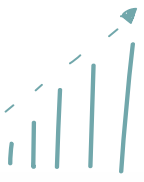




# CITIZEN BUDGET 2025

Easy to read and understand





# Cameroun Map



## Far- North

Head quarter : Maroua  
Number of UCC : 1  
Number of DC : 47

## North-west

Head quarter : Bamenda  
Number of UCC : 1  
Number of DC : 34

## South-West

Head quarter : Buea  
Number of UCC : 2  
Number of DC : 31

## Littoral

Head quarter : Douala  
Number of UCC : 3  
Number of DC : 29

## Adamawa

Head quarter : Ngaoundéré  
Number of UCC : 1  
Number of DC : 21

## Center

Head quarter : Yaoundé  
Number of UCC : 1  
Number of DC : 70

## South

Head quarter : Ebolowa  
Number of UCC : 2  
Number of DC : 29

## East

Head quarter : Bertoua  
Number of UCC : 1  
Number of DC : 33

## North

Head quarter : Garoua  
Number of UCC : 1  
Number of DC : 21

## West

Head quarter : Bafoussam  
Number of UCC : 1  
Number of DC : 40

**UCC:** Urban City Council. **DC:** District Council.





# Content

Acronyms and conventional abbreviations.....	4
List of tables, graphics and figures.....	5
Foreword.....	6
What are the key figures for the 2025 budget ?.....	7

## **PART ONE : GENERAL INFORMATION ON THE STATE BUDGET.....10**

### **I- Key budgetary concepts**

I.1- Finance laws .....	10
I.2- State budget .....	10
I.3- Citizen budget.....	11
I.3- Budgetary balance.....	11

### **II- How is the State budget drawn up**

II.1- Legal framework for preparing the budget .....	12
II.2- Key actors in the budgetary process .....	12
II.3- Stages in the budget preparation process.....	13

## **PART TWO : PRESENTATION OF THE 2025 STATE BUDGET.....15**

### **III- CONTEXT AND ASSUMPTIONS FOR THE 2025 BUDGET**

III.1- Context.....	15
III.2- Assumptions.....	15
III.3- Main budgetary risks.....	15

### **IV- KEY ORIENTATIONS AND PRIORITIES OF THE 2025 BUDGET**

IV.1- Major orientations.....	16
IV.2- Priorities of 2025 budget.....	16

### **V- MAIN TAX AND NON-TAX MEASURES**

V.1- Provisions on customs duties and taxes.....	18
V.2- Tax measures.....	19
V.3- Non-tax revenue collection measures.....	21

### **VI. WHAT WILL BE THE STATE'S REVENUE IN 2025?**

VI.1 General budget revenue.....	22
VI.2 Revenue from special appropriation accounts (SAA).....	23

### **VII. HOW MUCH WILL THE STATE SPEND IN 2025?**

VII.1 General budget expenditure.....	24
VII.2 Expenditure on Special Appropriation Accounts (SAA).....	25

### **VIII. HOW IS THE GAP BETWEEN GOVERNMENT REVENUE AND EXPENDITURE BRIDGED?**

VIII.1 Budget deficit.....	26
VIII.2 State financing needs.....	26
VIII.3 How does the Government intend to raise the money it is going to miss?.....	26

## **PART THREE: ANALYSIS OF THE 2025 BUDGET.....28**

### **IX. HOW WAS GENERAL BUDGET EXPENDITURE ALLOCATED?**

IX.1 Budget allocation by ministry/institution.....	29
IX.2 The 10 ministerial programs with the largest budgets.....	33
IX.3 Breakdown of Public Investment Budget (BIP) by sector.....	34
IX.4 Some state investments in 2025.....	35

### **X. HOW WILL DECENTRALIZATION BE FINANCED IN 2025?**

X.1- Transfer of resources .....	37
X.2- Financing from tax transfers.....	38

### **XI- HOW IS GENDER TAKEN INTO ACCOUNT IN THE 2025 BUDGET?**

XI.1 Progress in implementing gender responsive budgeting.....	39
XI.2- Gender- responsive spending in the 2025 budget.....	39

### **XII. WHY S THE CLIMATE BECOMING A BUDGETARY CONCERN AND HOW DOES THE GOVERNMENT INTEND TO GO ABOUT IT?**

XIII. Lexicon.....	40
--------------------	----

XIV. Appendices.....	42
----------------------	----

XV. The documents of references.....	45
--------------------------------------	----

XVI. Useful information.....	46
------------------------------	----

XVI. Useful information.....	47
------------------------------	----





# Acronyms and conventional abbreviations

BEAC	Bank of Central African States
CA	Commitment authorisation
CEMAC	Economic and Monetary Community of Central African States
CFAF	Central African Financial Cooperation Franc
DGB	Directorate General of Budget
GDP	Gross Domestic Product
GRB	Gender Reponsive Budgeting
IMF	International Monetary Fund
MINADER	Ministry of Agriculture and Rural Development
MINAS	Ministry of Social Affairs
MINDDEVEL	Ministry of Decentralisation and Local Development
MINEDUB	Ministry of Basic Education
MINEPAT	Ministry of the Economy, Planning and Regional Development
MINEPIA	Ministry of Livestock, Fisheries and Animal Industries
MINESEC	Ministry of Secondary Education
MINFI	Ministry of Finance
MINPROFF	Ministry of Women's Empowerment and the Family
MINSANTE	Ministry of Public Health
NDS30	National Development Strategy 2020-2030
PA	Payment appropriation
PIB	Public Investment Budget
RLA	Regional and Local Authorities
RSU	Unified Social Register
SAA	Special Appropriation Account
SDR	Special Drawing Rights
UHC	Universal Health Coverage
VAT	Value Added Tax
RUN	Roadways and various Urban Networks



## List of tables

Table 1: Components of State budget revenue in 2025.....	22
Table 2: SAA revenues in 2025.....	23
Table 3: Breakdown of general budget expenditure .....	25
Table 4: Budget of ministries in the sovereignty and governance sector .....	28
Table 5: Budget of ministries in the general and financial administration sector.....	29
Table 6: Budget of the ministries in the education sector.....	29
Table 7: Budget of the ministries in the industries and services sector.....	30
Table 8: Budget of the ministries in the social development sector.....	30
Table 9: Budget of the ministries in the infrastructure sector.....	31
Table 10: Budget of ministries in the rural sector.....	31
Table 11: Budget of ministries in the defence and security sector.....	32
Table 12: Budget of the ministries in the culture, sports and leisure sector .....	32
Table 13: Budget of ministries in the health sector.....	33
Table 14: Top 10 ministerial programmes.....	33
Table 15: Breakdown of decentralisation resources by sector ministry in 2025.....	34
Table 16: Decentralisation resources by ministry in 2025.....	37
Table 17: Gender-sensitive expenditure in the 2025 budget.....	39

## List of graphs

Graphic 1: Stages in the budget preparation process.....	13
Graphic 2: Weight of top 10 budget programs (%).....	34

## List of figures

Figure 1 : Weight of general budget expenditure components.....	24
Figure 2 : BIP breakdown by sector (in %).....	35



# FOREWORD

**T**he The public has the right to complete, timely and useful information on how the Government collects and spends public money, i.e. the money of all Cameroonians. This prescription is made by Law N°2018/011 of 11 July 2018 on the Code of Transparency and Good Governance in the Management of Public Finances in Cameroon. Budget transparency is therefore a fundamental principle of good governance. It is an essential condition for better implementation of economic and social development policies and enables our country to align itself with international standards.

To this end, the government draws up a citizen budget every year since 2019. This document sets out the essentials of the Finance Law in simple, easy-to-understand language. The citizen budget uses illustrations to present to readers the voted budget that the State must implement. It makes it easier for citizens to access financial and tax information, and to assess the relevance of budget choices to their expectations. It also encourages citizens to monitor the Government's public policies.

This publication summarises and explains the 2025 Finance Law, which is a budget of socio-economic impetus. To meet the challenge of economic development and security, the budget's priorities and strategic choices have been aligned with the objectives of the National Development Strategy 2020-2030 (NDS30). This edition therefore highlights the government's ambitions in the areas of infrastructure, education, health, water, agriculture, research and employment. It also addresses issues such as the fight against insecurity, decentralisation, the reduction of gender inequality and climate change.

The government's ambitions call on us all to redouble our efforts to mobilise public resources and to ensure that they are put to the best possible use. In this vein, every citizen is called upon to make a patriotic leap forward, both in fulfilling his or her duty to pay taxes and in managing public resources. This will enable us to achieve our economic, social and environmental development objectives.

***The Minister of Finance  
Louis-Paul MOTAZE***



# WHAT ARE THE KEY FIGURES FOR THE 2025 BUDGET? ?



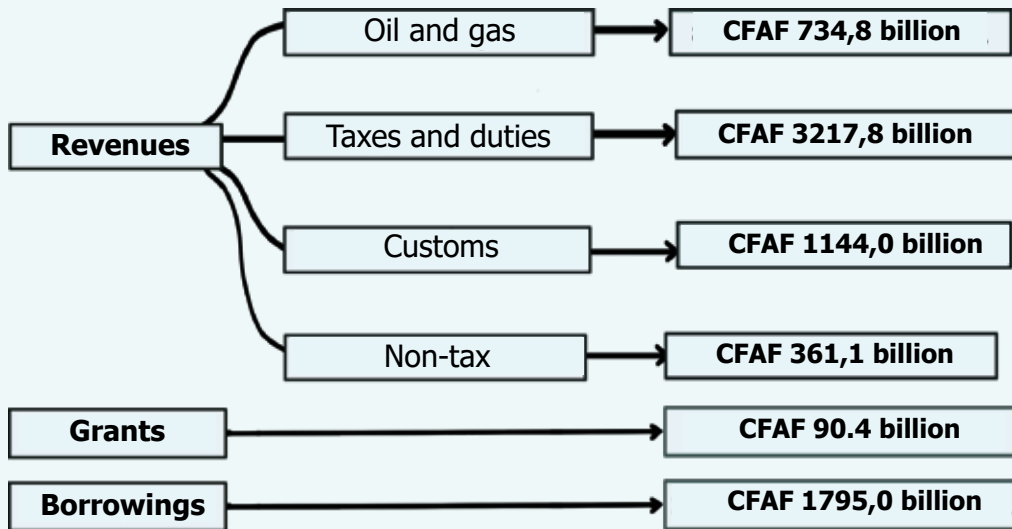
The State budget for 2025 is CFAF **7,317.7 billion** in cash inflows (including borrowings) and outflows. This breaks down into CFAF **7,250.8 billion** for the general budget and CFAF **66.9 billion** for the 11 Special Appropriation Accounts (SAA).

