENUE	3 508.5	GENERAL BUDGET EXPENDITURE	3 991.1
OVERALL BALANCE	-482.6		
FINANCING CAPACITY/NEED	-482.6		
CEMAC REFERENCE BALANCE	-561.6		

CHAPTER FOUR
OVERALL FINANCING AND AUTHORIZATIONS

SECTION FIFTY-FOUR: For 2019 financial year, the resources and cash expenses that contribute to achieving financial balance shall be evaluated as follows:



(Unit: billion CFAF)

FINANCING NEED	AMOUNT	FINANCING RESOURCES	AMOUNT
Overall balance (deficit)	482.6	Project loans	588
Debt amortization	582.4	Issue of Government bonds	260
<i>External debt</i>	310	Budget support	329
<i>Domestic debt</i>	272.4	Bank financing	165
Receivables/Domestic arrears, including repayment of marketers' debt	177	<i>including VAT escrow account</i>	100
VAT credit refund	100	Other cash resources	-
TOTAL	1 342.00	TOTAL	1 342.00

SECTION FIFTY-FIVE: In the 2019 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 hedging instruments against risks.

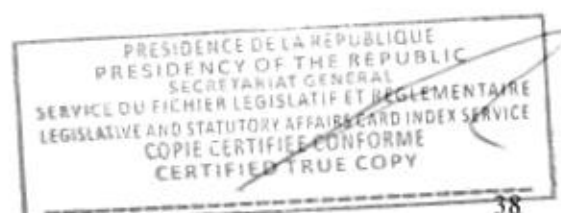
SECTION FIFTY-SIX: In the 2019 financial year, the Government shall be authorized to use issues of government securities, notably Treasury bonds, for a maximum amount of CFAF 260 billion to finance development projects,.

SECTION FIFTY-SEVEN: In the 2019 financial year, the Government shall be authorized to negotiate and eventually conclude concessional and non-concessional borrowings totalling respectively CFA 150 billion francs and CFA 500 billion francs, 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-EIGHT: This part provides for and authorizes public policy resources for all ministries and institutions. It also presents certain provisions that do not have any financial impact on the State budget in 2019.



PART TWO
APPROPRIATIONS OPENED

CHAPTER ONE
GENERAL BUDGET APPROPRIATIONS

SECTION FIFTY-NINE:

The amounts of commitment authorizations and payment appropriations opened for the programmes contributing to achieving objectives with indicators shall be as follows:

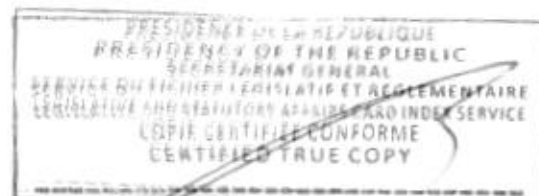
No.	PROGRAMME		OBJECTIVE	INDICATOR	CA	PA
	CODE	ITEM				
HEAD 1 - PRESIDENCY OF THE REPUBLIC					51 489 000	51 489 000
1	001	FORMULATION AND COORDINATION OF THE ACTIVITIES OF THE PRESIDENT OF THE REPUBLIC	Ensure the implementation of the Major Achievements Programme	Level of monitoring of the implementation of activities approved by the President of the Republic	21 684 884	21 684 884
2	002	PROTECTION OF THE PRESIDENT OF THE REPUBLIC AND TERRITORIAL INTEGRITY	Preserve the integrity of the national territory and political stability	Overall level of achievement of the objectives assigned to missions	7 555 613	7 555 613
3	003	GOVERNANCE AND INSTITUTIONAL SUPPORT OF THE PRESIDENCY OF THE REPUBLIC AND ITS ATTACHED SERVICES	Support the implementation of operational programmes	Overall rate of execution of budgeted actions	22 248 503	22 248 503
HEAD 2 - SERVICES ATTACHED TO THE PRESIDENCY					8 357 000	8 357 000
4	016	FORMULATION AND COORDINATION OF THE ACTIVITIES OF THE PRESIDENT OF THE REPUBLIC	Contribute to achieving the objectives of the Major Accomplishments Programme	Rate of implementation of actions approved by the President of the Republic	1 179 739	1 179 739
5	018	PRESIDENTIAL PROTECTION AND TERRITORIAL INTEGRITY	Contribute to preserving territorial integrity and political stability	Overall level of achievement of the objectives assigned to missions	7 177 261	7 177 261
HEAD 3 - NATIONAL ASSEMBLY					20 724 000	20 724 000
6	032	STRENGTHENING THE PARLIAMENTARY CONTROL OF GOVERNMENT ACTION	Contribute to the effectiveness of public policies	Rate of control of the Government's Priority Investment Programme	3 200 000	3 200 000

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No.	PROGRAMME		OBJECTIVE	INDICATOR	CA	PA
	CODE	ITEM				
7	033	GOVERNANCE AND INSTITUTIONAL SUPPORT OF THE SERVICES OF THE NATIONAL ASSEMBLY	Support the implementation of operational programmes	Level of motivation of the staff of the National Assembly	16 874 364	16 874 364
8	031	DYNAMIZATION OF LEGISLATION AND INTER-PARLIAMENTARY COOPERATION	Strengthen the national legislative framework	Rate of the NA's contribution to strengthening the national legislative framework	649 636	649 636
HEAD 4 - PRIME MINISTER'S OFFICE					14 530 475	17 497 000
9	046	MANAGEMENT AND COORDINATION OF GOVERNMENT ACTION	Ensure effective implementation of at least 70% of the annual portion of government strategic programmes and projects	Rate of implementation of the annual portion of government strategic programmes and projects	1 990 930	1 990 930
10	047	GOVERNANCE AND INSTITUTIONAL SUPPORT TO INTERNAL AND ATTACHED SERVICES OF THE PRIME MINISTER'S OFFICE	Provide governance and institutional support to at least 70% of the officials of the internal and attached services of the PMO	Level of satisfaction of the officials of the internal and attached services of the PMO	12 539 545	15 506 070
HEAD 5 - ECONOMIC AND SOCIAL COUNCIL					1 730 000	1 730 000
11	061	GOVERNANCE AND INSTITUTIONAL SUPPORT TO THE ECONOMIC AND SOCIAL COUNCIL	Improve service coordination and ensure effective implementation of ECOSOC's programmes	Rate of implementation of ECOSOC's budgeted activities	1 556 000	1 556 000
12	062	STEERING AND IMPLEMENTATION OF TASKS ASSIGNED TO THE ECONOMIC AND SOCIAL COUNCIL	Strengthen and facilitate the implementation of public policies	Number	174 000	174 000
HEAD 6 - MINISTRY OF EXTERNAL RELATIONS					37 737 000	37 681 000
13	076	ENHANCEMENT OF BILATERAL COOPERATION POTENTIAL	Capitalize on bilateral cooperation in Cameroon's interest	Annual number of bilateral cooperation legal instruments negotiated, formalized or signed/monitored	17 177 069	17 177 069

