

**Law N° 2014/026 of 23 December 2014  
on the finance law of the Republic of  
Cameroon for the 2015 financial year**

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

**PART ONE**  
**I: PROVISIONS RELATING TO RESOURCES**

**CHAPTER ONE**  
**GENERAL PROVISIONS**

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

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

**SECTION TWO:** The provisions of Sections 3, 5 (a), 7, 8 (a), 17, 18 (a), 21, 22, 24, 29, 36, 42, 44, 56, 69, 70, 87, 91, 92 (b), 104 (b), 105, 106, 107, 127, 137 (a), 140 (a), 142, 143, 149, 225, 225 (a), 239, 239 (a), 239 (b), 239 (c), 239 (d), 239 (e), 239 (f), 240, 342, 343, 543, 571, 607 (new), 608 (new), 608 (a) (new), M1, M4, M7 (a), M8 (a), M13, M18, M35, M36, M42, M68, M76, M77, M99, M119, M121, C12 and C24 of the General Tax Code are hereby amended and/or supplemented as follows:

**BOOK ONE**  
**TAXES AND DUTIES**

**I: DIRECT TAXES**

**CHAPTER I**  
**COMPANY TAX**

**Section 3:** .....

(5) Microfinance institutions **irrespective of their legal form and their nature.**

**Section 5 (a):** (1) The following shall be deemed to be operating in Cameroon:

- undertakings headquartered in Cameroon or with effective management office in Cameroon
- undertakings that have a permanent establishment in Cameroon;
- undertakings that have a dependent representative in Cameroon.

(2) The profits of the undertakings that do not fulfil the conditions referred to in paragraph (1) above shall be taxable in Cameroon where they carry out activities that form a full business cycle in Cameroon.

**Section 7:** .....

.....

## A- OVERHEADS

### 1. Sundry remunerations and provision of services:

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

- ..... ;
- ..... ;
- the amounts paid for the use of valid patents, brands, designs and models **within the overall limit of 2.5% taxable profit before the deduction of expenses claimed.**

The rest shall remain unchanged.

**Section 8 (a):** (1) The expenses referred to in Section 7 above equal to or greater than **CFAF 500 000 (five hundred thousand)** shall not be deductible when paid in cash.

The rest shall remain unchanged.

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

(2) However, for companies under the dispensational tax regime, a special incentive tax regime or any other tax advantage, the rate applicable shall remain that in force as of 1 January 2014.

(3) In calculating the tax, any fraction of the taxable profit less than CFAF 1 000 shall be disregarded.

(4) Provided that if the company has received income from securities, the tax thus calculated shall be diminished by setting off tax deducted at source on such income. This system shall not apply to companies referred to in Section 13 above.

**Section 18 (a) (new): (1) Public limited companies must also keep a register of registered shares that they issue. The register shall be kept and updated by each company or by each authorized person.**

**(2) The register numbered and initialled by the court registry where the company is located shall contain the following information:**

- transactions relating to the transfer, conversion, pledging and sequestration of securities;
- date of transaction;
- surnames, given names and residence of the former and new holder of securities, in the case of transfer;
- surnames, given names and residence of holder of securities, in the case of conversion of securities to bearer of registered securities.

(3) In the case of transfer, the name of the former holder of the securities may be replaced by a serial number that helps to locate this name in registers. All information contained in the registers must be signed by the legal representative of the company or his delegated person.

(4) In the case of the issuance of bearer securities, commercial companies are bound by the obligations of the OHADA Uniform Act relating to the law on commercial companies and economic interest groups.

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

- in the case of the direct tax system taxpayers, one instalment representing 2% of the turnover realized during each month shall be paid not later than the 15<sup>th</sup> of the following month. Such instalment shall be increased by 10% as levy for additional council tax.

- .....;
- (3) The advance payment shall be:
- **10% for any taxpayer that is not on the register of a tax office.**

The rest shall remain unchanged.

**Section 22:** (1).....

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

**This minimum tax shall be increased by 10 % as levy for additional council tax.**

**CHAPTER II  
PERSONAL INCOME TAX  
I - GENERAL PROVISIONS**

**Section 24:** (1) A Personal Income Tax, assessed on the basis of the **income** earned, is hereby instituted.

(2) The following categories of income **shall be considered as income referred to in Sub-section 1 above:**

The rest shall remain unchanged.

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

**Section 29:** The basis of assessment of the personal income tax shall be the sum of each of type of category of net income earned by the taxpayer within one fiscal year, after an abatement of a fixed amount of CFAF 500 000 concerning wages and salaries.

The rest shall remain unchanged.

**(ii) INCOME FROM STOCKS SHARES  
I – TAXABLE INCOME**

**Section 36:** .....

(3) **The remunerations granted to board members of limited companies, excluding salaries and industrial property royalties.**

The rest shall remain unchanged.

**Section 42:** The following shall be taxable as (...) net overall capital gains realized in Cameroon or abroad during the transfer, **even indirect**, of stocks, bonds and other capital shares of enterprises governed by Cameroonian law (...)."

**The indirect transfer of stocks, shares and bonds of enterprises governed by Cameroonian law including notably any transfer made in Cameroon or abroad between two foreign companies under the same consolidation scope when one of the entities of this scope, completely or partially, holds the share capital of an enterprise governed by Cameroonian law.**

The rest shall remain unchanged.

### **III - ASCERTAINMENT OF TAXABLE BASIS**

**Section 44:** Taxable income shall be assessed in respect of:

.....  
.....

(6) Income from indirect transfers referred to in Section 42 above, through the capital gain obtained from the transfer price quota corresponding to the shares of the foreign entity in the Cameroonian company's capital.

#### **(iv) NON-COMMERCIAL PROFITS AND INCOME**

##### **I - TAXABLE INCOME**

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

(2).....;

(a) .....

(b) .....

(c) .....

(d) the remunerations granted to board members of public institutions, public and semi-public corporations in any capacity;

(e) the allocations of any nature, such as allowances, gratuities, compensations and daily allowances granted to members of commissions, ad hoc committees and permanent committees as well as to members of any public and semi-public entity;

(f) the amounts, allowances, allocations or remunerations of any nature paid to sports men and artists irrespective of their tax domicile.

### **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:

The rest shall remain unchanged.

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

The tax thus calculated shall not be less than 2% of the current year's turnover, increased by 10 % as levy for additional council tax

The rest shall remain unchanged.

**Section 70:** In the specific case of real estate income and non-commercial income and profits referred to in Section 56 (2) d, e, f, a 15% rate shall be applicable to the taxable income.

### **VI - PAYMENT OF TAXES**

**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 rest shall remain unchanged.

**Section 91:** .....

**(2) Simplified and actual earnings taxation system**

An initial payment of 2% of the turnover for the month shall be due not later than the 15<sup>th</sup> of the following month, on the basis of a return made on a form provided by the tax authority which shall acknowledge receipt thereof.

The rest shall remain unchanged.

**Section 92 (b) (new):** The tax due pursuant to the provisions of Section 56 (2) d, e, f shall be deducted at source by the entity that makes the payment.

The amount deducted shall be paid not later than the 15<sup>th</sup> of the following month to the taxation office with jurisdiction.

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

**Section 104 (b):** The managers of foreign trusts domiciled in Cameroon shall also provide all information on the identity of the persons linked to the said trusts as well as the shares of the said trusts within the deadline provided for in Section 101 above.

**Sections 105 to 107:** deleted.

**PART II  
PROVISIONS RELATING TO VALUE ADDED TAX AND EXCISE DUTY**

**Section 127:** The following transactions shall be taxable:

(1)..... ;

(14) The commissions received by travel agencies for the sale of domestic flight tickets.

**Section 137 (a) (new):** However, the exclusion provided for in Section 137 (2) of this Code shall not apply to the ascertainment of the taxable basis of excise duty.

**Section 140 (b) (new):** Deductions initially made as excise duties shall be considered by tax officials when importers, wholesalers, semi-wholesalers and retailers are reselling throughout the national territory, in accordance with the provisions of Sections 135 and 142 of this Code.

**Section 142:** .....

(7) In the specific case of tobacco, the excise duty amount resulting from the application of the 25% rate referred to in subsection 1 (b) above, shall not be less than CFAF 3 500 for 1 000 cigarette rods.

(8) (new): In the specific case of alcoholic beverages, the excise duty amount resulting from the application of the 25% rate referred to in subsection 1 (b) above, shall not be less than:

- CFAF 250 per litre for beer;
- CFAF 150 per alcohol level and per litre for wines, liquors and spirits with an alcohol content of between 0° to 24°;

- CFAF 200 per alcohol level and per litre for wines, liquors and spirits with an alcohol content of between 25° to 50°;
- CFAF 250 per alcohol level and per litre for wines, liquors and spirits with an alcohol content above 50°;

**Section 143:** .....

(d) For taxable transactions of at least **CFAF 100 000 (one hundred thousand)**, the reduction authorization shall be on condition that the said transactions **are not paid in cash**.

(4) .....

VAT deductions at source shall be made upon production of the certificate of deduction at source issued by the entity authorized to deduct taxes and levies at source.

**Section 149:** .....

(4) No value added tax refund or compensation application may be introduced on the basis of bills paid in cash.

Tariff No.	Tariff Description
.....	.....
<b>270 900 10</b>	<b>Crude petroleum oils</b>
The rest shall remain unchanged.	

### **CHAPTER III SPECIAL INCOME TAX**

**Section 225:** .....

- .....
- deliveries of all sorts as part of public contracts or orders, paid from the budget of the State, regional and local authorities, public institutions, public corporations and semi-public companies, or through external financing.

The rest shall remain unchanged.

**Section 225 (a) (new):** (1) The admission of an enterprise to the Special Income Tax regime shall not exempt it from the obligations of:

- paying taxes other than corporate tax to which it is truly liable;
- deducting taxes, duties and charges at source to which it is only legally liable.

(2) The enterprise admitted to the Special Income Tax regime must, among others:

- keep a supporting documentation that enables the tracing of the due tax base;
- mandatorily display on all its bills the gross amount of transactions, the Special Income Tax to be deducted at source and paid into the Cameroon Public Treasury by its customers and the net amount to be paid to it.

**Section 239:** The assessment, collection and inspection of mining taxes, duties and royalties shall exclusively fall under the jurisdiction of the tax authority.