- It increases by CFAF **39.6 billion** (+0.5%) compared with the Amending Finance Law for 2024, resulting from an increase of CFAF **38.3 billion** in the general budget and CFAF **1.3 billion** (+1.5%) in the SAA budget;
- The State's own cash inflows amount to CFAF **5,457.7 billion**, including CFAF **734.8 billion** in oil and gas revenues;
- **734.8 billion** in oil and gas revenues; - revenue from taxes and duties amounts to CFAF **3,217.8 billion**;
- Customs revenue amounts to CFAF **1,144.0 billion**
- Non-tax revenues amount to CFAF **361.1 billion**;
- Grants amount to CFAF **90.4 billion**;
- Borrowings amount to CFAF **1,795.0 billion**;
- General budget expenditure excluding public debt is CFAF **5,563.6 billion**;
- The public investment budget is **1,863.1 billion**, up 16.1%;
- Personnel expenditure amounts to CFAF **1,586.6 billion**;
- Public debt repayment amounts to CFAF **1,375.7 billion**, including **CFAF 646.7 billion** for domestic debt;
- Interest on the public debt amounts to CFAF **378.2 billion**;
- The budget deficit is CFAF **107.8 billion** (0.3% of GDP);
- CFAF **1,390.7 billion** is earmarked for the acquisition of productive infrastructure and public facilities;
- CFAF **1,097.3 billion** is earmarked for education, CFAF **297.2 billion** for public health and CFAF **121.9 billion** for other social sectors;
- CFAF **303.5 billion** is earmarked for decentralisation (powers exercised);
- CFAF **92.5 billion** has been earmarked for reducing gender inequalities and empowering women in the 10 pilot ministries;
- CFAF **225.3 billion** has been earmarked for capital expenditure to combat climate change in the 09 pilot ministries.



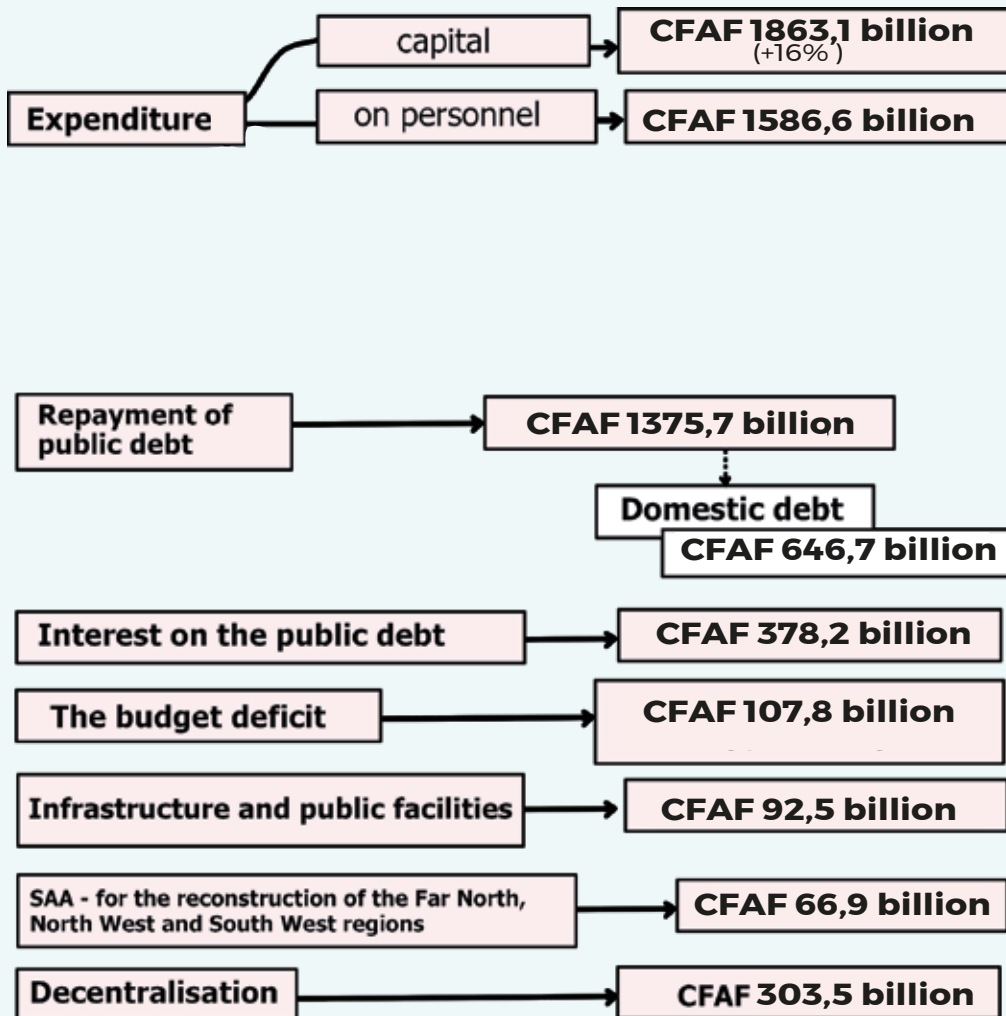


## RESOURCES/CASH INFLOWS



**Total = 7317.7 Billions of FCFA**

## CHARGES / CASH OUTFLOWS



**Total = CFAF 7,317.7 billion of FCFA**





# WHAT ARE THE MAJOR INNOVATIONS IN THE 2025 BUDGET ?

## Further reduction in common budgetary chapters

Common budgetary chapters comprise unallocated budget provisions managed centrally by the Ministries of Finance and the Economy for the benefit of various government departments. Despite efforts to reduce them, their level remained high, contrary to international best practice in budget transparency.

The government has undertaken to reduce their volume to 10% by 2025, after 19.3% in 2024 and 22.4% in 2023. Subsidies and other transfers (195.7 billion) are now included in the budget chapters of the ministries technically responsible for the public entities benefiting from these transfers.

Certain foreseeable expenses (building rents, research bonuses for teachers in state universities, etc.) have been returned to the ministerial budgets where they are regularly covered (30.9 billion).

## Modernising the management of State personnel expenditure

The IT systems used to manage the careers and pay of civil servants will now be merged into a single application called AIGLES, which will automatically update the promotions of civil servants.

## Incorporating climate into the budget

Climate-responsive budgeting is being implemented for the very first time as part of the preparation of the 2025 Finance Bill. To this end, a specific document called the 'Climate-Responsive Budget Document' has been drawn up as a new budgetary appendix.





# 1st

## Part One

### GENERAL INFORMATION ON THE STATE BUDGET

I- KEY CONCEPTS RELATING TO THE STATE BUDGET

II- HOW IS THE STATE BUDGET DRAWN UP ?





# I- KEY CONCEPTS RELATING TO THE STATE BUDGET

## I.1- Finance laws

The purpose of Finance Laws is to outline the revenue and expenditure of the State, to define the conditions for financial balance, to adopt the State budget and to report on its implementation. There are three types of Finance Laws.



### **Initial finance law,**

or the first finance law that Parliament passes, is a legal act that authorises the Government to collect revenue and commit to public expenditure for one year. It also contains other provisions relating to public finances.



### **Amending finance law**

is a law that amends the provisions of the initial finance law during the course of the year. It is passed when the economy suffers a major shock (variation in the price of a barrel of crude oil, change in the value of the dollar, occurrence of natural disasters, pandemics, social crises, etc.) which may lead to an imbalance in the budget initially voted. The Amending finance law becomes the finance law for the current year.



### **The Settlement law**

records the results of the implementation of the finance law.

## I.2-Budget of the State

The **State budget**, or the quantified part of the finance law, is the instrument that enables the Government to implement its economic, financial and social programme. It is the set of expected revenues and planned expenditure designed to improve people's living conditions. It is based on what the Government intends to do over the course of a calendar year, i.e. from 1 January to 31 December. Based on these problems, it sets the objectives it wants to achieve. The State budget comprises:

- i- the general budget, which includes all the revenue and expenditure of the ministries and other State institutions;
- ii- the earmarked accounts, which record the revenue allocated to certain items of expenditure.

The **general budget** is the main component of the State budget, which comprises all the revenue and expenditure of the ministries and institutions (Senate, ELECAM, etc.).

## I.3- Citizen budget

The **Citizen budget** is a simplified document that summarises the main figures in the State budget. It informs the public about Government programmes and projects, as well as the various budgetary, tax and customs measures proposed in the Finance Bill. On the one hand, it makes it possible to explain the Finance Law to the general public and, on the other, to make it easier for them to access budget information. budget has the following objectives:

- i- enable the government to explain its reasoning behind the decisions taken in drawing up the budget and thus contribute to financial transparency;
- ii- to increase citizens' knowledge in order to improve their ability to participate actively in the management of public affairs, in particular through citizen control of the government's economic policy;
- iii- to strengthen trust between the Government and its people on the one hand and its development partners on the other.



## I.4- Overall budget balance

This is the difference between total revenue and total expenditure in the State budget. When expenditure exceeds revenue, it is referred to as a 'budget deficit'. If expenditure is less than revenue, it is referred to as a budget surplus'. If they are equal, it is called a balanced budget'.





## II- HOW IS THE STATE BUDGET DRAWN UP ?

There is a legal framework for drawing up the budget. It is drawn up by specific actors according to a well-defined process.

### II.1- Legal framework for budget preparation

The preparation of the 2025 budget is governed by:

- Law No. 2018/011 of 11 July 2018 on the Code of transparency and good governance in the management of public finances;
- Law No. 2018/012 of 11 July 2018 on the Fiscal Regime of the State and other public entities;
- Law No. 2019/024 of 24 December 2019 on the General Code of the RLA;
- Decree No. 2019/281 of 31 May 2019 on the State Budget Calendar;
- Decree No. 2019/3187 of 09 September 2019 on the State Budget Nomenclature;
- Decree No. 2019/3199/PM of 11 September 2019 establishing the general framework for the presentation of the State Accounting Plan;
- Decree No. 2020/375 of 07 July 2020 on the General Rules of Public Accounting;
- Decree No 2021/4407/PM of 30 June 2020 reorganising the Interministerial Programme Review Committee (CIEP);
- Circular No 001 of 23 October 2024, relating to the preparation of the State budget for the 2025 financial year.





