

DECREE N° 2025 / 00316 /PM OF 13 FEV 2025
**SPECIFYING THE PROCEDURES FOR MANAGING BUDGET
AUTHORISATIONS IN PROGRAMMES AND ALLOCATIONS.**

THE PRIME MINISTER, HEAD OF GOVERNMENT,

- Mindful of the Constitution;
- Mindful of Law n° 2018/011 of 11 July 2018 to lay down the code of transparency and good governance in the management of public finances in Cameroon;
- Mindful of Law n° 2018/012 of 11 July 2018 relating to the fiscal regime of the State and other Public Entities;
- Mindful of Decree n° 92/089 of 4 May 1992 specifying the powers of the Prime Minister, amended and supplemented by decree no. 95/145 of 4 August 1995
- Mindful of Decree n° 2011/408 of 9 December 2011 to organize the Government, amended and supplemented by decree no. 2018/190 of 2 March 2018;
- Mindful of Decree n° 2013/066 of 28 February 2013 to organize the Ministry of Finance;
- Mindful of Decree n° 2020/375 of 7 July 2020 to lay down the general public accounting regulations;
- Mindful of Decree n° 2019/001 of 4 January 2019 appointing a Prime Minister, Head of Government;
- Mindful of Decree n° 2019/3187/PM of 9 September 2019 to lay down the general framework for the presentation of the State Budget Nomenclature,

DECREES:

CHAPTER I
GENERAL PROVISIONS

ARTICLE 1.- (1) This decree lays down the procedures for managing budget authorisations in programmes and allocations.

(2) It applies to the State budget, comprising the general budget, related budgets and special accounts

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CHAPTER II
FRAMEWORK OF BUDGETARY MANAGEMENT

SECTION I
PROGRAMMES AND ALLOCATIONS

ARTICLE 2.- The budgetary appropriations opened in the State budget for each expenditure shall be specialized by programme or by allocation.

ARTICLE 3.- The budget appropriation shall be the maximum amount of expenditure which Parliament authorizes the Government to commit and pay, for specific purpose during the financial year.

ARTICLE 4.- A programme shall comprise the appropriations intended to implement an action or a coherent set of actions of the same ministry or structure ranking as such and to which are associated precise objectives, defined in terms of general interest goals, as well as expected results.

ARTICLE 5.- (1) At State level, the programme shall be created by the Finance Law in ministries or structures ranking as such, non-constitutional institutions, annexed budgets and special accounts.

(2) For the purposes of this decree, non-constitutional institutions shall be assimilated to ministerial departments.

ARTICLE 6.- (1) Within each ministry or structure ranking as such, one or more public policy programmes and a support function programme may be created.

(2) An annexed budget may include one or more programmes.

(3) Each special account is a programme attached to the Minister responsible for implementing the sectoral policy concerned.

ARTICLE 7.- Within a ministry or structure ranking as such, the programme is the framework for the operational management of a public policy and may group together the appropriations of a service, a group of services or departments.

ARTICLE 8.- The allocation shall group together a set of appropriations intended to cover specific expenditure which, because of their nature,

cannot be directly associated with policy objectives or performance criteria.

ARTICLE 9.- The following shall be considered as allocations:

- budget appropriations for constitutional institutions ;
- global appropriations for incidental and contingency expenses;
- appropriations intended to cover defaults on repayments, guarantees by the State and guarantee calls on the imprest, loans and guarantee accounts.

ARTICLE 10.- (1) Appropriations for constitutional institutions may be grouped into one or more allocations.

(2) The following shall be considered to be constitutional institutions: the Presidency of the Republic, the Senate, the National Assembly, the Economic and Social Council, the Constitutional Council, the Supreme Court and the Prime Minister's Office.

ARTICLE 11.- (1) Appropriations for incidental and contingency expenses, as well as appropriations intended to cover repayment defaults, guarantees by the State and guarantee calls on the imprest, loans and guarantees accounts, shall be made up, for each of the groups, of an endowment of allocations.

(2) The procedures for managing appropriations intended to cover defaults on repayments, guarantees given by the State or guarantee calls on the imprest, loans, endorsements and guarantees account shall be specified by an order of the Minister in charge of finance.

SECTION II

MANAGEMENT OF APPROPRIATIONS IN COMMITMENT AUTHORISATIONS AND PAYEMENT APPROPRIATIONS

ARTICLE 12.- The appropriations allocated to each programme or allocation shall be made up of commitment authorisations (CA) and payment appropriations (PA).

ARTICLE 13.- (1) Opened commitment authorisations shall constitute the upper limit of expenditure that can be committed during a financial year and whose payment may spread over a period of several years, as appropriate.

(2) Payment appropriations shall constitute the upper limit of expenditure that may be paid during a financial year to cover commitments made under commitment authorisations.

ARTICLE 14.- (1) Commitment authorisations and payment appropriations are restrictive, i.e. expenditure may not be committed or paid in excess of the budgetary allocations set out in the Finance Law.

(2) Notwithstanding the provisions of paragraph 1 above, certain appropriations, such as the cost of the State's debt, are assessed. If necessary, they may be committed and paid beyond the parliamentary authorisation, subject to the preservation of budgetary balances.

