

REPUBLIC OF CAMEROON

PEACE-WORK-FATHERLAND

**FINANCE BILL OF THE REPUBLIC OF CAMEROON FOR
THE 2025 FINANCIAL YEAR**

PART ONE
GENERAL CONDITIONS FOR BUDGETARY AND FINANCIAL BALANCE

CHAPTER ONE
GENERAL PROVISIONS

SECTION ONE: The purpose of this law is to determine Government revenue and expenditure, lay down the conditions of budgetary and financial balance and establish the State budget for 2025.

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

1. The State budget shall determine the nature, amount and allocation of revenue and expenditure, the resulting budgetary balance as well as the terms of financing.
2. The State budget shall comprise the general budget and Special Appropriations Accounts.

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

PART TWO
PROVISIONS RELATING TO RESOURCES

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

CHAPTER ONE
PROVISIONS ON CUSTOMS LEGISLATION

SECTION FIVE: Support to the livestock sector

- 1 "Animal feed supplements", in particular vitamins, essential amino acids and mineral salts not produced locally, intended for use in feed preparations to enhance animal growth, shall benefit from a 50% reduction on the taxable import value.
- 2 The "animal feed supplements" list referred to above shall be established by a separate instrument issued by the Minister in charge of finance after consultation with the Ministry in charge of livestock and livestock farmers' guilds, where applicable.

SECTION SIX: Support to green energy promotion

Electrically powered vehicles and motorbikes, under tariff subheadings 8701.24 00 100, 8702.40 10 100, 8702.40.20.100, 8703.80 10 100, 8703.80.90.100, 8704.60 00 100, 8709.11 00 000 and 8711.60 00 000, imported as new, their batteries and recharging stations, shall benefit from a 50% reduction in the taxable value, for twenty-four months.

SECTION SEVEN: Customs clearance of imported software

Pursuant to the provisions of Section 2(6) (b) and (c) of the Finance Law for the 2018 financial year, software imported into Cameroon on a medium or by downloading, under sub-headings 8523.80 00 100 and 8523.80.00.200, shall be classified in the second category of the Common External Tariff (CET) at the rate of 10% when declared spontaneously. They shall remain subject to the third category of the CET at the rate of 20% when their importation into Cameroon is established subsequently during customs inspections.

SECTION EIGHT: Imported goods with similar local products excluded from customs import facilities

Imported goods with locally produced counterparts shall be excluded from customs facilities, except imports resulting from the implementation of preferential trade agreements in force in Cameroon or in situations where there is a shortfall in national production, duly certified by the minister in charge of trade.

SECTION NINE: Assessment of imported construction machinery and equipment

- 1 Civil engineering machinery and equipment used in public works, when new, shall be cleared through customs based on the transaction value.
- 2 Imported second-hand machinery and equipment referred to in paragraph 1 above that is less than 20 years old shall be cleared through customs based on its market value as indicated by the Customs Authorities, subject to adjustment according to the number of hours of use shown on the odometer.
- 3 Imported second-hand machinery and equipment over 20 years old shall be cleared based on the residual values defined by the Customs Authorities, according to age and the number of hours of use shown on the odometer.

SECTION TEN: Export taxes on some goods

- 1 To amend the provisions of Section 10 paragraph 1(c) of the Finance Law for the 2023 financial year relating to the rate of export duty applicable to the export of processed and semi-manufactured wood, the rate of export duty applicable to processed wood of tariff head 4409, from the third stage of processing and classified at an intermediate level between finished and cut wood products, shall be 5% of the FOB value of the species, subject to the production of a certificate issued by the competent technical ministry attesting to their category.
- 2 Cocoa, rubber and timber shall benefit from a 20% discount on the FOB (Free on Board) export value, when they are covered by a certificate issued by the relevant technical ministry, attesting to compliance with anti-deforestation standards.

SECTION ELEVEN: Lifting and discharge of import and/or export declarations

1. Prior to any import or export of goods with a FOB value of more than CFAF 1 000 000, economic operators shall, in accordance with the provisions of articles 53 and 62 of Regulation No. 02/18/CEMAC/UMAC/CM of 21 December 2018 on foreign exchange regulations in the CEMAC, to lodge an import or export declaration via the foreign trade one-stop shop, through an approved customs agent.
2. Any import or export with a FOB value over CFAF 1 000 000 not covered by an import or export declaration is liable to a fine equal to 50% of the taxable value of the goods concerned, except imports covered by the duty and tax-free customs regime, in accordance with the legislation in force.
3. The import or export declarations referred to in paragraph 1 above must then be domiciled with an approved intermediary responsible for the transfer of funds relating to the goods concerned, provided that they have a FOB (free-on-board) value of CFAF 5 000 000, in accordance with the provisions of Regulation No. 02/18/CEMAC/UMAC/CM of 21 December 2018 on foreign exchange regulations in the CEMAC.

Failure to affect the domiciliation of the said transactions is punishable by a fine of 10% of the amount of the transaction in accordance with the provisions of Articles 159 and 160 of the said Regulation.

4. Importers, exporters and their agents who have raised import or export declarations shall clear these declarations before the expiry date set at 6 (six) months, by actually importing or exporting the goods concerned.

Where commercial circumstances or circumstances beyond the control of the importer or exporter so require, the import or export declaration may be exceptionally extended by the Minister in charge of finance for an additional non-renewable period of 3 (three) months, except for machinery and other capital goods requiring longer import times due to production constraints after the order has been placed, which may be extended for a period not exceeding six months.

5. Approved intermediaries shall notify the Customs Authorities electronically each month, no later than the 5th of each month, of all foreign trade transactions recorded in their books for the purpose of importing goods that have not been discharged within the prescribed time limits.

Failure to transmit the above non-discharged operations shall be tantamount to a refusal to communicate documents and shall be punished in accordance with the provisions of Article 465 of the CEMAC Customs Code, without prejudice to the other penalties provided for in the event of complicity or interest in established fraud.

6. Prior to any transfer of funds to a foreign country in a single transaction for an amount exceeding CFAF 100 000 000, the approved intermediary acting as paying agent for an import shall conduct a thorough check on the real existence, effective domiciliation, authenticity of the documentation produced and the financial capacity of the customer placing the order, in connection with the requirements relating to beneficial owners and in particular for companies less than three years old, on pain of incurring liability as an accomplice or party to the fraud.

7. Persons who transfer funds totalling CFAF 100 000 000 abroad based on import declarations for related goods and services, without any effective counterpart in terms of imports of related goods and services, shall be liable to a prison sentence of between 1 and 12 months, with suspension or prohibition on opening new import declarations, without prejudice to the other penalties provided for by the regulations in force.

In such cases, the Customs Authorities shall determine and recover the fine and place the offender concerned at the disposal of the competent court for the prosecution of any offence, where applicable.

However, the aforementioned persons shall be exempt from the penalty if they can provide proof, to the satisfaction of the Customs Authorities, that the funds initially transferred to cover the planned import operation were repatriated after the operation was cancelled.

SECTION TWELVE: Penalizing border transactions masking money laundering and terrorist financing

1. As part of its duties under the provisions of Article 65 of the CEMAC Customs Code, the Customs Authorities is authorized to use appropriate means and measures to combat money laundering at borders, in particular the use of dogs and other detection and X-ray devices.
2. During controls, customs officers shall seize cash and monetary instruments held by travellers in breach of the legislation in force, as well as any property identified and established as being used to launder the proceeds of crime or intended to finance acts of terrorism and to have it confiscated by the competent court.
3. Intermediaries approved under the beneficial owner and prudence requirements, as well as those involved in the logistics and customs clearance chain who are aware that customs operations are being used for money laundering and/or terrorist financing purposes, shall inform the Customs Authorities through a confidential alert, failing which they may subsequently be held liable as an accomplice or party to the fraud.

SECTION THIRTEEN: Penalties for providing false or erroneous information to the Customs Authorities

1. When exercising the special right of communication provided for in Article 105 of the CEMAC Customs Code, the persons requested are required to provide the Customs Authorities with the precise, accurate and exhaustive information requested, in accordance with the prescribed forms and deadlines.
2. The communication of inaccurate or incomplete information, even though held by the persons requested by the Customs Authorities in the context of the exercise of the special right of communication, shall be treated as an act of complicity or interest in fraud and punished in accordance with the provisions of Articles 452 and 453 of the CEMAC Customs Code, without prejudice to the other penalties provided for by the regulations in force.

CHAPTER TWO
PROVISIONS RELATING TO THE GENERAL TAX CODE

SECTION FOURTEEN: The General Tax Code provisions of sections **7, 8 a, 8 b, 17 b, 21, 36, 46, 56, 69, 70, 74 a, 85, 87, 92 a, 93, 93 d, 115, 116, 128, 131 a, 142, 149, 149 e (new), 227, 228 b, 228 e, 242, 247, 247 a, 543, 544, 546 b, 546 e, 549, 554, 579, 606, M 2, M 2 quarter, M 3 a, M 6 b, M 7, M 7 d, M 19 a, M 20 a, M 40, M 41 a, M 71, M 76, M 78, M 79, M 86, M 86 b, M 104, M 104 a, and M 116,** are amended and/or supplemented as follows:

BOOK ONE
TAXES AND DUTIES

PART I
DIRECT TAXES

CHAPTER I
COMPANY TAX

DIVISION III
TAXABLE PROFITS

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

A – Overhead expenses

1- Sundry remunerations and provision of services

(a)

(b)

(c)

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

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

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

In the event of a deficit, this provision applies to the results of the last financial year for which the statute of limitations has not expired. However, for companies in a continuous deficit situation and new companies in a deficit situation, the limitation applies to turnover at the rate of 1%. If there is no turnover, the basis for calculating the cap is the total amount of annual expenses incurred by the company.

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

However, remuneration paid outside the Central African Economic and Monetary Community (CEMAC) for accounting and tax services shall be excluded from the deduction.

- Commission or brokerage on goods purchased by enterprises situated in Cameroon, shall be to the benefit of these enterprises within the limit of 1% of the purchase price. This commission should be billed and the receipt attached to that of the suppliers.

-

Nevertheless, when these amounts are profitable to a firm located outside the Central Africa Economic and Monetary Community (CEMAC) and participating in the management of a Cameroonian firm in which it hold shares, they shall be considered as sums accrued from the distribution of profits.

When their partners on the payroll of the firm are on leave, companies shall be authorized to deduct from their profits, on condition that the journey was made, the transport expenses to and from the said partners, their spouses or **spouse** and dependent children.

Under no circumstances shall such expenses give rise to a depreciation allowance account.

2- Rental Expenditure

The amount for rentals granted to a company shall be regarded as part of the expenses on condition that it is not exaggerated in comparison with the rentals usually paid for similar property or facilities.

Nevertheless, when a partner, natural persons or corporate body, has at least 10% of the holdings or shares of a company, the proceeds from the rentals other than those from the property granted to such company shall not be considered as expenses of the firm.

For the implementation of this provision, the holdings or shares held as property or as usufruct by the spouse, relatives in the ascending or descending line of the partner, shall be deemed to belong to the partner.

The rest shall remain unchanged.

B - Financial Costs

Unchanged.

C - Actual losses

The following shall be deductible from profits:

-

- losses due to bad debts for which all ways and means of amicable or forced recovery provided for by the OHADA Uniform Act Organizing Simplified Recovery Procedures and Enforcement Measures have been exhausted;

However, losses due to bad debts of an amount less than CFAF 500 000 which has been provisioned over a minimum period of five (5) years shall be deducted. **This** amount shall increase to CFAF 3 000 000 for credit institutions.

The rest shall remain unchanged

E - Provisions

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

.....

Provisions for doubtful debts and commitments of credit and microfinance institutions shall not be deductible where the said provisions relate to cumulative annual credits of at least CFAF 50 million granted to the same company on the basis of financial statements not certified by an auditor, in accordance with the provisions of Section M.6b of this Code.

Section 8 a: (1)

(2) The following taxes shall also be non-deductible

- expenses supported by invoices not bearing the mandatory indications provided for in Article 150(3) of this Code, to the exclusion of invoices from foreign suppliers;
- expenses justified by invoices issued outside the tax authorities' electronic invoicing monitoring system;
- ;
-

Section 8 b (new): (1) The cost and remunerations of all types, including disbursements, posted in the accounts records by a natural persons or legal entity resident or established in Cameroon and linked to transactions with natural persons or legal entities resident or established in a territory or state considered to be a tax haven, shall not be deductible in determining the company tax or income tax of individuals in Cameroon.

The rest shall remain unchanged.

DIVISION VI
TAX CALCULATION

Section 17 b: (1) Tax adjustments made when auditing companies benefiting from reduced tax rates under special or exceptional tax arrangements shall be subject to the standard company tax rates, as defined in Sections 17 and 17a above, in the event of fraud as referred to in Sections M 107 *et seq* of the Manual of Tax Procedures, or improper use of the tax facilities granted under these arrangements.

(2) Fraud or failure to comply with the obligations laid down by the special or exceptional tax arrangements in question must be recorded in a report prepared and signed by both parties. Any refusal to sign must be mentioned in the report.

DIVISION IX
TAX PAYMENT

Section 21: (1) The company tax shall be paid on the initiative of the taxpayer not later than the 15th of the following month, in accordance with the terms below:

- a. ;
- b. ;
- c. ;
- d. For persons subject to the simplified system, one instalment representing 5% of turnover realized during each month, and paid not later than the 15th day of the following month. Such instalment shall be increased by 10% for additional council tax.

However, the above advance payment shall be 14% of the gross margin, increased by 10% as levy for additional council tax for companies in the product distribution sector with an administered margin as referred to in paragraph (c) of this subparagraph.

The rest shall remain unchanged.

(2) The instalment referred to in section 21 (1) above shall be deducted at source by the public accountants and persons of equivalent status during the settlement of bills paid by the budget of the State, regional and local authorities, public establishments, public or semi-public corporations and some non-profit organizations as well as private sector enterprises, the list of which shall be established by regulation.

The rest shall remain unchanged.

CHAPTER II
PERSONAL INCOME TAX

DIVISION II
BASIS OF ASSESSMENT OF THE PERSONAL INCOME TAX

SUBDIVISION II
INCOME FROM STOCKS AND SHARES

I - TAXABLE INCOME

A. Proceeds from stocks and shares income considered as such

Section 36: All profits not ploughed back into the company shall be considered as distributed income. They include notably:

- 1)
- 2)
- 3)
- 4) Expenses of CFAF 100 000 (one hundred thousand) or more when paid in cash, irrespective of the financial year in which they were incurred.

SUBDIVISION III
INCOME FROM PROPERTY

I- TAXABLE INCOME

Section 46: The following shall be included in the category of income from property where they are not included in the profits of an industrial, commercial or handicraft concern, agricultural undertaking or a non-commercial profession:

1. Income from the renting out of built-on or non-built-on property situated in Cameroon;
2. Capital gains realized from built-on or non-build-on property acquired against payment or free of charge;
3. Interest earned by shareholders of a realty partnership that did not opt for company tax.

SUBDIVISION VI
NON-COMMERCIAL PROFITS

I - TAXABLE INCOME

Section 56: (1) Earnings from liberal professions, public offices and trusts held by persons without commercial status, from non-salaried income of sportsmen and artists, and from all operations, gainful activities and sources of gain unconnected with any other category of profit or income shall be deemed to be non-commercial earnings or earnings considered as such.

(2) Profits shall notably comprise:

- (a) income from stock-exchange operations performed by individuals;
- (b)
- (g)
- (h) remuneration for services of any kind paid to individuals under the non-professional taxpayer regime.

DIVISION III
TAX CALCULATION

Section 69: (1) Subject to international conventions, personal income tax applied to salaries shall be calculated by applying the following scale on net wages, salaries, pensions and annuities:

-
-
-
-

(2).....

(3) In the specific case of income and non-commercial profits referred to in Section 56(2) d, e, f and h of this Code, tax shall be calculated by applying a 10% flat rate to taxable income. This rate shall be reduced to 5% for the income referred to in Section 56(2) g.

Section 70: (1) In the specific case of income on stocks and shares, a 15% flat rate shall be applicable to taxable income. The rate shall be increased to 30% for income on stocks and shares, in general, any passive income, including income from property, paid to a natural or legal person resident or established on a territory or a State considered as tax paradise within the meaning of Section 8c of this Code.

(2) Notwithstanding the provisions of the first paragraph of this Section, this rate shall be 10% for dividends regularly distributed by companies whose turnover is less than or equal to CFAF 3 (three) billion.

DIVISION V
OBLIGATION TO FILE RETURNS

Section 74 a: (1) Non-professional taxpayers who receive income from salaries, wages, pensions, life annuities and/or income from transferable securities and income from property, and in general any passive income, shall file a recapitulative annual income tax return with the tax centre of their place of residence, within the following deadlines:

- by 31 July each year latest for dignitaries, the list of whom shall be set out in a separate instrument issued by the Minister in charge of finance, and employees in the public and semi-public sector;

- by 30 September each year latest, for employees of private-sector taxpayers covered by the Large Enterprises Department, the Medium-sized Enterprises Tax Centres and the Specialized Tax Centres;
- by 31 October each year latest for other individuals.

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

(5) Any person who pays the income referred to in paragraph 1 of this section shall provide the beneficiaries, by 15 March of each year latest, with a detailed summary statement showing all the earnings and remuneration paid during the previous calendar year, together with details of the deductions made at source on such amounts.

Failure to comply with this obligation shall expose the paying party to the penalties provided for in Section M 104 of the Manual of Tax Procedures, applicable per summary statement referred to above.

DIVISION VI
METHODS OF COLLECTION

SUBDIVISION II
INCOME FROM SECURITIES

Section 85: (1) Personal income tax levied on capital gains from securities calculated in accordance with Section 69 of this Code shall be deducted at source by the person paying the proceeds mentioned in Sections 35 *et seq* of this Code. The deduction thus made gives rise to the issue of a certificate of deduction at source which must be generated from the tax authority's computer system.

It is paid to the tax collection office of the place of location of the head office of the person who filed the return 15 days after the beginning of payments for such products.

Whatever the case and pursuant to Section 146 of the OHADA uniform Act relating to commercial enterprises and EIG, dividends paid out by the General Assembly shall be deemed as distributed to the beneficiaries after a lapse of 9 (nine) months following the close of the financial year, unless an extension is granted by the president of the court having jurisdiction. The same shall apply to profits deemed to have been distributed by companies with neither domicile nor registered office in Cameroon, in accordance with the provisions of Section 36 (3) of this Code.

The rest shall remain unchanged.

SUBDIVISION III
REAL ESTATE INCOME

Section 87: A 15% deduction at source shall be levied on gross real estate income calculated in compliance with the provisions of section 48 of this Code.

The withholding tax is levied exclusively by public administrations and establishments, legal entities and sole proprietorships subject to the actual system of assessment, the simplified tax regime or the regime for non-profit-making organizations (NPOs) included on a list established by regulation.

Rents paid to enterprises assessed on the basis of actual earnings and depending solely on the specialized management units shall be exempt from the deduction.

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

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

The rest shall remain unchanged.

Section 93: Tax owed by road transport operators shall be paid within 15 days following the end of each quarter using a card bearing the full name and address of the taxpayer **deleted.**

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

DIVISION I
ASSESSMENT REGIMES

Section 93 c: (1)

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

.....
(3) The following shall be subject to the real regime:

a. sole proprietorships and legal persons with an annual turnover, exclusive of tax of CFAF 50 million and above shall be liable to the actual earnings taxation system;

b. regardless of their turnover:

- i. ;
- ii. ;
- iii. ;

- iv. By express derogation granted by the Director-General of Taxation, new taxpayers providing evidence of an investment programme duly validated by the tax authorities, or of an order for an amount in excess of CFAF 100 000 000 (one hundred million).

DIVISION V
TAX INCENTIVES
C- PUBLIC CONTRACTS TAX REGIME

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

Section 115 (new): (1) Public contracts with external or joint financing shall be evaluated and concluded inclusive of all taxes.

(2) Duties and taxes on contracts with external or joint financing shall be borne by the successful bidder, with the exception of value added tax (VAT), which shall be borne by the project owner.

(3) However, where the financing agreement for a public contract with external or joint financing does not provide for VAT to be paid, it shall be paid from the counterpart funds provided for in the project owner's budget.

(4) The successful bidder shall pay VAT on all intermediate goods and services necessary for the completion of the project.

(5) VAT paid by the successful bidder for contracts with external or joint financing shall be recoverable, either by deduction, offsetting or refund, in accordance with the procedures defined by a separate instrument issued by the Minister in charge of finance.

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 2025.

(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.

(3) The liability amount shall not exceed that of the official VAT rate applied to the contract amount.

PART II
VALUE-ADDED TAX AND EXCISE DUTY

CHAPTER I
SCOPE OF APPLICATION

DIVISION III
EXEMPTIONS

Section 128: The following shall be exempted from VAT:

(a)

6) a- essential goods listed under **Annex 1**, notably:

The rest shall remain unchanged.

DIVISION V
EXCISE DUTY

Section 131 a: (1) The following shall not be subject to excise duty:

- Inputs of products subject to excise duty shall not be subject to excise duty, provided that they are purchased by local production enterprises subject to excise duty;
- electrically powered vehicles and motorbikes, under tariff subheadings 8701.24 00 100, 8702.40 10 100, 8702.40.20.100, 8703.80 10 100, 8703.80.90.100, 8704.60 00 100, 8709.11 00 000 and 8711.60 00 000.

The rest shall remain unchanged.

CHAPTER II
METHODS OF CALCULATION

DIVISION III
LIQUIDATION

B - RATE

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

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

Unchanged.

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

-
- imported ballpoint pens of tariff heading 9608. 10 00 000 and 9608.30 00 000

The rest shall remain unchanged.

CHAPTER III
METHODS OF TAX COLLECTION AND RETURNS

DIVISION I
COLLECTION

Section 149: (1).....

(2) For State, regional and local authority and public administrative establishment semi-public and public companies' suppliers, as well as some non-profit organizations (NPOs) and private sector companies, the lists of which shall be established by regulation, Value Added Tax shall be deducted at source when invoices are paid and paid to the tax authorities or, failing that, to the local accounting office, under the same conditions and within the same timeframe as for other transactions. Such deductions shall apply to both initial invoices and credit invoices relating to trade discounts. The deduction thus made shall be subject to the issue of a certificate of deduction at source, which must be generated from the tax authorities' computer system.

The rest shall remain unchanged.

Section 149 d (new): (1) Notwithstanding the provisions of this Code, Value Added Tax (VAT) applicable to port operations shall be automatically paid and refunded as follows:

- a. VAT on consignees' and shipping agents' agency fees and port charges invoiced by intermediaries shall be paid by the port authorities via their IT system at the time of payment of the corresponding invoices, and remitted to the tax centre to which they are attached.
- b. VAT applicable to the fees of Authorized Customs Agents, as well as to the costs of stevedoring, handling, scanning, inspection and control, shall be liquidated and repaid via the Customs Authority's computer system when the customs return is validated.

(2) The tax authorities, in conjunction with the government services and entities concerned, shall ensure that the VAT paid is paid in accordance with the procedures set out and in compliance with the provisions of the law.

(3) The terms of application of this provision are specified in a text issued by the Minister of Finance.

ANNEXES TO PART II

ANNEX I: LIST OF ESSENTIAL GOODS EXEMPTED FROM VAT

Tariff			Description
010511	00	000	Live cocks and hens, domestic species, not exceeding 185 g
.....

1102.20	00	000	Locally produced maize flour
2302	10		Locally produced maize bran
1106	20		Locally produced potato and manioc flour

ANNEX II: LIST OF PRODUCTS SUBJECT TO EXCISE DUTIES

Tariff	Description
.....
4421.20.00.000 and 4421.99.00.900	Wooden coffins and other imported wooden articles
9608.10 00 000 and 9608.30 00 000	Imported ballpoint pens
2837.11.00.000; 2837.19.00.000 and 2837.20.00.000	Cyanide
3602.00.00.000	Explosive substances
3603.10 à 3603.60	Detonators

PART IV SUNDRY TAXES AND DUTIES

CHAPTER III SPECIAL INCOME TAX

Section 227: The basis of assessment shall be the gross amount of the levies and remuneration referred to above. Gross amount shall mean various kinds of remuneration including the special income tax.

Where the acquisition of an asset involves the direct or indirect intervention of the supplier for its installation, commissioning or any other service necessary for its operation, the purchaser shall produce all supporting documentation, in particular the contract, purchase invoices and technical documentation, making it possible to distinguish the price of the asset from that of the related services.

In the absence of this clarification, the price of the services shall be deemed to correspond to 25% of the value of the property, and the related SIT shall be calculated on this basis.

CHAPTER IV
MONEY TRANSFER TAX

A. Scope of application

Section 228 b: The following shall be liable to the money transfer tax:

- ;
- ;
- withdrawals made from electronic gambling and entertainment platforms.

C. Tariff

Section 228 d: (1) The tax shall be assessed at the rate of 0.2% of the amount transferred or withdrawn. This rate shall be increased to 1% for money transfers and withdrawals made via electronic gambling and entertainment platforms.