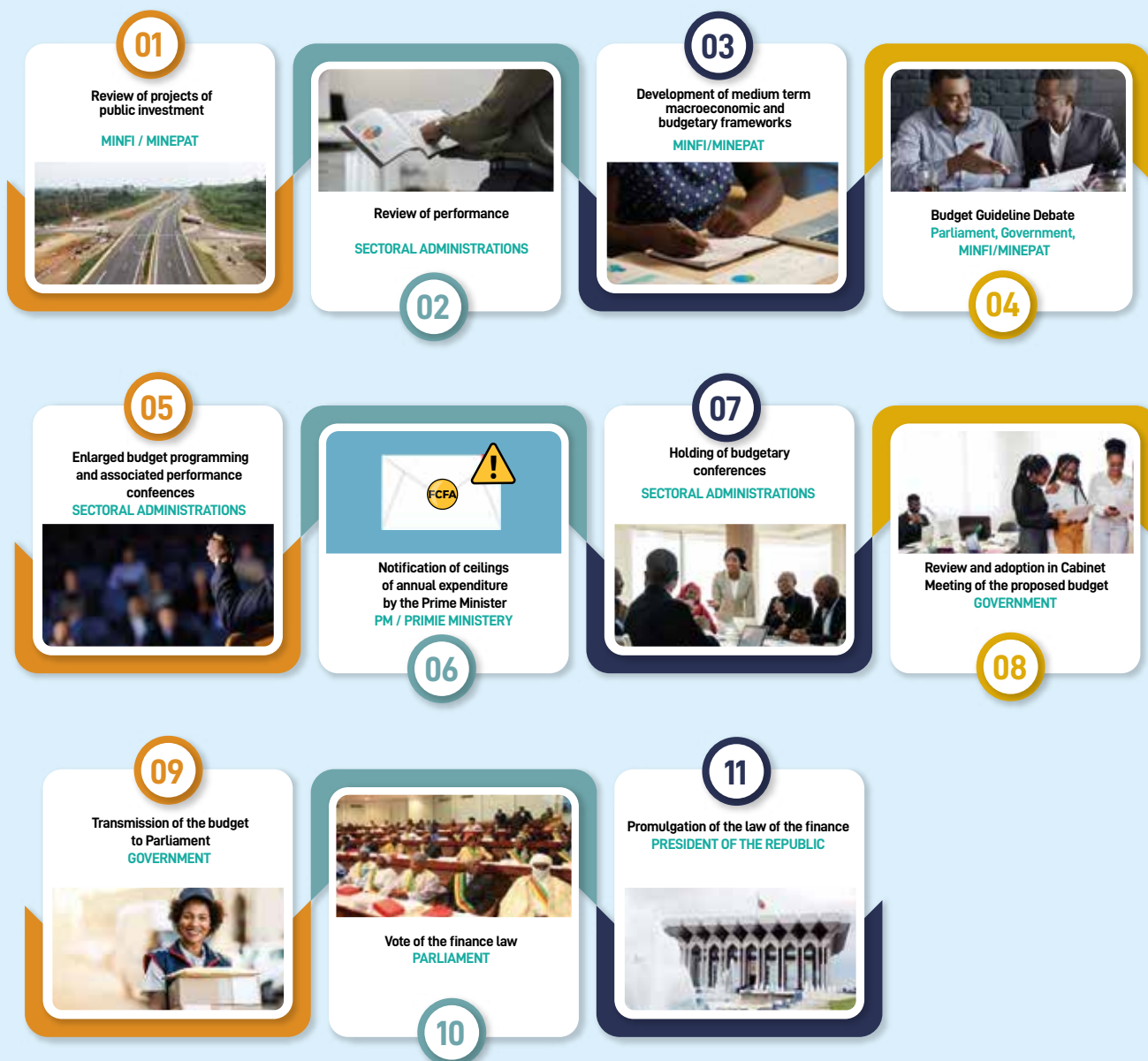
## II.2- Key actors in the budget process

The key actors in the budgetary process are:

- 1- the President of the Republic;
- 2- the Prime Minister, Head of Government;
- 3- the Minister of Finance;
- 4- the Minister of the Economy;
- 5- Parliament;
- 6- the sectoral Ministers and the Heads of Institutions.

## II.3- Stages in the budget preparation process

The State budget is drawn up, adopted, promulgated, implemented, monitored and evaluated. Budget preparation is a rigorous process. For the 2025 financial year, it began in January and ended on 23 December 2024 with the promulgation of the 2025 Finance Law by the President of the Republic. The process comprises 11 interconnected stages.





# 2025

## Part Two

### PRESENTATION AND CONTENT OF THE 2025 STATE BUDGET



- III- CONTEXT AND ASSUMPTIONS USED TO CALCULATE THE 2025 BUDGET
- IV- QUELLES SONT LES GRANDES ORIENTATIONS DU BUDGET 2025 ?
- V- PRINCIPALES MESURES FISCALES ET NON FISCALES
- VI- QUELLES SONT LES RECETTES DE L'ÉTAT EN 2025 ?
- VII- QUELLES SONT LES DÉPENSES DE L'ÉTAT EN 2025 ?
- VIII- COMMENT EST COMBLÉ L'ÉCART ENTRE LES RECETTES ET LES DÉPENSES DE L'ÉTAT ?

# III-PRESENTATION AND CONTENT OF THE 2025 STATE BUDGET



## III.1- Context

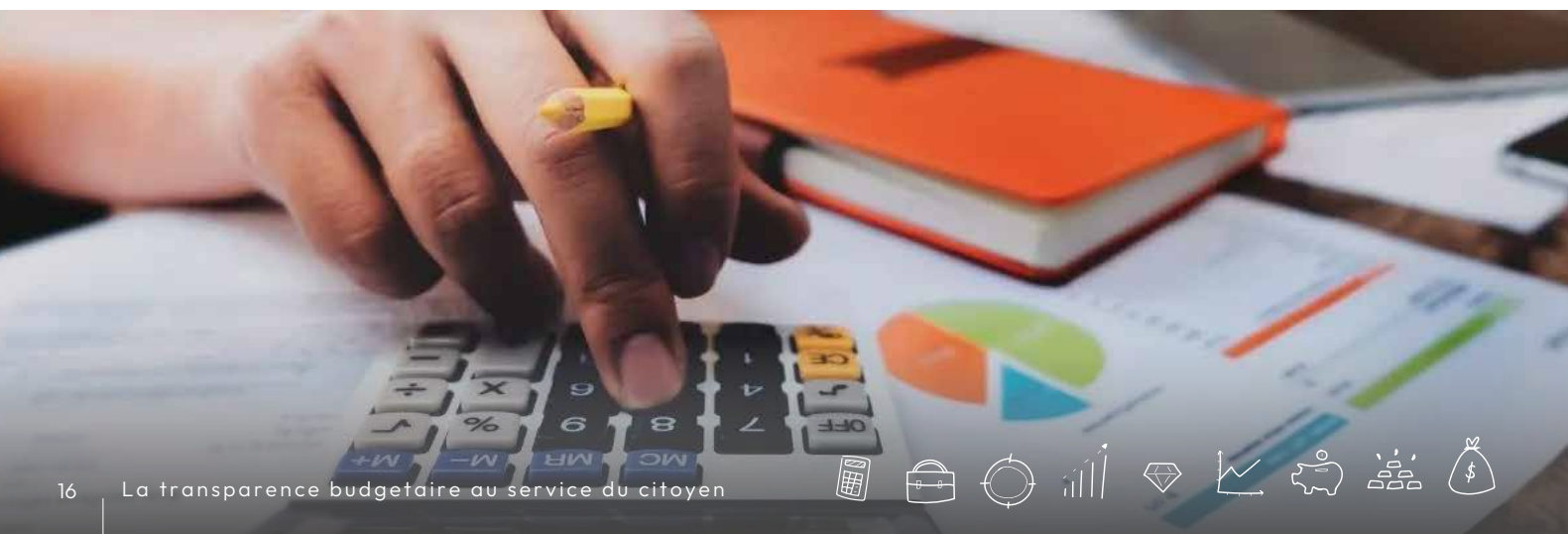
The context refers to the set of external and internal factors, linked to the national and international economic and financial situation, in which the State budget is prepared. It influences and guides the priorities for public spending and the amount of State revenue; in other words, it guides the budget balance for the coming year. The 2025 budget has been drawn up in a context marked:

### **Internationally** by :

- the continuing war in Ukraine and the crisis in the Middle East;
- very unfavourable climatic changes
- a slowdown in world growth to 3.2% in 2024 from 3.3% in 2023;
- a further fall in the inflation rate to 5.3% in 2024 from 6.2% in 2023;
- the depreciation of the US dollar;
- the fall in world crude oil prices to \$81.3 per barrel.

### **Nationally** by :

- the expected improvement in economic activity of 3.8% in 2024 after 3.2% in 2023;
- persistent inflationary pressures (5.0% in 2024 after 7.4% in 2023);
- continued implementation of the import/substitution policy;
- the implementation of reconstruction plans for regions affected by crises.







## III.2- Assumptions

In 2025, the Government wants to work so that the economic activities of companies prosper and the living conditions of all citizens improve further. To set the budget, it has taken many factors into account, in particular: trends in global and national economic activity, the average prices of certain raw materials (oil, gas, cocoa, etc.) and the exchange rate between the US dollar and the CFA franc. In order to have a general budget of 7,317.7 billion, the Government expects:

- an increase in Cameroon's wealth (GDP) of 4.1%;
- an inflation rate of 4.0%;
- crude oil production of 20.7 million barrels at a price of 72.84 US dollars;
- gas production of 99.0 billion cubic feet at a price of 13.1 US dollars per m<sup>3</sup> ;

- a forecast exchange rate for the US dollar of 597.69 CFA francs;
- an overall budget deficit of 107.8 billion, or 0.3% of GDP;
- a nominal GDP of CFAF 33,973 billion.

## III.3- Main budgetary risks

The CFAF 7317,7 billion forecast for the general budget for 2025 may not be achieved in the event of:

- the Russian-Ukrainian crisis persists; an extension of the crisis in the Middle East;
- a prolonged tightening of global financial conditions;
- or a sustained fall in world prices for the raw materials exported by Cameroon, in particular crude oil;
- a worsening security crisis in the North-West, South-West and Far-North regions;
- a sharp deterioration in climatic conditions in the production basins.



# IV- WHAT ARE THE MAIN GUIDELINES AND PRIORITIES OF THE 2025 BUDGET ?

## IV.1- Main guidelines

The government intends to keep a tight grip on public finances, while supporting the implementation of the priority objectives of the National Development Strategy 2020-2030 (NDS30). The 2025 Finance Law also aims to improve living conditions for citizens by accelerating the industrialisation of the economy and making growth more inclusive.

In terms of the budget, particular emphasis is placed on the effective mobilisation of domestic revenue, while ensuring better support for wealth creators and households. The main budgetary innovation is the reduction in common chapters to 10% of the total general budget by 2025.

The revenue mobilisation policy will aim to gradually increase domestic non-oil revenue from 13.3% of GDP in 2024 to 13.7% in 2025, thanks to the introduction of new fiscal, customs and financial measures.

On the expenditure side, the government intends to control recurrent expenditure and increase capital expenditure to support the implementation of the NDS30. In addition, it will seek to contain total expenditure at a level compatible with the constraints on its resources. It will also continue to implement reforms aimed at promoting the efficiency and effectiveness of public spending.

## IV.2- Allocation and spending priorities

In 2025, in order to continue to improve the living conditions of Cameroonians, the government

**On the security front:** strengthening the security watch and continuing the Disarmament, Demobilisation and Reintegration (DDR) process;

**On the economic front:** taking measures to increase the quantity and quality of national production, in particular:

- implementation of the Initial Impetus Programme (P2I), to strengthen financial support for the industrial sector;
- optimal implementation of the Integrated Plan for Agropastoral and Fisheries Import Substitution (PIISAH);
- facilitating access to agricultural and agro-pastoral inputs;
- boosting energy supply capacity to meet the needs of industry and households;
- supporting companies investing in the priority sectors of the SND30;
- developing transport infrastructure to open up production areas;
- promoting economic patriotism by prioritising the use of public procurement of goods and
- services for local supply;
- developing the digital economy;
- monitoring actions under Cameroon's Nationally Determined Contribution (NDC), with a view to meeting international commitments on climate change;





**With regard to improving the business climate**, the Government will strengthen the institutional and operational capacities of the Cameroon Business Forum (CBF), with a view to consolidating the momentum of reforms aimed at making the business environment more attractive;

**On the social front**, the aim is to strengthen the inclusive nature of economic growth, pursue actions aimed at preserving the purchasing power of vulnerable households, build secondary schools and colleges, sites for the new universities created, drinking water supply points, social housing and hospitals, etc.

**In terms of decentralisation**, efforts will continue to improve the allocation of resources to the local and regional authorities in order to promote harmonious and balanced regional development.

**In the area of governance**, efforts will be made to pay off the State's domestic non-financial debt, while limiting its build-up; to implement the Strategic Plan for Public Finance Management Reforms following the PEFA 2023 evaluation; to put the AIGLES software package into production as part of the integration of career and pay management systems for civil servants.