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

(1) Application for the grant, renewal or transfer of the small-scale mining card, small-scale mining permit, collector's card and authorization to open a minerals marketing office:

(i) Small-scale mining card:

- grant: CFAF 10 000
- renewal: CFAF 15 000

(ii) Artisanal mining permit:

- grant: CFAF 50 000
- renewal: CFAF 100 000
- transfer: CFAF 250 000

(iii) Collector's card:

- grant: CFAF 25 000
- renewal: CFAF 50 000
- transfer: CFAF 75 000

(iv) Authorization to open a minerals marketing office:

- grant: CFAF 1 000 000
- renewal: CFAF 1 500 000

(2) Application for the grant or renewal of exploration permit:

- grant: CFAF 5 000 000
- renewal: CFAF 10 000 000

(3) Application for the grant, renewal or transfer of mining exploration licence:

- grant: CFAF 3 000/ km<sup>2</sup>
- renewal: CFAF 4 000/km<sup>2</sup>
- transfer: CFAF 10 000 000

(4) Application for the grant, renewal or transfer of mining licence:

- grant: CFAF 6 000 000
- renewal: CFAF 15 000 000
- transfer: CFAF 30 000 000

(5) Application for the grant, renewal or transfer of small mine mining licence:

- grant: CFAF 3 000 000
- renewal: CFAF 6 000 000
- transfer: CFAF 15 000 000

(6) Application for the grant, renewal or transfer of quarry operation authorization and quarry operation permit:

(i) Quarry operation authorization:

- grant: CFAF 1 500 000

(ii) Quarry operation permit:

- grant: CFAF 2 000 000
- renewal: CFAF 2 500 000
- transfer: CFAF 3 000 000

(7) Application for the grant, renewal or transfer of geothermal deposit, spring water, mineral water and thermal spring water exploration and prospecting permits :

(i) Exploration permit:

- grant: CFAF 300 000
- renewal: CFAF 500 000

(ii) Prospection permit:

- grant: CFAF 1 000 000
- renewal: CFAF 1 500 000
- transfer: CFAF 2 000 000

(8) Application for the grant, renewal and transfer of geothermal deposit, spring water, mineral water and thermal spring water operation permits :

- grant: CFAF 3 000 000
- renewal: CFAF 6 000 000
- transfer: CFAF 15 000 000

(9) Mining area royalties:

- Small-scale mining authorization: CFAF 50/m<sup>2</sup>/year
- Quarry operation authorization and permit: CFAF 25/m<sup>2</sup>/year
- Operation of geothermal deposit, spring water, mineral water and thermal spring water: CFAF 15/m<sup>2</sup>/year
- Industrial mining licence: CFAF 200 000/km<sup>2</sup>/year
- Small-scale mining permit: CFAF 25/m<sup>2</sup>/year
- Prospecting licence:
  - 1<sup>st</sup> year : CFAF 1 000/km<sup>2</sup>/year
  - 2<sup>nd</sup> year : CFAF 2 000/km<sup>2</sup>/year
  - 3<sup>rd</sup> year : CFAF 4 000/km<sup>2</sup>/year
  - 4<sup>th</sup> year : CFAF 5 000/ km<sup>2</sup>/year
  - 5<sup>th</sup> year : CFAF 6 000/km<sup>2</sup>/year
  - 6<sup>th</sup> year : CFAF 7 000/km<sup>2</sup>/year
  - 7<sup>th</sup> year : CFAF 7 000/km<sup>2</sup>/year

Concerning geothermal deposit, spring water, mineral water and thermal spring water, the amounts of area royalties shall be as follows:

- (a) Exploration permit: CFAF 500/m<sup>2</sup>/year
- (b) Operation permit: CFAF 1 500/m<sup>2</sup>/year

The minimum amounts of area royalties to be collected annually for a mining licence shall be CFAF 2 000 000 (two million) for small-scale mining and 4 000 000 (four million) for industrial mining.

(10) The extraction tax on quarry products shall depend on the volume of extracted materials and shall be fixed as follows:

- unconsolidated materials (clay, pebbles, laterite, pozzolana, sand, etc.): CFAF 200/m<sup>3</sup>.
- hard materials ( stones): CFAF 350/ m<sup>3</sup>

(11) The ad valorem tax shall be fixed as follows:

- precious stones (diamond, emerald, ruby, sapphire): 20%
- precious metals (gold, platinum, etc.): 15%
- base metals and other mineral substances: 10%
- geothermal site, spring water, mineral and thermo-mineral water: CFAF 800/m<sup>3</sup>



The ad valorem tax for a given financial year shall be deductible from the profits liable for income tax and shall not exceed 5% of the turnover generated during the same financial year.

**Section 239 (b):** (1) The fixed charges for the grant, renewal or transfer of all mining titles, annual area royalties, the ad valorem tax, the extraction tax on quarry products and the royalties on the production of spring water, mineral water and thermal spring water shall be paid exclusively to the competent tax collector.

(2) The annual area royalties owed by mining title holders shall be paid within sixty (60) clear days from the date on the assessment statement prepared by the competent services of the Ministry in charge of mines for the first year. From the second year, the annual area royalties shall be paid spontaneously by the taxpayer latest 31 January.

In case of failure to pay within the prescribed timeframe, the tax authority shall, on the basis of the area stated on the title, establish the State's claim and initiate legal proceedings in accordance with the provisions of the Manual of Tax Procedures.

(3) The services of the Ministry in charge of mines shall be bound to provide the tax authority with information on the quantities of minerals extracted monthly by each mining company no later than the 5<sup>th</sup> of every month.

(4) Penalties for failure to comply with the obligation to file returns and pay the extraction tax on quarry products, area royalties, the ad valorem tax and the royalties on water production shall be those provided for by the Manual of Tax Procedures.

**Section 239 (c):** (1) No one shall be authorized to export mining products or obtain a mining title renewal or transfer without first paying the taxes and duties provided for by the laws in force.

(2) Compliance with the obligation to pay referred to in paragraph (1) above shall be established by means of a tax clearance certificate duly signed by the Director General of Taxation.

**Section 239 (d):** The proceeds from the ad valorem tax and royalties on spring water, mineral water and thermal spring water production shall be broken down and allocated as follows:

- 25% as compensation to the population affected by such activity for the benefit of the relevant council;
- 10% as cost of assessment, recovery and support for the technical monitoring and control of the activities concerned, broken down as follows: 50% for the tax authority and 50% for the Ministry in charge of mines.
- 65% for the Public Treasury.

**Section 239 (e):** Pursuant to the rules of the Manual of Tax Procedures, the tax authority shall inspect mining taxes and duties, with the support of Ministry in charge of mines.

**Section 239 (f):** The rules applicable in case of mining tax disputes shall be those laid down by the Manual of Tax Procedures.

**Section 240:** Deleted.

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

.....  
.....

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

- State..... 50%
- Councils..... 50%

The rest shall remain unchanged.

**PART VI  
REGISTRATION, STAMP DUTY AND TRUSTEESHIP**

**CHAPTER XI  
DETERMINATION OF FEES**

**Section 342:** The medium rate shall be charged on:

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

**Section 343:** (2) Transfer of shares and bonds of commercial or civil companies with registered offices outside the CEMAC zone when the said instruments are utilized or have consequences in a CEMAC country.

**CHAPTER I  
RATES OF STAMP DUTY**

**Section 543:** The following shall be subject to:

**(c) The average rate of 5%**

- .....
- .....
- Government contracts and orders of less than 5 million paid from the budget of the State, regional and local authorities, administrative public establishments, **public and semi-public corporations or from foreign aid.**

**(d) The reduced rate of 2%**

- .....
- **Transfers, even indirect, in Cameroon or abroad, of shares and bonds companies with registered offices in Cameroon.**

**In this case, the stamp duty base shall be the portion of the transfer price corresponding to the foreign entity's share of the capital of the Cameroonian company.**

- leases of houses in rural areas
- .....
- subject to the provisions of Section 350 and 545, public contracts and orders of amounts above CFAF 5 million paid from the budget of the State, regional and local authorities, administrative public establishments, public and semi-public corporations or from foreign aid.

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

**Section 571:** In accordance with Section 410 of this Code, reduction or ex-gratia remission of penalties, fines or obligation may be granted upon stamped application submitted by the taxpayer under the following conditions:

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

The remission or mitigation of penalties delay shall be granted as follows:

- up to **CFAF 1 000 000** by Heads of Tax Collection Offices;
- up to **CFAF 5 000 000** by Heads of Regional Tax Collection Offices and the Director of the Large Tax Unit;
- up to **CFAF 20 000 000** by the Director General of Taxation;
- above **CFAF 20 000 000** by the Minister in charge of finance.

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

**Section 607 (new):**

(1) Airport stamp duty shall be collected by airlines for all the passengers boarding a plane in Cameroon.

(2) It shall be based on the number of passengers holding an air ticket for which payment was made, irrespective of where the said ticket was bought.

(3) Airport stamp duty shall be collected by airlines at the time of purchase of the ticket, and paid to the Tax Collector of the area where the airlines are located no later than the 15<sup>th</sup> of the following month.

(4) Airlines without a permanent office in Cameroon shall be bound to appoint a solvent representative accredited by the tax authority for the payment of such duties.

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

**Section 608 bis (new):** The rules and regulations governing returns, collection, control and disputes, as well as penalties applicable to airport stamp duty shall be those laid down by the Manual of Tax Procedures.

**BOOK TWO**  
**MANUAL OF TAX PROCEDURES**

**III - OBLIGATION TO PAY TAXES**

**Section M1:** .....;

(5) This obligation to report shall also apply to public and private sector salaried employees, **foundations, associations, non-for-profit organizations, managers or beneficiaries of trusts, insurance trusts or similar entities** as well as foreign taxpayers operating in Cameroon without a head office therein. Accordingly, they must appoint a solvent representative accredited by the tax authority.

**Section M4:** .....;

These obligations shall also apply to accredited representatives appointed under the conditions provided for in Section M1 above, as well as managers of trusts, insurance trusts, or similar entities established in Cameroon.

**Section M7 bis:** .....;

(3) No person may refuse to pay a tax, duty or levy, or request for an exemption therefrom on the basis of the destination or allocation of the proceeds of such tax, duty or levy.

## IV - ADMINISTRATIVE OBLIGATIONS

**Section M8 bis:** (1) Corporate billing shall be monitored electronically by the tax authority under conditions laid down by order of the Minister in charge of finance.

(2) Irrespective of their status or nature, companies shall be bound to comply with the electronic monitoring system referred to in paragraph (1) above.

### SUB-PART II TAX CONTROL

**Section M13:** (1) The tax authority shall forward to the taxpayer by registered mail or direct delivery with acknowledgement of receipt or mail delivery register, at least **15 (fifteen)** days prior to the date fixed for its first operation, an audit notice informing him of the possibility of hiring any consultant of his choice to assist him. This must be indicated in the audit notice under pain of such notice being null and void.

The rest shall remain unchanged.

**Section 18:** (1) .....

(2) The tax authority may also enlist the services of international experts within the framework of agreements to which Cameroon is party.

**Section M35 (new):** Limitation shall be interrupted by the **filing of the audit notice**, by the adjustment notice, by the return or notification of a report or by any deed acknowledging the tax on the part of the taxpayer.

**Section M36:** .....

However, the tax authority shall reserve its right of resumption, with regard to these taxes and levies. It shall have the right to rectify, within the resumption period, the previously notified basis, provided only that the proposed amendments do not arise from evidence obtained from further assessments **within the enterprise**.

**Section M42:** Duly authorized tax officers of at least the rank of tax controller or persons ranking as such shall be entitled to access, on hard or soft copy, documents kept by the persons and bodies listed in section M43 below, for the purpose of checking the returns filed by taxpayers **or obtaining information for a foreign tax authority**, without the possibility of objection on grounds of **the provisions of the law on banking secrecy, as well as professional secrecy** subject to Section M47 of this Manual.

### SUB-PART III TAX COLLECTION

**Section M68:** Each process served must, under pain of nullity, indicate the amount of the legal costs **fixed at 1% of the amount of the debt, including penalties, not exceeding CFAF 100 000, intended to remunerate writ servers under conditions laid down by order of the Minister in charge of finance.**

The rest shall remain unchanged.

#### (iii) FREEZING OF BANK ACCOUNTS

**Section M76:** Regional Tax Revenue Collectors and Special Management Unit Tax Revenue Collectors may freeze the taxpayers bank accounts without prejudice to the penalties provided for elsewhere, in case of non-settlement, after notification, of the sums duly assessed.