(2) For postal money transfer transactions, the amount of money transfer tax shall be capped at the amount of the commission received by the service company.

(3) Notwithstanding the provisions of Section 228 b of this Code, the amount of money transfer tax resulting from the application of the proportional rates provided for in paragraph (1) of this section shall be increased by a specific duty of CFAF 4 per transaction, including those carried out by credit and microfinance institutions.

PART V
SPECIAL TAXES

CHAPTER I
SPECIAL TAX ON PETROLEUM PRODUCTS

Section 231: The rates of the Special Tax on Petroleum Products are as follows:

- ;
- ;
- 50 francs per cubic metre of industrial gas.

CHAPTER III
FORESTRY TAXES

SECTION I
FELLING TAX

Section 242: The felling tax shall be calculated on the basis of the FOB value of logs from logging permits of any kind, marked, unmarked and abandoned logs, and even logs from unauthorized logging operations, including communal and community forests.

Felling tax rates shall be set as follows:

- 2.5% for forestry companies that can prove that they have been duly certified by the competent authorities in terms of sustainable forest management;
- 3% for companies with other forms of certification;
- 5% for forestry companies with no certification.

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

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

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

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

SECTION V
OTHER DUTIES AND TAXES

Section 247 a: (1)

(3) In any case, the export of the aforementioned products may only be authorized on presentation of a tax compliance certificate duly issued by the tax authorities.

The rest shall remain change.

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 liable:

- (a)
- (b)
- (c) The average rate of 5%:
 -

- instruments and transfers provided for in Section 342 including rural leases for business uses and excluding leases for residential purposes;
-
-
- (d) The reduced rate of 2%:
 -
 -
 -
 - urban leases for residential purposes;
 -
- (e) At the super reduced rate of 1%:
 -
 -
 - rural leases for residential purposes.

DIVISION II
DEGRESSIVE FEES AND PROGRESSIVE FEES

Section 544: A - Degressive Fees

..... ;

B - Progressive fees

- (a) Transfers for purposes of building for outright sale or leasing purchase

..... ;

- (b) Transmission on death:

(1) The fees for transmission on death provided for in Section 348 of this Code shall be progressive and charged as follows:

- in the 0 to 5 000 000 bracket1%;
- in the 5 000 001 to 10 000 000 bracket2%;
- in the 10 000 001 to 50 000 000 bracket3%;
- in the 50 000 001 to 500 000 000 bracket4%;
- above 500 000 000 bracket5%.

The rest shall remain unchanged.

DIVISION VI
SPLITTING OF DUTIES AND OTHER SPECIAL METHODS OF COLLECTING
REGISTRATION DUTIES

Section 546 b: By derogation from the provisions of sections 304, 312 and 313 of this Code, the amount of registration duty may be split into instalments in the following cases and under the following conditions:

- for a long lease may be divided into as many payments as there are three-year periods in the term of the lease;
- for transfers by death, over a maximum period of 2 (two) years.

- Section 546 d: Notwithstanding the provisions of Section 542 of this Code, registration and stamp duties on imported second-hand vehicles shall be assessed and collected via the computerized system of the customs authorities, on behalf of the tax authorities.
- The tax authorities, in conjunction with the relevant government services and entities, shall ensure that the assessed duties are repaid in accordance with the procedures laid down in a separate instrument issued by the Minister in charge of finance.

CHAPTER II
STAMP DUTIES RATES

DIVISION II
SPECIAL STAMP DUTIES PAYABLE ON SOME DOCUMENTS AND OTHER FEES

B - IDENTITY CARDS AND RESIDENCE PERMITS

Section 549:

(3) Residence cards

CFAF 75 000 for residence cards issued to members of duly recognized religious congregations, to unemployed spouses or minor dependent children of expatriates as well as to expatriate spouses of Cameroonians who have maintained their nationality of origin.

The rest shall remain unchanged.

E - LICENCES FOR HUNTING AND LIKE ACTIVITIES

Section 554: Licenses for hunting and the like activities shall be subject to the following fiscal stamp duty:

- (1) Hunting licences:
..... ;
- (2) License to capture:
..... ;
- (3) License to collect:
..... ;
- (4) Scientific research licence **for foreigners**..... CFA F 100 000.

SUB-PART III
UNHARMONIZED CODE IN CEMAC ZONE

CHAPTER II
PROPERTY TAX ON REAL ESTATE PROPERTY

DIVISION III
CHARGEABLE EVENT

Section 579: (1) Ownership and de facto ownership of built-on or non-built-on estates shall constitute chargeable events of the property tax.

(2) Property tax shall be due on the 1st January of each fiscal year. It shall be voluntarily settled no later than 30th June by the tax payers or his trustee, or on the basis of prefilled return, within the time limits provided for the return and payment of the Income Tax for Non-professionals.

CHAPTER VII
AIRPORT STAMP DUTY

Section 606: Airport stamp duty shall be fixed at:

ii. For international flights out of the CEMAC zone:

- CFAF 40 000 per person per trip in economy class;
- CFAF 75 000 per person and per trip in premium class;
- CFAF 120 000 per person per trip in business class;
- CFAF 300 000 per person per trip in first class.

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) Any physical person or legal entity liable, in their capacity as a legal debtor, to the payment of a tax, duty or charge or an advance payment of a tax, duty or charge, or designated to withhold tax at source pursuant to legal or regulatory provisions, is required to submit declarations, including the Statistical and Tax Returns (STR), in accordance with the model provided by the Cameroon Tax Authorities, appended by compulsory supporting documents, within the time limits stipulated by law.

(2).....

(3) At least 15 (fifteen) days before the due date for payment of a tax, duty or charge, the tax authorities may electronically transmit a pre-filled return to the taxpayer on the basis of the information in their possession. This period shall be extended to thirty (30) days for annual returns.

The taxpayer shall return it to the tax authorities, via the relevant information system, within the set filing deadlines, after validating, correcting or supplementing it, where appropriate.

The tax authorities shall reserve the right to carry out checks and adjustments in accordance with the provisions of this Code, in particular those of sections M 2 bis and M 9 et seq. of the said Code.

Section M 2 c: (1) If a taxpayer fails to file a tax return for a period of 3 (three) consecutive years, the taxpayer shall be automatically removed from the taxpayer register of the tax authorities.

(2) The removal from the database referred to in paragraph (1) above shall not entail the cancellation of any previous tax debts, nor any penalties incurred for breaches established during the period of inactivity.

(3) The court with territorial jurisdiction shall be notified of the automatic removal of a company from the taxpayers' register to remove it from the Trade and Personal Property Credit Register (TPPCR).

SUBDIVISION II
NOTICE TO FILE TAX RETURNS

Section M 3: (1) Any taxpayer who fails to file a return within the time limit prescribed by law shall receive a letter reminding him to do so. He shall then have 7 (seven) days to regularize his situation, following reception of the letter, the postmark or signed mail register, in case of direct delivery, being authentic. Failing this, and without prejudice to the penalties that may apply, the basis of assessment may be determined arbitrarily by the tax authority under the conditions provided in Section M 29 et seq. of this Manual:

(2) The formal notice to file a tax return referred to in paragraph 1 above may be served by any means of public communication deemed appropriate by the tax authorities, in particular by means of the press, public notices or publication on a designated website.

DIVISION II
RECORD-KEEPING OBLIGATION AND PERIOD

Section M 6 b: (1) Any company subject to the obligation to certify its financial statements, pursuant to the provisions of the OHADA Uniform Act on Accounting Law and Financial Reporting, shall attach to its statistical and tax return a certification certificate duly issued by the approved statutory auditor.

(2) (2) Failure to comply with the obligation referred to in paragraph 1 above shall result in the imposition of a fine of CFAF 50 million, which may not be remitted, without prejudice to the liability incurred by the statutory auditor.

DIVISION III **OBLIGATION TO PAY TAXES**

Section M 7:

With the exception of the specific case of some duties which shall be laid down by regulation, the payment of the aforementioned taxes and duties shall be made in accordance as follows:

- by bank transfer or electronic means;
- in cash exclusively at bank counters or approved financial agents for localities without bank branches.

In the specific case of companies with a specialized management unit, notably the entities managing medium-sized and large companies, taxes, duties and fees in excess of CFAF 100 000 must be paid by electronic means.

By derogation from the methods of payment provided for in the above paragraphs of this section, transfer duties on death may, where appropriate, be paid in whole or in part by way of a dation in payment, in accordance with the conditions laid down by a special instrument issued by the Minister in charge of finance.

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 a (new): (1) Enterprises established in Cameroon which are dependent on or control companies located in Cameroon or outside Cameroon, within the scope of Section 19(a) of this Code, and which meet one of the conditions set out below, must make available to the tax authorities, on the date of commencement of the accounts audit, in electronic format, documentation enabling them to justify the pricing policy applied in transactions of any kind carried out with affiliated companies established in Cameroon or outside Cameroon in accordance with Section 19 (a) of this Code:

- have an annual turnover excluding tax or gross assets of an amount which is either equal to or greater than CFAF 1 000 000 000 (one billion);
- hold directly or indirectly, at the end of the financial year, more than 25% of the share capital or voting rights of a company established in Cameroon or outside Cameroon whose annual turnover excluding tax or gross assets is greater than or equal to CFAF 1 000 000 000 (one billion).

- be owned directly or indirectly, at the end of the financial year, more than 25% of the share capital or voting rights, by a company established in Cameroon or outside Cameroon whose annual turnover excluding tax or gross assets exceeds CFAF 1 000 000 000 (one billion).

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

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

Section M 20 a: (1) Tax adjustments shall fall within the exclusive competence of the tax authority. Any other public body for the control of financial and social accounts other than the tax authority, which, during its control missions, finds tax law offences must automatically inform the tax authorities. The tax authorities shall immediately undertake a tax control operation under the conditions laid down by the General Tax Code.

(2) When, in the normal discharge of their duties, the tax authorities discover cases of fraud or non-compliance with the tax benefits granted or non-compliance with the commitments made as part of the approval for a derogatory or special scheme, the said benefits shall be immediately suspended and the duties repaid in accordance with the terms of this Code, without prejudice to the other penalties provided for by the regulations in force.

DIVISION V
LIMITS TO THE RIGHT TO CONTROL

Section M 40: (1) Where accounts are audited, spot checks in the enterprise may not exceed three months save under special circumstances duly explained. Such time limit shall be extended by 9 (nine) months in the following cases:

-
-

(2).....

(3) Notification to the taxpayer of a request for the production of documents or information shall suspend the aforementioned audit time limits from the date of such notification. The time limits shall begin to run again either on the date of presentation of the documents or information requested by the tax authorities or on the date on which the failure to comply is recorded in a report jointly signed by the tax authorities and the taxpayer.

Section M 41 a: (1) Notwithstanding the provisions of Sections M 9, M 10, M 11, M 12, M 16 and M 21 of the Manual of Tax Procedures, a taxpayer may be exempted from a tax audit for a given fiscal year if, at the end of that year, the rate of increase

in taxes and duties to be paid spontaneously is at least **20%** compared to the previous year.

The rest shall remain unchanged.

SUB-PART III
TAX COLLECTION

CHAPTER II
PROSECUTION

DIVISION II
SPECIAL LEGAL PROCEEDINGS

SUBDIVISION I
NOTICE TO THIRD PARTY HOLDERS

Section M 71: Trustees, holders or debtors of sums belonging to or owed to persons liable to tax, penalties and incidental costs, whose collection as is guaranteed by the preferential rights of the Treasury, are bound, upon a request in that regard in the form of a notice to third party holder served by the tax collector to pay in lieu of the liable persons concerned, the funds in their keeping or which they owe, up to the amount of the taxes due from such liable persons.

The third party holder, upon receipt of the notice to third party holder, shall be required to inform the tax administration, within a maximum period of seventy-two (72) hours, of the balance of the account of the taxpayer being prosecuted. The said balance mentioned on the acknowledgement of receipt given to the tax administration shall be immediately allocated for the settlement of the taxpayer's tax debt. The rest shall remain unchanged.

SUB-DIVISION III
FREEZING OF BANK ACCOUNTS

Section M 76: Tax Revenue Collectors may freeze the taxpayer's bank accounts without prejudice to the penalties provided for elsewhere, in case of non-settlement on the due date, after formal notification of the sums duly assessed.

SUB-DIVISION V
IMPOUNDMENT OF A VEHICLE

Section M 78: (1) Failure to present a valid vehicle registration document, a certificate of tax compliance and a certificate of payment of vehicle stamp duty to the authority in charge of controlling them, notably officers of the Directorate General of Taxation specially authorized to record this offence, will entail the impoundment of the vehicle in compliance with the appropriate procedure relating thereto.

The rest shall remain unchanged.

SUB-DIVISION VI
EXCLUSION FROM SPECIFIC PROCEDURES

Section M 79: Failure to pay taxes, duties or levies following a formal notice shall entail a temporary ban from bidding for public contracts, expressing intention to buy a public corporation under privatization, participating in stock market transactions, applying for forest exploitation licences or applying for the issuance of secure documents; and a permanent ban in case of a further offence.
The Director General of Taxation shall each quarter draw up and publish a list of taxpayers banned from bidding.

CHAPTER III
RECOVERY GUARANTEES

DIVISION III
JOINT AND SEVERAL PAYMENT

Section M 86: The notice of issue for collection regularly drawn up shall be enforceable not only against the taxpayer who is mentioned therein but also against his representatives or rightful claimants.

.....
.....

Where the rights over natural resources or stocks or shares of an enterprises under Cameroonian law are transferred abroad, the Cameroonian law enterprise, **including subsidiaries**, and the transferor shall be jointly and severally liable to payment of the sums due under such transfer.

The rest shall remain unchanged.

Section M 86 b: Where it is established that a single identification number has been fraudulently used in an operation or a transaction, the related taxes shall be jointly and severally payable by all the parties to the said operation or transaction.

SUB-PART IV
PENALTIES

DIVISION II
SPECIALPENALTIES

Section M 104: (1) A fixed fine of up to five million (5,000,000) CFA francs shall be applied to any person who provides false information, who objects to the right to communication or 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), 18 b (deleted), 74 a (5), 79, 93 j (6), 245, 598 a, M 1, M 6, M 8(d) and M 48 b of the Manual of Tax Procedures.

The rest shall remain unchanged.

Section M 104 a: (1) A fixed fine of up to CFAF one hundred million (100,000,000) shall be imposed on any person who fraudulently facilitates, carries out or attempts to carry out a tax obligation or to obtain tax documents online.

(2) The use or attempted use of falsified or fraudulently obtained tax documents, whether issued or purported to be issued by the tax administration's computer system, shall be punishable by a fixed fine of up to CFAF 50 000 000 without prejudice to criminal prosecution.

SUB-PART V **TAX LITIGATION**

CHAPTER I **LITIGATION JURISDICTION**

SUB-DIVISION II **CLAIMS**

Section M 116: (1) Any taxpayer who feels wrongly taxed or overtaxed may file a claim in writing to the Head of the Regional Taxation Centre, to the Director of the Large Taxpayers' Office or to the Director General of Taxation, within thirty (30) days upon issuance of the collection notice or sure knowledge of the taxation.

(3) The powers of the tax authorities shall be based on the amount of claim as follows:

- the Head of the Regional Taxation Centre with territorial jurisdiction, for claims less than or equal to seventy-five million (75 000 000) CFA Francs as principal;
- the Director of the Large Taxpayers' Office, for claims not exceeding two hundred million (200 000 000) CFA Francs as principal;
- the Director General of Taxation, for claims exceeding the thresholds set for the Regional Taxation Centres and the Large Taxpayers' Office.

CHAPTER THREE **PROVISIONS RELATING TO OTHER RESOURCES**

SECTION FIFTEEN: Renewal of the voluntary regularization programme

A. General Provisions

1. The Voluntary Tax Regularization Programme (hereinafter referred to as the "VTRP"), established by the Finance Law for the 2024 financial year, is extended for a period of two (2) years from 1 January 2025.
2. The purpose of the VTRP is to enable taxpayers to regularize their personal income tax (PIT) situation for the four (04) years preceding the date of entry into force of this programme. It shall apply to:
 - a. undeclared income or assets;
 - b. revenues or assets that have been declared inaccurately or incompletely.

B. Eligible Persons

3. The VTRP may be applied to natural persons resident or non-resident in Cameroon, with tax obligations in Cameroon and who are in a situation of failure to declare or who make an inaccurate or incomplete declaration, regardless of the type of income or assets concerned, may benefit from the VTRP.

C. Conditions for regularization

1. Regularization under the VTRP shall be carried out by means of voluntary disclosure.
2. Voluntary disclosure shall consist of the declaration, to tax authorities, of funds or assets that are not declared or declared incorrectly or incompletely, together with the payment of the tax due, calculated in accordance with the provisions of the tax legislation in force.
3. Voluntary disclosure must be:
 - a. spontaneous, that is, carried out on the taxpayer's own initiative, without a tax audit or investigation being previously initiated by the tax authorities in respect of the taxes and the period referred to in paragraph 2 above;
 - b. sincere, that is, carried out in good faith, by providing accurate and complete information about the funds or assets concerned;
 - c. carried out within the time limits and in accordance with the procedures set by the tax authorities.

D. Effects of regularization

7. Regularization under the VTRP has the following effects:
 - a. immunity from criminal prosecution for tax offences relating to regularized funds or assets;
 - b. the remission of 80% of late payment interest and penalties relating to taxes due on regularized funds or assets;
 - c. the possibility of obtaining a payment schedule for the tax due, over a maximum period of one (01) year.
8. The tax administration shall issue the taxpayer a certificate of regularization certifying the regularization of one's tax situation for the period concerned by the regularization.

E. Miscellaneous and transitional provisions

9. The information provided by the taxpayer in the context of the VTRP shall be covered by the obligation of professional secrecy.
10. Decisions taken by the tax administration in the context of the VTRP may be subject to the remedies provided for by the legislation in force.
11. The conditions for the application of this provision shall be specified by an instrument of the Minister in charge of finance.

SECTION SIXTEEN: Extension of the deadlines for the declaration and payment of taxes and duties

1. The Minister in charge of finance may, as and when necessary, extend the deadlines for the declaration and payment of the taxes, duties, levies and fees provided for in the General Tax Code.
2. The extension shall be granted for a fixed period and may concern all taxpayers or be limited to certain categories of them.
3. The extension instrument shall specify the taxes, duties, levies and fees concerned, the new deadlines for declaration and payment, and the related implementing rules. The said instrument shall be made public by all means of communication.

SECTION SEVENTEEN: Establishment of an amnesty for transfers by death

1. A tax amnesty is introduced for transfers by death submitted for registration formalities between 1 January 2025 and 31 December 2025, as well as for transfers by death declared prior to 1 January 2025.
2. Transfers by death referred to in this Section shall be exempted from penalties and any other tax surcharges.

SECTION EIGHTEEN: Establishment of an amnesty for residential leases

1. A tax amnesty is introduced for registration fees relating to residential leases, submitted for registration between 1 January 2025 and 31 December 2025.
2. The residential leases referred to in this Section shall be exempted from penalties and any other tax surcharges in case of regularization of registration fees within the prescribed period.

SECTION NINETEEN: Renewal of a special tax settlement procedure for claims issued before 31 December 2022

1. The tax administration is authorized to implement a special settlement procedure for tax claims issued before 31 December 2022.
2. The special settlement procedure shall run from 1 January to 31 December 2025 and is carried out as follows:
 - (a) Settlement relating to taxes in litigation proceedings:
 - for disputes in the administrative phase: 50% reduction on the disputed amount not yet paid, the deposits paid being taken by the Treasury. In this case, the amount to be paid may be subject to a schedule that may not exceed three months;
 - for disputes in the judicial phase: 65% reduction on the disputed amount not yet paid, the deposits paid being taken by the Treasury. In this case, the amount to be paid may be subject to a schedule that may not exceed three months;

(b) Settlement relating to Undisputed Tax Arrears:

- for public or semi-public entities: 70% reduction with the possibility of spreading payments over no more than twelve months;
 - for private entities: 50% reduction with the possibility of spreading payments over no more than twelve months.
1. In order to implement the special settlement relating to disputed tax debts, the guarantees required by law in case of litigation must have been paid.
 2. Tax arrears settled by the set-off procedure shall not be affected by this special settlement procedure.
 3. No special settlement application shall be admissible after 31 December 2025.
 4. In the event of acceptance of the settlement proposal by the taxpayer, the taxpayer expressly undertakes:
 - not to lodge a subsequent complaint;
 - to withdraw any claims or complaints filed by him.

SECTION TWENTY: General Provisions Relating to the Conditions for the Payment of Non-Tax Revenue

1. The payment of non-tax revenue shall be made exclusively in accordance with the following procedures:
 - by bank transfer or electronic means, including mobile telephony;
 - in cash, exclusively at bank counters or with approved financial agents for localities without bank branches.
2. The new conditions for the payment of non-tax revenue provided for in point 1 above shall be applied from 1 January 2026.
3. A separate instrument of the Minister in charge of finance shall specify the conditions for the application of this Section.

SECTION TWENTY-ONE: Provisions relating to non-tax revenues of the Livestock, Fisheries and Animal Industries sub-sector

The provisions of Section 13 a of Law No. 89/001 of 1 July 1989 on the Finance Law of the Republic of Cameroon for the 1989/1990 financial year are amended and supplemented as follows:

(1) The tax tariffs and rates for veterinary health inspection and for the use of animal and fishery products shall be fixed according to the following scale:

I- OPERATING TAXES

10. Permits for carriage by specialized vehicle: **10 000/year**
24. Taxes on underwater fishing: **100 000 Francs**
26. Tax on the exploitation of ornamental fish: **500 000 Francs**
28. Exceptional tax on the collection of protected species: **200 000 Francs**
29. Tax on the D licence (Licence for scientific fishing): **200 000 F**

IV- VETERINARY HEALTH INSPECTION TAX ON FOREIGN TRADE

1- Export and import veterinary health inspection taxes			
No.	ANIMALS AND PRODUCTS	EXPORT	IMPORT

2- Veterinary health inspection fees on international transit			
	
	
24.	Large species (cows, horses, camels)	500 F/head	
25.	Small species (pigs and small ruminants)	200 F/head	
	
27.	Pets	5 000 F/head	
28.	Wild and Sporting Animals	10 000 F/head	
	

(2) The offences relating to animal and fishery production activities are those provided for by Law No. 2000/017 of 19 December 2000 to regulate veterinary health inspection, Law No. 2024/008 of 24 July 2024 to lay down forestry and wildlife and regulations.

SECTION TWENTY-TWO: Amendment of certain provisions relating to State property, surveys and land tenure revenues

(1) The provisions of Section twenty-one of Law No. 2023/019 of 19 December 2023: Finance Law of the Republic of Cameroon for the 2024 financial year are amended and supplemented as follows:

Section 14 of Finance Law No. 90/001 of 29 June 1990 is amended as follows:
Paragraph 1. - The tariffs of fees relating to the State property, surveys and land tenure operations listed in Article 14 of Ordinance No. 74/1 of 6 July 1974 to lay down the land tenure system are amended as follows:

.....
V. TOPOGRAPHICAL AND CADASTRAL WORKS
 These works shall be divided into two groups:

- topographical field work;
- office work.

V.1 TOPOGRAPHICAL WORKS

V.2 OFFICE WORKS

V.2.1. Rates for drawing plans

V.2.2. Rates for cadastral and topometric plan drawings

.....
 Reproductions, printouts and photocopies by third parties of service documents, that is, geodetic sheets, cadastral extracts, cadastral maps and boundary plans, for the purpose of free or paid transfer are prohibited.

- (a)
- (b)

(c) Plans of all kinds subject to the control and approval of the survey layout by approved surveyors registered with the Order of Surveyors shall be subject to stamp duty tax and shall be subject to the payments provided for in Section 23 of Law No. 2022/020 of 27 December 2022 on the Finance Law of the Republic of Cameroon for the 2023 financial year.

(d)

X. PROPERTY FEES FOR OCCUPYING PARTS OF THE STATE PROPERTY FOR ADVERTISING PURPOSE

1. The annual rate of the fee for the occupation of parts of the State property for advertising purposes, provided for by Ordinance No. 74-2 of 6 July 1974 to lay down State property regulations, is set at 30,000 CFA francs / m² excluding taxes.
2. Any previous provision repugnant to Subsection (1) above is repealed.

SECTION TWENTY-THREE: Provisions relating to the revenue from the affixing of approval stamps on the contracts of workers of foreign nationality.

The provisions of Section Twenty-Two of Law No. 2022/020 of 27 December, 2022 on the Finance Law of the Republic of Cameroon for the 2023 financial year are amended and supplemented as follows:

(1) A levy is hereby introduced in respect of:

- a work visa fee on the contracts of foreign nationals;
- for work visas affixed on the contracts of consultants or experts of foreign nationality;
- fees for the granting and renewal of authorization to open private vocational training structures.

(2) Provisions relating to the fees for work visas affixed on the contracts of workers of foreign nationality.