# V- WHAT ARE THE MAJOR NEW REVENUE MEASURES ?

The new measures are provisions adopted annually via the Finance Law, as part of the Government's efforts to revive the national economy, improve revenue collection and improve people's living conditions.

## V.1- Customs measures

### V.1.1- Measures to promote import-substitution policy

- a ban on all customs facilities for imports of goods for which there is a local supply or substitutes, except in the event of a shortage;
- a 50% rebate on the taxable import value of non-locally produced 'food supplements' intended for use in feed preparations.

### V.1.2- Measures to implement green taxation

- the 50% rebate on the value of imported electric vehicles, and to contribute to the fight against pollution on the other hand;
- adjusting export exit duty rates according to compliance with export deforestation standards for certain products such as timber, cocoa and rubber.





### V.1.3 - Measures to combat tax evasion and customs and commercial fraud

- making the procedure for issuing import declarations more secure;
- the obligation for banks to send the customs administration a monthly statement of import declarations domiciled in their records for the purpose of importing goods that have not yet been cleared;
- empowering the customs authorities to use appropriate technical means to apply measures to combat money laundering at border crossings;
- tougher penalties for individuals and professionals who provide inaccurate information;
- penalising fraudulent transfers of funds abroad for the purpose of acquiring goods that will ultimately never be imported into Cameroon.

## V.2- Main tax measures

### V.2.1 - Measures to encourage and protect national production

- reducing the rate of the Special Tax on Petroleum Products applicable to industrial gas from CFAF 60 to CFAF 50 per cubic metre;
- exemption from stamp duty on research permits for Cameroonian researchers;
- reducing the rate of tax on income from movable capital (IRCM) from 15% to 10% for dividends distributed by SMEs.

### V.2.2 - Measures to improve revenue mobilisation and security

- the introduction of a specific additional levy of FCFA 4 per transaction, including those carried out by banks and credit institutions, which were previously outside the scope of the tax on money transfers;
- an increase in the tax on money transfers (from 0.2% to 1%), for deposits and withdrawals of money in connection with gambling and entertainment activities;
- the levying of the CAC on DE and the special tax on income (TSR) on public orders at a rate of 5%;
- extending the scope of the 11% withholding tax to individual consultants; the introduction of a specific fare of CFAF 75,000 for premium class passengers to optimise the yield from airport stamp duty;
- the extension of license fees to gambling activities and gun shops; clarification of the pre-filled declaration procedure;
- enshrining the dunning of taxpayers who fail to pay by means of public publication;
- extending the temporary exclusion from specific procedures in the event of non-payment of taxes;
- reducing the marginal rate, increasing the number of bands and making it easier to pay inheritance registration tax;
- extending joint and several liability for payment to branches in respect of tax on Camerooniansource income;
- selective authorisation for non-profit organisations to deduct taxes at source;
- clarification of the scope of transfer pricing documentation;
- the rationalisation of the VAT regime applicable to externally financed contracts;





### V.2.3- Measures to combat tax fraud

- the introduction of an annual obligation to issue a summary statement of earnings;
- the introduction of joint and several liability for payment in the event of fraudulent use of the unique identification number;
- the introduction of a fixed fine of up to FCFA 50 million for the use of falsified or fraudulently obtained tax documents;
- clarifying the tax treatment of disbursements paid to tax havens and increasing the rate of withholding tax on passive income paid to persons located in tax havens;

- strengthening the management of inactive taxpayers;

### V.2.4- Measures to rationalisation of tax incentives

- reducing the ceiling deductibility of commissions and brokerage fees paid on purchases from 5% to 1% of the amount of purchases of the amount of purchases;
- the application of standard corporation tax rates to reassessments the application of standard corporation tax rates to reassessments made during audits of companies benefiting from reduced rates as a result of their approval for special or exceptional tax regimes.





### V.2.5 - Measures to review, simplify and clarify clarification of certain tax procedures

- the disappearance of Divisional Tax Centres (CDI) in favour of Local and Individual Tax Centres (CFLP) ;
- the creation of a synthetic general tax (IGS) to replace the flat-rate tax (IL) and the Simplified Tax Regime (RSI);
- taxpayers carrying on a commercial, industrial or craft activities with turnover of less than 50 million and not covered by the actual tax regime;

### V.2.6 - Measures to tax fairness and modernisation

- revision of the threshold for automatic bad debts from FCFA 500,000 to FCFA 3,000,000 for credit institutions;
- determination of the Tax on Land Ownership (TPF) by zone according to a specific text;
- extending the extension of the scope of application of the capital gains tax to Civil Property Companies (SCI);
- the transfer to the Customs Department and port authorities of responsibility for collecting VAT on port activities, and registration duties on second-hand vehicles;
- the reorganisation of personal income tax (IRPP) with taxation arrangements through three key components:

- (i) a 70% allowance on compensation paid in lieu of benefits in kind, with the introduction of a threshold of FCFA 1 million;
- (ii) an increase in the flat-rate allowance for professional expenses from FCFA 4,800,000 to FCFA 8,000,000 per annum;
- (iii) a reduction in the marginal rate of IRPP from 35% to 30%.

### V.2.7 - Measures aimed at strengthening the relationship of trust with taxpayers

- more flexible tax payment procedures for businesses covered by making tax payment more flexible for businesses covered by specialised management units
- dematerialisation of declarations and payments of all local taxes.

### V.2.8 - Measures contributing to the preservation of citizens' health

- subjecting to excise duty cyanides, explosive substances and detonators at the general rate of 25%;
- the introduction of an excise duty on polluting activities for municipalities;
- exemption from excise duty for electric vehicles.



## V.3- Measures to collect non tax revenue

- the introduction of annual visa fees of 5% of the amount of the fees for employment contracts individual consultants and foreign experts;
- the introduction of a system of penalties applicable to the employment contracts of foreigners who fail to pay the visa fee;
- the introduction of a system of penalties applicable to the employment contracts of foreigners who fail to pay the visa fee (03 months' gross salary or 5% of fees);
- the introduction of an approval fee of CFAF 150,000 per application to open a private vocational training centre ;
- the introduction of mercurial fees of 10,000 FCFA for all types of public procurement;
- the introduction of fees for requesting validation of prices for goods and services not referenced in the mercurial list, for public orders at the following rates below: CFAF 15,000 for a purchase order; CFAF 35,000 for an order letter and : CFAF 50,000 for public contracts
- the introduction of fees for approval, change of promoter, name, extension of Private Institutes of Higher Education (IPES);
- the introduction of fees for authenticating parchments and issuing duplicates as follows CFAF 1,500 per diploma for the authentication of national diplomas for IPESs; CFAF 5,000 per diploma for national diplomas for private administrations; CFAF 25,000 per diploma for national diplomas for international organisations (Embassies, WES, ICAS, ECE)
- the introduction of duplicate issuance fees of CFAF 5,000 per diploma for users;
- the introduction of application fees for the issue of cinematographic 200,000 francs per application and per year;
- the obligation to obtain a categorisation certificate, in accordance with the regulations in force, for companies incorporated under Cameroonian law and legal entities under private law wishing to provide services under public contracts on behalf of the State and its divisions;
- the annual payment of 100,000 CFA francs for persons wishing to obtain electronic certificates issued by MINMAP;



# VI. WHAT WILL BE THE STATE'S REVENUES IN 2025?

State revenue is the total amount of money that the Government receives from national and international sources to carry out its activities. The State is working to increase its revenues in order to meet the needs of the population, which are growing every day. The more funds the government is able to collect, the more it can spend.

State revenue is broken down into general budget revenue (5,548.1 billion) and SAA revenue (58.6 billion). It should be noted that the SAA, in particular the SAA NOSO, benefits from a deduction of 15 billion from the general budget. All in all, State revenue for 2025, taking into account this deduction, is CFAF 5,591.7 billion.

## VI.1 General budget revenue

The 2025 Finance Law proposes revenue of CFAF 5,548.1 billion for the general budget. The bulk of this comes from taxes paid by taxpayers (citizens and businesses). General budget revenue comprises oil and gas revenue, tax revenue, customs revenue, non-tax revenue and grants.

Oil and gas revenues amounted to CFAF 734.8 billion (13.24% of general budget revenues). Revenue from taxes and duties amounted to CFAF 3,217.8 billion (58.0% of general budget revenue) and customs revenue to CFAF 1,144.0 billion. Non-tax revenues amounted to CFAF 361.1 billion, and included fees paid for certain administrative documents, fines, dividends (share of profits paid by public companies), etc. Donations are voluntary, unrequited contributions from friendly countries, international organisations and individuals. They amount to CFAF 90.4 billion.

**Table 1: Components of general budget revenue**

Headings	amount (in Billions)
Oil and gas revenue	734,8 13,3
Tax revenue	3 217,8 58,0
Custom revenue	1 144,0 20,6
Non-Tax revenue	361,1 6,5
Donations	90,4 1,6
<b>General budget revenue</b>	<b>5 548,1</b>

Source : 2025 Finance Law





## VI.2 Revenue from Special Appropriation Accounts (SAA)

Revenue from the 11 Special Appropriation Accounts amounted to FCFA 58.6 billion, including FCFA 28.1 billion for the "Special Fund to finance the reconstruction and development of economically disaster areas in the Far North, North West and South West Regions" and FCFA 30.5 billion for the 10 other SAAs.

**Tableau 2 : SAA REVENUE IN 2025**

Title of the SAA	Amount (in millions )
01 Special fund to finance the reconstruction of economically devastated areas in the Far North, North West and South West regions	36 400
02 Electricity sector development fund	15 000
03 Production of secure transport documents	6 000
04 Forestry development	3 000
05 Special fund for electronic security	1 500
06 National environment and sustainable development fund	1 500
07 Support and development of tourism and leisure activities	1 000
08 Financing sustainable water and sanitation projects	900
09 Development of the postal sector	900
10 Special wildlife protection fund	500
11 Support for cultural policy	200
<b>TOTAL</b>	<b>66 900</b>

Source : 2025 Finance Law



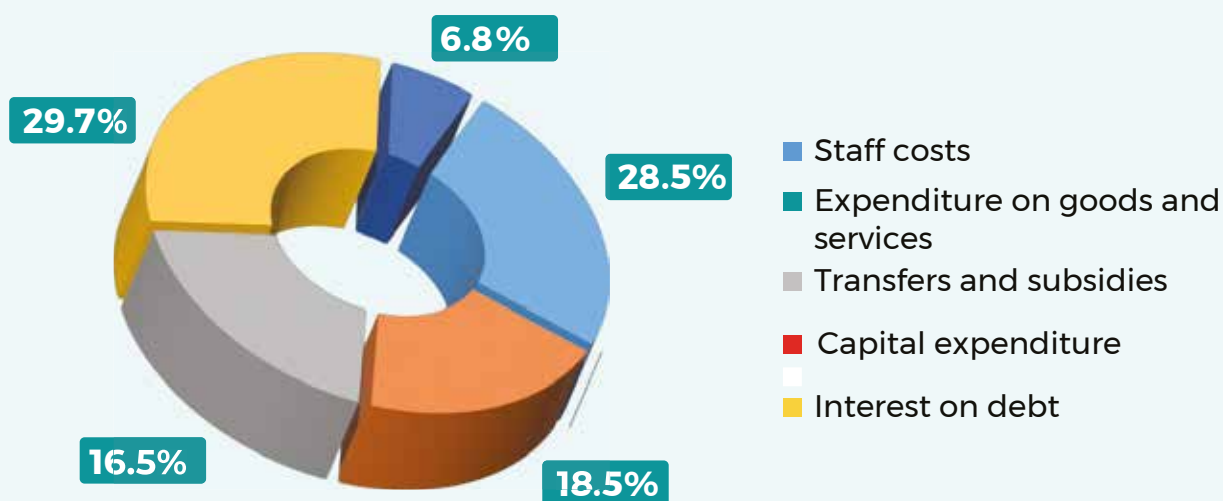
# VII. HOW MUCH WILL THE STATE SPEND IN 2025 ?