**SUB-SECTION IV**  
**CLOSURE OF THE ESTABLISHMENT**

**Section M77:** (1) The competent Tax Revenue Collector may automatically and immediately close down the establishment (s) without prejudice to the penalties provided for elsewhere, in case of non-settlement, after notification, of the sums duly assessed.

**CHAPTER I**  
**FISCAL PENALTIES**

**Section M99:** (1) The filing of a return showing nil tax or a credit following an official warning, shall give rise to a fine of CFAF 1 000 000 (one million).

(2) Failure, after an official warning, to file within the set deadlines the returns provided for Sections 18(3), 18 (bis), 101, 102, 104 (b) shall give rise to a fine of CFAF 1 000 000 (one million) per month.

**SUB-PART V**  
**TAX DISPUTES**

**Section M119:** The claim submitted to the Minister, which shall serve as preliminary petition, must, under pain of rejection, fulfil the following conditions:

- .....;
- .....;
- .....;
- .....;
- .....;
- .....;
- be accompanied by supporting documents proving payment of the undisputed portion of the tax and 15% of the disputed portion.

**Section M122:** The taxpayer who disputes the justification or the amount of tax levied on him may, if he had formally made the claim under conditions laid down in Section M.116 above, obtain respite of payment of the disputed portion of the said taxes, on condition that he:

- .....;
- .....;
- Deleted.

The rest shall remain unchanged.

**BOOK THREE**  
**CHAPTER I**  
**BUSINESS LICENCE CONTRIBUTION**

**Section C12:** (1) New enterprises shall be exempted from business licence contribution for a period of one (1) year.

(3) For member companies of approved management centres, the period referred to in paragraph (1) above shall be extended by one year.

**VIII – ISSUANCE AND PAYMENT OF BUSINESS LICENCE**

**Section C24:** .....

(3) Subject to the provisions relating to tax disputes, the renewal of the business license shall be contingent on the presentation of a tax clearance certificate by the taxpayer.

**CHAPTER THREE**  
**OTHER FINANCIAL AND FISCAL PROVISIONS**

**SECTION THREE:** Tax receivables at least five (5) years old from the date of issuance of assessment notices, and for which administrative redress procedures have been exhausted, may be the subject of a negotiated settlement request within a period of one year from 1 January 2015 under the conditions laid down in Section M125 of the General Tax Code.

**CHAPTER FOUR**  
**STATE LOANS AND CASH POSITION**

**SECTION FOUR:** During the 2015 financial year, the Government shall be authorized to negotiate and eventually conclude concessional and non-concessional loans amounting to CFAF 500 billion and CFAF 250 billion respectively under conditions that safeguard the State's financial interest and economic and political sovereignty.

**SECTION FIVE:** During the 2015 financial year, the Government shall be authorized to issue securities, notably Treasury bonds, not exceeding CFAF 500 billion to finance development projects.

**CHAPTER FIVE**  
**REVENUE ESTIMATES**

**SECTION SIX:** The proceeds and revenues relating to the general budget of the Republic of Cameroon for the 2015 financial year are estimated at **CFAF 3 746 600 000 000**, broken down as follows:

(Unit: CFAF million)

CHARGE	HEAD	2014	2015
	<b>A – OWN RESOURCES</b>	<b>2 703 000</b>	<b>3 022 483</b>
	<b>I – TAX REVENUE</b>	<b>1 878 030</b>	<b>2 096 530</b>
721	PERSONAL INCOME TAX	176 600	211 015
723	TAXES ON NON-OIL COMPANY PROFITS	272 000	307 000
724	PERSONAL INCOME TAX FOR PERSONS LIVING OUT OF CAMEROON	52 000	92 500
728	TRANSFER AND TRANSACTION TAXES	38 000	40 400
730	VALUE ADDED AND TURNOVER TAX	760 800	820 000
731	TAXES ON SPECIFIC PRODUCTS AND EXCISE DUTIES	227 500	236 000
732	TAXES ON SPECIFIC SERVICES	5 000	2 285
733	TAX ON PROFESSIONAL ACTIVITIES	7 900	10 150
734	TAX ON AUTHORIZATION TO USE PROPERTY OR CARRY OUT ACTIVITIES	30	30
735	OTHER TAXES AND DUTIES ON GOODS AND SERVICES	7 500	11 920
736	IMPORT DUTIES AND TAXES	285 880	306 650
737	EXPORT DUTIES AND TAXES AND OTHER TAXES ON FOREIGN TRADE	11 620	21 050
738	REGISTRATION AND STAMP DUTY	33 200	37 530
	<b>II – OTHER REVENUE</b>	<b>824 970</b>	<b>866 870</b>
171	REPAYMENT OF GUARANTEED DEBT TO THE STATE	0	9 377
172	REPAYMENT OF TRANSFERRED DEBT TO THE STATE	0	49 706
710	ADMINISTRATIVE FEES AND CHARGES	13 453	13 453
714	INCIDENTAL SALE OF PROPERTY	79	79
716	REVENUE FROM THE PROVISION OF SERVICES	16 666	16 666
719	RENTS AND REVENUE FROM PROPERTY	3 981	3 981
741	REVENUE FROM THE OIL SECTOR	733 000	774 900
745	ACCRUED FINANCIAL PROCEEDS	18 376	17 376

(Unit: CFAF million)

CHARGE	HEAD	2014	2015
761	CONTRIBUTIONS TO THE RETIREMENT SCHEME OF CIVIL SERVANTS AND EMPLOYEES OF SIMILAR STATUS IN THE PA	38 000	39 000
771	FINES AND PECUNIARY JUDGEMENTS	1 415	1 415
	<b>B – LOANS AND GRANTS</b>	<b>609 000</b>	<b>724 117</b>
150	DRAWINGS ON DIRECT EXTERNAL MULTILATERAL LOANS	101 719	132 800
151	DRAWINGS ON DIRECT EXTERNAL BILATERAL LOANS	172 281	231 117
161	ISSUANCE OF TREASURY BONDS EXCEEDING TWO YEARS	280 000	320 000
769	SPECIAL GRANTS FROM INTERNATIONAL COOPERATION	55 000	58 200
	<b>GRAND TOTAL OF GOVERNMENT REVENUE (A + B)</b>	<b>3 312 000</b>	<b>3 746 600</b>

## II – BUDGETARY EXPENDITURE

### CHAPTER SIX BREAKDOWN OF EXPENDITURE UNDER THE GENERAL BUDGET

**SECTION SEVEN:** Expenditure under the general budget of the Republic of Cameroon for financial year 2015 is estimated at CFAF **3 746 600 000 000** and broken down by head as follows:

(Unit: CFAF million)

HEAD		RECURRENT		PIB		TOTAL	
		2014	2015	2014	2014	2015	2014
01	PRESIDENCY OF THE REPUBLIC	41 741	44 231	10 500	11 000	52 241	55 231
02	SERVICES ATTACHED TO THE PRESIDENCY OF THE REPUBLIC	9 219	9 967	1 300	1 650	10 519	11 617
03	NATIONAL ASSEMBLY	14 071	15 821	4 000	3 200	18 071	19 021
04	PRIME MINISTER'S OFFICE	10 630	12 022	3 800	3 000	14 430	15 022
05	ECONOMIC AND SOCIAL COUNCIL	1 137	1 137	700	700	1 837	1 837
06	EXTERNAL RELATIONS	26 355	27 855	2 500	2 750	28 855	30 605
07	TERRITORIAL ADMINISTRATION AND DECENTRALIZATION	30 010	34 268	10 500	11 075	40 510	45 343
08	JUSTICE	42 187	42 920	4 072	5 072	46 259	47 992
09	SUPREME COURT	3 910	4 028	500	700	4 410	4 728
10	PUBLIC CONTRACTS	19 255	19 479	3 500	4 000	22 755	23 479
11	SUPREME STATE AUDIT	4 057	4 267	900	900	4 957	5 167
12	DELEGATION GENERAL FOR NATIONAL SECURITY	80 600	90 699	6 000	6 100	86 600	96 799
13	DEFENCE	189 922	200 264	8 600	9 000	198 522	209 264
14	ARTS AND CULTURE	2 922	3 272	1 000	800	3 922	4 072
15	BASIC EDUCATION	153 970	165 073	20 610	23 510	174 580	188 583
16	SPORTS AND PHYSICAL EDUCATION	13 541	14 086	8 000	9 700	21 541	23 786
17	COMMUNICATION	6 468	7 044	3 900	2 500	10 368	9 544
18	HIGHER EDUCATION	32 884	34 644	16 368	17 300	49 252	51 944
19	SCIENTIFIC RESEARCH AND INNOVATION	6 926	7 347	5 334	6 500	12 260	13 847
20	FINANCE	41 585	44 424	8 250	4 000	49 835	48 424
21	COMMERCE	4 094	4 574	1 500	1 600	5 594	6 174
22	ECONOMY, PLANNING AND REGIONAL DEVELOPMENT	9 603	7 590	38 199	33 173	47 802	40 763

(Unit: CFAF million)

	HEAD	RECURRENT		PIB		TOTAL	
		2014	2015	2014	2014	2015	2014
23	TOURISM AND LEISURE	2 979	3 404	6 300	6 300	9 279	9 704
25	SECONDARY EDUCATION	211 837	226 978	20 791	24 500	232 628	251 478
26	YOUTH AFFAIRS AND CIVIC EDUCATION	5 373	6 168	3 673	3 700	9 046	9 868
28	ENVIRONMENT, PROTECTION OF NATURE AND SUSTAINABLE DEVELOPMENT	2 961	3 236	3 500	3 925	6 461	7 161
29	MINES, INDUSTRY AND TECHNOLOGICAL DEVELOPMENT	3 878	4 211	5 500	5 600	9 378	9 811
30	AGRICULTURE AND RURAL DEVELOPMENT	41 056	43 521	57 305	65 171	98 361	108 692
31	LIVESTOCK, FISHERIES AND ANIMAL INDUSTRIES	13 593	15 041	16 330	16 671	29 923	31 712
32	WATER RESOURCES AND ENERGY	5 579	5 692	103 217	120 296	108 796	125 988
33	FORESTRY AND WILDLIFE	12 954	13 846	4 871	4 910	17 825	18 756
35	EMPLOYMENT AND VOCATIONAL TRAINING	3 672	5 072	12 805	14 113	16 477	19 185
36	PUBLIC WORKS	65 864	71 709	196 728	254 044	262 592	325 753
37	STATE PROPERTY, SURVEYS AND LAND TENURE	13 723	14 236	7 106	8 350	20 829	22 586
38	HOUSING AND URBAN DEVELOPMENT	17 807	22 053	62 381	81 173	80 188	103 226
39	SMALL- AND MEDIUM-SIZED ENTERPRISES, SOCIAL ECONOMY AND HANDICRAFT	4 788	5 013	6 989	7 347	11 777	12 360
40	PUBLIC HEALTH	91 370	106 696	74 500	100 370	165 870	207 066
41	LABOUR AND SOCIAL SECURITY	3 663	3 882	700	750	4 363	4 632
42	SOCIAL AFFAIRS	4 566	4 810	1 666	1 400	6 232	6 210
43	WOMEN'S EMPOWERMENT AND THE FAMILY	3 841	4 008	733	1 000	4 574	5 008
45	POSTS AND TELECOMMUNICATIONS	11 859	12 573	27 400	31 100	39 259	43 673
46	TRANSPORT	5 351	5 863	2 500	2 300	7 851	8 163
50	PUBLIC SERVICE AND ADMINISTRATIVE REFORMS	11 160	12 206	1 445	1 250	12 605	13 456
51	ELECTIONS CAMEROON	9 636	9 636	1 500	1 000	11 136	10 636
52	NATIONAL COMMISSION ON HUMAN RIGHTS AND FREEDOMS	720	720	500	500	1 220	1 220
53	SENATE	12 200	12 200	3 000	3 000	15 200	15 200
95	CARRIED FORWARD	2 000	2 500	5 000	5 000	7 000	7 500
	<b>MINISTRY HEADS</b>	<b>1 307 517</b>	<b>1 410 286</b>	<b>786 473</b>	<b>922 000</b>	<b>2 093 990</b>	<b>2 332 286</b>