(a) All natural persons of foreign nationality who apply for an employment contract on Cameroonian territory, subject to international conventions, shall be subject to work visa fees;

(b) The above-mentioned fee shall be fixed at:

- The equivalent of two (2) months' salary and gross wages for non-African workers;
- The equivalent of one (01) month's salary and gross wages for African workers, with a 50% reduction.

(c) Without prejudice to the accrued visa fees assessed in accordance with the conditions provided for in paragraph 2 of this Section, any employer using a worker of foreign nationality in violation of the laws and regulations in force, shall be punished by a penalty equivalent to three (03) months' wages and gross salary per worker of foreign nationality employed in an irregular situation or twice the amount of the above-mentioned fees.

(3) Provisions relating to the fees for work visas affixed to the contracts of consultants or experts of foreign nationality.

- (a) Any natural person of foreign nationality who applies for an employment contract as a consultant or expert, on Cameroonian territory, subject to international conventions, shall be liable to a work visa fee;
- (b) The above-mentioned fee is fixed at the equivalent of 5% of the amount of the fees of the individual consultant or the expert of foreign nationality;
- (c) Without prejudice to the accrued visa fees assessed in accordance with the conditions provided for in paragraph 3 of this Section, any employer using a consultant or expert of foreign nationality in violation of the laws and regulations in force shall be punished by a penalty equivalent to 5% of the amount of the fees of the individual consultant or the expert of foreign nationality employed in an irregular situation or twice the amount of the above-mentioned fees.

(4) The visa fees provided for in paragraph 1 of this Section shall be collected by the employer. They are required before the work visa is affixed by the Minister responsible for employment matters.

The use of individual consultants of foreign nationality who are operating illegally shall be considered an offence within the meaning of this paragraph.

(5) Fees are introduced for the granting and renewal of authorizations to open private vocational training structures.

- a) Promoters of private vocational training structures are subject to the fees;
- b) The authorization to open a private vocational training structure shall be valid for three (03) years.

The persons referred to in subparagraph (a) of this paragraph shall be subject to the payment of a fee of CFAF 300 000 for the costs of granting the authorization to open and renew the said authorization.

SECTION TWENTY-FOUR: Provisions relating to non-tax revenue from the trade sector

The provisions of SECTION TWENTY-FOUR of Law No. 2023/019 of 19 December 2023 on the Finance Law of the Republic of Cameroon for the 2024 financial year are amended and supplemented as follows:

(1) The following are instituted in the trade sector:

-;
-;
-;
-;
-;
- exemption fees for Cameroonian subsidiaries of foreign natural or legal persons eligible for this regime;

- operating costs of the official list of reference prices of goods and services in the context of public procurement;
- fees for requesting price validation in the context of public procurement.

(2) Provisions relating to application fees for authorization to carry on business in Cameroon.

(a) The following are subject to payment, every three (03) years, of the application fees for authorization to carry out commercial activity in Cameroon referred to in paragraph 1 above:

- Legal entities engaged in commercial activities with at least 50% of share capital owned by foreigners;
- Natural persons carrying out commercial activities in Cameroon who are not Cameroonian nationals.

(b) The application fees for authorization to carry out commercial activity in Cameroon shall be set as follows:

- CFAF 1 500 000 for public limited companies (PLC) and simplified joint stock companies;
- CFAF 1 000 000 for Limited Liability Companies, General Partnerships and Limited Partnerships;
- CFAF 500 000 for individual.

(c) In addition to the fees provided for in paragraph 1 (b) above, applications for regularization of the authorization to carry out a commercial activity in Cameroon submitted by foreign natural or legal persons (already registered in the Trade and Personal Property Credit Register or simply holders of a tax registration) are subject to the payment of a penalty of CFAF 100 000 for natural persons and CFAF 250 000 for legal persons.

(3) Provisions relating to the annual application fees for authorization to import motorcycles and their spare parts:

(a)

(b) The costs referred to in paragraph 1 above shall be fixed as follows:

- CFAF 2 000 000 for public limited companies (PLC) and simplified joint-stock companies;
- CFAF 1 500 000 for Limited Liability Companies, General Partnerships and Limited Partnerships;
- CFAF 500 000 for individuals.

(4) Provisions relating to fees for examining the application for a certificate of declaration of existence.

(a)

(b) The fees for examining the application file for a certificate of declaration of existence are set as follows per period of five (05) years:

- CFAF 2 000 000 for public limited companies (PLC) and simplified joint stock companies;
- CFAF 1 000 000 for Limited Liability Companies, General Partnerships and Limited Partnerships;
- CFAF 500 000 for individuals, natural persons.

(c) However, the following are exempt from paying the fees for examining the application for a certificate of declaration of existence:

- producers and their duly established organizations;
- local units and industrialists who process the said products.

(5) Provisions relating to the application fee for a deficiency certificate for any product subject to excise duty prior to its import by an economic operator.

a)

(b)

(c)

(d) Where the application for a deficiency certificate covers several products, the fees provided for in paragraph 5 (c) above shall be levied per product concerned.

(6) Provisions relating to the application fees for metrology approval issued by the Minister in charge of trade for a period of three (03) years.

(a) Importers, manufacturers, suppliers and repairers of measuring instruments, as well as providers of metrology services, metrological calibration and testing laboratories, are subject to payment of the application fee for metrology approval.

(b) The fees for applying for metrology approval are set as follows:

- for importers, repairers and manufacturers of measuring instruments as well as metrological service providers: CFAF 1 000 000 for natural persons and CFAF 2 000 000 for legal persons;
- for metrological calibration and testing laboratories: CFAF 1 000 000 for natural persons and CFAF 2 000 000 for legal persons.

(c) Where the application for metrology approval covers several activities, the fees provided for in paragraph 6 (b) above shall be charged per branch of activity concerned.

- (7) Provisions relating to the offences provided for in Law No. 2015/018 of 21 December 2015 governing commercial activity in Cameroon.
- (a) Infringements of the provisions of Law No. 2015/018 of 21 December 2015 governing commercial activity in Cameroon shall be punishable by a financial penalty of 5% of the annual turnover of the offending trader or professional, with a minimum amount of CFAF thirty thousand (30 000) for natural persons and CFAF one hundred thousand (100 000) for legal persons.
- (b) Notwithstanding the provisions of paragraph 7 (a) above, the offences referred to in Section 91, paragraph 2, of the said Law No. 2015/018 of 21 December 2015 governing commercial activity in Cameroon are punishable by a financial penalty of 10% of the annual turnover recorded by the offending trader or professional, with a minimum amount of CFAF one hundred thousand (100 000) for natural persons and CFAF two hundred and fifty thousand (250. 000) for legal persons.
- (8) Provisions relating to the fees for applying for exemption from the obligation for Cameroonian subsidiaries of foreign natural or legal persons eligible for this regime to be transferred to a Cameroon incorporated pre-existing or yet to be established company after the two-year period.
- (a) Any Cameroonian subsidiary of a foreign natural or legal person eligible for the exemption regime provided for in Article 120 of the OHADA Uniform Act relating to the law of commercial companies and economic interest groupings shall be subject to the payment of the exemption fees.
- (b) The exemption fee is set at CFAF 5 000 000 per application.
- (c) However, for Cameroonian subsidiaries of foreign natural or legal persons under a special regime, the above-mentioned fees are set at CFAF 1 000 000 per renewal application.
- (d) Any application for exemption or renewal of the certificate submitted after the deadline provided for by the laws/regulations in force shall be liable to a penalty of CFAF 250 000.
- (9) Provisions relating to the fee for the use of the official list of reference prices of goods and services in the context of public procurement.
- (a) Any supplier of goods or service provider in the context of a public procurement, any economic operator responsible for executing a purchase order, a letter of order or a public contract is subject to the payment of fees for the use of the official list of reference prices of goods and services.
- (b) The fees for the use of the official list of reference prices of goods and services are set at CFAF 10 000 for all types of public contracts.
- (c) The proof of payment of the abovementioned fees is a document required in the administrative package for the authorization and validation of the contract.
- (10) Provisions relating to the application fees for the validation of the prices of goods or the tariffs of services not referenced in the official price list, in the context of public procurement.

- (a) Applications submitted by the authorizing officer of the expenditure item concerned in the context of public procurement for the validation of the prices of goods or tariffs of services not referenced in the official price list are subject to validation fees according to the following rates:
- Purchase order: CFAF 15 000;
 - Letter order: CFAF 35 000;
 - Public contract: CFAF 50 000.
- (b) The payment of the above validation application fees is the responsibility of the successful bidder of the public procurement. Under penalty of rejection of the application, the payment of the above-mentioned fees must be made at the latest:
- Seven (07) days after the referral to the Minister in charge of prices for purchase orders;
 - Fourteen (14) days after the referral to the Minister in charge of prices for letters of order and public contracts.

SECTION TWENTY-FIVE: Amendment of certain provisions relating to non-tax revenues from the higher education sector

The provisions of Section twenty-six of Law No. 2023/019 of 19 December 2023: Finance Law of the Republic of Cameroon for the 2024 financial year are amended and supplemented as follows:

- (1) The following shall be instituted in the higher education sector:
-
 -
 -
 -
 - the fees for the authentication of diplomas;
 - fees for the issuance of duplicates;
 - fees for approval, change of promoter, name and extension of private higher education institutes;
- (2)
- (3)
- (4)
- (5)
- (6) Provisions relating to diploma authentication fees:
- (a) With the exception of the public administration, any legal entity requesting the authentication of a diploma issued by the Ministry in charge of higher education or a public higher education institution is subject to payment of the fees referred to in this paragraph.

(b) The authentication fees referred to in this paragraph are set as follows:

Type of authentication fee	Amount to be paid
----------------------------	-------------------

	(CFAF)
National diplomas for IPES (Bacc, GCE AL, BTS, HND, HPD, DSEP)	1 500
National diplomas for private administrations	5 000
National diplomas for International Organizations (Embassies, WES, ICAS, ECE)	25 000

(7) Provisions relating to fees for the production of duplicates of diplomas

Fees for the production of duplicates of the diplomas referred to in this paragraph is set at CFAF 5,000 per diploma.

(8) Provisions relating to fees for the creation, opening, granting of approval, accreditation, change of promoter, name and extension of courses, of private higher education institutions

(a) Promoters of private higher education institutions are subject to the payment of the fees referred to in this paragraph.

(b) The fees referred to in paragraph (a) above are fixed as follows:

Type of fees	Amount to be paid (CFAF)	Comments
Request for agreement to create a private higher education institution	500 000	
Authorization to open a commercial programme	250 000	
Authorization to open a communication programme	250 000	
Authorization to open a tourism and social programme	250 000	
Authorization to open an environmental science programme	300 000	
Authorization to open an industrial and technology programme	400 000	
Authorization to open an agricultural programme	400 000	
Authorization to open a health sciences programme	500 000	
Application for accreditation	500 000	Per programme
Application for approval of staff in duty posts	10 000	Per file
Application for approval of permanent teaching staff	10 000	Per file
Application for approval of a private higher education institution	1 000 000	Per specialty
Application to open the Professional Bachelor's degree programme	500 000	Per programme
Application to open a Professional Master's degree programme	600 000	Per programme
Application to open the engineering cycle	600 000	Per programme

ARTICLE TWENTY-SIX: Provisions relating to non-tax revenue from the housing and urban development sector

The provisions of Section Thirty of Law No. 2023/019 of 19 December 2023: Finance Law of the Republic of Cameroon for the 2024 financial year are amended and supplemented as follows:

- (1) The revenue of the housing and urban development sector is made up of:
- Annual fees are charged for obtaining or renewing the authorization as real estate developer, real estate agent or co-ownership manager;
 - The fines, sanctions and penalties relating to the unlawful exercise of real estate professions as provided for by Law No. 97/003 of 10 January 1997 on Real Estate Development, Law No. 2001/020 of 18 December 2001 to organize the real estate agent profession, and Law No. 2010/022 of 21 December 2010 on co-ownership of buildings.
- (2)
- (3)
- (4)
- (5) Without prejudice to the penal sanctions provided for by the instruments referred to in paragraph 1 above, the amounts of the fines, sanctions and penalties relating to the unlawful exercise of real estate professions are hereby fixed as follows:

No.	DESCRIPTION	FINES
REAL ESTATE DEVELOPERS/PROMOTERS		
01	Any person who: <ul style="list-style-type: none"> - habitually engages in or lends his assistance, even on an ancillary basis, to property development operations in breach of the conditions laid down by this law; - fails, upon request, to provide the staff of the competent ministry in charge of control with the documents required to carry out such control, or obstructs them in the performance of their duties 	From CFAF 50 000 to CFAF 2 000 000
	Any person who demands or accepts a payment, deposit of funds, subscription or acceptance of commercial paper in breach of the rules governing the formation of non-trading property companies	From CFAF 100 000 to CFAF 300 000
	Any person who contravenes the incompatibilities and prohibitions resulting from Sections 9 and 10 of Law No. 97/003 of 10 January 1997 on real estate	From CFAF 100 000 to CFAF 7 500 000

No.	DESCRIPTION	FINES
	development	
	Anyone who contravenes the provisions of this law relating to construction companies pursuing several programmes	From CFAF 5 000 000 to CFAF 7 500 000
	<p>Any person who:</p> <ul style="list-style-type: none"> - gives inaccurate or incomplete information in the contracts or documents provided for by this law in the performance of the said contracts or documents, provides or attempts to provide misleading information as to the quality, quantity or dimensions of the construction, materials, equipment or products used or supplied; - impedes the action of control bodies; - ensures in law or in fact, directly or through an intermediary, the management of a real estate development company. In bad faith, uses the company's assets or credit, or the powers or votes at his/her disposal, in a manner that they know to be contrary to the company's interests, for personal gain or to favour another company or undertaking of any kind in which they have a direct interest 	From CFAF 100 000 to CFAF 7 500 000
REAL ESTATE AGENTS		
	<p>Any person who habitually engages in or lends assistance, even on an ancillary basis, to the transactions referred to in Section 3 of Law No. 2001/020 of 18 December 2001 governing the profession of real estate agent, without holding the licence instituted by this Law or who, after ceasing to fulfil the conditions for the granting of such licence, engages in or lends assistance, even on an ancillary basis, to the same transactions;</p> <p>Any person acting as the legal or statutory representative of a legal entity who habitually engages in or lends his or her assistance, even on an ancillary basis, to the transactions referred to in Section 3 of Law No. 2001/020 of 18 December 2001 governing the profession of estate agent, where he or she does not meet the conditions laid down in Section 6 of the aforementioned law;</p> <p>The same penalties are applicable to any person who, without having been authorized, negotiates, enters into</p>	<p>From CFAF 100 000 to CFAF 1 500 000 and, in the event of a repeat offence From CFAF 900 000 to CFAF 3 000 000</p>

No.	DESCRIPTION	FINES
	agreements or makes commitments on behalf of the holder of a professional licence.	
	Any Real Estate Agent who fails to communicate, at their request, to the State agents responsible for checking documents, registers, attestations, posters to which Real Estate Agents are subject in the exercise of their profession as well as, where applicable, any bank or accounting documents or written proxy letters or who, in general, obstructs the State agents from performing their duties.	From CFAF 100 000 to CFAF 1 500 000
CO-OWNERSHIP TRUSTEES		
	Co-owners who violate the provisions of the co-ownership regulations or resolutions of the General Meeting.	From CFAF 10 000 to CFAF 100 000
	<p>Co-owners who, without paying the charges for the supply of services, fraudulently connect to the networks supplying the said services and belonging either to the network supplier, to the co-ownership or to another co-owner;</p> <p>Co-owners who have a network established, operated or supplied to those among them who refuse to pay the common charges or their individual consumption charges.</p>	From CFAF 50 000 to CFAF 200 000
	<p>Any person who:</p> <ul style="list-style-type: none"> - habitually engages in or assists, even on an ancillary basis, in transactions falling within the remit of a managing agent for co-ownership without having the status of a managing agent or without holding a professional licence; - acting as the legal or statutory representative of a legal entity, habitually engages in or provides assistance, even on an ancillary basis, in transactions falling within the remit of a co-ownership property manager, where he or she does not meet or ceases to meet the conditions for practicing the said profession. 	From CFAF 200 000 to CFAF 1 000 000
	Anyone who violates one of the prohibitions on practicing the profession of co-ownership managing agent by using forgery to cause the authority responsible for issuing the professional card to issue to him/her.	From CFAF 500 000 to CFAF 1 500 000

SECTION TWENTY-SEVEN: Provisions relating to non-tax revenue and fines from the maritime, river and lake transport sector

The provisions of Section thirty-five of Law No. 2023/019 of 19 December 2023: Finance Law of the Republic of Cameroon for the 2024 financial year are amended and supplemented as follows:

- (1) Non-tax revenue from the maritime, river and lake transport sub-sector constitutes service revenue duly entered in the State budget.
- (2) Non-tax revenue from the maritime, river and lake transport sub-sector shall be derived from:
 - the issuance of licences for the exercise of maritime and para-maritime professions;
 - the issuance of identification documents for seafarers;
 - the registration of floating vessels (ships, canoes, boats);
 - the conduct of ship safety inspections (commissioning inspection, annual inspection, exceptional inspection);
 - the issuance of certificates of competency to pilot tugs and engine canoes, and of driving licences for pleasure craft;
 - keeping the register of maritime mortgages;
 - the fines resulting from maritime, river and lake transport offences;
 - the fees of the Shipping Commission for the development of the maritime sector.
- (3) Fees for the issuance of licences to practice maritime and para-maritime professions.
 - (a) Any natural or legal person wishing to exercise maritime and para-maritime professions is required to obtain an authorization issued in accordance with the regulations in force.
 - (b) The fees for the issuance of the authorization referred to in paragraph (a) of this subsection are set as follows:
 - Fees for issuing provisional approval: CFAF 500 000/activity;
 - Fees for issuing approval for a ship maintenance unit: CFAF 200 000.
- (4) Fees for issuing seafarers' identification documents.
 - (a) Any person wishing to work as a seafarer is required to obtain the identification documents stipulated by the regulations in force.
 - (b) The cost of issuing the identification documents for seafarers referred to in paragraph (a) of this subsection is set at CFAF 20 000 per document.
- (5) Registration fees for floating vessels.
 - (a) Any natural or legal person wishing to register a floating craft in Cameroon shall be subject to the payment of registration fees.
 - (b) The registration fees referred to in paragraph (a) of this subsection are fixed as follows:

DESCRIPTION	Price to be paid (in CFAF)
Paddle canoes 0-5 gross tonnes (fixed duty)	2 000
Motor canoes and boats 0-20 gross tonnes (fixed duty)	30 000
Canoes and boats 21-50 gross tonnes (fixed duty)	50 000
Vessels of 51-99 gross tonnes (fixed duty)	100 000
Vessels of 100-10,000 gross tonnes (fixed duty)	150 000
Vessels over 10,000 gross tonnes (fixed duty)	150 000 + 100 Francs per additional 10 000 gross tonnes
Cameroonization deed	100 000
Deregistration certificate	200 000
Certificate of non-encumbrance	50 000
Changes or modifications to the description of the vessel	50 000
Changes or modifications to the description of the boat or dugout canoe	20 000
Crew list certificate	50 000
Transfer	100 000
Change of ship name	50 000
Tonnage conformity certificate	50 000

(6) Floating vessels safety inspection fees

(a) Any safety inspection of a floating craft is subject to the payment of a fee by the owner.

(b) The fees referred to in paragraph (a) of this subsection are based on gross tonnage and are set as follows:

DESCRIPTION	Amount to be paid (CFAF)
Paddle canoes 0-5 gross tonnes (fixed duty)	2 000
Motor canoes and boats 0-20 gross tonnes (fixed duty)	10 000
Motor canoes and boats 21-30 gross tonnes (fixed duty)	20 000
Vessels or craft with a gross tonnage of less than 50 (fixed duty)	30 000
Vessels or craft with a gross tonnage of 50 tonnes or more but less than 100 tonnes (fixed duty)	50 000
Vessels or craft with a gross tonnage of more than 100 tonnes (fixed duty)	100 000
Fixed duty of CFAF 100,000 plus a proportional fee of CFAF 50 per gross registered tonne with a minimum collection of	300 000

(7) Fees for the certificate of operational ability to pilot tugboats and motorized canoes, and for licenses to pilot pleasure craft.

- a- The issuance of the certificate for operational ability to pilot tugboats and motorized canoes, as well as the licence to pilot pleasure craft is subject to payment of fees by the applicant.
- b- The fees referred to in paragraph (a) of this subsection are set as follows:
 - Certificate for operational ability to pilot tugboats and pleasure craft: CFAF 25 000;
 - Licence to pilot motorized canoes and other vessels: CFAF 20 000.

(8) Fees for registration on the Maritime Mortgage Register.

- a- Registration on the Maritime Mortgage Register is subject to payment of fees by the applicant.
- b- The fees referred to in paragraph (a) of this subsection are set at: CFAF 250 000 per mortgage contract.

(9) Fines in the sea, river and lake transport subsector.

Fines in the sea, river and lake transport subsector are set as follows:

- a- Various vessels and motorized canoes:
 - Lack of registration certificate: CFAF 50 000
 - Lack of seaworthiness or boating license: CFAF 25 000
 - Absence of fire extinguisher: CFAF 25 000
 - Absence of lifejackets for canoes and other passenger crafts: CFAF 20 000/missing lifejacket
 - Absence of life buoy: CFAF 25 000
 - Absence of a registration number and/or of a load line: CFAF 25 000
 - Lack of pilot's license for motorized canoe or other crafts: CFAF 25 000
 - Absence of first aid kit: CFAF 1 000 for motorized canoes and CFAF 5 000 for vessels.
- b- Vessels, tugboats and barges:
 - No registration certificate: CFAF 500 000
 - No seaworthiness certificate: CFAF 300 000
 - No employment contract: CFAF 500 000
 - No insurance: CFAF 1 000 000
 - No crew list: CFAF 50 000
 - Not pest control certificate: CFAF 200 000
 - Poor management of medical products: CFAF 150 000
 - AIS faulty or not switched on: CFAF 1 000 000
 - Faulty radar: CFAF 700 000
 - Poor operation of the GMDSS equipment: CFAF 1 500 000
 - Lack of Officers' certificates: CFAF 50 000/Officer

- Forged registration: CFAF 5 000 000
 - Absence of load line: CFAF 1 000 000
- c- Absence of approval:
- Master/Captain: CFAF 100 000
 - Officers/Lieutenants: CFAF 100 000
 - Chief engineer/chief mechanic: CFAF 100 000
 - Lack of seaman's license on board: CFAF 50 000 per sailor.
- d- Lack of certificates:
- Certificate of operational ability to pilot tugboats: CFAF 30 000
 - Certificate of operational ability to pilot motorized canoes: CFAF 20 000
 - Licence to pilot motorized pleasure craft: CFAF 40 000
- e- Carriage of illicit goods:
- The fine for the carriage of illicit goods is set at 25% of the FOB value of the goods transported followed by the delisting of the floating vessel
 - Navigating in an area under sanctions or in an area prohibited under international agreements
 - Practice of oil and other prohibited products transshipment among vessels or with vessels connected to States under international sanctions: CFAF 10 000 000 with the delisting of the vessel.
- (10) Shipowner's Commission duties for the development of the maritime sector.
- a- Any natural or legal person owner of vessels calling at various Cameroonian ports is subject to the payment ship-owning fees on behalf of the shipowners they represent.
- b- The applicable rate of the shipowner's fee on transported goods tonnage is set as follows:
- CFAF 800 on import
 - CFAF 600 on export.

SECTION TWENTY-EIGHT: Provisions on non-tax revenues from the arts and culture sector

(1) Revenues from the arts and culture sector comprise:

- Fees for the issuance and renewal of national archaeological firm authorizations;
- Fees for the issuance and renewal of international archaeological firm authorizations;
- Fees for archaeological excavation by authorized archaeological firms;

- Fees for application and renewal of authorization for cinematographic works distributors;
- Fees for application and renewal of authorization for cinematographic works operators.

(2) Fees for authorization and permission to conduct archaeological excavation:

(a) Fees for the authorization and permission to conduct archaeological excavation are set as follows:

- Authorization for national archaeological firms: CFAF 300 000;
- Authorization for international archaeological firms: CFAF 1 000 000;
- Permit for archaeological excavation for authorized firms: 0.3 % of total cost for the work to be done;

(b) The abovementioned authorizations are issued for a period of two (02) years.

(3) Fees for application for authorization for cinematographic works distributors are set at: CFAF 200 000 / applicant / year.

(4) Authorization application fees for operators of cinematographic works are set at: CFAF 200 000/applicant/year.

SECTION TWENTY-NINE: Provisions on non-tax revenues from the public contracts sector

(1) Non-tax revenues from the public contracts sector are service revenues duly entered in the State budget.

(2) These revenues comprise:

- Fees for the review of applications for categorization;
- Fees for obtaining electronic certificates as part of the online public procurement process;
- Fees for examining applications for lifting of bans concerning public procurement actors;
- Fees for the consideration of complaints filed by public procurement bidders.