State expenditure represents all the sums to be paid to improve the living conditions of citizens (health, education, water, electricity, security, justice, etc.), to facilitate the production of wealth by businesses and for the running of the public administration. Expenditure on the 2025 budget amounts to CFPA 5,615.5 billion and is made up of general budget expenditure and expenditure on earmarked accounts.

## VII.1 General budget expenditure

General budget expenditure amounted to FCFA 5,563.6 billion. In order of importance, they are made up of capital expenditure (29.7%), the payment of salaries to State employees (28.5%), purchases of goods and services (18.5%), transfers and subsidies (16.5%) and interest on the public debt (6.8%).

**Figure :** Breakdown of general budget expenditure (in %)



Source : 2025 Finance Law

In 2025, **capital expenditure** will amount to FCFA **1,650.2 billions**.

**Staff costs**, which ensure the continuity of public services, will amount to FCFA **1,586.6 billion**. In order to modernise the management of its personnel, the State will launch a new application called AIGLES (Computer Application for Logical Personnel and Pay Management) on 1 January 2025, which will rationalise this expenditure.

**Expenditure on goods and services** is intended to ensure the smooth running of State services. They include the payment of water, electricity and telephone bills for public administrations. It amounts to CFPA **1,027.7 billion**.



**Expenditure on transfers and subsidies** enables the State to support the purchasing power of its citizens, particularly the most vulnerable. These include pensions, fuel subsidies, State support for public enterprises, financial support for schools, hospitals and the poorest households, etc. They amount to CFAF **920.8 billion**.

**Table 3: General budget expenditure and its components**

Expenditure headings	Amount (in Billions of francs CFA)	Weight (in %) in
Staff costs	1 586,6	28,5
Expenditure on goods and services	1 027,7	18,5
Transfers and subsidies	920,8	16,5
Capital expenditure	1 650,2	29,7
Interest on debt	378,2	6,8
<b>Total</b>	<b>5 563,5</b>	<b>100</b>

Source : 2025 Finance Law

## VII.2 Expenditure on Special Appropriation Accounts (SAA)

Planned expenditure for the 11 SAA for 2025 is estimated at CFAF **66.9 billion**, of which CFAF **50.9 billion** for investment and CFAF 16.0 billion for current expenditure.



# VIII. HOW IS THE GAP BETWEEN GOVERNMENT REVENUE AND EXPENDITURE CLOSED ?

## VIII.1 Budget deficit

State revenue amounted to FCFA 5,591.7 billion and expenditure to FCFA **5,615.5 billion**. A reconciliation of budget revenue minus budget expenditure and VAT credits (CFAF 84 billion) gives a budget deficit of CFAF 107.8 billion.

## VIII.2 State funding requirements

In 2025, the State's financing needs will be twofold: (i) it must find CFAF 107.8 billion to bridge the gap between its expenditure and revenue; (ii) the Government must also have the funds to repay part of its debt (CFAF 1,687.2 billion). More specifically, it intends to repay part of the maturity-bound debt, also known as structured debt (CFAF 1,375.7 billion), clear outstanding payments (CFAF 207.5 billion), pay Treasury correspondents (CFAF 20 billion) and repay VAT credits (CFAF 84 billion). This brings its total borrowing requirement to FCFA 1,795 billion.

## VIII.3 How does the Government intend to find the FCFA 1,795 billion that will be lacking?

In order to cover its financing needs, the Government therefore intends to make recourse to :

- (i) - drawings on project loans for CFAF 840.0 billion;
- (ii) - issues of public securities for CFAF 380.0 billion;
- (iii) - bank financing for CFAF 220.6 billion;
- (iv) - budgetary support from development partners for CFAF 165.0 billion;
- (v) - exceptional financing from partners of CFAF 189.4 billion, including CFAF 8.3 billion from the Islamic Development Bank.





# 3rd

## PART THREE



### ANALYSIS OF THE 2025 BUDGET

**IX - HOW IS THE GENERAL BUDGET EXPENDITURE ALLOCATED ?**

**X - HOW WILL DECENTRALIZATION BE FINANCED IN 2024?**

**XI - HOW IS GENDER TAKEN INTO ACCOUNT IN THE 2024 BUDGET?**

**XII- WHY IS THE CLIMATE BECOMING A BUDGETARY CONCERN AND HOW DOES THE GOVERNMENT INTEND TO GO ABOUT IT?**



# IX. HOW IS THE GENERAL BUDGET EXPENDITURE ALLOCATED ?

## IX.1 Breakdown of budget by ministry / institution

In 2025, most ministries and institutions saw their budgetary envelope increase. This increase can be explained mainly by the reduction in common chapters, in particular chapter 60 "subsidies and contributions". In fact, the appropriations that used to be housed in these chapters have been brought back into the budgets of the technical supervisory ministries of the public entities benefiting from these subsidies.

- **Sovereignty and Governance sector**

A budget of FCFA 307.6 billion is allocated to the "Sovereignty" sector, an increase of FCFA 22.4 billion (+7.9%) compared with the 2024 budget year. Only the budget for the National Assembly is down by 5.0 billion (-16.9%).

**Table 04 : Budget of Ministries/Institutions in the Sovereignty and Governance sector**

Ministry/Institutions	Montant (en milliards de FCFA)	
	2024	2025
Presidency of the Republic	55,5	60,7
Services attached to the Presidency	8,1	11,8
National Assembly	29,6	24,6
Prime Minister's Office	22,8	27,9
Economic and Social Council	2,0	2,2
Ministry of External Relations	41,1	48,1
Senate	16,2	16,2
Elections Cameroon	12,6	12,6
National Commission for the Promotion of Bilingualism and Multiculturalism	3,1	3,5
Constitutional Council	4,8	4,8
Superior State Audit	4,0	4,1
National Committee for Disarmament, Demobilisation and Reintegration	6,2	6,6
Supreme Court	4,1	4,4
Ministry of Justice	5,4	5,8
Sovereignty and Governance	69,9	74,8
<b>Total</b>	<b>285,2</b>	<b>307,6</b>

Source : 2025 Finance Law



## Defence and security sector

The budget allocated to the Defence and Security sector is CFAF 487.0 billion, or 6.13% of the general budget. Compared with 2024, this represents an increase of CFAF 42.6 billion. The largest allocation in this sector goes to the Ministry of Defence, with CFAF 364.9 billion, or 74.9% of the sector.

**Tableau 05: Budget of institutions and ministries in the "Defence and Security" sector**

Ministry or Institutions	Amount (in Billions of FCFA)	
	2024	2025
General Delegation for National Security	109.0	122.1
Ministry of Defence	335	364.9
<b>Defence and Security Sector</b>	<b>444,4</b>	<b>487,0</b>

Source : 2025 Finance Law

## General and Financial Administration Sector

The budget allocated to the "General and Financial Administration" sector is CFAF 452.0 billion, or 6.23% of the general budget. Compared with 2024, this represents an increase of CFAF 155.5 billion (+52.5%). The sector's largest budget is allocated to the Ministry of the Economy, Planning and Regional Development, which accounts for 33.4% of the sector's budget.

**Tableau 06: Budget of the Ministries in the "General and Financial Administration" sector**

Ministry	Montant (en milliards de FCFA)	
	2024	2025
Ministry of Public Contracts	14,6	16,8
Ministry of Finance	66,1	96,7
Ministry of the Economy, Planning and Regional Development	63,4	152,1
Ministry of the Public Service and Administrative Reform	15,4	18,7
Ministry of Decentralisation and Local Development	95,9	126,2
Ministry of Territorial Administration	41,1	42,5
<b>Governance and General Administration</b>	<b>296,5</b>	<b>453,0</b>

Source : 2025 Finance Law



## • Education, Training and Research sector

The budget for the Education, Training and Research sector is CFAF 1,064.4 billion, an increase of CFAF 113.5 billion compared with the 2024 budget year. The largest increase is in the budget of the Ministry of Higher Education: +55 billion. The Ministry of Secondary Education accounts for 54.8% of this budget, and the Ministry of Basic Education for 29.4%.

**Table 07 : Budget of Ministries in the Education sector**

Ministry	Amount (in Billions of FCFA)	
	2024	2025
Ministry of Basic Education	297,4	313,6
Ministry of Secondary Education	556,7	584,2
Ministry of Higher Education	81,7	136,7
Ministry of Scientific Research and Innovation	15,1	29,9
<b>Total</b>	<b>950,9</b>	<b>1 064,4</b>

Source : 2025 Finance Law

## • Production and Trade sector

The budget allocated to the 'Production and Trade' sector is CFAF 244 billion, an increase of CFAF 14.7 billion compared with the 2024 budget year.

**Table 08 : Budget of Ministries of the Production and Trade Sector**

Ministry	Montant (en milliards de FCFA)	
	2024	2025
Ministry of Trade	8.3	13,2
Ministry of SMEs, Social Economy and Crafts	8.3	11.9
Ministry of Tourism and Leisure	53.8	53.0
Ministry of Mines, Industry and Technological Development	109.6	106.6
Ministry for the Environment, Nature Conservation and Sustainable Development	20.3	22.1
Ministry of Livestock, Fisheries and Animal Industries	53.8	53.0
Ministry of Agriculture and Rural Development	109,6	106,6
Ministry of Forestry and Wildlife	20,3	22,1
<b>Total</b>	<b>229.3</b>	<b>244.0</b>

Source : 2025 Finance Law

## • Health Sector

A budget of CFAF 297.2 billion has been allocated to the health sector, an increase of CFAF 39.5 billion (+15.3%) compared with the 2024 budget year. The Ministry of Public Health has been allocated a budget of 297.2 billion, i.e. 4.1% of the general budget.



**Table 09 : Health sector budget**

Ministry	Amount (in Billions of FCFA)	
	2024	2025
Ministry of Public Health	257,7	297,2
<b>Total</b>	<b>257,7</b>	<b>297,2</b>

Source : 2025 Finance Law

## • Social affaires sector

The budget allocated to the Social Affairs sector in the 2025 budget amounts to CFAF 77.1 billion, an increase of CFAF 10.3 billion compared to the 2024 budget year.

**Table 10 : Budget of ministries of Social Affairs sector**

Ministry	Montant (en milliards de FCFA)	
	2024	2025
Ministry of Social Affairs	20,8	25,3
Ministry of Employment and Vocational Training	28,9	33,1
Ministry of Labour and Social Security	7,4	7,9
Ministry for the Promotion of Women and the Family	9,7	10,8
<b>Total</b>	<b>66,8</b>	<b>77,1</b>

Source : 2025 Finance Law

## • Communication, Culture, Sport and Leisure Sector

The budget allocation for the Communication, Culture, Sport and Leisure Sector in the 2025 budget amounts to CFAF 77.8 billion, an increase of CFAF 12.9 billion compared to the 2024 budget year..