(Unit: CFAF million)

HEAD		RECURRENT		PIB		TOTAL	
		2014	2015	2014	2014	2015	2014
		<b>2 014</b>	<b>2 015</b>				
55	PENSIONS	155 000	183 000				
60	SUBSIDIES AND CONTRIBUTIONS	348 200	331 300				
65	COMMON EXPENDITURE	198 483	235 314				
<b>RECURRENT COMMON HEADS</b>		<b>701 683</b>	<b>749 614</b>				
<b>TOTAL RECURRENT (A)</b>		<b>2 009 200</b>	<b>2 159 900</b>				
56	DETTE PUBLIQUE EXTERIEURE EXTERNAL PUBLIC DEBT	<b>104 400</b>	<b>109 500</b>				
	- Principal	80 900	79 000				
		23 500	30 500				
57	- Interest DOMESTIC PUBLIC DEBT	<b>198 400</b>	<b>327 200</b>				
		183 100	312 700				
	- Principal	15 300	14 500				
<b>TOTAL DEBT SERVICING (B)</b>		<b>302 800</b>	<b>436 700</b>				
		<b>2014</b>	<b>2015</b>				
92	CONTRIBUTIONS	<b>45 000</b>	<b>45 000</b>				
93	REHABILITATION/RESTRUCTURING	<b>25 000</b>	<b>30 000</b>				
94	INVESTMENT OPERATIONS	<b>143 527</b>	<b>153 000</b>				
	MINISTRY CAPITAL EXPENDITURE	<b>786 473</b>	<b>922 000</b>				
	INCLUDING EXTERNAL FINANCING	291 000	425 000				
<b>TOTAL CAPITAL EXPENDITURE (C)</b>		<b>1 000 000</b>	<b>1 150 000</b>				
<b>GRAND TOTAL OF PUBLIC EXPENDITURES (A+B+C)</b>		<b>3 312 000</b>	<b>3 746 600</b>				

## **CHAPTER SEVEN**

### **ALLOCATION OF CERTAIN REVENUES**

**SECTION EIGHT:** The amount of resources allocated to the Support Fund for Natural Disaster Victims for financial year 2015 shall stand at CFAF 2 000 000 000 (two billion).

**SECTION NINE:** The ceiling of resources for the Special Appropriations Account for Public Contracts Regulation for financial year 2015 shall stand at CFAF 8 000 000 000 (eight billion).

**SECTION TEN:** The ceiling of resources for the Special Appropriations Account for Support to the Cultural Policy for financial year 2015 shall stand at CFAF 1 000 000 000 (one billion).

**SECTION ELEVEN:** The amount of resources for the Special Appropriations Account for Modernization of Research in State Universities for financial year 2015 shall stand at CFAF 9 600 000 000 (nine billion six hundred million).

**SECTION TWELVE:** The ceiling of resources for the Special Appropriations Account for Support to Tourism for financial year 2015 shall stand at CFAF 1 000 000 000 (one billion).

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

**SECTION FOURTEEN:** The ceiling of the Special Appropriations Account for financing of sustainable water and sanitation development projects for financial year 2015 shall stand at CFAF 500 000 0000 (five hundred million).

**SECTION FIFTEEN:** The ceiling of taxes to be paid to the Special Fund for Forestry Development in 2015 shall stand at CFAF 2 000 000 000 (two billion).

**SECTION SIXTEEN:** The amount to be deducted from proceeds from the Special Tax on Petroleum Products (STPP) as road use royalties in 2015 shall stand at CFAF 60 000 000 000 (sixty billion).

**SECTION SEVENTEEN:** The ceiling of resources for the Special Appropriations Account for Telecommunications Development for financial year 2015 shall stand at CFAF 14 000 000 000 (fourteen billion).

**SECTION EIGHTEEN:** The ceiling of resources for the Special Appropriations Account for Electronic Security Activities for financial year 2015 shall stand at CFAF 1 000 000 000 (one billion).

**SECTION NINETEEN:** The ceiling of resources for the Special Appropriations Account for Postal Sector Development for financial year 2015 shall stand at CFAF 1 000 000 000 (one billion).

**SECTION TWENTY:** The ceiling of resources for the Special Appropriations Account for Issuance of Secured Transport Documents for financial year 2015 shall stand at CFAF 3 500 000 000 (three billion five hundred million).

**SECTION TWENTY-ONE:** The ceiling of charges paid by autonomous port authorities to the National Port Authority in 2015 shall stand at CFAF 2 100 000 000 (two billion one hundred million).

**PART TWO**  
**1 - APPROPRIATIONS**

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

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

STATE EXPENDITURE PER HEAD, PROGRAMME AND GOAL WITH PERFORMANCE INDICATORS						
in CFAF thousand						
Programme		GOAL		INDICATOR	CA	PA
CODE	ITEM					
<b>HEAD 1 - PRESIDENCY OF THE REPUBLIC</b>					<b>55 231 000</b>	<b>55 231 000</b>
<b>001</b>	FORMULATION AND COORDINATION OF ACTIVITIES OF THE PRESIDENCY OF THE REPUBLIC	Ensure implementation of the Major Accomplishments Programme	Execution rate of activities approved by the President of the Republic	25 077 089	25 077 089	

002	PROTECTION OF THE PRESIDENT OF THE REPUBLIC AND TERRITORIAL INTEGRITY	Preserve the integrity of the national territory and political stability	Overall level of attainment of goals assigned to missions	9 821 380	9 821 380
003	GOVERNANCE AND INSTITUTIONAL SUPPORT OF THE PRESIDENCY OF THE REPUBLIC AND ATTACHED SERVICES	Support implementation of operational programmes	Overall rate of execution of budgeted actions	20 332 531	20 332 531
<b>HEAD 2 - SERVICES ATTACHED TO THE PRESIDENCY</b>				<b>11 617 000</b>	<b>11 617 000</b>
016	FORMULATION AND COORDINATION OF ACTIVITIES OF THE PRESIDENCY OF THE REPUBLIC	Ensure implementation of the Major Accomplishments Programme	Execution rate of activities approved by the President of the Republic	1 314 394	1 314 394
018	PROTECTION OF THE PRESIDENT OF THE REPUBLIC AND TERRITORIAL INTEGRITY	Preserve integrity of the national territory and political stability	Overall level of attainment of goals assigned to missions	10 302 606	10 302 606
<b>HEAD 3 - NATIONAL ASSEMBLY</b>				<b>19 021 000</b>	<b>19 021 000</b>
032	STEPPING UP PARLIAMENTARY CONTROL OF GOVERNMENT ACTION	Contribute to the efficiency of public policies.	Rate of control of the Government's Priority Investment Programme	3 550 000	3 550 000
033	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE SERVICES OF THE NATIONAL ASSEMBLY	Support implementation of operational programmes	Level of motivation of National Assembly Staff	14 271 000	14 271 000
031	REVITALIZATION OF LEGISLATION AND INTERPARLIAMENTARY COOPERATION	Reinforce the national legislative framework	Rate of contribution of the NA to the reinforcement of the legislative framework	1 200 000	1 200 000
<b>HEAD 4 - PRIME MINISTER'S OFFICE</b>				<b>17 041 805</b>	<b>15 022 000</b>
046	STEERING AND COORDINATION OF GOVERNMENT ACTION	Effectively ensure the implementation of at least 70% of the annual tranche of government strategic programmes and projects	Rate of implementation of the annual tranche of government strategic programmes and projects	2 296 900	2 296 900
047	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE INTERNAL AND ATTACHED SERVICES OF THE PRIME MINISTER'S OFFICE	Satisfy at least 70% of officials of the internal and attached services of the PMO	Level of satisfaction of officials of the internal and attached services of the PMO	14 744 905	12 725 100
<b>HEAD 5 - ECONOMIC AND SOCIAL COUNCIL</b>				<b>1 837 000</b>	<b>1 837 000</b>
061	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE ECONOMIC AND SOCIAL COUNCIL	Improve the coordination of services and ensure proper implementation of ECOSOC programmes	Rate of implementation of ECOSOC budgeted activities	1 415 000	1 415 000
062	STEERING AND DEVELOPMENT OF THE RESPONSIBILITIES OF THE ECONOMIC AND SOCIAL COUNCIL	Reinforce and facilitate implementation of public policies	Number	422 000	422 000

<b>HEAD 6 - MINISTRY OF EXTERNAL RELATIONS</b>		<b>31 078 000</b>	<b>30 605 000</b>		
<b>076</b>	DEVELOPMENT OF BILATERAL COOPERATION POTENTIAL	Capitalize bilateral cooperation opportunities for Cameroon	Number of legal bilateral cooperation instruments negotiated, formalized or signed per year	16 591 316	16 118 316
<b>077</b>	BOOSTING OF MULTILATERAL AND DECENTRALIZED COOPERATION	Maximize multilateral and decentralized cooperation opportunities	Level of Cameroon's involvement in the activities of international organizations and multilateral cooperation frameworks	1 989 230	1 989 230
<b>078</b>	MANAGEMENT OF CAMEROONIANS ABROAD	Improve the contribution of Cameroonians abroad to the political, social and economic life of the country	Rate of effective participation of Cameroonians abroad in the political, social and economic life of the country	1 558 701	1 558 701
<b>079</b>	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE EXTERNAL RELATIONS SUB-SECTOR	Improve the coordination of services and ensure the implementation of programmes	Rate of implementation of MINREX budgeted activities	10 938 753	10 938 753
<b>HEAD 7 - MINISTRY OF TERRITORIAL ADMINISTRATION AND DECENTRALIZATION</b>		<b>46 432 200</b>	<b>45 343 000</b>		
<b>094</b>	STEPPING UP OF NATIONAL CIVIL PROTECTION MEASURES	Protect the population, property and the environment against the risks of disasters and their effects	Number of divisions with a disaster prevention and management tool	3 038 400	3 038 400
<b>095</b>	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE TERRITORIAL ADMINISTRATION AND DECENTRALIZATION SUB-SECTOR	Improve the coordination of services and ensure proper implementation of MINADT programmes	Rate of implementation of MINADT budgeted activities	11 440 220	11 440 220
<b>092</b>	MODERNIZATION OF TERRITORIAL ADMINISTRATION	Improve the quality of services by divisional offices nationwide	Rate of satisfaction of users with the services provided by divisional offices	24 661 880	23 572 680
<b>093</b>	INTENSIFICATION OF THE DECENTRALIZATION PROCESS	Increase support to regional and local authorities in the use of devolved powers and resources	Implementation rate of Council Development Plans	7 291 700	7 291 700
<b>HEAD 8 - MINISTRY OF JUSTICE</b>		<b>51 642 000</b>	<b>47 992 000</b>		
<b>107</b>	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE JUSTICE SUB-SECTOR	Improve the coordination of services and ensure proper implementation of programmes.	Rate of implementation of budgeted activities in the Ministry	10 714 122	10 714 122
<b>108</b>	IMPROVEMENT OF JUDICIAL ACTIVITIES	Improve access to and the quality of justice services.	Duration of legal proceedings	27 169 586	27 069 586