(3) Fees for the review of applications for categorization.

(a) Companies under Cameroonian law and individuals operating in the public contracts sector are subject to compulsory prior presentation of a categorization certificate issued by the authority in charge of public contracts.

(b) The categorization certificate referred to in paragraph (a) of this subsection is issued by the authority in charge of public contracts based on the

following rates, depending on the categories specified in the Call for Categorization File:

- ✓ **Category A: CFAF 300 000**
- ✓ **Category B: CFAF 200 000**
- ✓ **Category C: CFAF 100 000**
- ✓ **Category D: CFAF 50 000**
- ✓ **Category E: CFAF 25 000.**

(4) Fees to obtain electronic certificates

- (a) Obtaining an Electronic certificate issued by the relevant Local Registration Officer is a prerequisite for the transactional use of COLEPS (Cameroon Online E-Procurement System) digital platform for public contracts.
- (b) The issuance of the electronic certificate is subject to the payment of yearly fees set at: CFAF 100 000.

(5) Fees for examining applications for lifting of bans concerning actors of public procurement

- (a) Any operator banned from public procurement under the conditions stated by the Public Contracts Code wishing to resume activities must submit an application for examining the lifting of the ban to the authority in charge of Public Contracts.
- (b) The application referred to in paragraph (a) of this subsection is subject to the payment of non-refundable review fees set at 2% of the estimated amount of the contract to which the suspension was applied and capped at CFAF 1 000 000.

(6) Fees for consideration of complaints filed by public procurement bidders

- (a) Any public procurement bidder who feels injured at any phase of the procedure may lodge an appeal before the Appeals Review Committee (CER), subject to payment of the relevant non-refundable fee.
- (b) The appeal referred to in Paragraph (a) above shall be subject to payment of a non-refundable fee, amounting to 1% of the estimated amount of the disputed contract, and capped at CFAF 500 000.

SECTION THIRTY: Provisions relating to mining and industrial revenue

The provisions of Section 26 of Law No. 2022/020 of 27 December 2022: Finance Law of the Republic of Cameroon for the 2023 Financial Year are amended and supplemented as follows:

Paragraph (2): Revenue from the mining and industry sub-sector shall comprise:

- ;
- Cost of secure waybills;
- ;
- ;
- Annual inspection and control costs for establishments classified dangerous, insanitary or inconvenient;
- Cost of the authorization to set up and operate a 1st class establishment;
- Cost of declaring the setting-up and operation of a 2nd class establishment;
- Approval and renewal fees for natural or legal persons;
- Penalties for failure to present a secure waybill for the transportation of quarry products;
- Cost of the authorization to provide geological services;
- Geological and mining data consultation and acquisition costs;
- Cost of the authorization to set up and operate surface and permanent storage sites, for the storage of explosive substances and detonators;
- Cost of the authorization for local purchase, transfer, import and transit of explosive substances and detonators;
- Fee to review applications for the granting and renewal of mining permits and other authorizations and transactions;
- Fee for issuance of mineral substances export certificates;
- Cost of reviewing applications for permits to exploit spring water, mineral and thermo-mineral water as well as geothermal deposits.

Paragraph (3): The mining and industry sub-sector revenues listed below shall, based on their nature, be collected as follows:

- (1)
- (2) Regarding the cost of secure waybills produced by the State and made available to industrial and commercial quarries, as well as artisanal quarries, the amount is set at CFAF 5 000 per consignment, payable by the holder of the mining permit or authorization who shall be legally liable therefor.
 - (a) For industrial and commercial quarries, secure waybills shall be issued by the territorially competent Divisional Delegate of Mining, who shall be responsible for notifying the mining permit or licence holders.
 - (b) For artisanal quarries, the procedure for payment and collection of secure waybill costs shall be set out in a separate instrument by the Minister in charge of mines.
 - (c) Failure to present the secure waybill during transportation of mineral substances shall result in impounding of the vehicle and payment of a fine of CFAF 25 000 per consignment (or per truckload), without prejudice to collection of the evaded amount.
- (3) The geological and mining data consultation and acquisition fee shall be collected as follows:

(a) The acquisition fee shall be set as per the following conditions:

.....

However, in the specific case of an exploration permit application and a request for data by the exploration permit holder, the fee for obtaining geological and mining data shall be set at CFAF 10 000 000 (ten million), limited to the surface area covering the exploration activities. Exploration permit applications must be accompanied by a data consultation fee receipt, failing which it shall be rejected.

(b) Consultation fee:

Subject to payment of a consultation fee, the following may access geological and mining data:

- mining operators;
- researchers;
- any person interested in consulting such data.

Consulting geological and mining data shall be subject to presentation of an access card, valid for 1 (one) year, and issued following a subscription with the entity responsible for keeping geological and mining data. The amount of the said subscription shall be set as follows:

- nationals and Cameroonian mining companies: CFAF 30 000;
- foreigners: CFAF 60 000.

(4) Regarding the fee for authorization to provide geological services

(a) Companies and firms providing geological services shall be liable to payment of an authorization fee, based on whether they are in the first or second class.

(b) The fee for authorization to provide 1st class geological services shall be set as follows:

Activities	Amount in CFAF	
	For authorization	For renewal
<i>Airborne geophysical works, drilling of boreholes, processing and analysis of samples and feasibility studies</i>	1 000 000	2 000 000

(c) The fee for authorization to provide 2nd class geological services shall be set as follows:

Activities	Amount in CFA francs	
	For authorization	For renewal
<i>Geological mapping, ground geophysics and geochemical prospecting</i>	500 000	1 000 000

(5) Mineral substances export certificate costs shall be set at: CFAF 20 000 per sheet.

(6) Fees for authorization to set up and operate surface and permanent storage sites, storage of explosive substances and detonators, as well as for granting authorization for local purchase, transfer, import and transit of explosive substances and detonators shall be set as follows:

(a) Fee for authorization to set up and operate surface and permanent storage sites, storage of explosive substances and detonators:

- **Authorization: CFAF 1 500 000**
- **Renewal: CFAF 2 000 000**

(b) Fees for authorization to set up and operate surface and permanent storage sites, storage of commercial explosive substances and detonators:

- **Authorization: CFAF 3 000 000**
- **Renewal: CFAF 5 000 000**

(c) Fees for authorization to set up and operate commercial explosive substances and detonators manufacturing plants:

- **Authorization: CFAF 5 000 000**
- **Renewal: CFAF 10 000 000**

(d) Fees for authorization of local purchase and transfer of explosive substances and detonators:

- **Authorization: CFAF 200 000**
- **Renewal: CFAF 250 000**

(e) Fees for authorization to import or destroy explosive substances and detonators:

- **Authorization: CFAF 300 000**
- **Renewal: CFAF 350 000**

(7) Fees reviewing applications for the grant and renewal of mining permits and other authorizations and transactions shall be set as follows:

No.	Item	Amount in CFAF	
I	Mining regime		
I-1	Artisanal mining permit	Authorization	500 000
		Renewal	750 000
I-2	Semi-mechanized artisanal mining permit	Authorization	2 000 000
		Renewal	3 500 000
I-3	Research permits	Authorization	1 000 000
		Renewal	2 000 000
		transaction	2 500 000
I-4	Small-scale mining permit	Authorization	2 000 000
		Renewal	2 500 000
		transaction	5 000 000

No.	Item		Amount in CFAF
I-5	Industrial mining permit	Authorization	5 000 000
		Renewal	10 000 000
		transaction	15 000 000
II	Quarry regime		
II-1	Prospecting permit	Authorization	500 000
		renewal	1 000 000
II-2	Artisanal quarry	Authorization	500 000
		renewal	1 000 000
II-3	Public interest quarry	Authorization	2 000 000
		renewal	3 000 000
II-4	Industrial quarries	Authorization	2 000 000
		renewal	2 500 000
		transaction	5 000 000
III	Spring, mineral and thermo-mineral waters, as well as geothermal deposits regime		
III-1	Spring, mineral and thermo-mineral waters, as well as geothermal deposits exploitation permit	Authorization	300 000

SECTION THIRTY-ONE: Conditions for collecting annual inspection and control charges

The provisions of Section 27 of Law No. 2022/020 of 27 December 2022: Finance Law of the Republic of Cameroon for the 2023 Financial Year are amended and supplemented as follows:

(2) The annual inspection and control charges for first-class establishments shall be calculated on the basis of the surface occupation of the said establishments and cumulatively by successive instalments according to the following parameters:

Surface area	Rate
from 0 m ² to 10 m ² inclusive.....	Flat rate: CFAF 80 000
.....
.....
.....
.....
Above 1000 m ²	CFAF 240 per m ²

(5) Annual inspections and controls charges for classified establishments shall be borne by the operators of such establishments. They shall be paid solely at the Treasury.

Paragraph (2): Charges shall be instituted for the authorization and declaration to establish and operate classified establishments. The charges for classified establishments deemed at-risk shall be set as follows:

- **1st class establishments: CFAF 500 000;**
- **2nd class establishments: CFAF 200 000.**

Paragraph (3): **Natural or legal persons wishing to carry out the following operations in the area of classified establishments and at-risk devices shall be subjected to obtaining an authorization issued by the Minister in charge of classified establishments and at-risk devices:**

- carrying out hazard assessments;
- assessing pressure devices;
- operating pollution control laboratories.
-

The charges for issuing the above authorizations shall be set as follows:

- For natural persons:

Item	Amount in CFAF
Authorization to carry out hazard assessments	250 000
Renewal of the authorization to carry out hazard assessments	400 000
Authorization to assess pressure devices	250 000
Renewal of the authorization to assess pressure devices	400 000
Authorization to operate pollution control laboratories	250 000
Renewal of the authorization to operate pollution control laboratories	400 000

- For legal persons

Item	Amount in CFAF
Authorization to carry out hazard assessments	500 000
Renewal of the authorization to carry out hazard assessments	800 000
Authorization to assess pressure devices	500 000

Renewal of the authorization to assess pressure devices	800 000
Authorization to operate pollution control laboratories	500 000
Renewal of the authorization to operate pollution control laboratories	800 000

SECTION THIRTY-TWO: Provisions relating to non-tax revenue from the Small and Medium-sized Enterprises, Social Economy and Handicrafts sector

- (1) Charges shall be instituted in the Small and Medium-sized Enterprises, Social Economy and Handicrafts sector as follows:
- charges for registering on the SMEs National List;
 - charges for studying applications for and renewal of licences issued to incubation entities;
 - charges for obtaining the Social Economy unit status;
 - charges for the rental of shops, arts galleries, ad hoc or permanent events spaces in International arts Centres, regional arts villages and special arts villages.
- (2) Provisions relating to charges for registering on the National List of Small and Medium-sized Enterprises in Cameroon.
- (a) Any legal person operating in the Small and Medium Enterprises sector as stipulated by Law No. 2010/003 of 13 April 2010 on the promotion of Small and Medium-sized Enterprises in Cameroon and subsequent amendments thereto and Order No. 090/CAB/PM of 29 October 2013 to organize the National Register of Small and Medium Enterprises in Cameroon shall be liable to payment of a fee for registration on the National List of Small and Medium-sized Enterprises in Cameroon.
- (b) The charges referred to in paragraph (a) above shall be set at FCFA 10 000.
- (c) Registration on the National List of Small and Medium-sized Enterprises shall be renewed every 5 (five) years.
- (3) Provisions relating to charges for applying for and renewing licences issued to incubation entities.
- (a) Any private legal person applying for approval of a general or specialized private incubation entity shall be liable to payment of charges.
- (b) The charges referred to in paragraph (a) shall be set as follows:
- Review of the application for granting the licence: CFAF 100 000
 - Review of the application for renewal: FCFA 50 000.
- (4) Provisions relating to charges for obtaining the Social Economy unit (SEU) status.
- (5)

- (a) Any Social Economy entity or enterprise seeking to be listed on the General Register of Social Economy Units shall be liable to payment of charges to obtain the Social Economy Unit status.
- (b) The charges referred to in paragraph (a) above shall be set as follows:
 - Registration: CFAF 10 000
 - Renewal: CFAF 10 000.

(6) Provisions relating to rental of international arts centres, regional arts villages and special arts villages.

The amounts for the rental of commercial space and events and ceremonial spaces at international arts centres, regional arts villages and special arts villages shall be set out in a separate instrument by the Minister in charge of handicraft.

SECTION THIRTY-THREE: Provisions relating to non-tax revenue from the Women’s Empowerment and the Family sector

(1) The following has been instituted in the women’s empowerment and the family sector:

- Charges for reviewing applications files for the issuance of a Letter of Agreement in principle, for the opening of nurseries and day care centres;
- Charges for issuing an authorization to open and operate nurseries and/or day care centres;
- Charges for renewing the authorization to open and operate nurseries and/or day care centres;
- Fine for opening a nursery and/or day care centre without an authorization and fines for the suspension or withdrawal of authorization for failure to comply with the specifications.

(2) Provisions relating to costs for reviewing applications files for the issuance of a Letter of Agreement in principle, for the opening of nurseries and day care centres.

(a) Any promoter (natural or legal person) of an early childhood facility (nursery and/or day-care centre) must submit a file to obtain a letter of agreement in principle from the Minister of Women’s Empowerment and the Family.

(b) The charges referred to in paragraph (a) above shall be set as follows:

No.	Item	Amount (CFAF)	
		Legal person	Natural person
1.	Application file review charges (agreement in principle)	200 000	150 000

No.	Item	Amount (CFAF)	
		Legal person	Natural person
2.	Charges for issuing the order to open (authorization)	400 000	300000
3.	Renewal of authorization	250 000	150 000

(c) Fines for opening a nursery and/or day care centre without authorization and fines for suspension or withdrawal of authorization for failure to comply with the specifications shall be set as follows:

- Opening and/or operating without authorization: CFAF 300 000
- Failure to comply with specifications: Between CFA 100 000 and 300 000.

SECTION THIRTY-FOUR: Provisions relating to non-tax revenue from the Sports and Physical Education sector

(1) Non-tax revenue from the Sports and Physical Education sector shall comprise:

- (a) tuition fees for the Bamenda, Bertoua, Dschang and Garoua National Youth and Sports Centres (CENAJES) and other training centres under the Ministry of in charge of sports and physical education;
- (b) boarding fees of the Bamenda, Bertoua, Dschang and Garoua National Youth and Sports Centres (CENAJES) and other training Centres under the Ministry in charge of sports and physical education.

(2) Provisions relating to tuition and boarding fees in the National Youth and Sports Centres (CENAJES) of Bamenda, Bertoua, Dschang and Garoua and other training centres under the Ministry in charge of sports and physical education:

(a) The following shall be liable to payment of the fees referred to in Paragraph (1) above:

- any person admitted for training in CENAJES and the other Centres mentioned above;
- any student undergoing training in CENAJES and the other centres mentioned above, who wishes to live in the dormitories of these centres.

(b) The fees referred to in Paragraph (1) above shall be set as follows:

- civil servant (day student): CFAF 75 000 per year;
- boarder: CFAF 200 000 per year;
- armed forces and police student (FAP): CFAF 200 000 per year;
- Independent candidate: CFAF 200 000 per year;
- Foreign student: CFAF 300 000 per year;

(c) The fees referred to in Paragraph 1(b) above shall set at CFAF 100 000 per year.

(3) All revenues collected by CENAJES and other training centres under the Ministry in charge of sports and physical education, in particular tuition and boarding fees, shall be fully allocated to the functioning of these entities.

SECTION THIRTY-FIVE: Provisions relating to non-tax revenues from the Territorial Administration sector

- (1) The following has been instituted in the Territorial Administration sector:
- Charges for reviewing application files for authorization to purchase a hunting weapon;
 - Charges for reviewing application files for authorization to purchase a traumatic weapon;
 - Charges for reviewing application files for authorization to purchase a handgun;
 - Charges for authorization to acquire a traumatic weapon;
 - Charges for permit to carry a hunting weapon;
 - Charges for permit to carry a handgun;
 - Charges for authorization to transfer a hunting weapon;
 - Charges for authorization to transfer a traumatic weapon;
 - Charges for authorization to transfer a handgun;
 - Charges for reviewing applications for authorization to open a firearms shop;
 - Charges for authorization to open a firearms shop;
 - Charges for authorization to purchase ammunition for personal use;
 - Charges for authorization to purchase ammunitions for firearms shops;
 - Charges for entry and renewal of concession or authorization for gaming enterprises;
 - Annual royalty applicable to gaming enterprises under the concession and authorization regimes;
 - Charges for reviewing applications for authorization to operate a security company;
 - Charges for authorization to operate a security company.
- (2) Provisions relating to charges for authorization to purchase, carry and transfer weapons, to purchase ammunition and open a firearms shop
- (a) The charges referred to in this paragraph shall be those relating to the authorization to purchase, carry and request for transfer of weapons, to purchase ammunition and open a firearms shop as provided for by Law No. 2016/015 of 14 December 2016 to lay down general weapons and ammunition regulations in Cameroon and Decree No. 73/658 of 22 October 1973 to regulate the import, sale, transfer, possession and carrying of firearms and ammunitions.
- (b) Authorizations to carry firearms, purchase ammunition and open a firearms shop shall be valid for 5 (five) years.

- (c) Holders of an authorization to purchase ammunition, carry firearms and open a firearms shop issued more than 5 (five) years ago shall have 6 (six) months from the date of enactment of this law to comply.
- (d) The charges referred to in this paragraph shall be payable, as the case may be, upon submission of the application or upon collection of the authorization.
- (e) The charges for the authorization to purchase, carry and transfer firearms and purchase ammunition and open a firearms shop shall be set as follows:

No.	Item	Proposed rate (CFAF)
1.	Charges for reviewing applications for authorization to purchase a hunting weapon	50 000
2.	Charges for reviewing applications for authorization to purchase a traumatic weapon	100 000
3.	Charges for reviewing applications for authorization to purchase a handgun	200 000
4.	Charges for authorization to acquire a traumatic weapon	150 000
5.	Charges for permit to carry a hunting weapon	50 000
6.	Charges for permit to carry a handgun	250 000
7.	Charges for authorization to transfer a hunting weapon	25 000
8.	Charges for authorization to transfer a traumatic weapon	100 000
9.	Charges for authorization to transfer a handgun	250 000
10.	Charges for reviewing applications for authorization to open a firearms shop	200 000
11.	Charges for authorization to open a firearms shop	200 000
12.	Charges for authorization to purchase ammunition for personal use	10 000
13.	Charges for authorization to purchase ammunitions for firearms shops	50 00

(3) Provisions relating to the annual royalty, charges for entry and renewal of gaming enterprises under the concession and authorization regimes.

- (a) The charges and duties referred to in this paragraph shall be those for entry and renewal fee have been instituted for gaming companies under the concession and authorization regimes in accordance with Law No. 2015/012 of 16 July 2015 to lay down regulations governing entertainment games, money games and games of chance, and Decree No. 2019/PM of 18 July 2019 to specify conditions for implementation of the said law.
- (b) The charges referred to in this paragraph shall be set as follows:
- annual royalty: 2% of the annual pre-tax turnover of gaming enterprises subjected to the concession and authorization regimes;
 - charges for entry and renewal of a concession or authorization to operate a gaming enterprise set as follows:
 - **Type A casinos: CFAF 10 000 000;**

- **Type B casinos: CFAF 5 000 000;**
 - **Type C casinos: CFAF 2 000 000;**
 - **Type D casinos: CFAF 1 000 000;**
 - **Type A bet concessions: CFAF 10 000 000;**
 - **Type B bet concessions: CFAF 5 000 000;**
 - **On-line gaming: CFAF 300 000 000;**
 - **Public lotteries: CFAF 10 000 000;**
 - Commercial lotteries and raffles: 5% of the value of the prizes to be distributed.
- (3) Provisions relating to costs of reviewing applications for authorization to operate a security company, in accordance with Law No. 97/021 of 10 September 1997 relating to private security companies and Decree No. 2015/407 of 16 September 2015 to specify the conditions for implementation of the said Law.
- (a) Existing security establishments and companies shall have 6 (six) months from the date of enactment of this Law to comply.
- (b) The charges referred to in paragraph (a) above shall be set as follows:
- **Charges for reviewing applications for authorization to operate a security company: CFAF 100 000;**
 - **Charges for issuance of an authorization to operate a security company: CFAF 1 000 000 FCFA.**

CHAPTER FOUR **ALLOCATION OF REVENUE**

DIVISION 1: **SPECIAL APPROPRIATIONS ACCOUNTS**

SECTION THIRTY-SIX: The ceiling of the special appropriations account for the support of cultural policy shall be set at **CFAF two hundred million (200 000 000)** for the year 2025.

SECTION THIRTY-SEVEN: The ceiling of the special appropriations account for the financing of water and sanitation sustainable development projects shall be set at CFAF nine hundred million (900 000 000) for the year 2025.

SECTION THIRTY-EIGHT: The ceiling of resources allocated to the Special Wildlife Protection Fund shall be set at CFAF five hundred million (500 000 000) for the 2025 financial year.

SECTION THIRTY-NINE: The ceiling for taxes to be paid into the Special Forestry Development Fund shall be set at CFAF three billion (3 000 000 000) for the 2025 financial year.

SECTION FORTY: The ceiling for the National Environment and Sustainable Development Fund shall be set at CFAF one billion five hundred million (1 500 000 000) for the year 2025.

SECTION FORTY-ONE: The ceiling of resources allocated to the special appropriation account for the development of the postal sector shall be set at CFAF nine hundred million (900 000 000) for the 2025 financial year.

SECTION FORTY-TWO: The ceiling of resources allocated to the Special Fund for Electronic Security Activities shall be at CFAF one billion five hundred million (1 500 000 000) for the 2025 fiscal year.

SECTION FORTY-THREE: The ceiling of the special appropriation account for the support and development of tourism and leisure activities shall be set at FCFA one billion (1 000 000 000) for the 2025 financial year.

SECTION FORTY-FOUR: The ceiling of the resources allocated to the special appropriation account for the production of secure transport documents shall be set at CFAF six billion (6 000 000 000) for the 2025 financial year.

SECTION FORTY-FIVE: The ceiling of resources allocated to the Electricity Sector Development Fund shall be set at CFAF fifteen billion (15 000 000 000) for the 2025 financial year.

SECTION FORTY-SIX: The ceiling of the resources allocated to the Fund for the Financing of the Reconstruction of the Economically Disadvantaged Areas of the Far North, North West and South West Regions shall be set at **CFAF thirty-six billion four hundred million (36 400 000 000)** for the 2025 financial year.

DIVISION 2:
CEILING ON TAXES ALLOCATED TO PUBLIC BODIES

SECTION FORTY-SEVEN: The ceiling of contributions allocated to the Cameroon Housing Fund (CFC) shall be set at **CFAF five billion (5 000 000 000)** for the 2025 financial year.

SECTION FORTY-EIGHT: The ceiling of the Contribution to the National Employment Fund (CFNE) allocated to the National Employment Fund (NEF) shall be set at CFAF nine billion (9 000 000 000) for the 2025 financial year.

SECTION FORTY-NINE: The ceiling of the fees for the regulation of contracts allocated to the Public Contracts Regulatory Agency (ARMP) shall be set at CFAF eight billion (8 000 000 000) for the 2025 financial year.

SECTION FIFTY: The ceiling of the proceeds of the Special Tax on Petroleum Products (STPP), revenues from toll gates and weighing stations paid into the Road Fund shall be set at **CFAF sixty billion (60 000 000 000)** for the 2025 financial year.

SECTION FIFTY-ONE: The ceiling of royalties paid by autonomous port bodies to the National Port Authority (NPA) shall be set at CFAF five billion one hundred million (5 100 000 000) for the 2025 financial year.

SECTION FIFTY-TWO: The ceiling of revenue from vehicle stamp duties allocated to regional and local authorities shall be set at CFAF seven billion (7 000 000 000) for the 2025 financial year.

SECTION FIFTY-THREE: The ceiling of the share of resources from the Contribution from the Cameroon Housing Fund and the Special Telecommunications Fund allocated to the Cameroon Investment Promotion Agency (CIPA) shall be set at CFAF six billion (6 000 000 000) for the 2025 fiscal year.

SECTION FIFTY-FOUR: The ceiling of the part of the licence royalty and that of the proceeds of fines allocated in accordance with Law No.2011/022 of 14 December 2011 governing the electricity sector to the Electricity Sector Regulatory Agency (ARSEL) shall be set at CFAF four billion five hundred million (4 500 000 000) for the 2025 financial year.

SECTION FIFTY-FIVE: The ceiling of the share of charges for entry and/or renewal of licence granted to providers of network and information system security services, the share of penalties imposed, the annual charge of 0.5% of the turnover of operators and managers of electronic communications networks, the share of the charge for the use of addresses, prefixes and telephone numbers as well as the share from the charges for the use of radio frequencies allocated to the National Agency for Information and Communication Technologies (ANTIC) shall be set at CFAF seven billion five hundred million (7 500 000 000) for the 2025 financial year.