ARTICLE 15.- (1) For recurrent expenditure, the amount of commitment authorisations opened shall be equal to the amount of payment appropriations opened.

(2) For investment expenditure, the amount of commitment authorisations opened may differ from the payment appropriations opened, as the commitments entered into within this framework may be executed beyond the financial year.

ARTICLE 16.- For an investment operation carried out directly by the State, the commitment authorisation covers a firm tranche, i.e. an individual unit forming a coherent whole and capable of being commissioned or carried out without the need for further additions.

ARTICLE 17.- Commitment authorisations for operations carried out under public-private partnership contracts, under which the State entrusts a third party with the financing, construction, maintenance or operation of operations of public interest, shall cover:

- from the year in which the contract is signed, the full cost of the investments for which the State is responsible and which are provided for in the contract, and any compensation for forfeiture or delay;
- each financial year, the annual recurrent and financing payment.

ARTICLE 18.- (1) The commitment authorisation is consumed by a firm legal commitment, which is the act or legal fact by which the State creates or recognises an obligation against it, resulting in a budgetary charge.

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(2) A firm legal commitment is defined as the minimum amount to which the State has committed itself and which must be paid, unless the planned service is not provided.

(3) Consumption of the commitment authorisation by a legal act is recorded in the budget information system.

ARTICLE 19.- (1) The opening of a commitment authorisation implies the opening of corresponding payment appropriations for investment expenditure that is completed in the course of the year.

(2) For commitment authorisations relating to expenditure to be implemented over several years, the corresponding payment appropriations are opened in the Finance Law for the year, and in the Finance Laws for successive years until the commitment authorisations relating thereto are fully covered.

ARTICLE 20.- Payment appropriations are consumed when the expenditure is paid, i.e. when the expenditure is settled.

ARTICLE 21.- The procedures for managing appropriations in terms of commitment authorisations and payment appropriations shall be set out in a reference framework established by order of the Minister in charge of finance.

CHAPTER III **ACTORS OF THE BUDGETARY MANAGEMENT**

ARTICLE 22.- (1) Authorising officers, Finance Controllers and public accountants shall be responsible for implementing the State budget.

(2) The official of the financial function of a ministry or structure ranking as such or the constitutional institution shall be an actor of the execution of the budget.

(3) The duties of authorising officer and those of accounting officer are and shall remain separate and incompatible as regards both the execution of revenue and the execution of expenditure.

SECTION I **AUTHORISING OFFICERS**

ARTICLE 23.- The Head of a ministerial department or person ranking as such and the High Authority of the constitutional institution are the principal authorising officers for the budgets made available to them.

ARTICLE 24.- Heads of ministerial departments or persons ranking as such may delegate their authorising powers to programme managers under conditions defined by laws and regulations in place.

ARTICLE 25.- The High Authorities, Heads of Constitutional Institutions may designate one or several delegated authorising officers.

ARTICLE 26.- In addition to the appropriations made available to him in his capacity as head of a ministerial department, the Minister in charge of Finance shall be the principal authorising officer:

- appropriations to cover the cost of servicing the State's debt;
- global appropriations for incidental and contingency expenses;
- appropriations to cover repayment defaults or guarantee calls on accounts of imprest, loans, endorsements and guarantees.

ARTICLE 27.- The Minister in charge of finance, in liaison with the heads of ministerial departments or persons ranking as such and the High Authorities of the constitutional institutions, shall be responsible for the proper implementation of the Finance Law. In this capacity, he shall have the power to regulate the budget, which enables him to programme the rate at which appropriations are used up according to the State's treasury position.

ARTICLE 28.- The capacity of authorising officer shall confer prerogatives in the implementation of the State budget, together with accountability obligations, including the production of an administrative account showing the parliamentary budgetary authorisation.

ARTICLE 29.- The Head of a ministerial department or person ranking as such shall be responsible for:

- designating and assigning objectives to programme managers;
- arbitrating the allocation of the funds made available to him/her between the programmes of his/her administration within the framework of management dialogues in conjunction with the ministry responsible for finance;
- ensuring that the administration's budget is properly implemented;
- ensuring the production and transmission of budget documents to the Minister in charge of finance, in particular activity reports and annual performance reports.

ARTICLE 30.- The High Authority of the constitutional institution shall be responsible for:

- drawing up the institution's draft budget, the appropriations for which are allocated in the form of an allocation;
- appointing delegated authorising officers to implement the institution's budget;
- ensuring that the allocation is properly implemented;
- ensuring the production and transmission of activity reports to the Minister in charge of Finance.

ARTICLE 31.- (1) The Programme Manager referred to in Article 24 of this decree, shall be an official designated by the Head of a ministerial department or person ranking as such to steer a programme.

(2) The instrument of designation shall specify the conditions under which the powers of authorising officer are delegated to it, and the arrangements for managing the programme;

(3) This instrument shall be forwarded to the Minister in charge of Finance for information.

ARTICLE 32.- (1) Under the authority of the sectorial Minister or person ranking as such, the Programme Manager shall oversee and manage the programme for which he is responsible.