109	IMPROVEMENT OF THE PENTENTIARY POLICY	Improve detention conditions and prepare detainees for social reintegration	Rate of satisfaction of the basic needs of detainees	13 758 292	10 208 292
<b>HEAD 9 - SUPREME COURT</b>				<b>4 728 000</b>	<b>4 728 000</b>
121	GOVERNANCE AND INSTITUTIONAL SUPPORT IN SUPREME COURT SERVICES	Support implementation of Supreme Court operational programmes	Rate of execution of the budget of the Supreme Court	4 070 500	4 070 500
122	CONTROL OF FINANCIAL TRANSPARENCY, BUDGETARY MANAGEMENT AND QUALITY OF PUBLIC ACCOUNTS	Contribute to improving financial management and the protection of public funds	Rate of conduct of planned control missions	528 500	528 500
123	CONTRIBUTION TO STRENGTHENING THE RULE OF LAW	Improve the management of judicial and administrative disputes at the Supreme Court	Rate of hearing of appeals filed with the Supreme Court	129 000	129 000
<b>HEAD 10 - MINISTRY OF PUBLIC CONTRACTS</b>				<b>23 479 000</b>	<b>23 479 000</b>
715	STRENGTHENING THE PUBLIC CONTRACTS AWARD SYSTEM	Improve the Public Contracts award system	Rate (%) of public contracts awarded in compliance with the regulations	7 200 762	7 200 762
716	IMPROVEMENT OF PUBLIC CONTRACTS EXECUTION	Ensure proper execution of Public Contracts in compliance with the contractual provisions.	1. Rate (%) of public contracts awarded in compliance with the regulations 2. Rate (%) of public contracts executed in compliance with the contractual provisions	3 551 880	3 551 880
717	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE PUBLIC CONTRACTS SUB-SECTOR	Improve the performance of services	Rate of implementation of budgeted activities	12 726 358	12 726 358
<b>HEAD 11 - SUPREME STATE AUDIT</b>				<b>5 167 000</b>	<b>5 167 000</b>
137	INTENSIFICATION, DIVERSIFICATION OF AUDITS AND SYSTEMATIZATION OF SANCTIONS AGAINST UNSCRUPULOUS MANAGERS	Reduce the risk of bad governance and repair the damage suffered by the State	Proportion of unscrupulous managers audited and brought before the Budget and Finance Disciplinary Board	1 653 800	1 653 800
136	STEPPING UP THE PREVENTION OF EMBEZZLEMENT OF PUBLIC FUNDS	Reduce the number of public funds management irregularities	Proportion of services which produce comprehensive and transparent information on their management	373 500	373 500
138	GOVERNANCE AND INSTITUTIONAL SUPPORT IN SUPREME STATE AUDIT SERVICES	Support implementation of Supreme State Audit programmes	Rate of implementation of the funds disbursement plan	3 139 700	3 139 700

HEAD 12 -		DELEGATION GENERAL FOR NATIONAL SECURITY		97 266 756	96 799 000
151	CONSOLIDATION OF PUBLIC SECURITY	Step up the protection of institutions, public freedoms, people and property	Rate of security coverage nationwide	9 835 253	9 660 253
152	GOVERNANCE AND INSTITUTIONAL SUPPORT	Improve the coordination of services and ensure proper implementation of programmes	Rate of implementation of DGSN budgeted activities	78 488 072	78 219 322
154	STEPPING UP BORDER SURVEILLANCE	Control migration and step up the fight against cross-border crime	Rate of decrease in the number of offences related to cross-border crime	2 945 367	2 945 367
155	IMPROVEMENT OF INTELLIGENCE GATHERING METHODS AND TECHNIQUES	Intensify intelligence gathering and use	Average number of general intelligence reports, special notices, bulletins and briefs produced per day	5 998 064	5 974 058
HEAD 13 -		MINISTRY OF DEFENCE		211 786 474	209 264 000
168	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE DEFENCE SUB-SECTOR	Improve the coordination of services and ensure proper implementation of programmes in MINDEF	Rate of implementation of budgeted activities in MINDEF	42 158 779	41 826 409
166	STEPPING UP TERRITORIAL DEFENCE	Strengthen the territorial defence mechanism	Rate of implementation of the staffing tables and equipment of operational units of the Defence Forces	113 355 401	113 109 801
169	PARTICIPATION IN NATIONAL DEVELOPMENT ACTIVITIES	Provide support to specific areas which contribute to Cameroon's socio-economic development	Rate of response to the various requests received by the specialized entities of MINDEF	3 154 535	2 754 535
170	PARTICIPATION IN THE PROTECTION OF PEOPLE AND PROPERTY	Ensure conditions for security and peace for suitable development	Crime rate	53 117 759	51 573 254
HEAD 14 -		MINISTRY OF ARTS AND CULTURE		4 072 000	4 072 000
181	CONSERVATION OF CAMEROON'S ART AND CULTURE	Rebuild, safeguard and ensure the profitability of the cultural and artistic heritage	Number of cultural goods developed and economically profitable	342 100	342 100
182	DEVELOPMENT OF MECHANISMS FOR PRODUCTION OF CULTURAL GOODS AND SERVICES	Step up the contribution to economic development of cultural goods and services	Contribution of art and culture to GDP	1 344 000	1 344 000

183	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE ARTS AND CULTURE SUB-SECTOR	Improve the coordination of services and ensure proper implementation of programmes	Rate of implementation of budgeted activities in the Ministry of Arts and Culture	2 385 900	2 385 900
<b>HEAD 15 - MINISTRY OF BASIC EDUCATION</b>				<b>188 583 000</b>	<b>188 583 000</b>
198	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE BASIC EDUCATION SUB-SECTOR	Adopt measures to ensure efficient implementation of operational programmes	Annual rate of implementation of programmes	29 224 490	29 224 490
196	SUPPORT TO THE DEVELOPMENT OF PRE-SCHOOL EDUCATION	Increase the rate of pre-school education nationwide	Gross pre-school attendance rate	12 583 177	12 583 177
197	UNIVERSALISATION OF PRIMARY EDUCATION	Improve access to and completion of primary education	Primary school completion rate	144 533 978	144 533 978
199	LITERACY, NON FORMAL EDUCATION AND PROMOTION OF NATIONAL LANGUAGES	Reduce the illiterate population	Literacy rate	2 241 355	2 241 355
<b>HEAD 16 - MINISTRY OF SPORTS AND PHYSICAL EDUCATION</b>				<b>23 825 519</b>	<b>23 786 000</b>
213	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE SPORTS AND PHYSICAL EDUCATION SUB-SECTOR	Improve the coordination of services and ensure proper implementation of programmes.	Rate of implementation of budgeted activities	6 778 000	6 778 000
211	SUPERVISION OF THE SPORTS MOVEMENT	Improve the quality of supervision of physical and sporting activities (PSA) by institutional players	1. Number of schools without sports and physical education teachers 2. Number of people enrolled in national federations	7 590 726	7 590 726
212	DEVELOPMENT OF SPORTS FACILITIES	Provide the country with modern sports infrastructure	Number of sports facilities constructed and operational since 2009	9 456 793	9 417 274
<b>HEAD 17 - MINISTRY OF COMMUNICATION</b>				<b>9 544 000</b>	<b>9 544 000</b>
226	IMPROVEMENT OF SUPPLY AND ACCESS TO INFORMATION	Provide the national and international community with adequate and quality information	Rate of access of the population to mass information	2 687 400	2 687 400
228	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE COMMUNICATION SUB-SECTOR	Improve the coordination of services and ensure proper implementation of programmes in the Ministry of Communication	Rate of implementation of MINCOM budgeted activities	6 856 600	6 856 600
<b>HEAD 18 - MINISTRY OF HIGHER EDUCATION</b>				<b>55 773 028</b>	<b>51 944 000</b>
244	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE HIGHER EDUCATION SUB-	Improve the coordination of services and ensure	Rate of implementation of budgeted activities	30 875 665	29 609 665

	SECTOR	proper implementation of programmes			
241	DEVELOPMENT OF THE TECHNOLOGY AND PROFESSIONAL COMPONENT OF HIGHER EDUCATION	Increase the quality and quantity of human resources in strategic areas outlined in the GESP	Percentage of students trained in the technology and professional fields of public higher education	11 838 434	10 532 406
242	MODERNIZATION AND PROFESSIONALIZATION OF FACULTIES	Bring faculties close to socio-professional circles in a sustainable manner to improve the rate of employability of graduates, irrespective of their fields of study.	Number of faculty students having obtained a professional certificate.	10 905 392	10 169 392
243	DEVELOPMENT OF UNIVERSITY RESEARCH AND INNOVATION	Strengthen the national university research and innovation system as well as technology transfers to support and boost industrial productivity	Number of endogenous inventions and innovations recorded	2 153 537	1 632 537
<b>HEAD 19 -</b>		<b>MINISTRY OF SCIENTIFIC RESEARCH AND INNOVATION</b>		<b>13 992 000</b>	<b>13 847 000</b>
256	AGRICULTURAL RESEARCH AND DEVELOPMENT	Increase the number of technology packages from research results useful for improving agricultural productivity and products.	Number of innovative technology packages produced and disseminated	6 046 515	5 946 515
257	TECHNOLOGICAL, GEOLOGICAL AND MINING RESEARCH AND DEVELOPMENT	Increase cartographic production, geological and mining information and develop technologies.	1. Number of technologies developed and disseminated 2. Number of maps produced and disseminated	2 607 570	2 562 570
258	RESEARCH AND SOCIAL DEVELOPMENT	Increase the number of research results useful for understanding and/or addressing social issues	Number of research findings useful for understanding and/or addressing social issues	1 908 312	1 908 312
259	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE RESEARCH AND INNOVATION SUB-SECTOR	Improve the coordination, functioning and performance of the research and innovation sub-sector	Rate of implementation of the ministry's action plan	3 429 603	3 429 603
<b>HEAD 20 -</b>		<b>MINISTRY OF FINANCE</b>		<b>52 179 000</b>	<b>48 424 000</b>