SECTION FIFTY-SIX: The ceiling of the share of charges for entry and/or renewal of licence for activities in the telecommunications sector, the share of penalties instituted by the law governing electronic communications; the share of radio frequency usage charges, the share of fees for the use of addresses, prefixes and numbers or blocks of numbers and the annual royalty of 1.5% of the pre-tax turnover of network operators and service providers allocated to the Telecommunications Regulatory Agency (ART) shall be set at CFAF eighteen billion five hundred million (18 500 000 000) for the 2025 financial year.

SECTION FIFTY-SEVEN: The ceiling of aeronautical royalties and the share of fines collected in implementation of the law governing civil aviation in Cameroon allocated to the Cameroon Civil Aviation Authority (CCAA) shall be set at CFAF eighteen billion million (18 000 000 000) for the 2025 financial year.

SECTION FIFTY-EIGHT: The ceiling of the share of the inspection tax from the Import Verification Programme (PVI) allocated to the National Agency for Standards and Quality (ANOR) shall be set at CFAF six billion five hundred million (6 500 000 000) for the 2025 financial year.

SECTION FIFTY-NINE: The ceiling of the share of the licence fee deducted from the turnover of operators in the electricity sector and the budget surpluses of the electricity sector regulator allocated to the Rural Electrification Agency (AER) shall be set at CFAF four billion (4 000 000 000) for 2025 financial year.

SECTION SIXTY: The ceiling of the share of royalties on the export of cocoa and coffee and the proceeds from fines resulting in particular from the export of poor-quality products allocated to the Cocoa and Coffee Sector Development Fund (FODECC) shall be set at CFAF eight billion (8 000 000 000) for the 2025 financial year.

SECTION SIXTY-ONE: The ceiling of the share of the royalty on the export of cocoa and coffee allocated to the National Cocoa and Coffee Board (ONCC) shall be set at CFAF six billion (6 000 000 000) for the 2025 financial year.

SECTION SIXTY-TWO: The ceiling of the proceeds of annual contributions from professional shippers and royalties for the issue of Electronic Cargo Tracking Slips (ECTS) allocated to the National Shippers' Council of Cameroon (CNCC) shall be set at **CFAF seven billion five hundred million (7 500 000 000)** for the 2025 fiscal year.

SECTION SIXTY-THREE: The ceiling of the proceeds of veterinary health inspection taxes on international trade and other veterinary health inspection taxes allocated to the Maritime Fisheries Development Fund (CDPM) shall be set at CFA one billion five hundred million (1 500 000 000) for the 2025 financial year.

SECTION SIXTY-FOUR: The ceiling of revenue from the share of the health and veterinary inspection tax on imports, the share of the fee on exports of cocoa and coffee, and the share of additional consular fees allocated to the Chamber of Agriculture Fisheries Livestock and Forestry (CAPEF) shall be set at **CFAF three billion (3 000 000 000)** for the 2025 fiscal year.

SECTION SIXTY-FIVE: The ceiling of the revenue from the share of the health and veterinary inspection tax on imports and the share of the revenue from farm taxes and other veterinary health inspection taxes allocated to the North West Livestock Development Fund (CDENO) shall be set at CFAF one billion (1 000 000 000) for the 2025 financial year.

SECTION SIXTY-SIX: The ceiling of the revenue from the share of the health and veterinary import inspection tax and the share of the revenue from farm taxes and other veterinary health inspection taxes allocated to the North Livestock Development Fund (CDEN) shall be set at CFAF one billion (1 000 000 000) for the 2025 financial year.

PART THREE
PROVISIONS RELATING TO THE BALANCE OF RESOURCES AND STATE
BUDGET EXPENDITURE

SECTION SIXTY-SEVEN: The State budget for the 2025 financial year shall be balanced in terms of resources and uses at **CFAF 7 317 700 000 000** including **CFAF 7 250 800 000 000** for the general budget and **CFAF 66 900 000 000** for the Special Appropriations Accounts.

CHAPTER ONE
EVALUATION OF RESOURCES

SECTION SIXTY-EIGHT: The income and revenues applicable to the general budget of the Republic of Cameroon for the 2025 financial year shall be estimated at **CFAF 7 250 800 000 000** and broken down by type of revenue as follows:

(Unit: million CFAF)

ACCOUNTS	HEADING	2024	2025

(Unit: million CFAF)

ACCOUNTS	HEADING	2024	2025
	A-REVENUES	5 235 100	5 548 100
	PART I - TAX REVENUES	4 203 000	4 509 300
711	TAXES ON INCOME, PROFITS AND CAPITAL GAINS	972 010	991 250
712	TAXES ON SALARIES AND OTHER REMUNERATION	340 000	350 000
713	TAXES ON ASSETS	26 800	20 550
714	INTERNAL TAXES AND DUTIES ON GOODS AND SERVICES	2 207 169	2 408 059
715	TAXES ON FOREIGN TRADE AND INTERNATIONAL TRANSACTIONS	529 336	579 186
716	OTHER TAXES ON GOODS AND SERVICES	14 485	20 525
719	OTHER TAX REVENUES	113 200	139 730
	PART II - GRANTS, CONTRIBUTIONS AND LEGACIES	103 800	90 400
741	GRANTS FROM INTERNATIONAL INSTITUTIONS	52 600	45 810
742	GRANTS FROM FOREIGN PUBLIC ADMINISTRATIONS	51 200	44 590
	PART III - SOCIAL CONTRIBUTIONS	58 007	71 885
725	SOCIAL SECURITY CONTRIBUTIONS	58 007	71 885
	PART IV - OTHER REVENUE	870 293	876 515
721	INCOME FROM STATE PROPERTY AND ASSETS OTHER THAN INTEREST	702 313	717 960
722	ADMINISTRATIVE FEES AND CHARGES	44 795	36 881
723	FINES, PENALTIES AND FINANCIAL SANCTIONS	10 960	13 582
729	OTHER NON-TAX REVENUES	42 888	21 762
754	PROCEEDS FROM THE SALE OF FIXED ASSETS	294	421
759	OTHER EXCEPTIONAL INCOME	52 322	64 840
771	INTEREST ON LOANS AND OVERDRAFTS	57	1 043
772	INTEREST ON TERM DEPOSITS	842	332
774	INTEREST ON MARKETABLE SECURITIES	268	364
775	HOLDING GAINS ON FINANCIAL ASSETS	14 966	18 547
776	FOREIGN EXCHANGE GAINS	340	307
779	OTHER FINANCIAL INCOME	248	476
	B - LOANS AND OTHER FINANCING	1 977 400	1 702 700
141	TREASURY BONDS	280 000	380 000
151	MULTILATERAL PROJECT LOANS	308 511	330 906
152	PROJECT LOANS FROM GOVERNMENTS AFFILIATED TO THE PARIS CLUB	8 964	9 615
153	INITIAL PROJECT LOANS FROM GOVERNMENTS NOT AFFILIATED TO THE PARIS CLUB	271 121	290 802
155	PROJECT LOANS FROM FOREIGN PRIVATE SECTOR ORGANIZATIONS	194 555	208 678
161	MULTILATERAL PROGRAMME LOANS	365 900	346 100

(Unit: million CFAF)

ACCOUNTS	HEADING	2024	2025
162	INITIAL PROGRAMME LOANS FROM GOVERNMENTS AFFILIATED TO THE PARIS CLUB	26 000	-
175	OTHER INITIAL LOANS FROM EXTERNAL PRIVATE-SECTOR BODIES	467 000	-
512	BANK OF CENTRAL AFRICAN STATES	55 349	136 600
TOTAL RESOURCES OF THE GENERAL STATE (A+B) BUDGET		7 212 500	7 250 800

SECTION SIXTY-NINE: The resources of the Special Appropriations Accounts for the 2025 financial year shall be estimated at **CFAF 66 900 000 000** and broken down as follows by type of revenue:

(Unit: Thousand CFAF)

	DESCRIPTION OF THE REVENUE	2024	2025
ELECTRICITY SECTOR DEVELOPMENT FUND		15 000 000 000	15 000 000 000
1	Share of the water charges and water charges	3 000 000 000	3 000 000 000
2	Share of fines and penalties collected under Law No. 2011/022 of 14 December 2011 governing the electricity sector	1 000 000 000	1 000 000 000
3	The share of the State's dividends from its holdings in electricity sector companies as fixed by the State's finance law	500 000 000	500 000 000
4	The share of the entry or renewal fees of electricity sector operators	250 000 000	250 000 000
5	Share of proceeds from electricity sales from the Memve'ele hydroelectric plant	1 500 000 000	1 500 000 000
6	Annual contributions from operators holding a concession or licence in the electricity sector, up to 1% of their annual turnover excluding taxes, the basis for calculating turnover being for producers for industrial purposes, exclusively limited to activity in the electricity sector	5 200 000 000	5 200 000 000
7	Carry forward (balance to be carried forward)	3 550 000 000	3 550 000 000
SPECIAL FUND FOR FINANCING THE RECONSTRUCTION OF ECONOMICALLY DISADVANTAGED AREAS IN THE FAR NORTH, NORTH-WEST AND SOUTH-WEST REGIONS		35 000 000 000	36 400 000 000
1	World Bank	0	1 426 769 000
2	IsDB	8 673 550 000	6 873 550 000
3	JAPAN	2 000 000 000	2 000 000 000
4	Carry forward	9 326 450 000	1 109 968 1000
5	Subsidy from the General Budget	15 000 000 000	15 000 000 000
POSTAL SECTOR DEVELOPMENT		900 000 000	900 000 000
1	Other levy on public and private operators to finance public service missions	564 994 553	445 075 000
2	Levies in respect of the exercise by private operators of licensed activities, in accordance with the provisions of the law governing postal activity	72 000 000	40 000 000
3	Carry forward (balance to carry forward)	263 005 447	414 925 000
SPECIAL ELECTRONIC SECURITY FUND		1 500 000 000	1 500 000 000

(Unit: Thousand CFAF)

	DESCRIPTION OF THE REVENUE	2024	2025
1	Annual contributions from accredited certification authorities, security auditors, publishers of security software, other authorized security service providers, editor's security software and other approved security service providers, up to 1.5% of their turnover excluding tax	1 000 000	1 000 000
2	A fee for the use of addresses, prefixes and telephone numbers	710 000 000	710 000 000
3	Carry forward (balance to carry forward)	789 000 000	789 000 000
	CULTURAL POLICY SUPPORT	300 000 000	200 000 000
1	Contribution of services attached to the Ministry in charge of arts and culture	10 000 000	15 000 000
2	Contributions of collective management organizations to the promotion of cultural policy	50 000 000	40 000 000
3	Operating rights for cinematography-related activities	34 000 000	62 000 000
4	Cultural heritage operation dues	13 000 000	8 000 000
5	Dues arising from the activities of shows	30 000 000	20 000 000
6	Book and reading activities operation dues	3 000 000	3 000 000
7	Royalties paid for folklore representation or fixing	50 000 000	0
8	Remuneration for private copying of phonograms, videograms and printed works	100 000 000	20 000 000
9	Carry forward (balance to carry forward)	0	27 000 000
10	Income from the rental of cultural centres, venues and podium coaches	10 000 000	5 000 000
	FINANCING OF WATER AND SANITATION SUSTAINABLE DEVELOPMENT PROJECTS	900 000 000	900 000 000
1	Fines and transactions	50 000 000	50 000 000
2	Other unallocated revenue	20 000 000	50 000 000
3	Contributions from international donors and voluntary contributions	30 000 000	0
4	Share of the water charge	350 000 000	100 000 000
5	Water withdrawal fee	200 000 000	350 000 000
6	Carry forward (balance to carry forward)	100 000 000	100 000 000
7	Sanitation tax	150 000 000	250 000 000
	NATIONAL FUND FOR ENVIRONMENT AND SUSTAINABLE DEVELOPMENT	1 500 000 000	1 500 000 000
1	Genetic resources access charges	6 000 000	10 000 000
2	AROE issuance charges	50 000 000	50 000 000
3	Charges for issuing waste traceability manifests	50 000 000	100 000 000
4	Technical visa fees	250 000 000	220 000 000
5	Charges for reviewing the approval files of Environmental and Social Impact Assessment and Environmental Audits firms	2 000 000	2 000 000
6	Environmental permit file review fees	35 000 000	35 000 000
7	Examination fees for Environmental and Social Impact Assessment reports and Environmental Audits	400 000 000	500 000 000
8	Charges for reviewing the terms of reference relating to Environmental and Social Impact Assessments and Environmental Audits	350 000 000	350 000 000

(Unit: Thousand CFAF)

	DESCRIPTION OF THE REVENUE	2024	2025
9	Proceeds from transaction fines as provided for by the framework law on environmental management	57 000 000	133 000 000
10	Carry forward (balance to carry forward)	300 000 000	100 000 000
	FORESTRY DEVELOPMENT	3 000 000 000	3 000 000 000
1	Authorizations to open outage parks	180 000 000	180 000 000
2	Timber Processor Quality Registration Certificates (CEQTB)	2 000 000	4 000 000
3	Timber Exporter Quality Registration Certificates (CEQEB)	40 000 000	40 000 000
4	Charges for the grant and renewal of Annual Exploitation Permits (PAO)	40 000 000	40 000 000
5	Charges for the grant and renewal of Annual Exploitation Certificates (CAO)	40 000 000	40 000 000
6	Charges for issuance of boundary demarcation certificates	20 000 000	30 000 000
7	Charges for issuance of the certificate of origin	35 000 000	35 000 000
8	Charges for issuance of the sampling plan compliance certificate	1 000 000	1 300 000
9	Development plan approval application fees	8 000 000	15 000 000
10	Approval grant application charges	1 000 000	2 025 000
11	Application charges for grant of sales of standing volumes	15 000 000	15 000 000
12	Cites permits	650 000 000	650 000 000
13	Special products operating permit	6 500 000	6 500 000
14	Share of revenue from fines, transactions, damages, public auctions or private auctions of seized products and objects	500 000 000	500 000 000
15	Carry forward (balance to carry forward)	803 500 000	523 700 000
16	Resources from the sale of secure documents resulting from the contribution of operators in accordance with regulatory provisions, the unit cost of which shall be FCFA 100 000	658 000 000	91 747 5000
	SPECIAL FUND FOR WILDLIFE PROTECTION	500 000 000	500 000 000
1	Leasehold rights	100 000 000	70 000 000
2	Game farming and game ranching licence fees	1 000 000	500 000
3	Hunting guide licence fees	15 000 000	15 000 000
4	Wild animal capture licence fees	3 000 000	1 500 000
5	Small hunting licence fees	1 000 000	200 000
6	Scientific research permit fees	3 000 000	3 000 000
7	Hunting licence and permit fees	30 000 000	30 000 000
8	Protected areas access fees	20 000 000	10 000 000
9	Application fees for the grant of approvals to operate wildlife and protected areas	3 000 000	1 000 000
10	Application fees for the allocation of hunting areas	0	3 000 000
11	Charges for reviewing ZIC, ZICGC and Game-Farming Wildlife Inventory Survey Plans	3 000 000	2 100 000
12	Charges for reviewing Zic, ZICGC and Game-Farming Wildlife Inventory Reports	3 000 000	2 100 000
13	Costs of operating infrastructure and equipment in protected areas and zoological gardens	3 000 000	3 000 000
14	Charges for requesting a review of ZIC, ZICGC and Game-Farming Management Plans, Private Zoological Gardens	1 000 000	0

(Unit: Thousand CFAF)

	DESCRIPTION OF THE REVENUE	2024	2025
15	Proceeds from fines, transaction, damages, public auctions or over-the-counter sales of seized products and miscellaneous items	50 000 000	30 000 000
16	Carry forward (balance to carry forward)	120 000 000	120 000 000
17	Resources for the sale of secure documents for the Transport of Wildlife products	10 000 000	5 500 000
18	Grants, contributions, donations and legacies from any natural or legal person	30 000 000	0
19	Slaughter Tax	100 000 000	200 000 000
20	Detention Tax	1 000 000	100 000
21	Operating Tax	3 000 000	3 000 000
	PRODUCTION OF SECURE TRANSPORT DOCUMENTS	6 000 000 000	6 000 000 000
1	Inter-urban road transport terminal operator licence	1 500 000	1 500 000
2	Approval of travel manager in an inter-urban road transport terminal	1 500 000	1 500 000
3	Authorization of goods consolidator and deconsolidator	1 500 000	1 500 000
4	Approval of driving schools	1 500 000	1 500 000
5	Approvals for the professions of road transport operator and road transport auxiliary	60 000 000	60 000 000
6	Approvals for the professions of maritime and para-maritime transporters	100 000 000	100 000 000
7	Provisional authorizations	3 000 000	3 000 000
8	Public road transport cards (blue cards)	656 000 000	656 000 000
9	Certificates of competence	54 500 000	54 500 000
10	Motorboat capacity certificates	5 000 000	5 000 000
11	Tug capacity certificates	3 000 000	3 000 000
12	Vehicle registration certificates (grey cards)	3 000 000 000	3 000 000 000
13	Transport licences	100 000 000	100 000 000
14	Temporary maritime passbook	3 000 000	3 000 000
15	Professional maritime passbooks	2 500 000	2 500 000
16	Pleasure boat driving licence	2 000 000	2 000 000
17	National and international driving licence	1 300 000 000	1 300 000 000
18	Navigation permit	5 000 000	5 000 000
19	Carry forward (balance to carry forward)	500 000 000	500 000 000
20	Security inspections	200 000 000	200 000 000
	TOURISM AND LEISURE ACTIVITY SUPPORT AND DEVELOPMENT	1 000 000 000	1 000 000 000
1	Fines and transactions	90 000 000	100 000 000
2	Concession of classified tourist sites to natural or legal persons	5 000 000	5 000 000
3	File fees for obtaining tourist concessions	10 000 000	5 000 000
4	Application for the construction, renewal, extension, approval, operation of tourism and leisure establishments	30 000 000	60 000 000
5	Rental of hotel establishments built with public capital and given under free management to national or foreign natural or legal persons	160 000 000	140 000 000

(Unit: Thousand CFAF)

	DESCRIPTION OF THE REVENUE	2024	2025
6	Share of revenue from national parks and wildlife reserves access fees	5 000 000	5 000 000
7	Share of the proceeds of the tourist tax	600 000 000	600 000 000
8	Licence fee	40 000 000	55 000 000
9	Fee collected during the issuance of building permits and the opening of hotel establishments	20 000 000	30 000 000
10	Carry forward (balance to carry forward)	40 000 000	0
	TOTAL REVENUES FROM SAAs	65 600 000 000	66 900 000 000

CHAPTER TWO **EVALUATION OF STATE BUDGET EXPENDITURE**

SECTION SEVENTY: The expenses of the general budget of the Republic of Cameroon for the 2025 financial year shall be evaluated at CFAF 7 250 800 000 000 and are broken down by economic category as follows:

(Unit: Thousand CFAF)

CODE	HEADING	2024	2025
	CURRENT EXPENDITURES	5 608 430 000	5 383 210 000
Part 1	Debt financial charges	2 168 300 000	1 981 500 000
14	GOVERNMENT SECURITIES OF MORE THAN ONE YEAR	204 284 000	184 384 000
141	Treasury bonds	169 637 000	149 737 000
144	Accrued interest not yet due on government securities over one year	34 647 000	34647000
15	PROJECT LOANS	748 223 000	864 223 000
151	Multilateral project loans	110 978 000	110 978 000
152	Project loans from governments affiliated to the Paris Club	50 792 000	50 792 000
153	Initial project borrowings from governments not affiliated to the Paris Club	382 576 000	382 576 000
154	Interest accrued and not yet due on project loans	135 291 000	165 291 000
155	Project loans from external private bodies	68 586 000	154 586 000
17	Other Loans	1 077 693 000	766 693 000
174	Accrued and unmatured interest on other borrowings	12 062 000	12 062 000
176	Other initial borrowing from general government	89 191 000	270 391 000
177	Other initial borrowings from institutions and administrations	976 440 000	484 240 000
67	Debt financial expenses	138 100 000	166 200 000
671	Interest and financial expenses on debt	138 100 000	166 200 000
Part 2	Personnel expenditure	1 490 518 100	1 590 628 133
66	Personnel expenses	1 490 518 100	1 590 628 133
661	Gross salaries of personnel with special status in the public service	1 419 652 466	1 512 415 493
663	Gross salary of personnel with overall pay	5 223 358	6 534 735

(Unit: Thousand CFAF)

CODE	HEADING	2024	2025
665	Emoluments, bonuses and other allowances excluding salaries	86 762	86 089
666	Personnel remuneration other than pay	16 988 901	18 954 631
669	Other personnel expenditure	48 566 613	52 637 185
Part 3	Expenditure on goods and services	980 791 142	1 065 418 744
60	Purchase of goods	307 755 416	286 319 203
601	Materials, equipment and supplies	89 414 334	112 591 351
605	Water, electricity, gas and other energy sources	71 336 007	74 732 340
606	Specific equipment and supplies	147 005 076	115 469 882
61	Purchase of services	487 830 357	536 510 993
611	Transport and mission expenses	67 288 640	70 791 545
612	Rents	19 353 838	63 035 556
613	Fees and studies	38 837 039	43 909 917
614	Care and maintenance	25 177 267	27 467 292
615	Insurance	2 912 979	3 716 384
617	Public relations-communication Fees	60 894 030	63 477 707
618	Staff training costs	31 700 357	35 219 891
619	Other acquisitions of services	241 666 207	228 892 201
62	Other services (Refund of revenues received)	85 427 953	86 039 700
624	Taxes and internal taxes on goods and services	84 000 000	84 000 000
625	Taxes on foreign trade and international transactions	1 388 310	2 000 000
626	Other tax revenue	18 620	10 000
627	Non-tax revenue	21 023	29 700
69	Current expenditure breakdowns	99 777 416	144 298 120
690	Current expenditure breakdowns	99 777 416	144 298 120
Part 4	Transfer Expenditure	966 810 758	742 891 693
63	Subsidies	13 026 659	14 092 432
632	Subsidies to public enterprises	3 884 300	1 500 000
633	Subsidies to private enterprises	4 561 000	7 606 000
639	Subventions to other classes of recipients	4 581 359	4 986 432
64	Transfers	953 784 098	728 799 261
641	Transfers to national public establishments	172 060 189	261 605 257
642	Transfers to regional and local authorities	20 060 525	27 520 660
643	Transfers to other public administrations	309 000	309 000
644	Transfers to non-profit institutions		100 000
645	Transfers to households	268 657 200	20 419 403
646	Transfers to supranational authorities and contributions to international organizations	11 464 469	13 946 469

(Unit: Thousand CFAF)

CODE	HEADING	2024	2025
647	Transfers to other public budgets	51 544 011	57 211 000
648	Pensions of officials and other servants of the State	258 668 000	270 369 000
649	other transfers	171 020 704	77 300 472
Part 6	Other expenditure	2 010 000	2 010 000
65	Exceptional charges	2 010 000	2 010 000
659	Other exceptional expenses	2 010 000	2 010 000
CAPITAL EXPENDITURE		1 604 070 000	1 863 090 000
Part 1	Financial charges of the debt	84 000 000	
10	FIXED ASSETS INTEGRATION OR COUNTERPART ACCOUNTS	84 000 000	
101	Fixed assets integration accounts	84 000 000	
Part 3	Expenditure on goods and services	27 149 955	90 072 022
61	Purchase of services	27 149 955	90 072 022
613	Fees and studies	27 149 955	90 072 022
Part 4	Transfer Expenditure	24 051 927	196 079 480
64	Transfers	24 051 927	196 079 480
641	Transfers to national public establishments	23 506 213	38 079 480
642	Transfers to regional and local authorities	285 714	157 490 000
643	Transfers to other public administrations	260 000	510 000
Part 5	Capital Expenditure	1 468 868 118	1 576 938 497
21	Intangible fixed assets	39 954 300	36 859 335
211	Research and development expenses	35 675 536	33 737 000
212	Patents, trademarks, copyrights	108 000	228 330
213	Organizational Systems Design - Software Packages	4 170 764	2 854 005
219	Other intangible assets		40 000
22	Unproduced capital assets	38 431 815	64 004 405
221	Land	31 284 626	60 014 405
223	Plantations and drills	850 817	210 000
224	Bodies of water	6 085 581	3 750 000
229	Other non-produced fixed assets	21 0791	30 000
23	Acquisitions, construction and major repairs of buildings	1 206 982 599	1 168 763 715
231	Administrative buildings for office use	59 437 967	48 715 863
232	Administrative buildings used for accommodation (civilian and military)	20 910 868	30 663 393
233	Administrative buildings for technical use	103 869 942	45 784 458
234	Books	371 948 546	397 378 752
235	Infrastructure	650 189 379	645 419 073
236	Computer Networks	625 897	802 136

(Unit: Thousand CFAF)