**Table 11 : Budget of ministries of the Communication, Culture, Sport and Leisure Sector**

Ministry	Amount (in Billions of FCFA)	
	2024	2025
Ministry of Communication	6,0	7,3
Ministry of Arts and Culture	6,3	9,4
Ministry of Labour and Social Security	27,6	30,0
Ministry of Youth and Civic Education	25,0	31,1
<b>Total</b>	<b>64,9</b>	<b>77,8</b>

Source : 2025 Finance Law

## • Infrastructure Sector

Infrastructure remains the Government's priority sector. The 2025 budget allocates CFAF 1,390.7 billion to this sector, an increase of CFAF 243.6 billion (+21.2%) compared with 2024. The Ministry of Public Works has the largest budget, CFAF 638.6 billion (45.9% of the sector's budget and 8.8% of the general budget), followed by the Ministry of Water and Energy, with FCFA 493.4 billion.

**Table 12 : Budget of Ministries in the Infrastructure sector**

Ministries	Amount (in Billions of FCFA)	
	2024	2025
Ministry of Post and Telecommunications	15,3	18,6
Ministry of Urban Development and Housing	139,3	157,8
Ministry of Public Works	535,4	638,6
Ministry of Transport	85,2	57,1
Ministry of Water and Energy	351,3	493,4
Ministry of Property, Cadastre and Land Affairs	20,6	25,2
<b>Total</b>	<b>1 147,1</b>	<b>1 390,7</b>

Source : 2025 Finance Law

## IX.2 The 10 Ministerial programs receiving the largest envelopes

The 2025 budget is divided into 183 budget programmes. The 10 main programmes account for 27.1% of the general budget. They concern road construction, education, electricity supply, defence and security.

**Table 13 : Top 10 Ministerial Programs**

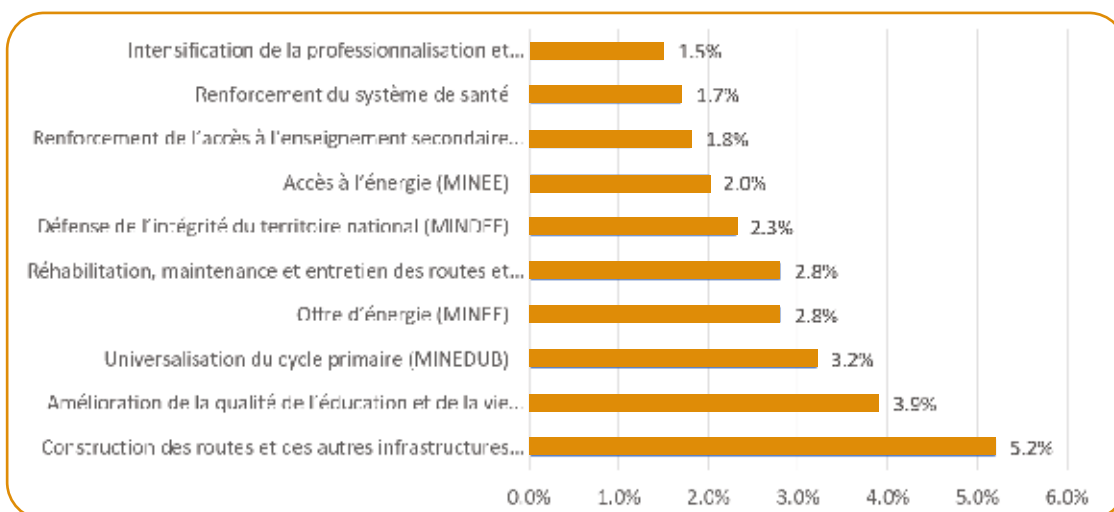
N°	Headings	Amount (in Billions of FCFA)
1	Road and Other Infrastructure Construction (MINTP)	375,6
2	Improving the quality of education and school life in the secondary education sub-sector (MINESEC)	285,3



3	Universalization of the primary cycle (MINEDUB)	234,5
4	Rehabilitation, Maintenance and Upkeep of Roads and Other Infrastructure (MINTP)	200,3
5	Energy Supply (MINEE)	202,1
6	Defence of the integrity of the national territory (MINDEF)	169,0
7	Access to Energy (MINEE)	146,5
8	Strengthening Access to Secondary Education (MINESEC)	134,0
9	Strengthening the health system	125,5
10	Intensification of professionalization and optimization of training (MINESEC)	112,1
	<b>TOTAL</b>	<b>1985,3</b>

Source : 2025 Finance Law



**Graphique : Poids des 10 principaux programmes budgétaires (en %)**

Source : 2025 Finance Law

## IX.3 Some major Government investment projects for the year 2025

Public investment expenditure is planned and implemented each year for the improvement of the living conditions of the population and the development of the factors of production. They are largely devoted to the acquisition of infrastructure, the supply of water and electricity to the population, the development of agriculture and many other things.

For the year 2025, the public investment budget is 1,863.1 billion, an increase of 16.1% compared to 2024

**Table 14 : Sectoral breakdown of the 2025 PIB (in billions of CFA francs)**

Sectors	Montants
Sovereignty	51,3
Defence and Security Sector	27,0
General and Financial Administration Sector	213,1
Education, training and research	68,0
Production and trade	123,7
Public health	71,7
Social affairs	23,4
Communication culture sport and leisure	13,8
Infrastructure	1153,0

Source : 2025 Finance Law

An envelope of about 641.6 billion CFA francs will allow the completion of some major first generation projects and the start up of new ones

## Infrastructure domain

- Construction of the National Highway N°11 (Ring - Road) (44 billion);
- Rehabilitation works of the Ngaoundéré-Kousséri road (35.7 billion);
- Construction of the Yaoundé-Douala highway (35.1 billion);
- Asphaltting of the Batchenga-Ntui-Yoko-Lena - Tibati-Febadi-Béka Goto-Léwa-Likok road (28 billion);
- Rehabilitation works of the Babadjou - Bamenda road (28 billion);
- Construction works of the Ebolowa - Akom II - Kribi road (20 billion);
- Asphaltting works on the Olounou - Oveng - Gabon border road, including the construction of a bridge over the Kom River (20 billion);
- Development of the Yaoundé-Douala-Idenau road (20 billion);
- Asphaltting works on the Soa - Esse - Awae road (15.7 billion);
- Construction works of the Olama - Kribi Road (15.5 billion);
- Development of the northern penetrating area of Yaoundé (12.15 billion);
- Development of regional roads (12 billion); Bitumage de la route Maroua-Bogo-Pouss (12 billion) ;
- Rehabilitation of the Magada-Guidiguis-Yagoua road (10.5 billion);
- Construction of a bridge over the Logone (10 billion);
- Rehabilitation of the Bekoko-Limbe-Idenau road (10 billion);
- Asphaltting works on the Douala - Bonépoupa road (9.4 billion);
- Asphaltting works on the Ngaoundéré - Paro road (8.1 billion);
- Construction/Reconstruction of collapsed engineering structures (7.6 billion);
- Asphaltting works on the Ekondo Titi - Kumba road (7 billion);
- Asphaltting works on the Fouban - Koupa Matapit road (6.3 billion);
- Construction of the Lolabé expressway (port of Kribi)-Campo (6 billion);
- Asphaltting works on the Guidjiba - Taparé road (5.7 billion);
- Construction, equipment and rehabilitation of infrastructure in public vocational training structures (5.6 billion);
- Development of municipal roads (5.85 billion);
- Construction of the bridge over the Ntem River (5.6 billion);
- Asphaltting works on the Babungo-Oku-(Nkor) Noni-Lassin road (5.2 billion);
- Asphaltting works on the Kumba - Mamfe road (4.5 billion);
- Construction of the Yaoundé - Nsimalen highway (4.2 billion);
- Construction of a second bridge over the Benoué River in Garoua and a bypass in the Benoué department (4 billion);
- Construction and equipment of the MINFOF headquarters building (3.19 billion);
- Asphaltting of the N1: Obala-Batchenga-Mbouam (2 billion)

## Electricity Sector Projects

- Chad-Cameroon interconnection (60 billion);
- Strengthening the electricity sector (PARSEC) (46.96 billion);
- Implementation of the ENEO Investment Plan (P4R) (40.1 billion);
- Project to electrify 200 localities by solar photovoltaic system in Cameroon (35.4 billion);



- Project for the construction of a 400 kv Natchigal-Bafoussam transmission line and its related structures (25 billion);
- Rural electrification and electricity access projects in underserved areas (PERACE) (20.45 billion);
- Modernisation and maintenance of electricity transmission networks (18.9 billion);
- Lom Pangar Construction Project (16.5 billion);
- Project for the construction of the 225 kv Ebolowa-Kribi and 90 kv Mbalmayo-Mekin lines and associated substations (16 billion);
- Construction of new connections to the distribution networks (P4R) (11.25 billion);
- Support to RLA for the contribution to the electrification of needy areas (6.1 billion)

## Drinking water supply and sanitation

- Drinking water production project in 09 cities (23.5 billion);
- Rehabilitation of 350 scanwater stations powered by solar energy (20 billion);
- Extension of the water distribution network (6.4 billion);
- Yaoundé sanitation project (6.1 billion);
- Drinking water supply (6 billion);
- Tiko and Mutengene Water Supply Project (3 billion).

## Environment, agriculture, rural development and fisheries resources

- Implementation of the Integrated Agropastoral and Fisheries Import-Substitution Plan (PIISAH) (13.5 billion);
- Agropastoral and Fisheries Import Substitution Plan (PIISAH) (11 billion);
- Hydro-agricultural perimeter development project in the Adamawa Region (6.05 billion);
- Support to RLA for the construction, rehabilitation, maintenance and equipment of agricultural, rural, socio-economic and community mini-infrastructures (5.2 billion);
- Establishment of agri-food processing units (3.1 billion);
- Support for the production of the rice sector (1.65 billion).

## Other sectors

- Spatial planning infrastructure (51 billion);
- Construction of maritime/port infrastructure (35 billion);
- Project for the design/construction of 10,000 housing units and their socio-cultural facilities in Yaoundé and its surroundings (25.1 billion);
- Rehabilitation of urban roads (21.06 billion);
- Construction of urban roads (10.6 billion);
- Adaptation and optimization of the offer of prevention, early detection of disabilities, and functional rehabilitation of men and women living with a disability (9.4 billion);
- Project for the Renewal of the Belabo-Ngaoundéré railway section (9 billion);
- Supply of 227 rescue, rescue and firefighting machines and equipment for the National Fire Corps (5.7 billion);
- Construction, fitting-out, maintenance and equipment of the premises of the tax services (5.6 billion);
- Construction of decent housing (4.5 billion);





## Other Services

- Construction and equipment of a workshop for the production of military shoes (2.5 billion);
- Construction and equipment of the Customs Services Infrastructure (2.06 billion);
- Rehabilitation/renewal of railway lines (2 billion);
- Construction and equipment of the central workshop for the manufacture of the armed forces and the gendarmerie (1.75 billion);
- Construction, monitoring and equipment of public security units (1.3 billion);

## Healthcare domain

- Strengthening of the infrastructure supply of 1st and 2nd category health facilities (FOSA) (13.56 billion);
- Creation, equipment, management and maintenance of health centers of communal interest, in accordance with the health map (8.85 billion);
- Acquisition and distribution of MILDA (5.76 billion);
- Creation, in accordance with the health map, equipment, management and maintenance of health facilities in the region (5 billion);
- Strengthening routine immunization (5 billion);
- Project for the elimination of mother-to-child transmission of HIV and AIDS (4.24 billion);
- Computerization of Regional Hospital Centers (3.6 billion);
- Construction of the Regional Hospital Annex of Mbalmayo (3.2 billion);
- Strengthening of the infrastructure offer of the 3rd category FOSAs (2.16 billion);
- Strengthening of the infrastructure offer of the FOSA of 4th grade; 5th and 6th categories (1.85 billion);
- Construction of the Regional Hospital Annex of Mokolo (1.57 billion).