275	GOVERNANCE AND INSTITUTIONAL SUPPORT IN MINFI	Improve the coordination of services and ensure proper implementation of MINFI programmes.	Rate of implementation of budgeted activities in MINFI	17 236 447	13 596 447
271	OPTIMIZATION OF NON-OIL REVENUE, IMPROVEMENT OF THE BUSINESS CLIMATE AND PROTECTION OF THE NATIONAL ECONOMIC SPACE	Improve the rate of collection of non-oil revenue, create an appropriate environment for business development and protect the national economic space.	Rate of tax revenue increase	15 018 050	14 903 050
272	MANAGEMENT OF THE STATE'S CASH FLOW, DEBT, PUBLIC ACCOUNTING AND FINANCING OF THE ECONOMY	Improve the Treasury's efficiency and optimize the use of mobilized resources to finance the economy	Payment timeframe	12 669 736	12 669 736
274	MODERNIZATION OF STATE BUDGET MANAGEMENT	Coordinate the proper implementation of State budget reform	Reform implementation level	7 254 767	7 254 767
<b>HEAD 21 – MINISTRY OF TRADE</b>				<b>6 427 000</b>	<b>6 174 000</b>
286	DEVELOPMENT OF EXPORTS	Contribute to improving the competitiveness of local products, conquer new markets and attract foreign investors.	Number of foreign markets prospected	762 500	713 500
287	REGULATION OF EXTERNAL TRADE	Organize distribution channels to ensure regular supply of the domestic market under conditions of healthy competition and stimulate growth through domestic consumption	Number of modern and periodic markets constructed	2 393 765	2 393 765
288	TRADE SUB-SECTOR GOVERNANCE AND INSTITUTIONAL SUPPORT	Improve working environment and conditions	Number of equipment acquired and service infrastructure constructed	3 270 735	3 270 735
<b>HEAD 22 – MINISTRY OF THE ECONOMY, PLANNING AND REGIONAL DEVELOPMENT</b>				<b>53 392 931</b>	<b>40 762 931</b>
301	ECONOMY, PLANNING AND REGIONAL DEVELOPMENT SUB-SECTOR GOVERNANCE AND INSTITUTIONAL SUPPORT	Improve the coordination of services and ensure the proper implementation of operational programmes	Annual rate of implementation of MINEPAT programmes	5 450 232	5 450 232
302	SUPPORT FOR ECONOMIC RECOVERY TO ACCELERATE GROWTH	Improve public investment volume and quality	PIB execution rate	9 735 624	9 735 624

304	STRENGTHENING DEVELOPMENT PLANNING AND INTENSIFICATION OF REGIONAL DEVELOPMENT ACTIONS	Adopt development strategies and plans consistent with the GESP	Proportion of development strategies and plans consistent with the GESP	35 726 867	23 096 867
303	STRENGTHENING DEVELOPMENT PARTNERSHIP AND REGIONAL INTEGRATION	Improve the contribution of economic partnerships and regional integration to the achievement of Cameroon's development goals	Annual rate of disbursement of externally financed planned investment resources	2 480 208	2 480 208
<b>HEAD 23 –</b>		<b>MINISTRY OF TOURISM AND LEISURE</b>		<b>10 868 000</b>	<b>9 704 000</b>
317	DEVELOPMENT OF TOURISM AND LEISURE	Improve the quality of tourism and leisure infrastructure	1. Number of tourism infrastructure developed 2. Number of leisure infrastructure developed	6 132 074	5 202 074
318	PROMOTION OF TOURISM AND LEISURE	Attract a large number of resident and non-resident tourists	1. Number of international tourists received 2. Number of domestic tourists received	812 346	812 346
319	IMPROVEMENT OF THE OTHER TOURISM AND LEISURE DEVELOPMENT POLICIES	Increase the quality of tourism and leisure services	Tourism's contribution to the national economy is equal to at least 5% of GDP	708 988	708 988
320	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE TOURISM AND LEISURE SUB-SECTOR	Improve the coordination of services and ensure the proper implementation of programmes	1. Number. of MINTOUL Regional and Divisional delegations constructed, rehabilitated or fenced 2. Number. of vehicles purchased	3 214 592	2 980 592
<b>HEAD 25 –</b>		<b>MINISTRY OF SECONDARY EDUCATION</b>		<b>252 272 900</b>	<b>251 478 000</b>
334	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE SECONDARY EDUCATION SUB-SECTOR	Ensure rational and optimal management of resources	Rate of implementation of planned activities in MINESEC	34 716 187	33 970 187
333	DEVELOPMENT OF SECONDARY TEACHER-TRAINING EDUCATION	Match the training of teachers and trainers with education sector needs	Percentage of relevant programmes introduced	34 303 300	34 277 200
331	DEVELOPMENT OF GENERAL SECONDARY EDUCATION	Improve not only access to and the quality of general secondary education programmes, but also their external efficiency, especially in science subjects	Success rate of students in science subjects	105 887 491	105 864 691

332	DEVELOPMENT OF TECHNICAL AND VOCATIONAL SECONDARY EDUCATION	Improve quality and offer while ensuring better professionalization of programmes	Rate of increase in the number of technical and vocational education graduates	77 365 922	77 365 922
<b>HEAD 26 –</b>		<b>MINISTRY OF YOUTH AFFAIRS AND CIVIC EDUCATION</b>		<b>10 358 000</b>	<b>9 868 000</b>
347	ECONOMIC EMPOWERMENT OF YOUTHS	Promote the socio-economic integration of 675 000 youths by 2019	Number of youths trained and/or integrated into the economic fabric	3 317 770	2 984 770
346	CIVIC EDUCATION AND SOCIAL INTEGRATION OF YOUTHS	Promote civic education, national integration and youth participation in development	Proportion of youths endowed with skills for their participation in the development process	4 594 700	4 594 700
348	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE YOUTH AFFAIRS AND CIVIC EDUCATION SUB-SUBSECTOR	Improve service coordination and ensure the proper implementation of programmes	Rate of implementation of budgeted activities in MINJEC	2 445 530	2 288 530
<b>HEAD 28 –</b>		<b>MINISTRY OF THE ENVIRONMENT, NATURE PROTECTION AND SUSTAINABLE DEVELOPMENT</b>		<b>7 211 000</b>	<b>7 161 000</b>
361	COMBATING DESERTIFICATION AND CLIMATE CHANGE	Reverse the soil degradation trend and promote adaptation to the negative effects of climate change	1. Surface area of land restored 2. Various climate change resilience measures adopted	3 480 700	3 480 700
362	SUSTAINABLE MANAGEMENT OF BIODIVERSITY	Encourage the inclusion of development principles in sector strategy papers	Number of sector strategies which take sustainable development into account	692 875	642 875
363	POLLUTION, NUISANCE AND HARMFUL AND/OR DANGEROUS CHEMICAL SUBSTANCE CONTROL	Reduce environmental pollution and nuisance through ecologically rational and sustainable management of wastes and chemical substances	Percentage of facilities which comply with environmental regulations	794 875	794 875
364	ENVIRONMENT, NATURE PROTECTION AND SUSTAINABLE DEVELOPMENT SUB-SECTOR GOVERNANCE AND INSTITUTIONAL SUPPORT	Improve resource mobilization and governance of operational programmes in MINEPDED	Rate of implementation of MINEPDED activities	2 242 550	2 242 550
<b>HEAD 29 –</b>		<b>MINISTRY OF MINES, INDUSTRY AND TECHNOLOGICAL DEVELOPMENT</b>		<b>9 811 000</b>	<b>9 811 000</b>
379	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE MINES, INDUSTRY AND TECHNOLOGICAL DEVELOPMENT SUB-SECTOR	Improve the coordination of services and ensure the proper implementation of the programmes of MINIMIDT	Rate of implementation of MINIMIDT action plan	3 812 624	3 812 624

376	DEVELOPMENT OF MINING AND GEOLOGICAL RESOURCES	Increase the contribution of non-oil geological and mining resources to GDP	Non-oil mining sector's share of GDP	3 529 768	3 529 768
377	DIVERSIFICATION AND IMPROVEMENT OF COMPETITIVENESS OF INDUSTRIAL SECTORS	Process agricultural, mining and forestry raw materials through the development of industrial sectors	Industrial production index of the main processing sectors	1 714 738	1 714 738
378	DEVELOPMENT OF INVENTIONS, TECHNOLOGICAL INNOVATIONS AND INDUSTRIAL PROPERTY	Increase the number of industrial property assets developed	Number of assets developed	753 870	753 870
<b>HEAD 30 – MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT</b>				<b>108 692 067</b>	<b>108 692 067</b>
393	MODERNIZATION OF RURAL AND PRODUCTION INFRASTRUCTURE	Improve the performance of basic production factors and living conditions in rural areas	Proportion of production from modern farms and rural exodus rate trends	20 255 000	20 255 000
394	SUSTAINABLE MANAGEMENT OF NATURAL RESOURCES SPECIFIC TO AGRICULTURE	Improve arable land use in a sustainable manner compliant with environmental constraints	Percentage of national farming surface area using best fertility practices and compliant with environmental constraints	4 786 000	4 786 000
392	IMPROVEMENT OF THE PRODUCTIVITY AND COMPETITIVENESS OF AGRICULTURAL SECTORS	Make Cameroon's agricultural sector to be more productive and competitive, and gain additional market shares	Contribution of agriculture to economic growth	59 755 517	59 755 517
391	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE AGRICULTURE AND RURAL DEVELOPMENT SUB-SECTOR	Improve the coordination of services and ensure the proper implementation of MINADER programmes	Rate of implementation of budgeted activities in the Ministry of Agriculture and Rural Development (MINADER)	23 895 550	23 895 550
<b>HEAD 31 – MINISTRY OF LIVESTOCK, FISHERIES ANIMAL INDUSTRIES</b>				<b>32 041 966</b>	<b>31 711 966</b>
406	DEVELOPMENT OF ANIMAL PRODUCTION AND INDUSTRIES	Increase animal production to meet the nutritional needs of the population, raw materials for agro-industry and produce surplus for export	Quantity of animal products and foodstuffs produced and processed	12 972 008	12 972 008
407	IMPROVEMENT OF LIVESTOCK HEALTH COVERAGE AND ZONOSIS CONTROL	Reduce the impact of animal diseases	Mortality rate due to animal diseases	4 805 530	4 805 530
409	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE LIVESTOCK, FISHERIES AND ANIMAL INDUSTRIES SUB-SECTOR	Improve the coordination of services and ensure the proper implementation of the programmes of the Ministry of Livestock,	Rate of implementation of the budgeted activities in the Ministry of Livestock, Fisheries and Animal Industries (MINEPIA)	10 562 328	10 562 328

		Fisheries and Animal Industries (MINEPIA)			
408	DEVELOPMENT OF FISHERYPRODUCTION	Ensure growing and sustainable fishery production	Quantity of fishery products produced	3 702 100	3 702 100
<b>HEAD 32 – MINISTRY OF WATER RESOURCES AND ENERGY</b>				<b>127 944 541</b>	<b>125 988 554</b>
424	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE WATER RESOURCES AND ENERGY	Improve the coordination of services and ensure the proper implementation of programmes in the Ministry of Water Resources and Energy	Rate of implementation of budgeted activities in the Ministry of Water Resources and Energy (%)	6 096 291	5 908 334
423	ACCESS TO DRINKING WATER AND LIQUID WATSE TREATMENT	Improve the rate of access to drinking water and basic liquid waste treatment facilities by households and economic operators	1. Rate of access to drinking water (%) 2. Rate of access to individual and collective sanitation is improved (%)	23 970 865	23 272 865
421	ENERGY SUPPLY	Provide sufficient energy for the population and economic activities	Quantity of energy available for final consumption (in Toe)	70 643 508	70 643 508
422	ACCESS TO ENERGY	Improve access to energy by households and economic operators	1. Rate of access to electricity (%) 2. Rate of access to cooking gas (%) 3. Share of renewable energy in the energy mix available for consumption (%)	27 233 878	26 163 847
<b>HEAD 33 – MINISTRY OF FORESTRY AND WILDLIFE</b>				<b>23 583 429</b>	<b>18 755 500</b>
961	DEVELOPMENT AND SUSTAINABLE MANAGEMENT OF FOREST RESOURCES	Manage forests in a sustainable manner	Tax and incidental tax revenue from forestry management	9 844 653	6 938 660
962	SECURING AND DEVELOPING WILDLIFE RESOURCES AND PROTECTED AREAS	Manage and develop wildlife and protected areas in a sustainable manner	Sub-sector contribution to tax revenue	5 220 508	5 220 508
963	DEVELOPMENT OF TIMBER AND NON-TIMBER FOREST RESOURCES	Optimize the use of timber and non-timber resources	Number of direct jobs in the timber and non-timber sectors	4 764 611	2 842 675
960	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE FORESTRY AND WILDLIFE SUB-SECTOR	Increase and improve the institutional, technical and operational capacity of forestry and wildlife sub-sector development players	Implementation rate of sub-sector activities	3 753 657	3 753 657
<b>HEAD 35 – MINISTRY OF EMPLOYMENT AND VOCATIONAL TRAINING</b>				<b>19 185 182</b>	<b>19 185 182</b>