CODE	HEADING	2024	2025
24	Acquisitions and major repairs of equipment and furniture	134 747 219	219 639 695
241	Housing and office furniture and equipment	30 590 751	114 911 572
242	Office computer equipment	6 007 237	8 642 042
243	Transport equipment	15 722 758	15 479 110
244	Technical equipment and tools	81 505 773	67 786 971
245	Valuables - Collections - works of art	550 000	
247	Strategic or emergency stocks	35 000	240 000
248	Equipment and furniture in progress	68 100	11 070 000
249	Other equipment and furniture	267 600	1 510 000
25	Military Equipment	23 752 185	27 671 347
250	Military buildings	4 398 676	7 146 260
251	Military bases	2 306 694	3 037 500
252	Military structures and infrastructure	10 829 388	10 785 321
253	Furniture, military materials and equipment	1 173 437	2 635 200
254	Police works and infrastructure	289 000	
255	Police furniture, materials and equipment	304 500	60 000
256	Office Buildings	1 817 491	757 066
257	Works of Command		90 000
258	Current equipment of the armed forces and police forces	2 633 000	3 160 000
259	Other fixed assets of the armed forces and police		2 020 011
26	Equity investments, related receivables and guarantees	25 000 000	60 000 000
261	Indoor equity investments		50 000 000
262	External equity investments	25 000 000	10 000 000
	MARGIN		10 000 000
	TOTAL EXPENDITURE	7 212 500 000	7 250 800 000

SECTION SEVENTY-ONE: The expenditures of the special appropriations accounts for the 2025 financial year shall be evaluated at **CFAF 66 900 000 000** and shall be broken down by type of expenditure as follows:

CODE	HEADING	2024	2025
	CURRENT EXPENDITURE	15 875 130	15 913 362
2	Personnel expenditure	1 309 000	1 760 000
66	Personnel expenses	1 309 000	1 760 000
661	Gross salaries of personnel with special status in the public service	500 000	650 000
663	Gross salary of personnel with overall pay	225 000	0
664	Gross salaries of personnel excluding status	39 000	50 000

CODE	HEADING	2024	2025
CURRENT EXPENDITURE		15 875 130	15 913 362
669	Other personnel expenditure	545 000	1 060 000
3	Expenditure on Goods and Services	12 831 130	12 809 262
60	Purchase of Goods	8 326 134	8 487 232
601	Materials, equipment and supplies	1 119 500	1 444 153
605	Water, electricity, gas and other sources of energy	711 630	772 752
606	Specific equipment and supplies	6 495 004	6 270 327
61	Purchase of Services	4 504 996	4 307 030
611	Transport and mission expenses	1 201 496	1 148 776
612	Rent	86 000	58 000
613	Fees and studies	418 000	319 504
614	Care and maintenance	145 000	154 500
615	Insurance	140 000	80 000
617	Public relations-communication costs	1 061 500	1 155 250
618	Staff training costs	1 266 500	1 285 500
619	Other acquisitions of services	186 500	105 500
62	Other Services (Reimbursement of income collected)	0	15 000
627	Non-tax revenue	0	15 000
4	Transfer Expenditure	1 735 000	1 344 100
63	Subsidies	40 000	50 000
639	Subsidies to other categories of beneficiaries	40 000	50 000
64	Transfers	1 695 000	1 294 100
641	Transfers to national public establishments	300 000	185 000
644	Transfers to non-profit institutions	1 325 000	450 000
645	Transfers to households	0	500 000
646	Transfers to supranational authorities and contributions to international organizations	70 000	159 100
CAPITAL EXPENDITURE		49 724 870	50 986 638
3	Expenditure on Goods and Services	5 468 099	2 990 837
60	Purchases of Goods	90 000	95 000
601	Materials, equipment and supplies	10 000	95 000
606	Specific equipment and supplies	80000	0
61	Purchase of Services	5 378 099	2 895 837
613	Fees and studies	5 363 099	2 839 837
617	Public relations-communication costs	0	28 000

CODE	HEADING	2024	2025
CURRENT EXPENDITURE		15 875 130	15 913 362
618	Staff training costs	10 000	28 000
619	Other acquisitions of services	5 000	0
4	Transfer Expenditure	1 559 699	1 024 699
64	Transfers	1 559 699	1 024 699
641	Transfers to national public establishments	211 000	65 000
642	Transfers to decentralized local authorities	321 000	235 000
645	Transfers to households	1 015 699	709 699
646	Transfers to supranational authorities and contributions to international organizations	12 000	15 000
5	Capital Expenditure	42 697 071	46 971 102
21	Intangible Fixed Assets	560 000	707 647
211	Research and development expenses	10 000	10 000
212	Patents, trademarks, copyrights	305 000	442 647
213	Organizational Systems Design - Software Packages	245 000	255 000
22	Unproduced capital assets	346 846	962 025
221	Land	120 000	777 025
223	Plantations and drills	200 846	155 000
224	Bodies of water	26 000	30 000
23	Acquisitions, construction and major repairs of buildings	23 634 368	25 023 493
231	Administrative buildings for office use	1 192 908	1 270 509
232	Administrative buildings used for accommodation (civilian and military)	26 423	402 390
233	Administrative buildings for technical use	10 946 555	10 696 997
234	works	7 530 732	7 010 546
235	Infrastructure	3 937 750	5 643 051
24	Acquisitions and major repairs of equipment and furniture	18 115 857	20 252 937
241	Housing and office furniture and equipment	13 921 221	15 373 010
242	Office computer equipment	654 000	687 353
243	Transport equipment	942 000	796 075
244	Technical equipment and tools	2 598 636	3 396 499
25	Military Equipment	40 000	25 000
256	Office Buildings	0	18 000
259	Other fixed assets of the armed Forces and police	40 000	7 000
TOTAL EXPENDITURE OF SAAs		65 600 000	66 900 000

CHAPTER THREE
BUDGET BALANCE

SECTION SEVENTY-TWO: For the 2025 fiscal year, the balance of the State budget resulting from the assessment of revenue and the setting of expenditure ceilings presented in sections 68, 69,70 and 71 above shall be fixed at the following amounts:

(in billion CFAF)

REVENUE	AMOUNT	EXPENDITURE	AMOUNT
I. GENERAL BUDGET			
A-DOMESTIC REVENUE	5 548.1	CURRENT EXPENDITURES (part 2, 3, 4, and 6)	3 913.4
Gross tax revenue	4 361.8	Gross interests and commissions	378.2
<i>Including VAT credit refunds</i>	84.0	Foreign debt interest relief	0.0
Net tax revenue	4 277.8	Personnel expenditure	1 586.6
Oil revenue	734.8	Goods and services	1 027.7
		<i>Including studies and project management related to the investment</i>	17.9
Non-tax revenue	361.1	Current transfers	920.8
		<i>Including capital transfers to LRAs and PEs</i>	195.0
Overall net domestic revenues	5 373.7	<i>Including subsidies paid to CASs.</i>	15.0
DONATIONS	90.4	CAPITAL EXPENDITURES (Part 5)	1650.2
Programme grants	49.8	External financing	758.4
Project donations	40.6	Own resources	876.8
EXCEPTIONAL INCOME	0.0	Shareholding/Restructuring	15.0
Privatization revenues		OTHER EXPENDITURE	0.0
Deductions from revenue to fund the special national solidarity fund for the fight against the coronavirus	0.0	Net loans	0.0
NET REVENUE GENERAL BUDGET	5464.1	EXPENDITURE GENERAL BUDGET	5563.6
SPECIAL TREASURY ACCOUNTS			
Special appropriation accounts	56.8	Special appropriation accounts	66.9
<i>Including Far north, North West and South West Special Reconstruction Fund</i>	28.1	<i>Including Far north, North West and South West Special Reconstruction Fund</i>	36.4
<i>Including government subsidies</i>	15.0		
<i>Japan Assistance Fund</i>	2.0	<i>Other special purpose allocation accounts</i>	30.5
<i>Other special purpose allocation accounts</i>	30.5		
TOTAL NET BUDGETARY REVENUE	5 507.7	TOTAL STATE BUDGETARY EXPENDITURE	5 615.5
III – BALANCES			
	Amount	% of GDP	
FINANCING CAPACITY/REQUIREMENT	-107.8	-0.3	
OVERALL, BALANCE	-107.8	-0.3	
CEMAC REFERENCE BALANCE	-33.1	-0.1	

CHAPTER FOUR
OVERALL FINANCING AND ACCREDITATION

SECTION SEVENTY-THREE:

For the 2025 fiscal year, the cash resources and expenses contributing to the achievement of financial equilibrium shall be assessed as follows:

FINANCING AND CASH REQUIREMENT	AMOUNT	FINANCING AND CASH RESOURCES	AMOUNT
Overall budgetary deficit:	107.8	-Project loans	840.0
Amortization of structured debt	1 375.7	Issuance of government securities	380.0
External debt	729.0	EFP budgetary support	165.0
Domestic debt	646.7	Bank financing	220.6
Outstanding treasury/unstructured debt CAA	207.5	VAT escrow account	84.0
Refunds of VAT credits	84	Exceptional financing	189.4
		IMF budget support (ECF)	56.0
Net cash outflow to correspondents	20.0	WB budget support (PforR-PRSEC)	76.3
		ADB budget support (PARSEC)	48.8
		BJD funding (reconstruction SAA)	8.3
TOTAL	1 795.0	TOTAL	1 795.0

SECTION SEVENTY-FOUR: During the 2025 fiscal year, the minister in charge of finance shall be authorized to carry out active debt and cash management, in particular through the repurchase, exchange or early redemption of securities issued and the use of risk hedging instruments.

SECTION SEVENTY-FIVE: During the 2025 financial year, Government shall be authorized to resort to domestic borrowing, in particular by issuing government securities, to finance development projects, up to a maximum amount of CFAF 380 billion.

SECTION SEVENTY-SIX: (1) Government shall be authorized to negotiate and possibly conclude during the 2025 financial year, on terms that safeguard the State's financial interests as well as its economic and political sovereignty, external loans on project loans amounting to CFAF 950 billion.

(3) In current value, this external debt ceiling shall stand at FCFA 700 billion.

DIVISION TWO:
PUBLIC POLICY RESOURCES AND SPECIAL PROVISIONS

PART ONE
GENERAL PROVISIONS

SECTION SEVENTY-SEVEN: This part shall provide for and authorize the means of public policies devoted to all ministries and institutions for the 2025 financial year.

PART TWO
APPROPRIATIONS

CHAPTER ONE
GENERAL BUDGET APPROPRIATIONS

SECTION SEVENTY-EIGHT: Amounts of commitment authorizations and payment appropriations under the general budget opened for the programmes contributing to achieving the objectives with indicators shall be as follows:

N°	Programme		OBJECTIVE	INDICATOR	CA	PA
	CODE	HEADING				
	HEAD 01 -		PRESIDENCY OF THE REPUBLIC		60 723 000	60 723 000
1	168	FORMULATION AND COORDINATION OF PRESIDENTIAL ACTION	Contribute to the achievement of the objectives set by the programme of major achievements	Achievement rate of actions approved by the President of the Republic	23 690 610	23 690 610
2	169	PRESIDENTIAL PROTECTION AND TERRITORIAL INTEGRITY	Preserve the integrity of the national territory and political stability	Overall level of achievement of the objectives assigned to the missions	8 118 493	8 118 493
3	170	GOVERNANCE AND INSTITUTIONAL SUPPORT TO THE PRESIDENCY OF THE REPUBLIC AND ITS ATTACHED SERVICES	Improve the coordination of services and ensure the proper implementation of programmes	Overall rate of achievement of budgeted activities	28 913 897	28 913 897
	HEAD 02 -		SERVICES ATTACHED TO THE PRESIDENCY		11 829 000	11 829 000
4	171	FORMULATION AND COORDINATION OF PRESIDENTIAL ACTION	Contribute to the achievement of the objectives set by the programme of major achievements	Achievement rate of actions approved by the President of the Republic	1 322 728	1 322 728
5	172	PRESIDENTIAL PROTECTION AND TERRITORIAL INTEGRITY	Contribute to the preservation of the integrity of the national territory and political stability	Overall level of achievement of the objectives assigned to the missions	10 506 272	10 506 272
	HEAD 03 -		NATIONAL ASSEMBLY		24 622 000	24 622 000
6	174	STRENGTHENING PARLIAMENTARY CONTROL OVER GOVERNMENT ACTION	Contribute to the effectiveness of public services	Rate of control of Government's priority investment programmes	6 140 000	6 140 000
7	175	GOVERNANCE AND INSTITUTIONAL SUPPORT TO THE NATIONAL ASSEMBLY	Strengthen the national legislative framework	Contribution rate of the NA to strengthening the national legislative framework	18 482 000	18 482 000

	HEAD 04 -	PRIME MINISTER'S OFFICE			24 395 111	27 389 000
8	010	MANAGEMENT AND COORDINATION OF GOVERNMENT ACTION	The overall objective of the "Management and Coordination of Government Action" programme is to improve the administrative, economic and financial governance of public policies with a view to ensuring the structural transformation of the economy, development of human capital and well-being, and promotion of employment and economic integration, in keeping with the NDS30	Rate of timely responsiveness	5 128 380	5 128 380
9	011	GOVERNANCE AND INSTITUTIONAL SUPPORT TO INTERNAL SERVICES AND SERVICES ATTACHED TO THE PRIME MINISTER'S OFFICE	Improve operational coordination of services and ensure proper implementation of programs at the PM's Office	Rate of implementation of budgeted activities within the PM's Office	15 249 689	18 243 578
10	204	STRATEGIC AND POLICY COORDINATION	Optimize the strategic and policy coordination of Government action	Proportion of events supervised by the Prime Minister contributing to economic influence out of all events contributing to economic influence	4 017 042	4 017 042
	HEAD 05 -	ECONOMIC AND SOCIAL COUNCIL			1 391 000	2 191 000
11	095	ADVISE THE EXECUTVE ON ECONOMIC, SOCIAL, CULTURAL AND ENVIRONNEMENTAL ISSUES	Strengthen the participation of the various socio-professional categories in the elaboration and implementation of public policies.	Number of opinions issued by the ESC	80 000	80 000
12	096	GOVERNANCE AND INSTITUTIONAL SUPPORT TO THE ECONOMIC AND SOCIAL COUNCIL	Improve the coordination of services and ensure the proper implementation of the programmes of the ESC	Rate of completion of activities budgeted within the ESC	1 311 000	2 111 000
	HEAD 06 -	MINISTRY OF EXTERNAL RELATIONS			4 813 9000	48 139 000
13	087	BEEFING UP BILATERAL RELATION POTENTIALS	harness, for the benefit of Cameroon, the fallouts of bilateral cooperation in view of its diplomatic emergence	1.Number of legal instruments of bilateral cooperation, not finalized; 2.Number of legal instruments of bilateral cooperation, finalized 3.Number of friendly ties established and partners mobilized and number of projects initiated	23 884 074	23 884 074

14	088	NEGOTIATION, CO-ORDINATION AND FOLLOW-UP OF MULTILATERAL, DECENTRALISED, NON-GOVERNMENTAL COOPERATION AND SUBSEQUENT PROGRAMMES	Diversify and step up opportunities accruing from multilateral, decentralized and non-governmental forms of cooperation for the development of Cameroon	1.Number of agreements, projects, programs and mechanisms obtained and implemented through multilateral, decentralized and non-governmental cooperation 2.Number of projects and programs obtained and/or implemented by MINREX for the benefit of Cameroon within the framework of multilateral, decentralized and non-governmental cooperation	4 470 284	4 470 284
15	089	MANAGEMENT OF THE DIASPORA, MIGRANTS AND EMERGING CRISES	Step up the participation of Cameroonians abroad in the development of Cameroon and contribute to the management of emerging crises	1.Number of migrant returnees or re-integrated in families 2.number of annual projects/or initiatives of Cameroonians abroad already supported 3.Number of mechanisms striving effectively towards managing migratory issues to which Cameroon is a party	6 146 882	6 146 882
16	090	GOVERNANCE AND INSTITUTIONAL SUPPORT TO THE EXTERNAL RELATIONS SUB-SECTOR	Improve on the coordination of services and ensure the smooth implementation of Programmes in MINREX	Rate of implementation of budgeted activities within MINREX the	13 637 759	13 637 759
HEAD 07 -		MINISTRY OF TERRITORIAL ADMINISTRATION			43 665 000	42 510 000
17	161	TERRITORIAL ADMINISTRATION	Consolidate the presence of administrative authorities in the territory	1. Proportion of periodic reports sent by administrative authorities in the course of the year	6 759 436	6 759 436
18	162	CONTRIBUTION TO THE PROMOTION OF CIVIL LIBERTIES AND THE SECURITY OF PEOPLE AND PROPERTY	Ensure compliance with regulations on individual and collective freedoms	2.Proportion of civil society organizations monitored per year	2 068 753	2 068 753
19	163	DEVELOPMENT OF THE NATIONAL CIVIL PROTECTION SYSTEM	Build disaster resilience	Number of divisions with Emergency Organization (ORSEC)Plans	2 385 000	2 385 000
20	164	GOVERNANCE AND INSTITUTIONAL SUPPORT TO THE TERRITORIAL ADMINISTRATION SUB-SECTOR	Ensure the optimal implementation of the Ministry's Programmes	Rate of implementation of budgeted activities in the Ministry	32 451 811	31 296 811

HEAD 08 -		MINISTRY OF JUSTICE			88 377 782	74 808 000
21	050	IMPROVEMENT OF COURT ACTIVITY	Improve the quality and equal access to the public service of justice	1.Proportion of cases handled within a reasonable time limit 2.Coverage rate of Courts of First Instance 3.Proportion of Magistrates with surplus workload	49 602 066	36 032 284
22	051	IMPROVEMENT OF PENITENTIARY POLICY	Improve detention conditions and promote the social reintegration of detainees	1.Proportion of detainees trained for reintegration	25 722 895	25 722 895
23	052	GOVERNANCE AND INSTITUTIONAL SUPPORT TO THE JUSTICE SUB-SECTOR	Ensure the effectiveness and efficiency of services for the optimal implementation of Programmes in the Ministry of Justice	Implementation rate of budgeted activities in the Ministry of Justice	13 052 821	13 052 821
HEAD 09 -		SUPREME COURT			4 330 871	5 807 000
24	114	MONITORING THE FINANCIAL TRANSPARENCY OF BUDGETARY MANAGEMENT AND THE QUALITY OF PUBLIC ACCOUNTS	Strengthen the control and judgment of public accounts	Rate of judicial review carried out	1 058 041	1 058 041
25	115	MANAGEMENT OF JUDICIAL AND ADMINISTRATIVE DISPUTES	Improve performance of the Supreme Court in judicial and administrative matters	Rate of decisions rendered in judicial and administrative matters	455 249	455 249
26	188	GOVERNANCE AND INSTITUTIONAL SUPPORT TO THE SUPREME COURT	Ensure optimal implementation of CS Programmes	Achievement rate of budgeted activities in the Supreme Court	2 817 581	4 293 710
HEAD 10 -		MINISTRY OF PUBLIC CONTRACTS			17 014 400	16 790 000
27	027	PUBLIC CONTRACTS SYSTEM ADMINISTRATION	Ensure the proper functioning of the public contracts system	Proportion of contracts awarded through the mutual agreement procedure	2 310 100	2 310 100
28	028	PROGRAMMING AND MONITORING OF PUBLIC CONTRACTS	Ensure the programming and proper award of public contracts	Proportion of programmed contracts executed	2 109 490	2 109 490
29	029	EXTERNAL CONTROL OF PUBLIC CONTRACT EXECUTION	Ensure the quality of services provided	Proportion of contracts having been executed in compliance with technical specifications	1 787 976	1 787 976
30	030	GOVERNANCE AND INSTITUTIONAL SUPPORT TO THE PUBLIC CONTRACTS SUB-SECTOR	Improve service performance	Rate of financed activities achieved	10 806 834	10 582 434
HEAD 11 -		SUPREME STATE AUDIT OFFICE			9 615 877	6 600 000
31	067	STRENGTHENING THE PREVENTION OF MISAPPROPRIATION OF PUBLIC FUNDS	Promote the culture of good governance in the management of public affairs	Number of public administrations and other State entities with internalized internal control standards and measures to prevent damage to public funds	886 000	886 000

32	076	CONTROL, AUDITS AND SANCTIONS	Sanction unscrupulous managers, repair damages endured by the State, follow up sanctions pronounced by CDBF	1.Number of entities controlled and audited 2.Proportion of cases examined by the CDBF per year	2 226 250	2 226 250
33	077	GOVERNANCE AND INSTITUTIONAL SUPPORT TO CONSUPE	Ensure the effective implementation of CONSUPE programmes	Rate of completion of budgeted activities	6 503 627	3 487 750
HEAD 12 -		GENERAL DELEGATION OF NATIONAL SECURITY			122 096 000	122 096 000
34	062	STRENGTHENING PUBLIC SECURITY	Increase the protection of institutions, public liberties, people and properties	Security coverage rate of the national territory	9 967 287	9 967 287
35	063	STRENGTHENING BORDER SECURITY	Increasing border security	Proportion of criminal acts and cross-border offences brought under control	6 488 547	6 488 547
36	064	REVITALISING THE INTELLIGENCE SYSTEM	Provide the authorities with the information they need to make decisions	Number of security reports produced	7 030 388	7 030 388
37	065	GOVERNANCE AND INSTITUTIONAL SUPPORT TO DGNS	Improve the coordination of services and ensure the sound implementation of programmes	Implementation rate of activities included in DGNS budget	98 609 778	98 609 778
HEAD 13 -		MINISTRY OF DEFENCE			365 696 381	364 860 000
38	001	DEFEND NATIONAL TERRITORY INTEGRITY	Enhance territorial defence measures	Completion rate of manpower and general staffing tables for the armed forces	169 058 969	168 556 443
39	003	PARTICIPATE IN THE PROTECTION OF PERSONS, PROPERTY AND THE ENVIRONMENT	Provide conditions for peace and security that promote development	Crime rate	88 780 559	88 805 663
40	004	ASSISTANCE, RECONVERSION AND REINTEGRATION OF EX-SERVICEMEN AND WAR VICTIMS	Improve the follow-up, reconversion and reintegration of ex-servicemen and war victims	Number of ex-servicemen and war victims or their successors taken care of or assisted	41 656 514	41 656 514
41	005	CONTRIBUTE TO NATIONAL DEVELOPMENT EFFORTS	Provide support in specific areas contributing to the socio-economic development of Cameroon	Compliance rate of the various requests to the specialized structures of MINDEF	9 657 441	9 657 441
42	006	GOVERNANCE AND INSTITUTIONAL SUPPORT TO THE DEFENCE SUB-SECTOR	Improve service coordination and ensure the proper implementation of MINDEF programmes	Execution rate of budgeted activities in the Ministry of Defence	56 542 898	56 183 939
HEAD 14 -		MINISTRY OF ARTS AND CULTURE			10 846 300	9 429 000
43	148	CONSERVATION OF CAMEROONIAN ART AND CULTURE	Rebuild and safeguard cultural and artistic heritage.	Number of viable and operational cultural properties and elements	1 658 000	1 658 000
44	149	DEVELOPMENT AND VALORISATION OF THE PRODUCTION OF CULTURAL PROPERTIES AND SERVICES	Promote the emergence of a structured commercial, cultural sector that is competitive and that generates sustainable income and jobs.	Proportion of actions carried out to promote the production and consumption of cultural properties and services	5 636 800	4 219 500
45	182	GOVERNANCE AND INSTITUTIONAL SUPPORT TO THE ARTS AND	Ensure the optimal implementation of Ministry programmes.	Rate of completion of budgeted activities in MINAC	3 551 500	3 551 500