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No.	PROGRAMME		OBJECTIVE	INDICATOR	CA	PA
	CODE	ITEM				
14	077	REVITALIZATION 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	2 604 297	2 604 297
15	078	MANAGEMENT OF CAMEROONIANS ABROAD	Improve the contribution of Cameroonians abroad to the country's political, social and economic life	Level of implementation of the legal and institutional framework for the effective participation of Cameroonians abroad in political, economic and social life	3 906 684	3 906 684
16	079	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE EXTERNAL RELATIONS SUB-SECTOR	Improve service coordination and ensure programme implementation	Rate of implementation of budgeted activities within MINREX	14 048 950	13 992 950
HEAD 7 - MINISTRY OF TERRITORIAL ADMINISTRATION					27 746 000	27 327 000
17	094	DEVELOPMENT OF THE NATIONAL PROTECTION MECHANISM OF THE CIVIL	Improve the protection of people, property and the environment against hazards, disasters and their effects	1. Number of departments with disaster response plans 2. Number of departments with an operational emergency organization plan (ORSEC) 3. Number of departments with at least one disaster hazard reduction (DHR) tool	2 041 075	2 041 075



No.	PROGRAMME		OBJECTIVE	INDICATOR	CA	PA
	CODE	ITEM				
18	092	MODERNIZATION OF TERRITORIAL ADMINISTRATION	Ensure the efficient administration and optimum management of the national territory to protect people and property	1. Proportion of administrative units with office infrastructure and equipped residences 2. Proportion of administrative units with adequate office infrastructure (standard offices) 3. Proportion of administrative units with adequate residential infrastructure (standard residences)	11 535 131	11 116 131
19	093	SECURITY MANAGEMENT AND OF PUBLIC FREEDOMS	Support and evaluate the action of RLAs in view of local development	Number of daily intelligence bulletins collected and transmitted per year	6 351 500	6 351 500
20	095	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE TERRITORIAL ADMINISTRATION SUB-SECTOR	Improve service coordination and ensure proper programme implementation in the Ministry of Territorial Administration and Decentralization	1. Rate of implementation of activities budgeted at MINATD 2. Rate of implementation of activities budgeted at MINATD.	7 818 294	7 818 294
HEAD 8 - MINISTRY OF JUSTICE					70 211 136	66 316 000
21	107	GOVERNANCE AND INSTITUTIONAL SUPPORT OF THE JUSTICE SUB-SECTOR	Improve service coordination and ensure proper programme implementation	Rate of implementation of activities budgeted within the Ministry	35 728 532	35 141 532
22	108	IMPROVEMENT OF JUDICIAL ACTIVITY	Improve access to and quality of public service of justice	Average time of processing cases	22 394 496	22 202 645
23	109	IMPROVEMENT OF THE PENITENTIARY POLICY	Improve detention conditions and prepare for the social reintegration of detainees	Rate of coverage of the basic needs of detainees	12 088 108	8 971 823
HEAD 9 - SUPREME COURT					4 594 000	4 594 000

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No.	PROGRAMME		OBJECTIVE	INDICATOR	CA	PA
	CODE	ITEM				
24	121	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE SUPREME COURT SUB-SECTOR	Support the implementation of Supreme Court operational programmes	Rate of execution of the budget of the Supreme Court	2 991 000	2 991 000
25	122	CONTROL OF FINANCIAL TRANSPARENCY, BUDGET MANAGEMENT AND QUALITY OF PUBLIC ACCOUNTS	Contribute to improving financial management and the protection of public funds	Rate of execution of planned controls	910 000	910 000
26	123	CONTRIBUTION TO CONSOLIDATING THE RULE OF LAW	Improve the management of the judicial and administrative litigation of the Supreme Court	Percentage of judgments made on judicial, administrative, special and electoral matters	693 000	693 000
HEAD 10 - MINISTRY OF PUBLIC CONTRACTS					17 277 000	17 277 000
27	715	STRENGTHENING THE PUBLIC CONTRACTS AWARD SYSTEM	Improve the public contracts award system	1. Rate (%) of public contracts awarded in compliance with regulations 2. Rate (%) of public contracts awarded by private contract maintained at less than 10% 3. Rate of public contracts awarded within 5 (five) months	4 550 800	4 550 800
28	716	IMPROVEMENT OF PUBLIC CONTRACTS EXECUTION CONTROL	Ensure the proper execution of public contracts in compliance with contractual provisions	Rate (%) of public contracts executed in compliance with contractual provisions	2 873 800	2 873 800
29	717	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE PUBLIC CONTRACTS SUB-SECTOR	Improve service performance	Rate of implementation of budgeted activities	9 852 400	9 852 400
HEAD 11 - SUPREME STATE AUDIT OFFICE					5 493 000	5 493 000
30	137	INTENSIFICATION AND DIVERSIFICATION OF AUDITS AND SYSTEMATIZATION OF PENALTIES AGAINST UNSCRUPULOUS VOTE HOLDERS	Reduce the risk of poor governance and redress the damage suffered by the State	1. Number of planned mission reports prepared per year 2. Rate of recovery of special fines and surcharges	2 147 000	2 147 000
31	136	STRENGTHENING THE PREVENTION OF THE MISAPPROPRIATION OF PUBLIC FUNDS	Promote the culture of good governance		892 500	892 500
32	138	CONSUPE GOVERNANCE AND INSTITUTIONAL SUPPORT	Ensure programme implementation		2 453 500	2 453 500