452	PROMOTION OF DECENT EMPLOYMENT	Promote decent employment for the working population	Number of jobs created per year	2 452 450	2 452 450
453	DEVELOPMENT OF VOCATIONAL TRAINING	Increase the employability of the working population in line with the needs of the productive system	Number of trainees supervised within the framework of vocational training	14 045 581	14 045 581
454	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE EMPLOYMENT AND VOCATIONAL TRAINING SUB-SECTOR	Improve service coordination and ensure the proper implementation of programmes	Execution rate of planned and budgeted activities	2 687 151	2 687 151
<b>HEAD 36 – MINISTRY OF PUBLIC WORKS</b>				<b>344 982 958</b>	<b>325 753 000</b>
467	CONSTRUCTION OF ROADS AND OTHER INFRASTRUCTURE	Increase the portion of tarred roads and open up Cameroon's border areas	Percentage of the structuring road network tarred	201 578 503	185 578 503
468	MAINTENANCE OF ROADS AND OTHER INFRASTRUCTURE	This programme seeks, on the one hand, to rehabilitate the road network, which entails repairing bad roads to increase the portion of properly maintained roads and, on the other hand, to improve the state of the road network by maintaining and protecting existing roads through effective coverage and management of rain gates and weighing stations.	Percentage of the tarred road network rehabilitated	108 196 665	106 591 707
469	CONDUCT OF INFRASTRUCTURE ENGINEERING STUDIES	It seeks to improve the quality of technical studies and the engineering capacity and production quality of the construction sector by strengthening infrastructure construction project management in particular	Percentage of public buildings commissioned within set deadlines	9 322 505	7 697 505
470	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE PUBLIC WORKS SUB-SECTOR	Optimize service delivery	MINTP operational programmes implementation rate	25 885 285	25 885 285
<b>HEAD 37 – MINISTRY OF STATE PROPERTY, SURVEYS AND LAND TENURE</b>				<b>23 020 993</b>	<b>22 586 000</b>

481	MODERNIZATION OF SURVEYS	Master the national territorial space in order to improve State property management as well as business climate	1. Number of geodesic network points planted 2. Number of survey plans produced 3. Number of beneficiary regional and local councils 4. Number of maps produced	5 719 793	5 284 800
482	PROTECTION AND DEVELOPMENT OF STATE PROPERTY	Improve the governance of State property	State property management governance index	8 098 054	8 098 054
483	CONSTITUTION OF LAND RESERVES AND PARCELLING OF STATE LANDS	Set aside land reserves by increasing the supply of land in order to contribute to the development of agro-industry, infrastructure and low-cost housing and access reliable documentary information in real time by computerizing land conservations	1. Number of hectares acquired and secured 2. Number of land parcels produced 3. Number of land conservations computerized 4. Number of outbuildings registered	4 324 839	4 324 839
484	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE STATE PROPERTY, SURVEYS AND LAND TENURE SUB-SECTOR	Improve working conditions and ensure the functioning of coordination entities and cross-cutting operations	Working condition and institutional framework improvement rate	4 878 307	4 878 307
<b>HEAD 38 – MINISTRY OF HOUSING AND URBAN DEVELOPMENT</b>				<b>121 428 505</b>	<b>103 226 200</b>
499	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE URBAN SUB-SECTOR	Improve the coordination of services and the proper implementation of programmes in MINH DU	Number of entities and actions effectively supported in MINH DU	12 643 491	12 443 491
496	DEVELOPMENT OF HOUSING	Rationalize urban land use and significantly reduce the proportion of indecent housing in urban areas	35 638 911	30 771 393	30 771 393
497	IMPROVEMENT OF URBAN AREAS	Clean up and embellish urban areas	Number of kilometres of drain constructed	28 603 619	28 603 619
498	DEVELOPMENT OF URBAN TRANSPORT INFRASTRUCTURE (PDITU)	Improve urban mobility	Number of kilometres of urban roads in good state	44 542 485	31 407 697
<b>HEAD 39 – MINISTRY OF SMALL- AND MEDIUM-SIZED ENTERPRISES, SOCIAL ECONOMY AND HANDICRAFT</b>				<b>12 762 010</b>	<b>12 359 600</b>

511	IMPROVEMENT OF THE COMPETITIVENESS OF SMEs	Improve the competitiveness of SMEs in Cameroon	Contribution of the value added of supported manufacturing SMEs to national value added (%)	1 480 600	1 480 600
512	PROMOTION OF PRIVATE INITIATIVE AND IMPROVEMENT OF BUSINESS CLIMATE FOR SMEs IN CAMEROON	Strengthen the fabric of SMEs in Cameroon	Yearly growth rate of SMEs	4 268 100	4 268 100
513	PROMOTION OF COLLECTIVE ENTREPRENEURSHIP AND IMPROVEMENT OF PRODUCTIVITY AND PROFITABILITY OF VERY SMALL ENTERPRISES AND HANDICRAFT	Organize and improve the performance of the social economy and handicraft sector and ease the transition of informal production units (IPUs) to handicraft and micro-enterprises	Contribution of supported social economy entities (OES) and handicraft enterprises to national value added	2 812 111	2 409 701
514	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE SMALL AND MEDIUM-SIZED ENTERPRISES, SOCIAL ECONOMY AND HANDICRAFT SUB-SECTOR	Improve service coordination and ensure proper implementation of programmes in MINPMEESA.	Rate of implementation of budgeted activities in MINPMEESA	4 201 199	4 201 199
<b>HEAD 40 – MINISTRY OF PUBLIC HEALTH</b>				<b>208 469 250</b>	<b>207 066 000</b>
530	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE HEALTH SECTOR	Improve service coordination and ensure proper implementation of programmes in MINSANTE	Rate of implementation of budgeted activities in MINSANTE	25 537 345	25 537 345
527	MOTHER, ADOLESCENT AND CHILD HEALTH	Reduce maternal and under-five	1. Infant and child mortality rate 2. Maternal mortality rate 3. Neonatal mortality rate	44 332 097	44 326 097
528	DEVELOPMENT OF HEALTH DISTRICTS	Upgrade 80% of Health Districts to the consolidation phase	Percentage of Health Districts in the consolidation phase	53 224 382	51 828 382
526	DISEASE CONTROL AND HEALTH PROMOTION	Contribute to significantly reducing the morbidity load through the fight against epidemics and pandemics, and especially, through health promotion	Morbidity load among the poor and the most vulnerable population	85 375 425	85 374 175
<b>HEAD 41 – MINISTRY OF LABOUR AND SOCIAL SECURITY</b>				<b>5 122 000</b>	<b>4 632 000</b>
541	PROMOTION OF SOCIAL SECURITY FOR THE MASSES	Improve the coverage and functioning of Cameroon's social security system	Proportion of the working population included in the security system	318 814	318 814



542	IMPROVEMENT OF LABOUR PROTECTION	Enhance the social protection of workers at their work place	Proportion of businesses applying the principle of decent employment	2 265 586	1 775 586
543	GOVERNANCE AND INSTITUTIONAL SUPPORT OF THE LABOUR AND SOCIAL SECURITY SUB-SECTOR	Improve the coordination of services and ensure the smooth implementation of programmes in the Ministry of Labour and Social Security	Rate of achievement of sub-sector objectives	2 537 600	2 537 600
<b>HEAD 42 – MINISTRY OF SOCIAL AFFAIRS</b>				<b>6 210 000</b>	<b>6 210 000</b>
560	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE SOCIAL AFFAIRS SUB-SECTOR	Improve social management and governance	Rate of execution of budgeted activities in the Ministry	3 992 100	3 992 100
557	SOCIAL PROTECTION OF SOCIALLY VULNERABLE PERSONS	Improve the living conditions of the population through education on the prevention of deficiencies and social ill-adaptation	Number of people sensitized /educated	1 526 400	1 526 400
559	NATIONAL SOLIDARITY AND SOCIAL JUSTICE	Ensure the social and economic integration of socially vulnerable people	Number of vulnerable people socially integrated or reintegrated and economically empowered	691 500	691 500
<b>HEAD 43 – MINISTRY OF WOMEN'S EMPOWERMENT AND THE FAMILY</b>				<b>5 008 000</b>	<b>5 008 000</b>
572	FAMILY DEVELOPMENT AND CHILD PROTECTION OF THE RIGHTS OF THE CHILD	Contribute to developing and strengthening family stability and harmony	Number of families benefiting from pre-marital, matrimonial and family education sessions and sensitization on the rights of the child.	869 338	869 338
571	WOMEN'S EMPOWERMENT AND GENDER MAINSTREAMING	Contribute to improving women's situation in all sectors of activity	Percentage of women in decision-making positions	2 239 376	2 239 376
573	GOVERNANCE AND INSTITUTIONAL SUPPORT	strengthen governance and build institutional capacity	Rate of implementation of budgeted activities in MINPROFF	1 899 286	1 899 286
<b>HEAD 45 – MINISTRY OF POSTS AND TELECOMMUNICATIONS</b>				<b>43 673 000</b>	<b>43 673 000</b>
586	DENSIFICATION OF THE NETWORK AND IMPROVEMENT OF THE NATIONAL POSTAL COVERAGE	Extend and maximize the physical and electronic networks in order to improve national postal coverage.	Number of physical, electronic and financial postal product sales points	4 557 923	4 557 923
587	DEVELOPMENT AND OPTIMISATION OF TELECOMMUNICATION AND ICT NETWORKS AND SERVICES	Increase quantitative, qualitative and cost-effective access to electronic communication	National ICT access index	32 792 013	32 792 013