		CULTURE SUB-SECTOR				
	HEAD 15 -	MINISTRY OF BASIC EDUCATION			313 614 000	313 614 000
46	101	PRE-SCHOOL DEVELOPMENT	Increase pre-school offer across the national territory	Gross pre-school enrolment rate	30 883 070	30 883 070
47	102	UNIVERSALISATION OF PRIMARY EDUCATION	Improve access to and completion of quality and inclusive primary education for all school-age children	1.Primary school completion rate 2.Primary school net admission rate	234 476 493	234 476 493
48	103	LITERACY	Increase the percentage of literate population in CAF, CEBNF and CPLN	percentage of the literate population in CAFs, CEBNFs and CPLNs	4 695 027	4 695 027
49	104	GOVERNANCE AND INSTITUTIONAL SUPPORT TO THE BASIC EDUCATION SUB-SECTOR	Maximize the effective implementation of operational programmes	Average rate of achievement of operational programme indicators	43 559 410	43 559 410
	HEAD 16 -	MINISTRY OF SPORTS AND PHYSICAL EDUCATION			31 086 000	31 086 000
50	007	DEPARTMENT OF PHYSICAL EDUCATION DEVELOPMENT	To increase the healthy, methodical and supervised practice of Physical and Sports Activities	Number of practitioners per year	8 597 500	8 597 500
51	008	DEPARTMENT OF STANDARDS AND MONITORING OF SPORTS ORGANISATIONS	To Improve the performance of sports federations at the national level	Number of sports federations eligible for international competitions	14 460 000	14 460 000
52	009	GOVERNANCE AND INSTITUTIONAL SUPPORT TO THE SPORTS AND PHYSICAL EDUCATION SUB-SECTOR	To improve the coordination of services and ensure proper implementation of programmes	Achievement rate of budgeted activities in the Ministry	8 028 500	8 028 500
	HEAD 17 -	MINISTRY OF COMMUNICATION			7 284 000	7 284 000
53	013	INCREASING PEOPLE'S ACCESS TO MEDIA CONTENT	Qualitatively and quantitatively increase national news coverage by public and privately owned media	Coverage rate	1 578 000	1 578 000
54	097	DEVELOPMENT OF MULTISECTORAL COMMUNICATION FOCUSED ON SOCIETAL PERFORMANCE	Increase the availability of institutionalized information for people's access to basic social services as well as the availability of the said information to the public concerned	Percentage of the population aware of the use of basic social services to improve on their living conditions	2 369 750	2 369 750
55	160	GOVERNANCE AND INSTITUTIONAL SUPPORT TO THE COMMUNICATION SUB-SECTOR	Improve the coordination of services and ensure the proper implementation of programmes in the Ministry of Communication	Achievement rate of budgeted activities in the Ministry of Communication	3 336 250	3 336 250
	HEAD 18 -	MINISTRY OF HIGHER EDUCATION			136 668 000	136 668 000
56	116	DEVELOPMENT OF THE TECHNOLOGICAL AND PROFESSIONAL COMPONENTS OF HIGHER EDUCATION.	Increase the quantity and quality of students trained in technological and professional Higher Education Institutions	Percentage of students trained in technological and professional Higher Education Institutions	17 146 380	17 146 380

57	117	MODERNIZATION AND PROFESSIONALIZATION OF FACULTIES	Provide professional skills and competences to students in faculties to enable them find employment or be self-employed	1. Annual student-teacher ratio for Master's level students 2. Rate of professional integration of students who have undergone training in faculties 3. Number of students per seat	11 025 081	11 025 081
58	118	DEVELOPMENT OF UNIVERSITY RESEARCH AND INNOVATION	Enable university research to have a positive impact on the country's development with a view to its emergence	Number of university research results exploited in the priority sectors defined in the development strategy per year.	26 569 824	26 569 824
58	119	GOVERNANCE AND INSTITUTIONAL SUPPORT TO THE HIGHER EDUCATION SUB-SECTOR	improve the coordination of services and ensure proper implementation of programmes in higher education	Implementation rate of budgeted activities	81 776 715	81 776 715
HEAD 19 -		MINISTRY OF SCIENTIFIC RESEARCH AND INNOVATION			29 906 000	29 906 000
60	136	GOVERNANCE AND INSTITUTIONAL SUPPORT TO THE RESEARCH AND INNOVATION SUB-SECTOR	Improve coordination, functioning and performance of the Research and Innovation sub-sector	Implementation rate of ministerial action plan	8 194 800	8 194 800
61	193	DENSIFICATION OF RESEARCH - DEVELOPMENT AND INNOVATION	Increase the performance of scientific, technological and innovation research	Number of research results produced and disseminated	21 711 200	21 711 200
HEAD 20 -		MINISTRY OF FINANCE			96 715 000	96 715 000
62	031	MOBILIZATION OF INTERNAL NON-OIL REVENUES	Improve non-oil revenue collection and the business climate	Internal tax revenue collection rate	19 100 246	19 100 246
63	032	CUSTOMS GOVERNANCE, PROTECTION OF THE ECONOMIC SPACE AND PARTICIPATION IN NATIONAL SECURITY	Facilitate external trade and contribute to national security	1. Interception rate of strategic goods in circulation in Cameroon 2. Dematerialisation rate of customs revenue	13 738 648	13 738 648
64	033	TREASURY MANAGEMENT AND FINANCIAL SECTOR MONITORING	Improve the efficiency of the Treasury and optimize the financing of the economy.	1. Average payment duration of expenditure after assumption of responsibility by the Treasury services. 2. Annual increase rate of loans to the economy as a percentage of GDP.	18 578 268	18 578 268
65	034	STATE BUDGETARY MANAGEMENT	Ensure proper drafting of Finance Bills and efficient execution of public entity budgets	1. Average time taken to process expenditure claims 2. Level of respect for budget appointments	22 903 525	22 903 525
66	092	GOVERNANCE AND INSTITUTIONAL SUPPORT	Ensure the optimal implementation of the Ministry's Programmes	Implementation rate of budgeted activities in the Ministry	22 394 314	22 394 314

HEAD 21 -		MINISTRY OF COMMERCE			11 561 000	11 361 000
67	015	SUPPORT TO EXPORTS DEVELOPMENT	Contribute to improving the competitiveness of "made in Cameroon" products on export markets	Share of products marketed abroad in the total number of products subject to MINCOMMERCE supervision	652 412	652 412
68	021	DOMESTIC MARKET REGULATION	Ensure regular domestic market supplies in a context of healthy competition	Consumer product price index	5 497 124	5 497 124
69	025	GOVERNANCE AND INSTITUTIONAL SUPPORT	Improve the coordination of services and ensure the proper implementation of programmes	Rate of implementation of budgeted activities	4 641 376	4 441 376
70	152	PROMOTION OF METROLOGY, MONITORING OF STANDARDS AND SUPERVISION OF THE FAIR-PRICE FRAMEWORK	Guarantee fairness in commercial activities	Level of fairness in commercial transactions	770 088	770 088
HEAD 22 -		MINISTRY OF ECONOMY, PLANNING AND REGIONAL DEVELOPMENT			152 132 000	152 132 000
71	019	ENHANCEMENT OF DEVELOPMENT PLANNING AND INTENSIFICATION OF REGIONAL DEVELOPMENT	Ensure the implementation of NDS30, foster harmonious and sustainable development of the territory and contribute to the fight against poverty	Rate of execution of regional development programmes and projects	58 170 273	58 170 273
72	022	SUPPORT TO STRUCTURAL TRANSFORMATION FOR ACCELERATED GROWTH	Contribute to structural transformation for growth acceleration	1.DGP physical implementation rate	66 644 335	66 644 335
73	023	STRENGTHENING DEVELOPMENT PARTNERSHIP AND REGIONAL INTEGRATION	Improve alignment of the contributions of economic partnerships and regional integration to the achievement of Cameroon's development	Annual ratio of external financing mobilized in accordance with the terms and conditions set by the Finance Law.	17 144 191	17 144 191
74	024	GOVERNANCE AND INSTITUTIONAL SUPPORT TO THE ECONOMY, PLANNING AND REGIONAL DEVELOPMENT SUB-SECTOR	Improve coordination of services and provide assistance for the execution of operational programmes	Completion rate of budgeted activities in MINEPAT	10 173 201	10 173 201
HEAD 23 -		MINISTRY OF TOURISM AND LEISURE			9 894 000	9 309 000
75	014	PROMOTION OF TOURISM AND LEISURE	Attract international and domestic visitors	Number of international visitors	1 594 150	1 594 150
76	150	DIVERSIFICATION AND STRENGTHENING OF THE TOURISM AND LEISURE OFFER	Increase the offer of tourism and leisure products and services		4 423 575	4 063 575
77	151	GOVERNANCE AND INSTITUTIONAL SUPPORT TO THE TOURISM AND LEISURE SUB-SECTOR	Improve the coordination of services and ensure the proper implementation of programmes	Achievement rate of programmed and budgeted activities	3 876 275	3 651 275
HEAD 25 -		MINISTRY OF SECONDARY EDUCATION			584 166 000	584 166 000
78	105	STRENGTHENING ACCESS TO SECONDARY EDUCATION	Increase access to secondary education	Transition rate from primary to secondary school (including girls and boys)	134 038 800	134 038 800

79	106	IMPROVEMENT OF THE QUALITY OF EDUCATION AND SCHOOL LIFE IN THE SECONDARY EDUCATION SUB-SECTOR	Improve the quality of teaching and learning in the Ministry of Secondary Education	Completion rate of first and second cycle	285 327 000	285 327 000
80	107	GOVERNANCE AND INSTITUTIONAL SUPPORT IN SECONDARY EDUCATION	Improve governance and optimize resource management	Implementation rate of programmed activities at MINESEC	52 727 200	52 727 200
81	112	ENHANCING PROFESSIONALISATION AND OPTIMISING TRAINING IN SECONDARY EDUCATION	Increase the vocational skills of technical and vocational secondary school learners	Percentage of learners by gender in the promising sectors	112 073 000	112 073 000
HEAD 26 -		MINISTRY OF YOUTH AFFAIRS AND CIVIC EDUCATION			30 007 000	30 007 000
82	144	CIVIC EDUCATION AND VOLUNTEERING	Instill civic, moral and ethical values in people	1.Proportion of the population having acquired civic behaviour 2.Instil civic, moral and ethical values in people	8 483 999	8 483 999
83	145	YOUTH SOCIO-ECONOMIC INTEGRATION	Increase the economic integration of young people supervised by MINJEC structures	Rate of economic integration of young people trained in MINJEC supervision structures	10 417 555	10 417 555
84	146	NATIONAL INTEGRATION AND CIVIC PARTICIPATION	Reinforce republican values among the population	1.Number of people trained on republican values (living together and participation in development) 2.Rate of economic integration of young people trained in MINJEC's supervision structures	5 306 922	5 306 922
85	147	GOVERNANCE AND INSTITUTIONAL SUPPORT TO THE MINISTRY OF YOUTH AFFAIRS AND CIVIC EDUCATION	Improve on the coordination of services and ensure proper implementation of programmes	Rate of completion of budgeted activities in the Ministry of Youth Affairs and Civic Education	5 798 524	5 798 524
HEAD 27 -		MINISTRY OF DECENTRALIZATION AND LOCAL DEVELOPMENT			126 165 000	126 165 000
86	098	GOVERNANCE AND INSTITUTIONAL SUPPORT TO THE DECENTRALIZATION AND LOCAL DEVELOPMENT SUB-SECTOR	Ensure optimal implementation of MINDDEVEL's Programmes	Execution rate of budgeted activities in the ministry	4 154 820	4 154 820
87	099	EXPANDING THE DECENTRALIZATION PROCESS	Strengthen the administrative and financial autonomy of RLAs	Number of councils whose financial resources have increased by at least 5% per year	29 891 680	29 891 680
88	100	PROMOTION OF LOCAL DEVELOPMENT	To promote the contribution of RLAs to economic growth and local development	Physical and financial execution rate of investment projects in RLAs	92 118 500	92 118 500

	HEAD 28 -	MINISTRY OF ENVIRONMENT, NATURE PROTECTION AND SUSTAINABLE DEVELOPMENT			11 880 000	11 880 000
89	002	CLIMATE CHANGE, DESERTIFICATION AND DROUGHT	Reduce the vulnerability of people's development activities to the adverse effects of climate change, desertification and drought	1.Level of adaptation and resilience of development sectors to climate change	5 647 000	5 647 000
90	069	BIODIVERSITY	Monitor and promote the conservation, sustainable use, restoration and enhancement of biodiversity	Evolution of the state of ecosystems, species and genetic resources of biodiversity	1 853 000	1 853 000
91	091	SUSTAINABLE DEVELOPMENT	Promote the consideration of sustainable development in projects and programmes in Cameroon	1.Number of development projects and programmes that integrates environmental issues in their drafting and implementation	894 000	894 000
92	093	POLLUTION, NUISANCES AND HARMFUL AND/OR HAZARDOUS CHEMICALS	Reduce environmental pollution and nuisances	1.Amount of hazardous waste managed in an environmentally sound manner	1 291 000	1 291 000
93	094	GOVERNANCE AND INSTITUTIONAL SUPPORT TO THE ENVIRONMENT, NATURE PROTECTION AND SUSTAINABLE DEVELOPMENT SUB-SECTOR	Ensure the optimal implementation of the Programmes of the Environment, Nature Protection and Sustainable Development sub-sector	Implementation rate of budgeted activities at MINEPDED	2 195 000	2 195 000
	HEAD 29 -	MINISTRY OF MINES, INDUSTRY AND TECHNOLOGICAL DEVELOPMENT			13 154 000	13 154 000
94	035	IMPROVED KNOWLEDGE OF THE GEOLOGICAL POTENTIAL AND THE DEVELOPMENT OF MINERAL RESOURCES	Develop the mining and quarrying sector	1.knowledge level on geological potential 2.proportion of mineral reserves exploited	2 734 000	2 734 000
95	036	DEVELOPMENT AND STRENGTHENING OF THE INDUSTRIAL FABRIC	Process agricultural, mining and forestry raw materials by developing industrial sectors	Local processing rate of raw material	3 932 500	3 932 500
96	037	MODERNISATION OF QUALITY INFRASTRUCTURE	Improve the technical competitiveness of the local industry	Quality infrastructure development index	838 500	838 500
97	038	DEVELOPMENT OF TECHNOLOGIES AND INDUSTRIAL PROPERTY ASSETS	Promote the development of technologies and the valuation of industrial property assets	1.Proportion of local technologies exploited 2.Number of industrial property assets valued	952 400	952 400
98	039	GOVERNANCE AND INSTITUTIONAL SUPPORT TO THE MINING, INDUSTRY AND TECHNOLOGICAL DEVELOPMENT SUBSECTOR	Improve the coordination of services and ensure the proper implementation of MINMIDT programmes	Achievement rate of budgeted activities in MINMIDT	4 696 600	4 696 600
	HEAD 30 -	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT			106 574 210	106 574 210
99	184	PRODUCTIVITY AND PRODUCTION OF AGRICULTURALS SECTORS	Increase the annual production of major agricultural value chains.	Agricultural production growth rate	23 940 024	23 940 024

100	185	SUSTAINABLE MANAGEMENT OF AGRICULTURAL PRODUCTION SYSTEMS AND FOOD SECURITY	Improve the sustainable use of arable land and reduce food insecurity	1.Proportion of producers who have adopted climate change adaptation and mitigation measures 2.Proportion of national population affected by food insecurity	16 336 000	16 336 000
101	186	DEVELOPMENT OF AGRICULTURAL, RURAL INFRASTRUCTURES AND AGRICULTURAL MECHANIZATION	Improve access to production infrastructure and agricultural equipment in rural areas	2.Proportion of councils with a new rural mini-infrastructure per year	33 278 530	33 278 530
102	187	GOVERNANCE AND INSTITUTIONAL SUPPORT TO THE AGRICULTURAL AND RURAL DEVELOPMENT SUB-SECTOR	ensure the proper implementation of programmes in the Ministry of Agricultural and Rural development	Rate of achievement of budgeted activities within the Ministry of Agriculture and Rural Development	33 019 656	33 019 656
HEAD 31 -		MINISTRY OF LIVESTOCK, FISHERIES AND ANIMAL INDUSTRIES			52 984 000	52 984 000
103	053	DEVELOPMENT OF ANIMAL PRODUCTION AND INDUSTRIES	Ensure an increase in the production of foods of animal origin	Growth rate of animal product and food production in meat equivalent	23 109 076	23 109 076
104	055	ENHANCEMENT OF LIVESTOCK HEALTH COVERAGE AND FIGHT AGAINST ZOOSES	Protect livestock from animal diseases and enhance the sanitary quality of foodstuffs from animal and fishery origin.	Proportion of priority animal and zoonotic disease outbreaks successfully sanitized or controlled in relation to the number of reported and confirmed outbreaks	5 533 181	5 533 181
105	057	DEVELOPMENT OF FISHERY PRODUCTIONS	Ensure a growing and sustainable production of fishery products	Increase rate of the fishery product quantity	15 814 075	15 814 075
106	059	GOVERNANCE AND INSTITUTIONAL SUPPORT TO THE LIVESTOCK, FISHERIES AND ANIMAL INDUSTRY SUB SECTOR	Improve coordination of services and ensure proper implementation of programmes in the Ministry of Livestock, Fisheries and Animal Industries (MINEPIA)	Implementation rate of budgeted activities in the Ministry of Livestock, Fisheries and Animal Industries (MINEPIA)	8 527 667	8 527 667
HEAD 32 -		MINISTRY OF WATER RESOURCES AND ENERGY			493 358 500	493 358 500
107	016	ENERGY SUPPLY	Have sufficient energy available for the population and economic activities	1.Power available (MW) 2.Load factor of installed capacity 3.Volume of petroleum products, gas and biofuels available	202 138 774	202 138 774
108	137	ACCESS TO ENERGY	Increase access to energy for households and industries	1.Coverage rate of national consumption estimates for petroleum products 2. Access rate to electricity (%)	146 482 372	146 482 372

109	138	ACCESS TO DRINKING WATER AND LIQUID SANITATION	Improve access to drinking water and liquid sanitation for households and economic operators	1. Drinking water coverage rate (in %) 2. Volume of water mobilized 3. Access rate to improved autonomous sanitation infrastructure	62 274 020	62 274 020
110	139	GOVERNANCE AND INSTITUTIONAL SUPPORT TO THE WATER AND ENERGY SUB-SECTOR	Improve the coordination of services and ensure the smooth running of programmes	Completion rate of budgeted activities	82 463 334	82 463 334
HEAD 33 -		MINISTRY OF FORESTRY AND WILDLIFE			22 054 000	22 054 000
111	054	MANAGEMENT AND RENEWAL OF FORESTRY RESOURCES	Ensure sustainable forest management	1. Surface area of managed forests 2. Income generated by the management of forests	5 277 450	5 277 450
112	056	SECURING AND ENHANCEMENT OF WILDLIFE RESOURCES AND PROTECTED AREAS	Ensure sustainable management and enhancement of wildlife and protected areas	1. Number of protected areas under management 2. Resources generated from the management of wildlife and protected areas	3 142 442	3 142 442
113	058	ENHANCEMENT OF TIMBER AND NON-TIMBER FOREST RESOURCES	Optimize the use of timber and non-timber resources	1. Volume of legal timber marketed 2. Quantity of fuel-wood and non-timber forest products marketed 3. Number of direct jobs in the timber and non-timber forest products industries	2 329 400	2 329 400
114	060	GOVERNANCE AND INSTITUTIONAL SUPPORT TO THE FORESTRY AND WILDLIFE SUB-SECTOR	Further build and improve institutional, technical and operational capacities of development stakeholders of the forestry and wildlife sub-sector	Efficiency rate in the implementation of sub-sector activities	11 304 708	11 304 708
HEAD 35 -		MINISTRY OF EMPLOYMENT AND VOCATIONAL TRAINING			33 134 500	33 120 000
115	120	PROMOTION OF DECENT EMPLOYMENT AND OCCUPATIONAL INTEGRATION	Promote decent employment through the expansion and enhancement of job creation opportunities in the economy	Number of jobs created and identified through MINEFOP's employment promotion initiatives	4 461 050	4 461 050
116	121	SKILLS DEVELOPMENT	Develop the skills of people seeking vocational qualifications or retraining in line with the needs of the economic	Number of graduates from public and private VTCs with a professional title issued by MINEFOP	18 828 479	18 814 479
117	122	GOVERNANCE AND INSTITUTIONAL SUPPORT TO THE EMPLOYMENT AND VOCATIONAL TRAINING SUB SECTOR	Ensure consistency and efficiency of MINEFOP activities	Performance rate of budgeted activities	9 844 971	9 844 471

	HEAD 36 -	MINISTRY OF PUBLIC WORKS			757 967 991	638 576 500
118	125	CONSTRUCTION OF ROADS AND OTHERS INFRASTRUCTURE	Develop and modernize road and crossing infrastructure	Density of paved roads per 1,000 inhabitants	457 358 069	375 581 585
119	126	REHABILITATION, MAINTENANCE AND SERVICING OF ROADS AND OTHER INFRASTRUCTURES	Restore and improve the asphalt and earth network	Linear of the rehabilitated asphalt network	237 949 426	200 334 419
120	127	REALIZATION OF TECHNICAL INFRASTRUCTURE STUDIES	Improve the quality of studies in order to optimize the cost and quality of infrastructure works	% studies carried out on time and respecting the technical specifications	2 912 284	2 912 284
121	128	GOVERNANCE AND INSTITUTIONAL SUPPORT	Rationalize and harmonize interventions in order to achieve the expected results	Achievement rate of budget activities	59 748 212	59 748 212
	HEAD 37 -	MINISTRY OF STATE PROPERTY, SURVEYS AND LAND TENURE			25 168 000	25 168 000
122	026	MODERNISATION OF LAND REGISTRATION SYSTEM	Have a digital land registry capable of meeting the challenges of modern land governance	Proportion of councils with a digital land registry plan	1 567 500	1 567 500
123	061	PROTECTION AND DEVELOPMENT OF STATE PROPERTY	Improve the management of state property	Proportion of rehabilitated buildings	12 591 987	12 591 987
124	066	PROTECTION AND VALORISATION OF STATE LANDS	Make available land reserves to contribute to the development of agro-industry, infrastructure, and social housing.	Proportion of hectares of land secured and incorporated into the private State land	3 214 658	3 214 658
125	068	OPTIMISING THE MANAGEMENT OF LAND TENURE	Improve on the management of land tenure	Average time to obtain land certificate and ownership certificate	1 721 500	1 721 500
126	075	GOVERNANCE AND INSTITUTIONAL SUPPORT TO THE STATE PROPERTY, SURVEYS AND LAND TENURE SUB-SECTOR	Improve on the coordination of services and ensure the smooth implementation of programmes	Implementation rate of activities budgeted in MINDCAF	6 072 355	6 072 355
	HEAD 38 -	MINISTRY OF HOUSING AND URBAN DEVELOPMENT			157 754 966	157 754 966
127	108	HOUSING DEVELOPMENT	Improve access to decent housing.	Proportion of households living in decent housing	45 201 313	45 201 313
128	109	ENHANCEMENT OF THE URBAN SOCIAL MILIEU	Provide the urban sub-sector and RLAs with appropriate urban management tools or instruments and promote social inclusion in urban areas	Proportion of municipalities whose management is based on appropriate urban governance tools	1 785 887	1 785 887
129	111	DEVELOPMENT OF TRANSPORT AND SUSTAINABLE MOBILITY INFRASTRUCTURE	Improve mobility conditions in cities	Length of roads constructed	103 332 953	103 332 953
130	113	GOVERNANCE AND INSTITUTIONAL SUPPORT TO THE URBAN SUB-SECTOR	Ensure the effective implementation of MINH DU programmes.	Achievement rate of programme budget activities	7 434 813	7 434 813
	HEAD 39 -	MINISTRY OF SMALL AND MEDIUM-SIZED ENTERPRISES, SOCIAL ECONOMY AND HANDICRAFT			16 488 740	16 488 740

131	043	PROMOTING ENTREPRENEURSHIP	Increase the number of viable SMESEH created as well as social economy and handicraft units	1.Percentage of SMEs, social economy and handicraft units created 2.Growth rate of SMEs, social economy and handicraft units and enterprises whose creation was supported	3 796 089	3 796 089
132	044	TRANSFORMATION AND MODERNISATION OF PRODUCTION UNITS	Increase the output of SMESEH in the secondary sector	1.Growth rate of SMESEHs transformed and/or modernized 2.Percentage of transformed and/or modernized SMESEH	6 726 640	6 726 640
133	167	GOVERNANCE AND INSTITUTIONAL SUPPORT TO THE SMALL AND MEDIUM-SIZED ENTERPRISES, SOCIAL ECONOMY AND HANDICRAFT SUB-SECTOR	Ensure optimal implementation of the Ministry's programmes	Achievement rate of budgeted activities in the Ministry	5 966 011	5 966 011
HEAD 40 -		MINISTRY OF PUBLIC HEALTH			292 597 772	297 199 000
134	045	DISEASE PREVENTION	Reduce premature mortality due to preventable diseases through prevention	1.Proportion of HIV-infected pregnant women on antiretroviral therapy 2.Vaccination coverage 3.Percentage of Long-Acting Insecticide-Impregnated Mosquito Net (LLIN) distributed among those planned	58 254 620	58 254 620
135	046	HEALTH PROMOTION AND NUTRITION	Encourage populations to adopt healthy behaviours	1.Chronic malnutrition rate in children below 5 years of age	5 412 790	5 412 790
136	047	STRENGTHENING THE HEALTH CARE SYSTEM	Increase the institutional capacity of health structures to ensure sustainable and equitable access of populations to quality health care and services	1.Rate of people covered by a social health protection system	125 504 857	130 106 085
137	048	CASE MANAGEMENT	Reduce overall mortality and lethality in community health facilities	1.Infant mortality rate 2.Maternal mortality rate	51 531 852	51 531 852
138	049	GOVERNANCE AND STRATEGIC STEERING OF THE HEALTH SYSTEM	Improve the coordination of services and the effective implementation of programmes in the Ministry	Implementation rate of programme budget activities	51 893 653	51 893 653
HEAD 41 -		MINISTRY OF LABOUR AND SOCIAL SECURITY			7 900 000	7 900 000
139	017	PROMOTION OF SOCIAL SECURITY FOR ALL	Improve social security coverage in Cameroon	Percentage of active occupied population covered for at least three (3) hazards	1 018 000	1 018 000