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No.	PROGRAMME		OBJECTIVE	INDICATOR	CA	PA
	CODE	ITEM				
HEAD 12 - GENERAL DELEGATION OF NATIONAL SECURITY					145 310 923	120 055 000
33	151	CONSOLIDATION OF PUBLIC SECURITY	Increase the protection of institutions, public freedoms, people and property	Rate of security coverage of the national territory	58 695 610	33 439 687
34	152	GOVERNANCE AND INSTITUTIONAL SUPPORT	Improve service coordination and ensure proper programme implementation	Rate of implementation of DGSN budgeted activities	78 026 285	78 026 285
35	154	STRENGTHENING BORDER SECURITY	Control migratory flows and scale up the fight against cross-border crime	Average quantity of cross-border crime or offences recorded	2 171 197	2 171 197
36	155	ENHANCEMENT OF THE INTELLIGENCE SYSTEM	Ensure the permanent availability of complete and quality intelligence	Quantity of intelligence briefs produced	6 417 831	6 417 831
HEAD 13 - MINISTRY OF DEFENCE					249 770 967	247 446 999
37	168	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE DEFENCE SUB-SECTOR	Improve service coordination and ensure proper programme implementation in the Ministry of Defence	Rate of implementation of budgeted activities in the Ministry of Defence	47 336 651	46 531 249
38	166	STRENGTHENING TERRITORIAL DEFENCE	Strengthen the territorial defence system	Rate of compliance of the Armed Forces operational unit staff with the table of organization and equipment (TOE)	130 488 905	129 483 449
39	169	PARTICIPATION IN NATIONAL DEVELOPMENT ACTION	Provide support in specific areas that contribute to Cameroon's socio-economic development	Rate of achievement of sundry requests submitted to MINDEF's specialized entities	10 509 585	10 431 585
40	170	PARTICIPATION IN THE PROTECTION OF PEOPLE AND PROPERTY	Guarantee security and peace conditions conducive to development	Crime rate	61 435 826	61 000 716
HEAD 14 - MINISTRY OF ARTS AND CULTURE					5 217 000	5 217 000
41	181	PRESERVATION OF CAMEROONIAN ART AND CULTURE	Ensure the viability and profitability of the cultural and artistic heritage	Number of cultural assets rendered viable and economically profitable	823 800	823 800

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No.	PROGRAMME		OBJECTIVE	INDICATOR	CA	PA
	CODE	ITEM				
42	182	STRENGTHENING THE CULTURAL GOODS AND SERVICES PRODUCTION SYSTEM	Increase the profitability and competitiveness of the sub-sector	Cultural products promoted and supported	2 126 500	2 126 500
43	183	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE ART AND CULTURE SUB-SECTOR	Improve service coordination and ensure proper programme implementation	Rate of implementation of budgeted activities in the Ministry of Arts and Culture	2 266 700	2 266 700
HEAD 15 - MINISTRY OF BASIC EDUCATION					225 923 738	226 056 134
44	198	GOVERNANCE AND INSTITUTIONAL SUPPORT OF THE BASIC EDUCATION SUB-SECTOR	Ensure effective programme implementation	Average rate of implementation of operational programme indicators	28 991 323	29 128 873
45	196	PRESCOLAR DEVELOPMENT	Increase the preschool enrolment rate throughout the national territory	Gross pre-schooling rate	15 122 131	15 122 131
46	197	UNIVERSALIZATION OF PRIMARY EDUCATION	Improve access and completion of primary education	1. Primary education completion rate 2. Net primary school admission rate 3. Percentage of pupils successful in the FSLC and CEP examinations	179 546 608	179 541 454
47	199	LITERACY	Increase the literate population	Literacy rate	2 263 676	2 263 676
HEAD 16 - MINISTRY OF SPORTS AND PHYSICAL EDUCATION					57 718 122	57 718 122
48	213	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE SPORTS AND PHYSICAL EDUCATION SUB-SECTOR	Improve service coordination and ensure proper programme implementation	Rate of implementation of budgeted activities in the Ministry	7 241 342	7 241 342
49	211	SUPERVISION OF THE SPORTS MOVEMENT	Improve the quality of supervision of physical and sporting activities (PSAs) by institutional stakeholders	Number of qualified PSA supervisors per 100 000 inhabitants	10 122 658	10 122 658
50	212	SPORTS INFRASTRUCTURE DEVELOPMENT	Provide the country with modern sports infrastructure	Number of sports infrastructure built and operational	40 354 122	40 354 122
HEAD 17 - MINISTRY OF COMMUNICATION					8 968 000	8 968 000



No.	PROGRAMME		OBJECTIVE	INDICATOR	CA	PA
	CODE	ITEM				
51	227	IMPROVING THE PROVISION OF AND ACCESS TO INFORMATION	Provide quality and adequate information at the national and international levels	Proportion of the population with access to the media	6 281 955	6 281 955
52	228	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE COMMUNICATION SUB-SECTOR	Improve service coordination and ensure proper programme implementation in the Ministry of Communication	Rate of achievement of budgeted activities in MINCOM	2 686 045	2 686 045
HEAD 18 - MINISTRY OF HIGHER EDUCATION					65 515 000	55 952 000
53	244	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE HIGHER EDUCATION SUB-SECTOR	Ensure better management of higher education	Rate of implementation of budgeted activities	45 794 070	45 794 070
54	241	DEVELOPMENT OF THE TECHNOLOGICAL AND PROFESSIONAL COMPONENT OF HIGHER EDUCATION	Increase the number of students trained in technological and vocational higher education establishments in qualitative and quantitative terms	Percentage of students trained in technological and vocational higher education institutions	6 025 900	5 310 900
55	242	MODERNIZATION AND PROFESSIONALIZATION OF MAINSTREAM FACULTIES	Provide students in mainstream faculties with professional skills and capacities to find employment or be self-employed	1. Annual rate of supervision of master's degree (number of students/teachers) 2. Percentage of students in mainstream faculties who have obtained a degree or professional certificate per year 3. Number of students per seat	2 623 230	2 623 230
56	243	DEVELOPMENT OF UNIVERSITY RESEARCH AND INNOVATION	Enable university research to positively impact the country's development so as to achieve its emergence	Number and type of innovations integrated into the productive system over 2 (two) years in the priority sectors defined in the GESP	11 071 800	2 223 800
HEAD 19 - MINISTRY OF SCIENTIFIC RESEARCH AND INNOVATION					11 974 000	11 916 000