## Education-training domain

- Creation, in accordance with the school map, of the management, equipment, upkeep and maintenance of nursery and primary schools and extracurricular establishments in the municipality (19.3 billion);
- Construction, extension, equipment, upkeep and maintenance of high schools and colleges in the Regions of Cameroon (6.35 billion);
- Support to RLA for participation in the construction and equipment, maintenance and administration of training centres (1.8 billion);
- Construction and/or rehabilitation/VRD in the normal sector (2.5 billion);
- Construction and/or rehabilitation/VRD in the medical sector (0.8 billion);
- Construction and/or rehabilitation/VRD in the technological sector (2.2 billion);
- Construction and/or rehabilitation/VRD of tertiary sector sectors (1.2 billion);
- Construction and/or rehabilitation/VRD in the agronomic sector (0.52 billion);
- Construction and/or rehabilitation/VRD in the cultural and tourism industries sectors (0.47 billion);
- Construction/rehabilitation and equipment of infrastructure (1.1 billion).



# X- HOW IS DECENTRALISATION FINANCED IN 2025?

In the context of the financing of decentralization, the State uses two modalities, namely: the General Decentralization Allocation (DGD) and the transfer of taxation. The resources obtained are intended for the construction of dispensaries, sheds, shops, markets and bus stations, rehabilitation of road and school infrastructure, construction of culverts and culverts, payment of salaries of nurses, teachers, etc.

## X.1- General Decentralization Allocation

In 2025, the resources made available to the RLA under the DGD amount to 960,2 billion CFA francs. Compared to 2024, they increase by 85.1 billion CFA francs (9.7%) and are intended for the implementation of:

- (i) the competences transferred by the sectoral administrations (303.5 billion CFA francs);
- (ii) competences not yet exercised by the RLA pending the relevant implementing texts (655.3 billion CFA francs).

**Tableau 15 : Decentralisation resources by ministry in Total (in millions of CFAF)**

Administrations	Exercised competences	non-exercised competences	2025
Ministry of Arts and Culture	485	1 764,0	2 249,0
Ministry of Secobdary Education	24 474	42 949,6	67 423,8
Ministry of Basic Education	1 270	0,0	1 270,0
Ministry of Trade	680	609,4	1 289,4
Ministry of Tourism and Leisure	3221	996,7	2 318,2
Ministry of Secondary Education	6 550	554 026,8	560 576,8
Ministry of Youth Affairs and Civic Education	1 800	1 046,2	2 846,2
Ministry of Decentralization and Local Development	77 000	0,0	77 000,0
Ministry of the Environment, Nature Protection and Sustainable Development	766	0,0	766,0
Ministry of Agriculture and Rural Development	19 600	9 898,0	29 498,0
Ministry of Employment and Vocational Training	12 992	0,0	12 992,0
Ministry of Public Works	3 600	1 544,5	5 144,5
Ministry of Housing and Urban Development	350	281,8	631,8
Ministry of Small and Medium size Enterprises, Social Economy and Handicrafts	722	0,0	722,0
Ministry of Small and Medium size Enterprises, Social Economy and Handicrafts	722	0,0	722,0





Ministry for the Promotion of Women and the Family	2 062	205,1	2 267,1
Ministry of Transport	80	0,0	80
Grants and Contributions	23,33	0,0	23 333,7
<b>Total</b>	<b>303 500,00</b>	<b>656 714,90</b>	<b>960 214,90</b>

Source : 2025 Finance Law

As far as distribution is concerned, 62.9% of the resources are intended for the municipalities while 37.1% are allocated to the regions. In addition, 185.9 billion CFA francs are allocated to investment and 774,3 billion CFA francs to operations. The area of economic development (economic actions, management of the environment and natural resources, land use planning, urban planning and housing, major works, inter-municipality, etc.) absorbs 212.0 billion CFA francs, or 69.8% of the resources transferred (powers exercised by the RLA). This is followed by health and social development, with 54.9 billion CFA francs (18.1%), and finally the cultural, educational and sports fields, with 36.7 billion CFA francs (12.1%).

## X.2- Financing through tax transfer

The transfer of taxation is the mechanism by which the State divests itself of certain taxes and duties to the benefit of decentralized local authorities. Faced with the difficulties related to the current management of local taxation and with a view to accelerating the decentralization processes, the President of the Republic promulgated on December 23, 2024, Law No. 2024/020 on local taxation. The main advances of this law concern local tax policy and the administration of local levies.

With regard to local tax policy, the ambition is to double the level of mobilisation of local taxes by the State for the benefit of the RLA, from 7.3% to a minimum of 16% of the State's own resources. To do this, two mechanisms have been identified: assigned taxation and direct taxation



## In terms of earmarked taxation :

### Concerning the councils,

these are:

- The establishment of a flat-rate General Synthetic Tax (IGS), to replace the withholding tax and the simplified tax regime, for small and very small enterprises with a turnover of less than CFAF 50 million;
- The extension of the Additional Communal Centimes (CAC) to excise duties, the Special Income Tax (TSR) and registration fees on public procurement;
- The doubling from 0.5% to 1% of the rate of the special excise duty intended to finance the collection and treatment of waste for the benefit of the RLA;
- Broadening the scope of the license contribution to include games of chance and entertainment.

### Concerning the regions,

the State will henceforth give them:

- A portion of the proceeds of the transferable balance of the oil and gas royalty;
- A portion of the proceeds of the mining royalty;
- Part of the proceeds of the Special Tax on Petroleum Products (TSPP);
- A portion of the proceeds of the Fund for the financing of sustainable development projects in the field of water and sanitation;
- All revenues from airport stamp duty;
- Half of the stamp duty on the vehicle registration document;
- 60% of the revenue from the radio frequency fee.

### In terms of direct taxation,

we note:

- The abolition of 07 local taxes and their integration into the General Synthetic Tax;
- The maintenance of the local development tax and the municipal stamp duty, transformed into a local stamp to take into account the Regions;
- The merger of 03 fees into a right of occupation of car parks, car parks and platforms;
- The transformation of the right of place on the market into rents for the developed spaces.

## Concerning the administration of local levies, we can mention:

### In terms of the organization of the collection of resources from the RLA:

- The transformation of the Divisional Tax Centres into Local and Personal Tax Centres (CFLP); These new centres, acting as a single tax interlocutor, will be responsible for managing local taxes, duties and fees, under the responsibility of the Tax Administration;
- The creation, within each local authority, of a Local Taxation Monitoring Unit (USFL).

### Regarding Tax procedures :

- The dematerialization of tax procedures, including the registration of taxpayers, the declaration, issuance and collection of local taxes and duties;
- The abolition of cash payments, in favour of secure payment methods such as payment via Mobile Tax, payments at bank counters or financial intermediaries, or transfers.



In addition, to ensure that the resources collected for the benefit of the RLA are made available quickly and efficiently, adjustments are made to the operating mechanism of the Treasury Single Account. For example, it is a question of assigning to each receiver a bank identity statement attached to the Single Treasury Account at the Bank of Central African States. The law also provides for adaptations to the procedures for control, forced recovery and litigation management.

## XI- HOW IS GENDER TAKEN INTO ACCOUNT IN THE 2025 BUDGET?

Gender budgeting is about injecting money to reduce the socio-economic gaps that exist between men and women; boys and girls. These inequalities, created mainly by habits and customs, prejudices are observed in the fields of education, health, agriculture, etc. Gender Responsive Budgeting (GRB) also contributes to women's empowerment.

### XI.1-GENDER-RESPONSIVE SPENDING IN THE 2025 BUDGET

In 2025, gender-responsive expenditure, i.e. that which contributes to the reduction of gender inequalities and the empowerment of women, is 92.46 billion CFA francs in the 10 pilot ministries. They increase by 20.04 billion CFA francs, or 27.7% compared to 2024. In terms of budgetary weight, gender-responsive expenditure in the 2025 budget covers 1.28% of the general budget compared to 1.0% in 2024.

**Table 16 :** Gender-responsive spending in the 2024 and 2025 budgets

Pilot Ministries	2024	2025
MINAS	2 916,9	1 691,5
MINDDEVEL	96,5	457,8
MINEDUB	6 135,4	20 206,3
MINFI	553,2	710,2
MINEPAT	2 363,5	3 313,2
MINSANTE	42 353,0	48 837,6
MINESEC	10 584,0	4 642,2
MINADER	NA	4 393,2
MINEPIA	5 235,0	1 732,9
MINPROFF	4 548,5	6 477,9
<b>Total</b>	<b>72 422,5</b>	<b>92 460,0</b>

Source : 2025 Finance Law



# XII- WHY IS THE CLIMATE BECOMING A BUDGETARY CONCERN AND HOW DOES THE GOVERNMENT INTEND TO GO

## ABOUT IT?

Addressing climate change is a global concern. The Cameroonian government has been undertaking reforms for several years aimed at taking climate into account in public policies. In line with its international commitments, Cameroon has committed to green budgeting, also known as Climate Responsive Budgeting (CRB).

The CSB makes it possible to assess the climate impact of state spending and budgetary efforts to achieve Cameroon's national and international objectives in the fight against climate change. It is being implemented for the very first time as part of the preparation of the 2025 Finance Bill. To this end, a specific document called the "Climate-Responsive Budget Document" has been developed as a new budget appendix.

For a start, the CSB concerns the public investment budget of the 09 pilot ministries (MINTP, MINHDU, MINEE, MINT, MINADER, MINEPIA, MINSANTE, MINFOF and MINEPDED). Climate change issues are addressed from three perspectives: climate change adaptation, climate change mitigation and biodiversity protection. In the future, work on the CSB will continue and will include operating expenditure while expanding the number of pilot administrations to cover all public expenditure.