140	018	PROMOTING DECENT WORK	Improve health and security mechanisms in workplaces	Percentage of workers per sex whose companies comply with decent work principles	3 113 787	3 113 787
141	159	GOVERNANCE AND INSTITUTIONAL SUPPORT TO THE LABOUR AND SOCIAL SECURITY SUB-SECTOR	Improve service coordination and ensure appropriate implementation of programmes in the Ministry of Labour and Social Security	Execution rate of budgeted activities in MINTSS	3 768 213	3 768 213
HEAD 42 -		MINISTRY OF SOCIAL AFFAIRS			25 325 000	25 325 000
142	070	SOCIAL PROTECTION OF THE CHILD	Ensure that child protection services are provided in an inclusive and adequate manner	Percentage of children, girls and boys, receiving quality social services	2 881 400	2 881 400
143	071	NATIONAL SOLIDARITY AND SOCIAL PROTECTION OF SPECIFIC VULNERABLE GROUPS	Increase the provision of social protection services to groups and communities based on their specific vulnerabilities, particularly in the most disadvantaged areas	Proportion of access of SVPs to basic social services (per type of area and by gender)	16 889 250	16 889 250
144	179	GOVERNANCE AND INSTITUTIONAL SUPPORT TO THE SOCIAL AFFAIRS SUB-SECTOR	Ensure optimal implementation of MINAS programmes	Achievement rate of budgeted activities in MINAS	5 554 350	5 554 350
HEAD 43 -		MINISTRY OF WOMEN'S EMPOWERMENT AND THE FAMILY			10 782 000	10 782 000
145	140	WOMEN'S ECONOMIC EMPOWERMENT	Strengthen women's economic power	1.Proportion of women economically empowered by MINPROFF 2.Women's activity rate	3 340 180	3 340 180
146	141	WOMEN'S SOCIAL EMPOWERMENT AND PROMOTION OF GENDER	Improve the status and situation of women	1.Number of women who are victims of discriminations 2.Number of Gender-Based Violence cases identified 3.Rate of women's representation in positions of responsibility	1 765 200	1 765 200
147	142	FAMILY DEVELOPMENT AND PROTECTION OF CHILD RIGHTS	Strengthen the social role of the family and the protection of children's rights	1.Number of children registered at the civil status with the support of MINPROFF 2.Proportion of settled cases of violence out of reported cases 3.Proportion of non-divorced couples compared with those awaiting divorce	1 969 700	1 969 700
148	143	INSTITUTIONAL SUPPORT AND GOVERNANCE	Strengthen governance and institutional capacities	Achievement rate of budgeted activities	3 706 920	3 706 920
HEAD 45 -		MINISTRY OF POSTS AND TELECOMMUNICATIONS			18 611 000	18 611 000
149	129	NETWORK DENSIFICATION AND IMPROVEMENT OF THE NATIONAL POSTAL	Increase access to the national postal network	Proportion of postal outlets with an internet connection	1 388 063	1 388 063

		COVERAGE				
150	130	DEVELOPMENT OF THE NATIONAL DIGITAL ECOSYSTEM	increase digital accessibility and promote its use	ICT's development index (IDI)	10 330 875	10 330 875
151	131	GOVERNANCE AND INSTITUTIONAL SUPPORT TO THE MINISTRY OF POSTS AND TELECOMMUNICATIONS	Ensure the optimal implementation of the Ministry's programmes	Completion rate of budgeted activities in the Ministry	5 855 018	5 855 018
152	132	SECURING THE NATIONAL DIGITAL ECOSYSTEM	Guarantee the security of the national cyberspace	National Cybersecurity Index.	1 037 044	1 037 044
HEAD 46 -		MINISTRY OF TRANSPORT			57 056 000	57 056 000
153	153	DEVELOPMENT OF ROAD TRANSPORT, INTERMODALITY AND ROAD SAFETY	Improve urban transport service offers	Rate of accident reduction	1 558 000	1 558 000
154	154	DEVELOPMENT OF AIR TRANSPORT AND CIVIL AVIATION REGULATION	Improve air service offer, civil aviation security and safety	Rate of freight traffic increase	913 500	913 500
155	155	DEVELOPMENT OF MARITIME, RIVER, LAKE TRANSPORT AND PORT ACTIVITIES	Increase service offer of sea, river and lake transport as well as port activities	Port passage deadlines	37 082 035	37 082 035
156	156	DEVELOPMENT OF RAIL TRANSPORT	Improve rail transport service offer	Assessment rate of freight traffic	11 400 500	11 400 500
157	157	DEVELOPMENT AND MODERNIZATION OF SYSTEMS FOR COLLECTION, PRODUCTION AND POPULARIZATION OF WEATHER INFORMATION	Improve the production and popularization of meteorological information	Weather reports production rate	1 100 195	1 100 195
158	158	GOVERNANCE AND INSTITUTIONAL SUPPORT TO THE TRANSPORT SUB SECTOR	Ensure the implementation of MINT programmes	Execution rate of budgeted activities in the Ministry of Transport	5 001 770	5 001 770
HEAD 48 -		NATIONAL COMMITTEE FOR DISARMAMENT, DEMOBILIZATION AND REINTEGRATION			4 412 000	4 412 000
159	082	DESARMAMENT OF COMBATANTS AND DEMOBILIZATION	Increase the surrender of Boko Haram and armed groups in the North West and South West regions	Number of combatants who voluntarily lay down their arms, are integrated into the regional centres each year	814 000	814 000
160	083	REINTEGRATION OF EX-COMBATANTS	Improve the holistic conversion (social, economic, cultural, religious, etc.) and reintegration of ex-combatants	Number of ex-combatants empowered	813 000	813 000
161	180	GOVERNANCE AND INSTITUTIONAL SUPPORT TO THE NATIONAL DISARMAMENT, DEMOBILIZATION AND REINTEGRATION COMMITTEE	Improve coordination of services and ensure effective implementation of programmes	Rate of implementation of budgeted activities in the Commission	2 785 000	2 785 000
HEAD 49 -		CONSTITUTIONAL COUNCIL			4 144 000	4 144 000
162	074	GOVERNANCE AND INSTITUTIONAL SUPPORT TO THE CONSTITUTIONAL COUNCIL	Ensure the operationalization and coordination of services of the Constitutional Council	Achievement rate of budgeted activities within the CC	4 144 000	4 144 000
HEAD 50 -		MINISTRY OF PUBLIC SERVICE AND ADMINISTRATIVE REFORM			17 152 450	18 715 000

163	040	IMPROVING THE MANAGEMENT OF STATE HUMAN RESOURCES	Optimize the management of State human resources	1.Number of ministries equipped and using State human resource management tools 2.Proportion of State agents whose careers are up to date	3 689 568	5 467 803
164	041	MODERNISATION OF PUBLIC SERVICES	Contribute to improving the performance of public services	Proportion of public services with reform tools and projects	4 094 405	4 094 405
165	042	GOVERNANCE AND INSTITUTIONAL SUPPORT TO MINFOPRA	Ensure proper implementation of MINFOPRA programmes	Execution rate of budgeted activities in MINFOPRA	9 368 477	9 152 792
HEAD 51 -		ELECTIONS CAMEROON			13 216 800	12 583 000
166	081	ORGANISATION AND MANAGEMENT OF THE ELECTORAL AND REFERENDUM PROCESS IN CAMEROON	Boost the credibility of polls	2.Rate of electoral process contention (pre- and post-election)	4 162 000	4 162 000
167	183	GOVERNANCE AND INSTITUTIONAL SUPPORT TO ELECAM	Improve the coordination of services and ensure effective implementation of programmes	Execution rate of budgeted activities at ELECAM	9 054 800	8 421 000
HEAD 52 -		CAMEROON HUMAN RIGHTS COMMISSION			4 796 000	4 796 000
168	084	PROMOTION OF HUMAN RIGHTS	Enhance the culture of human rights in Cameroon	Number of requests addressed to the CDHC	419 400	419 400
169	085	PROTECTION OF HUMAN RIGHTS	Fight against impunity and promote access to reparation for victims	Number of allegations of human rights violations and proportion of those actually responded to (clarified or closed) by the CHRC	437 200	437 200
170	086	PREVENTION OF TORTURE	Reduce the use of torture and other cruel, inhuman or degrading treatment or punishment	Number of visits to places of detention by the National Mechanism for the Prevention of Torture	478 700	478 700
171	190	GOVERNANCE AND INSTITUTIONAL SUPPORT TO THE HRF SUB-SECTOR	Ensure maximum implementation of programmes	Implementation rate of budgeted activities	3 460 700	3 460 700
HEAD 53 -		SENATE			16 162 000	16 162 000
172	178	GOVERNANCE AND INSTITUTIONAL SUPPORT TO THE SENATE	Ensure the optimal implementation of SENATE Programmes	Achievement rate of budgeted activities in the SENATE	16 162 000	16 162 000
HEAD 54 -		NATIONAL COMMISSION FOR THE PROMOTION OF BILINGUALISM AND MULTICULTURALISM			3 498 000	3 498 000
173	181	GOVERNANCE AND INSTITUTIONAL SUPPORT TO THE NATIONAL COMMISSION FOR THE PROMOTION OF BILINGUALISM AND MULTICULTURALISM	Ensure the optimal implementation of NCPBM programmes	Implementation rate of budgeted activities at the NCPBM	3 498 000	3 498 000
HEAD 55 -		PENSIONS			270 369 000	270 369 000
174	200	PENSIONS	Ensure the payment of retirement dues	Payment rate	270 369 000	270 369 000

	HEAD 56 -	EXTERNAL PUBLIC DEBT			941 000 000	941 000 000
175	199	REIMBURSEMENT OF EXTERNAL PUBLIC DEBT	Respect State commitments towards funding bodies	Payment rate	941 000 000	941 000 000
	HEAD 57 -	INTERNAL PUBLIC DEBT			1 124 500 000	1 124 500 000
176	203	Reimbursement of domestic public debt	Respect State commitments towards residents	Payment rate	1 124 500 000	1 124 500 000
	HEAD 60 -	STATE SUBSIDIES AND CONTRIBUTIONS			175 705 000	175 705 000
177	202	SUBSIDIES AND CONTRIBUTIONS	Contribute to the proper functioning of bodies and public establishments	Expected realization rate of contributions	175 705 000	175 705 000
	HEAD 65 -	COMMON EXPENDITURE			218 682 000	218 682 000
178	201	RECURRENT COMMON EXPENDITURE	Cover State unallocated operating expenditure	Coverage rate of unallocated operating expenditure	218 682 000	218 682 000
	HEAD 92 -	PARTICIPATIONS			10 000 000	10 000 000
179	198	STATE PARTICIPATION IN SEMI-PUBLIC AND PRIVATE ENTERPRISES	Cover State equity investments	Coverage rate of expected State investments	10 000 000	10 000 000
	HEAD 93 -	REHABILITATION/RESTRUCTURING			5 000 000	5 000 000
180	196	REHABILITATION AND RESTRUCTURING OF STATE OWNED ENTREPRISES	Rehabilitate and restructure State-owned companies	Proportion of companies restructured or rehabilitated	5 000 000	5 000 000
	HEAD 94 -	INVESTMENT OPERATIONS			100 042 084	100 042 084
181	195	INVESTMENT OPERATIONS	Cover State unallocated operating expenditure	Coverage rate of unallocated operating expenditure	100 042 084	100 042 084
	HEAD 95 -	CARRY-OVER			7 000 000	7 000 000
182	197	ASSUMPTION OF CARRY-OVER APPROPRIATIONS	Continue implementing projects for which budget implementation is not completed by 2023	Consumption rate of carry-over appropriations	7 000 000	7 000 000
TOTAL 2025					7 380 409 735	7 380 409 735

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

(Million CFAF)

HEAD		RB		PIB		TOTAL	
		2024	2025	2024	2025	2024	2025
01	PRESIDENCY OF THE REPUBLIC	46 481	51 723	9 000	9 000	55 481	60 723
02	SERVICES ATTACHED TO THE PRESIDENCY	6 462	8 529	1 600	3 300	8 062	11 829
03	NATIONAL ASSEMBLY	18 482	18 482	11 140	6 140	29 622	24 622
04	PRIME MINISTER'S OFFICE	15 262	19 689	7 575	7 700	22 837	27 389
05	ECONOMIC AND SOCIAL COUNCIL	1 391	1 391	560	800	1 951	2 191
06	MINISTRY OF EXTERNAL	37 505	43 639	4 200	4 500	41 705	48 139

(Million CFAF)

HEAD		RB		PIB		TOTAL	
		2024	2025	2024	2025	2024	2025
	RELATIONS						
07	MINISTRY OF TERRITORIAL ADMINISTRATION	38 331	39 310	2 810	3 200	41 141	42 510
08	MINISTRY OF JUSTICE	63 811	67 778	6 120	7 030	69 931	74 808
09	SUPREME COURT	3 235	3 607	2 200	2 200	5 435	5 807
10	MINISTRY OF PUBLIC CONTRACTS	13 561	15 590	1 000	1 200	14 561	16 790
11	SUPREME STATE AUDIT	4 474	4 800	1 700	1 800	6 174	6 600
12	GENERAL DELEGATION OF NATIONAL SECURITY	101 047	116 096	8 000	6 000	109 047	122 096
13	MINISTRY OF DEFENCE	317 439	343 860	18 000	21 000	335 439	364 860
14	MINISTRY OF ARTS AND CULTURE	5 177	7 979	1 100	1 450	6 277	9 429
15	MINISTRY OF BASIC EDUCATION	272 005	285 894	25 390	27 720	297 395	313 614
16	MINISTRY OF SPORTS AND PHYSICAL EDUCATION	23 204	27 586	1 810	3 500	25 014	31 086
17	MINISTRY OF COMMUNICATION	5 308	6 234	600	1 050	5 908	7 284
18	MINISTRY OF HIGHER EDUCATION	71 703	123 418	10 000	13 250	81 703	136 668
19	MINISTRY OF SCIENTIFIC RESEARCH AND INNOVATION	12 341	23 079	2 725	6 827	15 066	29 906
20	MINISTRY OF FINANCE	61 588	87 115	4 550	9 600	66 138	96 715
21	MINISTRY OF TRADE	8 061	9 481	1 030	1 880	9 091	11 361
22	MINISTRY OF ECONOMY, PLANNING AND REGIONAL DEVELOPMENT	30 190	45 082	33 180	107 050	63 370	152 132
23	MINISTRY OF TOURISM AND LEISURE	4 164	4 609	4 200	4 700	8 364	9 309
25	MINISTRY OF SECONDARY EDUCATION	542 368	563 956	14 365	20 210	556 733	584 166
26	MINISTRY OF YOUTH AFFAIRS AND CIVIC EDUCATION	19 686	22 182	7 930	7 825	27 616	30 007
27	MINISTRY OF DECENTRALIZATION AND LOCAL DEVELOPMENT	26 950	37 165	68 978	89 000	95 929	126 165
28	MINISTRY OF ENVIRONMENT, NATURE PROTECTION AND SUSTAINABLE DEVELOPMENT	6 446	9 740	1 870	2 140	8 316	11 880
29	MINISTRY OF MINES, INDUSTRY AND TECHNOLOGICAL DEVELOPMENT	6 969	10 154	1 300	3 000	8 269	13 154

(Million CFAF)

HEAD		RB		PIB		TOTAL	
		2024	2025	2024	2025	2024	2025
30	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	61 777	44 093	47 869	63 081	109 646	107 174
31	MINISTRY OF LIVESTOCK, FISHERIES AND ANIMAL INDUSTRIES	18 406	18 254	35 345	34 730	53 751	52 984
32	MINISTRY OF WATER RESOURCES AND ENERGY	9 069	73 430	342 225	419 928	351 294	493 358
33	MINISTRY OF FORESTRY AND WILDLIFE	13 138	13 804	7 180	8 250	20 318	22 054
35	MINISTRY OF EMPLOYMENT AND VOCATIONAL TRAINING	23 084	24 100	5 775	9 020	28 859	33 120
36	MINISTRY OF PUBLIC WORKS	60 046	110 736	475 345	527 840	535 391	638 576
37	MINISTRY OF STATE PROPERTY, SURVEYS AND LAND TENURE	19 849	22 668	780	2 500	20 629	25 168
38	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	13 807	13 135	125 443	144 620	139 251	157 755
39	MINISTRY OF SMALL AND MEDIUM-SIZED ENTERPRISES, SOCIAL ECONOMY AND HANDICRAFT	8 133	10 593	3 322	5 896	11 455	16 489
40	MINISTRY OF PUBLIC HEALTH	198 451	225 469	59 270	71 730	257 721	297 199
41	MINISTRY OF LABOUR AND SOCIAL SECURITY	6 784	7 200	600	700	7 384	7 900
42	MINISTRY OF SOCIAL AFFAIRS	11 095	13 215	9 710	12 110	20 805	25 325
43	MINISTRY OF WOMEN'S EMPOWERMENT AND THE FAMILY	8 433	9 182	1 245	1 600	9 678	10 782
45	MINISTRY OF POSTS AND TELECOMMUNICATIONS	6 448	9 511	8 820	9 100	15 268	18 611
46	MINISTRY OF TRANSPORT	9 591	8 056	75 614	49 000	85 205	57 056
48	NATIONAL COMMITTEE FOR DISARMAMENT, DEMOBILIZATION AND REINTEGRATION	2 767	3 112	1 300	1 300	4 067	4 412
49	CONSTITUTIONAL COUNCIL	3 444	3 644	500	500	3 944	4 144
50	MINISTRY OF PUBLIC SERVICE AND ADMINISTRATIVE REFORM	12 082	15 665	3 320	3 050	15 402	18 715
51	ELECTIONS CAMEROON	11 583	11 583	850	1 000	12 433	12 583
52	CAMEROON HUMAN RIGHTS COMMISSION	3 496	3 496	1 300	1 300	4 796	4 796
53	SENATE	11 962	1 962	4 200	4 200	16 162	16 162
54	NATIONAL COMMISSION FOR THE PROMOTION OF BILINGUALISM AND	2 558	2 978	500	520	3 058	3 498

(Million CFAF)

HEAD	RB		PIB		TOTAL		
	2024	2025	2024	2025	2024	2025	
	MULTICULTURALISM						
55	PENSIONS	258 668	270 369	0	0	258 668	270 369
56	EXTERNAL PUBLIC DEBT	825 000	941 000	0	0	825 000	941 000
57	DOMESTIC PUBLIC DEBT	1 427 300	1 124 500	0	0	1 427 300	1 124 500
60	STATE SUBSIDIES AND CONTRIBUTIONS	579 896	175 705	0	0	579 896	175 705
65	COMMON EXPENDITURE	233 922	218 682	0	0	233 922	218 682
92	PARTICIPATIONS	0	0	25 000	10 000	25 000	10 000
93	REHABILITATION/RESTRUCURING	0	0	8 000	5 000	8 000	5 000
94	INTERVENTIONS IN INVESTMENT	0	0	104 624	100 042	104 624	100 042
95	CARRY-OVER	4000	4000	3000	3000	7000	7000
	TOTAL	5 608 430	5 387 710	1 604 070	1 863 090	7 212 500	7 250 800

CHAPTER TWO **SPECIAL APPROPRIATIONS ACCOUNTS**

SECTION EIGHTY: Amounts of commitment authorizations and payment appropriations for the Special Appropriations Accounts opened on the programmes shall be as follows:

(Unit: Thousands of CFAF)

PROGRAMMES		CA	PA
CODE	PROGRAMME TITLE	2025	2025
ELECTRICITY SECTOR DEVELOPMENT FUND		15 000 000	15 000 000
137	ACCESS TO ENERGY	15 000 000	15 000 000
SPECIAL FUND FOR FINANCING THE RECONSTRUCTION OF ECONOMICALLY DISADVANTAGED AREAS IN THE FAR NORTH, NORTH-WEST, AND SOUTH-WEST REGIONS		36 400 000	36 400 000
975	RECONSTRUCTION AND DEVELOPMENT PROGRAMME FOR THE FAR NORTH REGION	11 331 181	11 331 181
976	PRESIDENTIAL PLAN FOR THE RECONSTRUCTION AND DEVELOPMENT OF THE NORTH-WEST AND SOUTH-WEST REGIONS	25 068 819	25 068 819
POSTAL SECTOR DEVELOPMENT		900 000	900 000
129	EXPANDING THE NETWORK AND IMPROVING NATIONAL POSTAL COVERAGE	900 000	900 000
SPECIAL FUND FOR ELECTRONIC SECURITY		1 500 000	1 500 000

(Unit: Thousands of CFAF)

PROGRAMMES		CA	PA
CODE	PROGRAMME TITLE	2025	2025
132	SECURING THE NATIONAL DIGITAL ECOSYSTEM	1 500 000	1 500 000
SUPPORT FOR CULTURAL POLICY		200 000	200 000
148	CONSERVATION OF CAMEROONIAN CULTURE AND ART	32 000	32 000
149	DEVELOPMENT AND ENHANCEMENT OF THE PROMOTION OF CULTURAL GOODS AND SERVICES	168 000	168 000
FINANCING SUSTAINABLE DEVELOPMENT PROJECTS IN WATER AND SANITATION		900 000	900 000
138	ACCESS TO DRINKING WATER AND LIQUID SANITATION	900 000	900 000
NATIONAL ENVIRONMENT AND SUSTAINABLE DEVELOPMENT FUND		1 500 000	1 500 000
002	CLIMATE CHANGE, DESERTIFICATION AND DROUGHT	681 000	681 000
091	SUSTAINABLE DEVELOPMENT	819 000	819 000
FOREST DEVELOPMENT		3 000 000	3 000 000
054	DEVELOPMENT AND RENEWAL OF FOREST RESOURCES	2300000	2 300 000
058	DEVELOPMENT OF TIMBER AND NON-TIMBER FOREST RESOURCES	700 000	700 000
WILDLIFE PROTECTION SPECIAL FUND		500 000	500 000
056	SECURING AND ENHANCING WILDLIFE RESOURCES AND PROTECTED AREAS	500 000	500 000
PRODUCTION OF SECURE TRANSPORT DOCUMENTS		6 000 000	6 000 000
153	DEVELOPMENT OF ROAD TRANSPORT, INTERMODALITY AND ROAD SAFETY	2 942 400	2 942 400
155	DEVELOPMENT OF MARITIME, RIVER AND LAKE TRANSPORT AND PORT ACTIVITIES	3 057 600	3 057 600
SUPPORT AND DEVELOPMENT OF TOURISM AND LEISURE ACTIVITIES		1 000 000	1 000 000
014	PROMOTION OF TOURISM AND LEISURE ACTIVITIES	1 000 000	1 000 000

(Unit: Thousands of CFAF)

PROGRAMMES		CA	PA
CODE	PROGRAMME TITLE	2025	2025
TOTAL EXPENDITURES FROM SAAs		66 900 000	66 900 000

PART THREE
SPECIAL PROVISIONS

CHAPTER ONE
THIRD-PARTY GUARANTEES, AGREEMENTS AND DEBTS

SECTION EIGHTY-ONE:

- (1) Government shall be authorized to grant, during the 2025 financial year, State guarantee to public establishments and public and private companies in respect of domestic loans, for a total amount not exceeding CFAF 200 billion.
- (2) The ceiling on the State guarantee granted by Government to public establishments and enterprises in respect of external loans shall be set at CFAF 40 billion for the 2025 financial year.
- (3) Conditions for implementing the provisions of paragraphs 1 and 2 above shall be specified by regulation.

SECTION EIGHTY-TWO:

- (1) The ceiling on public entities' receivables from the State that Government is authorized to transfer to commercial banks shall be set at CFAF 75 billion for the 2025 financial year.
- (2) Conditions for implementing the provisions of paragraph 1 above shall be laid down by regulation.

CHAPTER TWO
OTHER SPECIAL PROVISIONS

SECTION EIGHTY-THREE: General provisions relating to public funds allocated to the Deposit and Consignment Fund (CDEC)

1. Until specific regulations are adopted, conditions for controlling and verifying the funds and assets allocated to the Deposit and Consignment Fund (CDEC) shall be those laid down in the Manual of Tax Procedures of the General Tax Code, subject to any special provisions that may apply to some of these funds and assets.
2. Where necessary, a separate instrument by the minister in charge of finance shall determine the practical conditions for the implementation of the provision referred to in the previous paragraph.

SECTION EIGHTY-FOUR: During the 2025 financial year, to meet the needs of the country in the context of its economic, social and cultural development, the President of the Republic of Cameroon shall be authorized to amend, by means of an Ordinance, the ceilings set out in Sections 75, 81 and 82 above.

SECTION EIGHTY-FIVE:

1. The President of the Republic shall be authorized to amend financial, tax and customs legislation by decree.
2. Government shall be authorized to use the new resources resulting from these measures to meet its commitments.

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

SECTION EIGHTY-SEVEN: The ordinances referred to in Sections eighty-four, eighty-five et eighty-six above shall be tabled for ratification before the Bureaus of the National Assembly and the Senate during the parliamentary session following their publication.

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