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No.	PROGRAMME		OBJECTIVE	INDICATOR	CA	PA
	CODE	ITEM				
57	259	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE RESEARCH AND INNOVATION SUB-SECTOR	Improve the coordination, functioning and performance of the research and innovation sub-sector	Rate of implementation of the ministry's action plan	3 582 976	3 582 976
58	260	SCALING UP OF RESEARCH-DEVELOPMENT AND INNOVATION	Enhance the performance of the research and innovation sub-sector	Number of research findings produced and disseminated	8 391 024	8 333 024
HEAD 20 - MINISTRY OF FINANCE					62 899 533	62 899 533
59	275	GOVERNANCE AND INSTITUTIONAL SUPPORT IN MINFI	Strengthen the strategic management of programmes to achieve MINFI's objectives	Rate of implementation of MINFI action plan	20 788 827	20 788 827
60	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	Rates of tax and customs revenue collection	18 314 810	18 314 810
61	272	MANAGEMENT OF THE TREASURY AND MONITORING OF THE FINANCIAL SECTOR	Enhance the efficiency of the Treasury and optimize the use of the resources mobilized to finance the economy	1. Indebtedness ratio 2. Overall payment period after service delivery	15 726 700	15 726 700
62	274	STATE BUDGET MANAGEMENT	Streamline resource allocation to promote efficient budget management	1. Reference primary fiscal balance 2. Ratio of sustainability of the wage bill	8 069 196	8 069 196
HEAD 21 - MINISTRY OF COMMERCE					8 796 458	8 781 458

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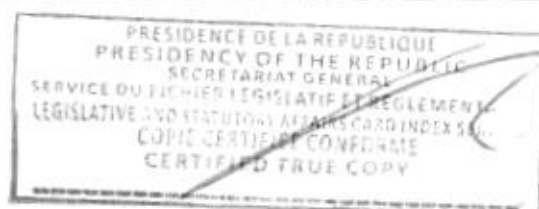
No.	PROGRAMME		OBJECTIVE	INDICATOR	CA	PA
	CODE	ITEM				
63	286	DEVELOPMENT OF EXPORTS	Contribute to improving the competitiveness of local products and conquer new markets	1. Proportion of operators who have exported goods after participating in JEC or trade fairs organized under the aegis of MINCOMMERCE 2. Proportion of operators benefiting from CEMAC's and/or ECCAS' preferential tariff regime who have exported goods 3. Share of exports by enterprises that participated in JEC or trade fairs organized under the aegis of MINCOMMERCE	466 213	466 213
64	287	REGULATION OF INTERNAL TRADE	Structuring distribution channels with a view to ensuring a regular supply of the internal market under conditions of healthy competition	Internal market remediation rate	4 125 562	4 110 562
65	288	GOVERNANCE AND INSTITUTIONAL SUPPORT FOR THE TRADE SUB-SECTOR	Improve the working environment and conditions	effectiveness rates of programmes	4 204 683	4 204 683
HEAD 22 - MINISTRY OF THE ECONOMY, PLANNING AND REGIONAL DEVELOPMENT					57 137 702	52 791 439
66	301	GOVERNANCE AND INSTITUTIONAL SUPPORT FOR THE ECONOMY, PLANNING AND REGIONAL DEVELOPMENT SUB-SECTOR	Improve the coordination of services and ensure the proper implementation of MINEPAT programmes	Annual rate of implementation of MINEPAT programmes	6 683 733	6 683 733
67	302	SUPPORTING ECONOMIC REVIVAL TO ACCELERATE GROWTH	Improve economic growth rate	1. PIB execution rate 2. Public investment rate	11 516 709	11 516 709
68	304	STRENGTHENING DEVELOPMENT PLANNING AND INTENSIFYING REGIONAL DEVELOPMENT ACTIONS.	Align development strategies and plans with GESP objectives	Number of development strategies and regional development schemes aligned with GESP objectives	36 047 255	31 700 992

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No.	PROGRAMME		OBJECTIVE	INDICATOR	CA	PA
	CODE	ITEM				
69	303	STRENGTHENING PARTNERSHIP FOR DEVELOPMENT AND REGIONAL INTEGRATION	Improve the contribution of economic partnerships and regional integration to the achievement of Cameroon's development objectives	Annual rate of disbursement of resources for planned externally financed investment	2 890 005	2 890 005
HEAD 23 - MINISTRY OF TOURISM AND LEISURE					9 194 000	9 094 000
70	317	DEVELOPMENT OF TOURISM AND LEISURE PRODUCTS	Increase the receptiveness to tourism and leisure infrastructure	1. Number of tourist sites developed and operationalized 2. Number of hotels built/rehabilitated and operated 3. Number of leisure facilities built and operationalized	5 776 225	5 776 225
71	318	PROMOTION OF TOURISM AND LEISURE	Attract a large number of resident and non-resident visitors	1. Number of international visitors welcomed 2. Number of local visitors who have visited Cameroon	1 135 868	1 135 868
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	2 281 907	2 181 907
HEAD 25 - MINISTRY OF SECONDARY EDUCATION					394 348 000	393 079 000
73	334	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE SECONDARY EDUCATION SUB-SECTOR	Improve governance and the optimum management of resources	Rate of implementation of programmed activities at MINESEC	29 622 228	29 622 228
74	333	SCALING UP PROFESSIONALIZATION AND OPTIMIZING TRAINING IN THE SECONDARY EDUCATION SUBSECTOR	Adapt training to the socio-economic environment	Number of professional sections developed in technical secondary and vocational education	62 876 460	62 747 460