		services nationwide			
588	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE POSTS AND TELECOMMUNICATIONS SUB-SECTOR	Improve the working environment of the P&T Administration and ensure good governance.	Rate of implementation of the Ministry's Action Plan	6 323 064	6 323 064
<b>HEAD 46 - MINISTRY OF TRANSPORT</b>				<b>9 583 000</b>	<b>8 163 000</b>
607	BASIC INFRASTRUCTURE DEVELOPMENT AND REHABILITATION	Improve transport conditions and cost and ensure greater mobility	Number of infrastructure rehabilitated and /or constructed	2 513 010	2 513 010
602	IMPROVEMENT OF THE SECURITY AND SAFETY SYSTEM OF THE VARIOUS TRANSPORT MEANS AND OF METEOROLOGY	Increase the level of security and safety of transport infrastructure and meteorology information	Number of infrastructure certified under ICAO norms and standards	2 631 883	2 631 883
603	TRANSPORT SUB-SECTOR GOVERNANCE AND INSTITUTIONAL SUPPORT	Improve public service performance and restore State authority	Number of complaints from MINT users	4 438 107	3 018 107
<b>HEAD 50 - MINISTRY OF THE PUBLIC SERVICE AND ADMINISTRATIVE REFORM</b>				<b>13 892 000</b>	<b>13 456 000</b>
616	IMPROVEMENT OF MANAGEMENT OF THE STATE'S HUMAN RESOURCES	Optimize management of the State's human resources	Number of departments having obtained and using State Human resource Management Tools 1 (HRM)	782 860	782 860
617	DEEPENING OF ADMINISTRATIVE REFORM	Increase public service performance.	Number of public services having reform implementation tools	724 100	724 100
618	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE MINISTRY OF PUBLIC SERVICE AND ADMINISTRATIVE REFORM	Improve the coordination of services and ensure the proper implementation of operational programmes.	Rate of implementation of planned actions in MINFOPRA	12 385 040	11 949 040
<b>HEAD 51 - ELECTIONS CAMEROON</b>				<b>10 636 000</b>	<b>10 636 000</b>
631	COORDINATION AND STEERING OF ELECTIONS IN CAMEROON	Ensure proper organization of elections in Cameroon	Rate of enrolment on voters register	10 636 000	10 636 000
<b>HEAD 52 - NATIONAL COMMISSION ON HUMAN RIGHTS AND FREEDOMS</b>				<b>1 220 000</b>	<b>1 220 000</b>
646	COORDINATION AND STEERING OF NCHRF	Ensure respect of the rights of citizens	Number of NCHRF interventions	1 220 000	1 220 000
<b>HEAD 53 - SENATE</b>				<b>15 200 000</b>	<b>15 200 000</b>

716	ENHANCING THE LEGISLATIVE PROCESS	Improve the quality of laws voted	Level of contribution to the legislative process	7 693 000	7 693 000
717	CONTRIBUTION TO THE CONSOLIDATION OF THE PARLIAMENTARY CONTROL OF GOVERNMENT ACTION	Ensure the balanced development of regional and local authorities	Overall volume of public financing allocated to regional and local authorities in rural areas	3 255 000	3 255 000
718	SENATE GOVERNANCE AND INSTITUTIONAL SUPPORT	Support the implementation of operational programmes	Overall rate of implementation of programmed actions	4 252 000	4 252 000
<b>HEAD 55 - PENSIONS</b>				<b>183 000 000</b>	<b>183 000 000</b>
661	PENSIONS	Ensure the payment of retirement benefits	Payment rate	183 000 000	183 000 000
<b>HEAD 56 - EXTERNAL PUBLIC DEBT</b>				<b>109 500 000</b>	<b>109 500 000</b>
667	REPAYMENT OF EXTERNAL DEBT	Honour State commitments towards donors	Payment rate	109 500 000	109 500 000
<b>HEAD 57 - DOMESTIC PUBLIC DEBT</b>				<b>327 200 000</b>	<b>327 200 000</b>
673	REPAYMENT OF THE DOMESTIC DEBT	Honour State commitments towards residents	Payment rate	327 200 000	327 200 000
<b>HEAD 60 - SUBSIDIES AND CONTRIBUTIONS</b>				<b>331 300 000</b>	<b>331 300 000</b>
679	SUBSIDIES AND CONTRIBUTIONS	Contribute to the proper functioning of public bodies and establishments	Rate of attainment of expected contributions	331 300 000	331 300 000
<b>HEAD 65 - COMMON EXPENDITURE</b>				<b>233 314 000</b>	<b>233 314 000</b>
685	COMMON RECURRENT EXPENDITURE	Include undistributed items under recurrent expenditure	Rate of coverage of undistributed items under recurrent expenditure	233 314 000	233 314 000
<b>HEAD 92 - SHAREHOLDING</b>				<b>45 000 000</b>	<b>45 000 000</b>
697	STATE SHAREHOLDING IN SEMI-PUBLIC AND PRIVATE ENTREPRISES	Cover state shareholding	Rate of coverage of expected State shareholding	45 000 000	45 000 000
<b>HEAD 93 - REHABILITATION/RESTRUCTURING</b>				<b>30 000 000</b>	<b>30 000 000</b>
703	REHABILITATION AND RESTRUCTURING OF PUBLIC ENTREPRISES	Ensure the rehabilitation and restructuring of State corporations	Proportion of corporations restructured or rehabilitated	30 000 000	30 000 000
<b>HEAD 94 - INVESTMENT</b>				<b>153 000 000</b>	<b>153 000 000</b>
709	INVESTISSEMENT	Ensure the availability of counterpart funds and cover other undistributed investment items	Rate of coverage of undistributed investment items	153 000 000	153 000 000
<b>HEAD 95 - CARRIED FORWARD</b>				<b>7 500 000</b>	<b>7 500 000</b>

715	COVERAGE OF CREDITS BROUGHT FORWARD	Efficiently manage credits brought forward	Rate of coverage of credits brought forward	7 500 000	7 500 000
<b>TOTAL 2015</b>				7 500 000	7 500 000

**CHAPTER NINE**  
**COMMITMENT AUTHORIZATIONS AND PAYMENT**  
**APPROPRIATIONS BY CHAPTER**

**SECTION TWENTY-THREE:** The amounts of chapter commitment authorizations and payment appropriations shall be fixed as follows:

(Unit: CFAF million)

CODE	CHAPTER	CA	PA
01-	PRESIDENCY OF THE REPUBLIC	55 231	55 231
02-	SERVICES ATTACHED TO THE PRESIDENCY	11 617	11 617
03-	NATIONAL ASSEMBLY	19 021	19 021
04-	PRIME MINISTER'S OFFICE	17 042	15 022
05-	ECONOMIC AND SOCIAL COUNCIL	1 837	1 837
06-	MINISTRY OF EXTERNAL RELATIONS	31 078	30 605
07-	MINISTRY OF TERRITORIAL ADMINISTRATION AND	46 432	45 343
08-	MINISTRY OF JUSTICE	51 642	47 992
09-	SUPREME COURT	4 728	4 728
10-	MINISTRY OF PUBLIC CONTRACTS	23 479	23 479
11-	SUPREME STATE AUDIT	5 167	5 167
12-	GENERAL DELEGATION FOR NATIONAL SECURITY	97 267	96 799
13-	MINISTRY OF DEFENSE	211 786	209 264
14-	MINISTRY OF ARTS AND CULTURE	4 072	4 072
15-	MINISTRY OF BASIC EDUCATION	188 583	188 583
16-	MINISTRY OF SPORTS AND PHYSICAL EDUCATION	23 826	23 786
17-	MINISTRY OF COMMUNICATION	9 544	9 544
18-	MINISTRY OF HIGHER EDUCATION	55 773	51 944
19-	MINISTRY OF SCIENTIFIC RESEARCH AND INNOVATION	13 992	13 847
20-	MINISTRY OF FINANCE	52 179	48 424
21-	MINISTRY OF TRADE	6 427	6 174
22-	MINISTRY OF ECONOMY, PLANNING AND REGIONAL DEVELOPMENT	53 393	40 763
23-	MINISTRY OF TOURISM AND LEISURE	10 868	9 704
25-	MINISTRY OF SECONDARY EDUCATION	252 273	251 478
26-	MINISTRY OF YOUTH AFFAIRS AND CIVIC EDUCATION	10 358	9 868
28-	MINISTRY OF THE ENVIRONMENT, NATURE PROTECTION OF AND SUSTAINABLE DEVELOPMENT	7 211	7 161
29-	MINISTRY OF MINES, INDUSTRY AND TECHNOLOGICAL DEVELOPMENT	9 811	9 811
30-	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	108 692	108 692
31-	MINISTRY OF LIVESTOCK, FISHERIES AND ANIMAL INDUSTRIES	32 042	31 712
32-	MINISTRY OF WATER AND POWER	127 945	125 988
33-	MINISTRY OF FORESTRY AND WILDLIFE	23 583	18 756
35-	MINISTRY OF EMPLOYMENT AND VOCATIONAL TRAINING	19 185	19 185
36-	MINISTRY OF PUBLIC WORKS	344 983	325 753
37-	MINISTRY OF STATE PROPERTY, SURVEYS AND LAND TENURE	23 021	22 586
38-	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	121 429	103 226

39-	MINISTRY OF SMALL- AND MEDIUM-SIZED ENTERPRISES, SOCIAL ECONOMY AND HANDICRAFT	12 762	12 360
40-	MINISTRY OF PUBLIC HEALTH	208 469	207 066
41-	MINISTRY OF LABOUR AND SOCIAL SECURITY	5 122	4 632
42-	MINISTRY OF SOCIAL AFFAIRS	6 210	6 210
43-	MINISTRY OF WOMEN'S EMPOWERMENT AND THE FAMILY	5 008	5 008
45-	MINISTRY OF POSTS AND TELECOMMUNICATIONS	43 673	43 673
46-	MINISTRY OF TRANSPORT	9 583	8 163
50-	MINISTRY OF PUBLIC SERVICE AND ADMINISTRATIVE REFORM	13 892	13 456
51-	ELECTIONS CAMEROON	10 636	10 636
52-	NATIONAL COMMISSION ON HUMAN RIGHTS AND FREEDOMS	1 220	1 220
53-	SENATE	15 200	15 200
55-	PENSIONS	183 000	183 000
56-	EXTERNAL PUBLIC DEBT	109 500	109 500
57-	INTERNAL PUBLIC DEBT	327 200	327 200
60-	SUBVENTIONS AND CONTRIBUTIONS	331 300	331 300
65-	COMMON EXPENDITURE	235 314	235 314
92-	SHAREHOLDING	45 000	45 000
93-	REHABILITATION/RESTRUCTURING	30 000	30 000
94-	IN INVESTMENT	153 000	153 000
95-	CARRIED OVER	7 500	7 500
<b>TOTAL</b>		<b>3 829 10</b>	<b>3 746 600</b>

**CHAPTER TEN**  
**COMMITMENT AUTHORIZATIONS AND PAYMENT APPROPRIATIONS BY**  
**MINI-BUDGET AND SPECIAL ACCOUNT**

**SECTION TWENTY-FOUR:** The amounts of commitment authorizations and payment appropriations for special accounts shall be outlined as follows:

(Unit: CFAF million)

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

**PART TWO**  
**MISCELLANEOUS PROVISIONS**

**CHAPTER ELEVEN**  
**THIRD PARTY GUARANTEES AND LOANS**

**SECTION TWENTY-FIVE:** In accordance with the laws and regulations in force, the Government shall be authorized during the 2015 financial year to grant State approval to public establishments and semi-public corporations exclusively for concessional loans not exceeding CFAF 40 billion.

**SECTION TWENTY-SIX:** As part of efforts to meet the country's economic, social and cultural development needs during the 2015 financial year, the President of the Republic of Cameroon shall be authorized to amend, by ordinance, the ceilings indicated in Sections Four, Five and twenty-four above.

**SECTION TWENTY-SEVEN:**

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

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

**SECTION TWENTY-NINE:** The ordinances referred to in Sections Twenty-six, Twenty-seven and Twenty-eight above shall be tabled before the Bureaus of the National Assembly and the Senate for ratification at the parliamentary session following their publication.

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