## XII.1- RESPONSIVE SPENDING IN THE 2025 BUDGET

At the end of the work to identify climate change-related expenditure carried out in the 09 pilot administrations, the results are as follows:

**Tableau 17 : Dépenses Sensibles au Climat dans les budgets 2025**

Pilot Ministries	climate - responsive spending	Weight of climate responsive expenditure in relation to the budget of ministries (%)
MINEE	109 197,4	22,1
MINHDU	44 623, 7	28,3
MINTP	32 600,0	5,1
MINT	12 765, 8	22,4



MINADER	11 258,9	10,6
MINSANTE	9 450,0	3,2
MINFOF	3 918,5	17,8
MINEPDED	1 245,0	10,6
MINEPIA	272,3	0,5
<b>Total</b>	<b>225 331,5</b>	

Source : 2025 Finance Law



# XIII. GLOSSARY

<b>Climate Adaptation</b>	It is the set of strategies, initiatives and measures aimed at reducing the vulnerability of natural and human systems against the effects (present and expected) of global warming
<b>Support budget</b>	It is a transfer of funds to the public treasury made by organizations such as the IMF, the World Bank, the European Union or certain foreign governments, to help finance the state budget.
<b>Year/Fiscal Year</b>	Budget implementation period from 1 January to 31 December
<b>Climate mitigation</b>	It brings together actions aimed at mitigating the extent of human-caused global warming by reducing greenhouse gas emissions or capturing and sequestering carbon dioxide from the atmosphere.
<b>Treasury bills</b>	These are debt securities issued by the treasury to mobilize the resources necessary to cover its financing needs in the short, medium and long term
<b>State budget</b>	An instrument that allows the Government to implement its economic, financial and social programme. It is the medium through which the forecasts of the State's revenue and expenditure are authorized each budget year.
<b>Budgeting</b>	The process of integrating or reintegrating into the budget operations that were not included or were no longer included in the budget.
<b>Debt finance charges</b>	Total government expenditure on interest payments and other debt-related charges
<b>Strategic budgetary choices</b>	Options for directing resource allocation primarily to sectors identified by the government as priorities
<b>Special appropriation accounts</b>	They reflect budget operations financed by specific revenues which are directly related to the expenditure concerned, in derogation of the budgetary principle stipulating that all public revenues must finance all expenditure, and also the principle of budget annuality.
<b>Budget appropriations</b>	Authorization to spend a specific amount of money for a specific purpose.



<b>Inclusive growth</b>	It enshrines the principle that wealth creation, economic freedom and equal opportunity can coexist. It promotes the idea that a society can be free and egalitarian while striving for long-term economic growth and well-being.
<b>Budget deficit</b>	Money that the State lacks to cover its expenses
<b>Common Expenses</b>	These are expenses that cannot be charged to the budgets of individual ministries or institutions. In principle, provisions entered in joint chapters should be reserved for so-called accidental and unforeseeable expenses only.
<b>Personnel expenditure</b>	All cash remuneration of government employees (payment of salaries to government employees) and other expenses incurred on behalf of employees (social security contributions, family benefits).
<b>Investment expenditure</b>	These expenses are mainly intended for the implementation of strategic development plans and multi-year programs, with a view to preserving, restoring and increasing the State's assets.
<b>Public debt</b>	Money owed by the State to a person, company or organization at home or abroad.
<b>Loan</b>	Financial aid from countries or organizations, usually foreign, which the State must then repay.
<b>Accountability</b>	Let others know what you do
<b>Current transfers</b>	Income paid to beneficiaries even if they have not rendered any economic services
<b>Equalization</b>	It is the egalitarian distribution of charges or resources. It aims to promote equality between decentralized local authorities in terms of resources. Vertical equalization consists in the State's equitable distribution of the allocations it pays to local authorities. Horizontal equalization involves allocating to disadvantaged local authorities a portion of the resources of the "richest" local authorities.
<b>Exoneration</b>	Authorization for a period of time not to pay a tax. It may be partial or total.
<b>Expenditure initiation</b>	This is the first phase in the execution of the expenditure, and constitutes the event giving rise to the expenditure.



**Import-substitution**

It's a strategic plan that involves organizing and developing all the resources needed to ensure that goods, capital goods and services from abroad can be produced and consumed locally.

**Internal revenue**

All resources collected by the State within the country.

**Investment**

Building and equipping infrastructure such as roads, hospitals and classrooms.

**Payment**

Building and equipping infrastructure such as roads, hospitals and classrooms.

**Royalty**

Compulsory levy for a public service operation. It is the monetary

**Subsidies**

Financial aid in the form of a non-refundable donation to a government structure or department

**Tax evasion**

This is the act of circumventing tax law to avoid paying taxes.

**Tax fraud**

This is the act of not paying taxes, in violation of tax

**Tax revenue**

Revenue from non-refundable compulsory levies with no direct counterpart, collected by the State from individuals

## XIV- APPENDIX

	CHAPITRE	Dépenses de fonctionnement	Dépenses d'investissement	TOTAL		Variation (En %)
				LFI 2025	LFI 2024	
1	Présidence de la République	48,9	9,0	55,5	57,9	4,4
2	Services rattachés à la Présidence	8,2	2,6	8,1	10,8	34,3
3	Assemblée Nationale	18,5	6,1	29,6	24,6	-16,9
4	Services du Premier Ministre	19,7	7,7	22,8	27,4	19,9
5	Conseil Economique et Social	1,4	0,8	2,0	2,2	12,3
6	Ministère des Relations Extérieures	43,6	4,5	41,7	48,1	15,4
7	Ministère de l'Administration Territoriale	39,3	3,2	41,1	42,5	3,3





8	Ministère de la Justice	67,8	7,0	69,9	74,8	7,0
9	Cour Suprême	3,6	2,2	5,4	5,8	6,8
10	Ministère des Marchés Publics	15,6	1,2	14,6	16,8	15,3
11	Contrôle Supérieur de l'Etat	4,8	1,8	6,2	6,6	6,9
12	Délégation Générale à la Sûreté Nationale	116,1	6,0	109,0	122,1	12,0
13	Ministère de la Défense	343,9	21,0	335,4	364,9	8,8
14	Ministère des Arts et de la Culture	8,0	1,5	6,3	9,4	50,2
15	Ministère de l'Education de Base	285,9	27,7	297,4	313,6	5,5
16	Ministère des Sports et de l'Education Physique	27,6	2,5	25,0	30,1	20,3
17	Ministère de la Communication	6,5	1,1	5,9	7,6	28,4
18	Ministère de l'Enseignement Supérieur	123,3	13,3	81,7	136,5	67,1
19	Ministère de la recherche scientifique et l'innovation	23,1	6,8	15,1	29,9	98,5
20	Ministère des Finances	82,1	9,6	66,1	91,7	38,7
21	Ministère du Commerce	9,4	1,9	9,1	11,3	23,9
22	Ministère de l'Economie, de la Planification et de l'Aménagement du Territoire	45,1	106,1	63,4	151,1	138,5
23	Ministère du Tourisme et des Loisirs	4,6	4,7	8,4	9,3	11,3
25	Ministère des Enseignements Secondaires	564,0	20,2	556,7	584,2	4,9
26	Ministère de la Jeunesse et de l'Education Civique	22,2	7,8	27,6	30,0	8,7
27	Ministère de la Décentralisation et du Développement Local	37,2	89,0	95,9	126,2	931,5
28	Ministère de l'Environnement, de la Protection de la Nature et du Développement Durable	9,4	2,1	8,3	11,6	39,2
29	Ministère des Mines, de l'Industrie et du Développement Technologique	10,2	3,0	8,3	13,2	59,1
30	Ministère de l'Agriculture et du Développement Rural	44,1	63,1	109,6	107,2	-2,3
31	Ministère de l'Elevage, des Pêches et des Industries Animales	19,6	34,7	53,8	54,3	1,0
32	Ministère de l'Eau et de l'Energie	73,4	418,9	351,3	492,4	40,2
33	Ministère des Forêts et de la Faune	14,4	8,3	20,3	22,7	11,5
35	Ministère de l'Emploi et de la Formation Professionnelle	24,1	9,0	28,9	33,1	14,8
36	Ministère des Travaux Publics	110,7	527,8	535,4	638,6	19,3
37	Ministère des Domaines, du Cadastre et des Affaires Foncières	22,7	2,5	20,6	25,2	22,0
38	Ministère de l'Habitat et du Développement Urbain	13,1	142,8	139,3	156,0	12,0





<b>39</b>	Ministère des Petites et Moyennes entreprises, de L'Economie Sociale et de l'Artisanat	10,6	5,9	11,5	16,5	43,9
<b>40</b>	Ministère de la Santé Publique	224,7	71,7	257,7	296,4	15,0
<b>41</b>	Ministère du Travail et de la Sécurité Sociale	7,2	0,7	7,4	7,9	7,0
<b>42</b>	Ministère des Affaires Sociales	13,1	12,1	20,8	25,2	21,2
<b>43</b>	Ministère de la Promotion de la Femme et de la Famille	9,1	1,6	9,7	10,7	10,4
<b>45</b>	Ministère des Postes et Télécommunications	9,5	9,1	15,3	18,6	21,9
<b>46</b>	Ministère des Transports	8,1	49,0	85,2	57,1	-33,0
<b>48</b>	Comité National de Désarmement, de Démobilisation et de Réintégration	3,1	1,3	4,1	4,4	8,5
<b>49</b>	Conseil Constitutionnel	3,6	0,5	3,9	4,1	5,1
<b>50</b>	Ministère de la Fonction Publique et de la Réforme Administrative	15,7	3,1	15,4	18,7	21,5
<b>51</b>	Elections Cameroon	11,6	1,0	12,4	12,6	1,2
<b>52</b>	Commission des Droits de l'Homme du Cameroun	3,5	1,3	4,8	4,8	0,0
<b>53</b>	SENAT	12,0	4,2	16,2	16,2	0,0
<b>54</b>	Commission Nationale pour la Promotion du Bilinguisme et du Multiculturalisme	3,0	0,5	3,1	3,5	14,4
<b>55</b>	Pensions	270,4	0,0	258,7	270,4	4,5
<b>56</b>	Dette publique extérieure	941,0	0,0	825,0	941,0	14,1
<b>57</b>	Dette publique intérieure	1 124,5	0,0	1 427,3	1 124,5	-21,2
<b>60</b>	Subventions et contributions	128,1	0,0	579,9	128,1	-77,9
<b>65</b>	Dépenses communes	268,7	0,0	233,9	268,7	14,9
<b>66</b>	Participations	0,0	10,0	25,0	10,0	-60,0
<b>67</b>	Réhabilitation/Restructuration	0,0	5,0	8,0	5,0	-37,5
<b>68</b>	Interventions en investissements	0,0	100,0	104,6	100,0	-4,4
	report					
<b>TOTAL</b>		5 388,2	1 862,6	7 212,5	7 250,8	0,5



## XV- REFERENCE DOCUMENTS

- Law No. 2018/011 of 11 July 2018 on the Code of Transparency and Good Governance in Public Financial Management in Cameroon;
- Law No. 2018/012 of 11 July 2018 on the Fiscal Regime of the State and Other Public Entities;
- Law No. 2024/013 of December 23, 2024 on the Finance Law of the Republic of Cameroon for the financial year 2025 ;
- Law N°2024/020 of 23 December 2024 on local taxation ;
- Decree No. 2019/281 of 31 May 2019 on the State Budget Calendar;
- Decree No. 2019/3187 of 09 September 2019 on the budgetary nomenclature of the State ;
- Ministry of Finance Database ;
- Database of the Ministry of Economy, Planning and Regional Development.

## XVI. USEFUL INFORMATION YOU NEED TO KNOW

[www.dgb.cm](http://www.dgb.cm)  
[www.minfi.gov.cm](http://www.minfi.gov.cm)  
[www.minepat.gov.cm](http://www.minepat.gov.cm)  
[www.impots.cm](http://www.impots.cm)  
[www.douanescustoms.cm.net](http://www.douanescustoms.cm.net)  
[www.dgtcfm.cm](http://www.dgtcfm.cm)  
<https://plateformeparlementaire.cm>

Directorate General of Budget, Building B,  
 Ministry of Finance,  
 Secretariat of the Director General of  
 Budget: 222 22 14 46

Director of Publication :  
 Ministry of Finance  
 -----

Edited in december 2023.



# CITIZEN BUDGET

MORE EASY TO READ AND TO UNDERSTAND

# 2025