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No.	PROGRAMME		OBJECTIVE	INDICATOR	CA	PA
	CODE	ITEM				
75	331	STRENGTHENING ACCESS TO SECONDARY EDUCATION	Increase access to secondary education	Primary to secondary school transition rate	85 077 312	83 937 312
76	332	IMPROVING THE QUALITY OF EDUCATION AND LIFE IN THE EDUCATIONAL MILIEU IN THE SECONDARY EDUCATION SUB-SECTOR	Improve the quality of teaching and learning	First cycle completion rate	216 772 000	216 772 000
HEAD 26 - MINISTRY OF YOUTH AFFAIRS AND CIVIC EDUCATION					15 358 038	15 357 852
77	347	YOUTH ECONOMIC EMPOWERMENT SOCIO-	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	5 253 189	5 253 189
78	346	CIVIC EDUCATION AND NATIONAL INTEGRATION	Promote the culture of citizenship among the population	1. Number of people trained in citizenship values by MINJEC training centre 2. Level of implementation of Cameroon's civic education and national integration blueprint	5 176 500	5 176 500
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	4 928 349	4 928 163
HEAD 27 - MINISTRY OF DECENTRALISATION AND LOCAL DEVELOPMENT					45 756 000	45 756 000
80	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 (RDPs)	2 947 184	2 947 184



No.	PROGRAMME		OBJECTIVE	INDICATOR	CA	PA
	CODE	ITEM				
81	350	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE DECENTRALIZATION AND LOCAL DEVELOPMENT SUB-SECTOR	Ensuring the smooth acceleration of decentralization	Rate of implementation of the ministry's roadmap	37 935 500	37 935 500
82	351	DEEPENING THE DECENTRALIZATION PROCESS	Strengthen the autonomy of councils and operationalize regional councils	Percentage of the State budget allocated to councils and regions	4 873 316	4 873 316
HEAD 28 - MINISTRY OF ENVIRONMENT, PROTECTION OF NATURE AND SUSTAINABLE DEVELOPMENT					8 009 000	8 009 000
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	2 199 483	2 199 483
84	362	SUSTAINABLE BIODIVERSITY MANAGEMENT	Restore mangrove ecosystems and degraded water bodies	1. Area of mangroves restored 2. Area of water bodies cleared of water hyacinth	1 712 592	1 712 592
85	363	COMBAT POLLUTION AND NUISANCES AND OBNOXIOUS AND/OR HAZARDOUS CHEMICAL SUBSTANCES	Reduce pollution and environmental nuisance	Number of facilities inspected	1 696 375	1 696 375
86	364	GOVERNANCE AND INSTITUTIONAL SUPPORT FOR THE ENVIRONMENT, PROTECTION OF NATURE AND SUSTAINABLE DEVELOPMENT SUB-SECTOR	Improve service coordination and ensure proper programme implementation	Rate of implementation of MINEPDED budgeted activities	2 400 550	2 400 550
HEAD 29 - MINISTRY OF MINES, INDUSTRY AND TECHNOLOGICAL DEVELOPMENT					11 255 000	11 255 000

No.	PROGRAMME		OBJECTIVE	INDICATOR	CA	PA
	CODE	ITEM				
87	379	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE MINES, INDUSTRY AND TECHNOLOGICAL DEVELOPMENT SUB-SECTOR	Improve service coordination and ensure proper implementation of MINMIDT programme	Rate of implementation of budgeted activities in MINMIDT	4 015 200	4 015 200
88	376	HARNESSING MINING AND GEOLOGICAL RESOURCES	Increase the contribution of non-oil geological and mining resources to GDP	1. Revenue derived from the issuance of mining permits 2. Number of proven mineral reserves	4 686 000	4 686 000
89	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	1 312 300	1 312 300
90	378	DEVELOPMENT OF INVENTIONS, TECHNOLOGICAL INNOVATIONS AND INDUSTRIAL PROPERTY ASSETS	Increase the number of industrial property assets developed	Number of assets developed	1 241 500	1 241 500
HEAD 30 - MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT					84 480 014	84 980 014
91	393	MODERNIZATION OF RURAL PRODUCTION AND INFRASTRUCTURE	Improve the performance of basic factors of production and the living environment in rural areas	1. Number of tractors per 1 000 ha (rotary tillers and tractors) 2. Volume of financing (in CFAF billion) injected into small and medium-size farms per year	21 642 444	21 842 444
92	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	1 858 900	1 858 900
93	392	IMPROVEMENT OF AGRICULTURAL SECTOR PRODUCTIVITY AND COMPETITIVENESS	Make Cameroon's agricultural sector more productive and competitive and gain additional market shares	Yield of the main agricultural sectors	35 982 629	35 982 629



No.	PROGRAMME		OBJECTIVE	INDICATOR	CA	PA
	CODE	ITEM				
94	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	24 996 041	25 296 041
HEAD 31 - MINISTRY OF LIVESTOCK, FISHERIES AND ANIMAL INDUSTRIES					32 343 179	32 343 179
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	15 148 124	15 148 124
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	5 120 207	5 120 207
97	409	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE LIVESTOCK, FISHERIES AND ANIMAL INDUSTRIES SUB-SECTOR	Improve service coordination and ensure proper programme implementation in the Ministry of Livestock, Fisheries and Animal Industries (MINEPIA)	Rate of implementation of budgeted activities in the Ministry of Livestock, Fisheries and Animal Industries (MINEPIA)	9 178 156	9 178 156
98	408	DEVELOPMENT OF FISHERY PRODUCTION	Ensure the increased and sustainable production of fishery products	Quantity of fishery products produced	2 896 692	2 896 692
HEAD 32 - MINISTRY OF WATER RESOURCES AND ENERGY					207 654 649	202 672 088
99	424	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE WATER AND ENERGY SUB-SECTOR	Improve service coordination and ensure proper programme implementation in the Ministry of Water Resources and Energy	Rate of implementation of budgeted activities in the Ministry of Water Resources and Energy (in %)	13 599 189	13 494 189
100	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 %)	79 863 732	79 294 390
101	421	ENERGY SUPPLY	Ensure sufficient quantity of energy for the population and economic activities	Quantity of energy available for final consumption (in toe)	71 737 614	69 837 614

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	CODE	ITEM				
102	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 %)	42 454 115	40 045 895
HEAD 33 - MINISTRY OF FORESTRY AND WILDLIFE					21 175 403	19 179 000
103	961	DEVELOPMENT AND RENEWAL OF THE FOREST RESOURCES	Manage forests in a sustainable manner	Fiscal and para-fiscal revenue derived from sustainable forest management	10 595 138	7 296 274
104	962	SECUREMENT AND DEVELOPMENT OF WILDLIFE RESOURCES AND PROTECTED AREAS	Ensure the sustainable management and develop wildlife and protected areas	Contribution to sub-sector tax revenue	4 825 776	4 825 776
105	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	2 219 761	3 522 222
106	960	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE FORESTRY AND WILDLIFE SUB-SECTOR	Increase and improve the institutional, technical and operational capacity of the forestry and wildlife sub-sector development actors	Rate of implementation of sub-sector activities	3 534 728	3 534 728
HEAD 35 - MINISTRY OF EMPLOYMENT AND VOCATIONAL TRAINING					19 906 405	20 586 800
107	452	PROMOTION OF DECENT EMPLOYMENT	Promote decent employment for the workforce	Number of jobs created and recorded per year	2 611 540	2 611 540
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	13 166 122	13 231 122
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	4 128 743	4 744 138
HEAD 36 - MINISTRY OF PUBLIC WORKS					435 050 863	361 343 684



No.	PROGRAMME		OBJECTIVE	INDICATOR	CA	PA
	CODE	ITEM				
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	277 466 239	220 116 239
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	129 983 849	119 483 849
112	469	CONDUCT OF TECHNICAL STUDIES	Improve the quality of studies to optimize the cost and quality of infrastructure works	1. % of study projects completed on time with less than 10% of supplementary agreements 2. % of studies completed on time and in compliance with the technical itinerary	12 339 694	6 691 694
113	470	GOVERNANCE AND INSTITUTIONAL SUPPORT	Optimize service provision	Rate of implementation of MINTP's operational programmes	15 261 080	15 051 901
HEAD 37 - MINISTRY OF STATE PROPERTY, SURVEYS AND LAND TENURE					18 015 000	17 755 000
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	4 285 189	4 025 189
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	7 921 293	7 921 293



No.	PROGRAMME		OBJECTIVE	INDICATOR	CA	PA
	CODE	ITEM				
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	2 095 031	2 095 031
117	484	GOVERNANCE AND INSTITUTIONAL SUPPORT OF THE STATE PROPERTY, SURVEYS AND LAND TENURE SUB-SECTOR	Improve service coordination and ensure proper programme implementation	Rate of implementation of budgeted activities in MINDCAF	3 713 487	3 713 487
HEAD 38 - MINISTRY OF HOUSING AND URBAN DEVELOPMENT					168 128 135	143 155 779
118	499	GOVERNANCE AND INSTITUTIONAL SUPPORT OF THE URBAN SUB-SECTOR	Improve service coordination and ensure the proper implementation of MINHDU's programmes	Rate of implementation of budgeted programme activities	8 084 642	7 100 732
119	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	59 234 652	37 239 206
120	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	26 622 316	26 353 316
121	498	URBAN TRANSPORT INFRASTRUCTURE DEVELOPMENT (PDITU)	Improve urban mobility	Length of urban road networks built/rehabilitated/maintained	74 186 525	72 462 525
HEAD 39 - MINISTRY OF SMALL- AND MEDIUM-SIZED ENTERPRISES, SOCIAL ECONOMY AND HANDICRAFTS					12 619 850	12 619 850
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	5 358 715	5 358 715
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	3 414 408	3 414 408

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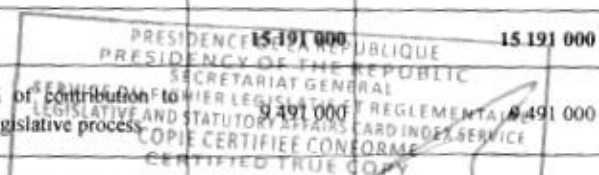
No.	PROGRAMME		OBJECTIVE	INDICATOR	CA	PA
	CODE	ITEM				
124	514	GOVERNANCE AND INSTITUTIONAL SUPPORT OF SMALL AND MEDIUM-SIZED ENTERPRISES, SOCIAL ECONOMY AND HANDICRAFTS SUB-SECTOR	Improve service coordination and ensure proper programme implementation in MINPMEESA	Level of implementation of MINPMEESA's programmes	3 846 727	3 846 727
HEAD 40 - MINISTRY OF PUBLIC HEALTH					206 386 988	207 943 062
125	530	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE HEALTH SECTOR	Improve the coordination of services and ensure the proper implementation of the operational programs of MINSANTE	1. Rate of implementation of budgeted activities in MINSANTE 2. Percentage of public health facilities with at least 50% of staff by standards	47 286 038	47 458 038
126	531	CASE MANAGEMENT	Reduce hospital and community lethality of priority communicable and non-communicable diseases, as well as maternal and infant-juvenile mortality	1. Percentage of patients under ART 2. Rate of assisted delivery in a health facility 3. Peri-surgical mortality rates in 1st, 2nd, 3rd and 4th category hospitals	96 856 939	98 241 013
127	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 MILDA 3. Percentage of HIV-infected pregnant women receiving ARV treatment (to reduce MTCT during pregnancy and delivery in the past 12 months)	47 194 508	47 194 508
128	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	15 049 504	15 049 504
HEAD 41 - MINISTRY OF LABOUR AND SOCIAL SECURITY					5 066 000	5 066 000

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No.	PROGRAMME		OBJECTIVE	INDICATOR	CA	PA
	CODE	ITEM				
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 Proportion of the workforce covered by the social security system	312 000	312 000
					1 999 920	1 999 920
130	542	IMPROVEMENT OF LABOR PROTECTION	Promote decent work in all sectors	Proportion of workers whose companies apply the principles of decent work	2 754 080	2 754 080
131	543	GOVERNANCE AND INSTITUTIONAL SUPPORT OF THE LABOUR AND SOCIAL SECURITY SUB-SECTOR	Improve service coordination and ensure proper implementation of programmes in the Ministry of Labour and Social Security	Rate of implementation of budgeted activities in MINTSS	312 000	312 000
HEAD 42 - MINISTRY OF SOCIAL AFFAIRS					9 474 500	9 474 500
132	570	GOVERNANCE AND INSTITUTIONAL SUPPORT TO THE SOCIAL AFFAIRS SUB-SECTOR	Improve service coordination and ensure proper implementation of programmes at MINAS	Rate of implementation of budgeted activities at MINAS	3 242 300	3 242 300
133	557	SOCIAL PROTECTION OF SOCIALLY VULNERABLE PERSONS	Strengthen the social protection of socially vulnerable persons	1. Number of socially vulnerable persons who have benefitted from protection measures in public and institutional milieu 2. Protection of vulnerable through sensitization and education	3 914 950	3 914 950
134	559	NATIONAL SOLIDARITY AND SOCIAL JUSTICE	Ensure social and economic integration of reintegrated and vulnerable persons	Number of socially vulnerable persons socially integrated or reintegrated and economically self-reliant	2 317 250	2 317 250
HEAD 43 -		MINISTRY OF WOMEN'S EMPOWERMENT AND THE FAMILY			6 470 000	6 470 000
135	575	WOMEN AND GENDER PROMOTION	Contribute to improving the situation of women in all sectors of national life	- Prevalence rate of violence against women - Rate of representation of women in decision-making positions - Number of women and girls trained	3 277 456	3 277 456
136	573	DEVELOPMENT OF THE FAMILY AND PROTECTION OF THE RIGHTS OF THE CHILD	Contribute to developing and strengthening family stability	Proportion of families stabilized	990 565	990 565

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	CODE	ITEM				
137	574	INSTITUTIONAL SUPPORT AND GOVERNANCE	Strengthen governance and institutional capacity	Rate of implementation of budgeted activities	2 201 979	2 201 979
HEAD 45 - MINISTRY OF POSTS AND TELECOMMUNICATIONS					48 730 500	48 351 000
138	586	NETWORK INTENSIFICATION AND IMPROVEMENT OF NATIONAL POSTAL COVERAGE	Extend and optimize the national postal network	1. Number of postal contact points with a broadband internet connection 2. Number of functional postal contact points	1 831 675	1 452 175
139	587	DEVELOPMENT AND OPTIMIZATION OF TELECOMMUNICATION NETWORKS AND SERVICES	Increase qualitative, quantitative and affordable access to electronic communication services throughout the national territory	ICT Development Index	43 629 217	43 629 217
140	588	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE POSTAL 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	3 269 608	3 269 608
HEAD 46 - MINISTRY OF TRANSPORT					13 519 000	13 519 000
141	607	DEVELOPMENT AND REHABILITATION OF BASIC INFRASTRUCTURE	Improve transport conditions and cost and increase mobility	1. Number of infrastructure rehabilitated and/or built 2. Volume of freight traffic (million tonnes)	9 402 697	9 402 697
142	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	1 473 215	1 473 215
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. Rate of production of weather information on the national territory 2. Number of engineers, technicians and officers trained	857 780	857 780
144	603	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE TRANSPORT SUB-SECTOR	Improve the coordination of services and ensure the proper implementation of programmes in the Ministry of Transport	Rate of implementation of budgeted activities in the Ministry of Transport	1 785 308	1 785 308

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HEAD 49 - CONSTITUTIONAL COUNCIL					3 050 000	3 050 000
145	721	CONSOLIDATION OF THE RULE OF LAW	Consolidate the rule of law and strengthen democracy	Rate of processing of appeals received	3 050 000	3 050 000
HEAD 50 - MINISTRY OF PUBLIC SERVICE AND ADMINISTRATIVE REFORM					9 664 000	9 664 000
146	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	807 400	807 400
147	617	DEEPENING ADMINISTRATIVE REFORM	Contribute to increasing public service performance	Level of implementation of administrative reform	137 400	137 400
148	618	GOVERNANCE AND INSTITUTIONAL SUPPORT OF THE MINISTRY OF PUBLIC SERVICE AND ADMINISTRATIVE REFORM	Improve service coordination and ensure proper implementation of MINFOPRA programmes	Rate of implementation of budgeted activities	8 719 200	8 719 200
HEAD 51 - ELECTIONS CAMEROON					9 556 000	9 556 000
149	631	COORDINATION AND MANAGEMENT OF ELECTIONS IN CAMEROON	Ensure the smooth conduct of elections in Cameroon	Voter registration rate	9 556 000	9 556 000
HEAD 52 - NATIONAL COMMISSION ON HUMAN RIGHTS AND FREEDOMS					1 215 000	1 215 000
150	646	COORDINATION AND MANAGEMENT OF THE NCHRF	Ensure respect for citizens' rights	Number of NCHRF interventions	1 215 000	1 215 000
HEAD 53 - SENATE					15 191 000	15 191 000
151	716	STRENGTHENING OF THE LEGISLATIVE PROCESS	Improve the quality of the laws enacted	Level of contribution to the legislative process	9 491 000	9 491 000
152	718	GOVERNANCE AND INSTITUTIONAL SUPPORT OF THE SENATE	Ensure balanced development of regional and local authorities	Total volume of public funds granted to regional and local authorities	5 700 000	5 700 000
HEAD 54 - NATIONAL COMMISSION ON THE PROMOTION OF BILINGUALISM AND MULTICULTURALISM					3 350 000	3 350 000
153	735	GOVERNANCE AND INSTITUTIONAL SUPPORT OF THE NATIONAL COMMISSION ON THE PROMOTION OF BILINGUALISM AND MULTICULTURALISM	Improve the coordination of services and ensure the proper implementation of programmes	Rate of implementation of budgeted activities in the Commission	3 350 000	3 350 000
HEAD 55 - PENSIONS					215 158 000	215 158 000



No.	PROGRAMME		OBJECTIVE	INDICATOR	CA	PA	
	CODE	ITEM					
154	661	PENSIONS	Ensure the payment of retirement benefits	Payment rate	215 158 000	215 158 000	
HEAD 56 - EXTERNAL PUBLIC DEBT					461 000 000	461 000 000	
155	667	REPAYMENT OF PUBLIC AND EXTERNAL DEBT	Honour commitments donors	State towards	Payment rate	461 000 000	461 000 000
HEAD 57 - INTERNAL PUBLIC DEBT					596 430 000	596 430 000	
156	673	REPAYMENT OF THE DOMESTIC PUBLIC DEBT	Honour commitments residents	State towards	Payment rate	596 430 000	596 430 000
HEAD 60 - SUBSIDIES AND CONTRIBUTIONS					273 084 000	273 084 000	
157	679	SUBSIDIES AND CONTRIBUTIONS	Contribute to the smooth functioning of public bodies and establishments	Rate of attainment of expected contributions	273 084 000	273 084 000	
HEAD 65 - COMMON EXPENDITURE					310 629 000	310 629 000	
158	685	COMMON RECURRENT EXPENDITURE	Cover undistributed State expenditure items under recurrent expenditure	Rate of coverage of undistributed items under recurrent expenditure	310 629 000	310 629 000	
HEAD 92 - SHAREHOLDING					30 000 000	30 000 000	
159	697	STATE SHAREHOLDING 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					10 000 000	10 000 000	
160	703	REHABILITATION AND RESTRUCTURING OF PUBLIC ENTERPRISES	Ensure the rehabilitation and restructuring of public corporations	Proportion of corporations restructured or rehabilitated	10 000 000	10 000 000	
HEAD 94 - INVESTMENT INTERVENTIONS					119 876 506	119 876 506	
161	709	INVESTMENT INTERVENTIONS	Ensure the availability of counterpart contributions and cover other undistributed investment items	Rate of coverage of undistributed investment items	119 876 506	119 876 506	
HEAD 95 - CARRIED FORWARD					8 000 000	8 000 000	
162	715	COVERAGE OF APPROPRIATIONS BROUGHT FORWARD	Efficiently manage appropriations brought forward	Rate of coverage of appropriations brought forward	8 000 000	8 000 000	

PRESIDENCE DE LA REPUBLIQUE
 PRESIDENCY OF THE REPUBLIC
 SECRETARIAT GENERAL
 119 876 506
 SERVICE DU FICHIER LEGISLATIF ET REGLEMENTAIRE
 LEGISLATIVE AND STATUTORY AFFAIRS CARD INDEX SERVICE
 COPIE CERTIFIEE CONFORME
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No.	PROGRAMME		OBJECTIVE	INDICATOR	CA	PA
	CODE	ITEM				
TOTAL 2019					4 995 714 085	4 850 500 000

CHAPTER TWO
EARMARKED ACCOUNTS

SECTION SIXTY:

The amounts of the commitment authorizations and payment appropriations of earmarked accounts shall be as follows:

(Unit: million CFAF)

SPECIAL ACCOUNTS		CA	PA
1	Fund to support the victims of disasters and natural disasters	2 000	2 000
2	Earmarked Account for the Regulation of Public Contracts	8 000	8 000
3	Earmarked Account for the Support of Cultural Policy	1 000	1 000
4	Earmarked Account for the Modernization of Research in State Universities	10 500	10 500
5	Earmarked Account for the Tourist Activity Mechanism and Support	1 000	1 000
6	Seed Fund	1 000	1 000
7	Earmarked Account for the Financing of Sustainable Development in the Domains of Water and Sanitation	500	500
8	Special Fund for Forestry Development	2 000	2 000
9	Special Fund for the Development of Telecommunications	14 000	14 000
10	Special Fund for the Security of Electronic Activities	1 000	1 000
11	Earmarked Account for the Development of the Postal Sector	1 000	1 000
12	Earmarked Account for the Production of Secure Transport Documents	3 500	3 500
TOTAL		45 500	45 500



PART THREE
SPECIAL PROVISIONS

CHAPTER ONE
THIRD PARTY GUARANTEES, CONVENTIONS AND DEBTS

SECTION SIXTY-ONE:

Pursuant to the laws and regulations in force, the Government shall be authorized to provide, during the 2019 financial year, State guarantee to public establishments and public corporations for purposes of exclusively concessional loans for a total amount not exceeding 40 billion CFA francs.

CHAPTER TWO
OTHER SPECIAL PROVISIONS

SECTION SIXTY-TWO:

During the 2019 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-six, fifty-seven and Sixty-one above.

SECTION SIXTY-THREE:

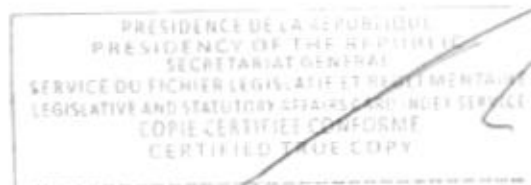
1. The President of the Republic shall be authorized to make, by ordinance, amendments to the financial, fiscal and customs legislation.
2. The Government shall be authorized to use the new resources derived from these measures to meet its commitments.

SECTION SIXTY-FOUR:

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-FIVE:

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



SECTION SIXTY-SIX:

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

YAOUNDE, 17 1 DEC 2018