(2) He shall rely on the actions and activities managers, to whom he allocates the budgetary appropriations needed to achieve the objectives set.

(3) the programme manager shall :

- draw up the programme commitment plan;
- set up, with the support of a management controller, a system for monitoring the programme's performance;
- lead and organise the management dialogue for the programme;
- produce the annual performance report for its programme;
- produce interim reports on the implementation of the programme budget, and reports quarterly to the Head of the ministerial department or person ranking as such on the results of the programme;
- ensure compliance with the programme's internal control and management control systems;

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- may modify the allocation of appropriations within the programme on the authorisation of the Head of the ministerial department or person ranking as such;
- implement risk control and mitigation measures.

SECTION II **FINANCE CONTROLLER**

ARTICLE 33.- Under the authority of the Minister in charge of finance, the Finance Controller shall ensure that budget revenue and expenditure transactions are in order.

In this capacity, he shall be responsible for:

- carrying out ex ante controls by giving prior approval to budget operations and proposals for expenditure acts sent to it by authorising officers;
- centralising the budget operations of the authorising officer(s) with whom he is placed;
- ensuring compliance with budgetary regulation measures taken by the Minister in charge of finance;
- assessing the fairness and sustainability of budget documents produced by authorising officers;
- giving an opinion on the fairness and sustainability of expenditure commitment plans and on changes to appropriations during implementation;
- during the implementation of the budget, ensuring that authorising officers comply with the opinion on the sustainability of budget documents;
- assess the quality of internal financial control implemented by the authorising officer;
- ensuring compliance with the rate at which appropriations are used up, as set out in the expenditure commitment plan;
- providing technical assistance and advice to the authorising officers with whom he works.

ARTICLE 34.- The Finance Controller submits quarterly and annual reports on the implementation of the entity's budget to the Minister in charge of finance.

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SECTION III **PUBLIC ACCOUNTANT**

ARTICLE 35.- The public accountant shall be responsible for carrying out, on an exclusive basis and in the name of the State or other public entities, revenue and expenditure transactions or the handling of securities, either by means of funds and securities in his custody, or by internal transfer of entries, or through the intermediary of other accountants. To this end, he shall:

- check the regularity and payment of expenditure;
- ensure compliance with accounting principles and standards;
- ensure the accuracy of accounting records and compliance with accounting procedures;
- produce the management account and other financial statements under the responsibility of the centralising accounting officer;
- ensure, in liaison with the authorising officer and without prejudice to the latter's powers, that the accounting internal control system is properly applied.

ARTICLE 36. - (1) For low-risk expenditure, the controls carried out by the Finance Controller and the Public Accountant may be modulated according to the financial stakes and the quality of the internal control implemented by the authorising officer.

(2) An Order of the Minister in charge of finance shall set the terms and conditions of this modulated control for each entity.

(3) The functions of Finance Controller and Public Accountant may be combined.

SECTION IV **FINANCIAL FUNCTION OFFICIAL**

ARTICLE 37.- The financial function shall be carried out by the person responsible for financial and material resources in the ministry or structure ranking as such or the constitutional institution.

ARTICLE 38.- The financial function official shall coordinate the budget implementation process of the ministry or constitutional institution concerned.

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ARTICLE 39.- In terms of budget implementation, the financial function official shall be responsible in particular for:

- coordinating the production of the sector commitment plan, in liaison with the programme managers;
- updating the sector commitment plan on the basis of the three-monthly commitment ceilings set by the Cash Management and Budgetary Control Committee;
- monitoring the implementation of expenditure and changes to appropriations, in liaison with the programme managers;
- providing accurate financial information as part of programme coordination,
- coordinating the end-of-management work of the Principal Authorising Officer.

CHAPITRE IV
MOVEMENTS IN THE MANAGEMENT OF BUDGET
APPROPRIATIONS

ARTICLE 40.- As soon as the initial Finance Law is promulgated, the appropriations in the voted budget shall be made available to the High Authorities of the constitutional institutions and to the sectoral Ministers or officials ranking as such by orders of the Minister in charge of finance.

ARTICLE 41.- (1) Modifications to the initial allocation of budget appropriations during the course of management shall be made in compliance with the regularity of budget operations.

(2) Modifications in appropriations referred to in paragraph 1, shall not result in a reduction in the taxes and levies expected to be levied on the implementation of the budget and provided for in the finance law for the financial year in question.

(3) Within a programme or allocation, changes in appropriations shall not affect resources mobilised under agreements with national and international partners to finance specific expenditure.

(4) The above restriction shall not apply to expenditure financed by general budget support.

SECTION I

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FUNGIBILITY OF APPROPRIATIONS

ARTICLE 42.- Within each programme or allocation, the appropriations shall be fungible, their presentation by title shall be indicative and shall not be binding on authorising officers or accounting officers when implementing the budget. However, appropriations earmarked for staff expenditure may not be increased and appropriations earmarked for investment expenditure may not be decreased.

ARTICLE 43.- (1) The programme manager may modify the distribution of appropriations within his or her programme in order to achieve the general objectives set by his Minister. In this case, the Minister responsible for the sector shall inform the Minister in charge of finance, after obtaining the opinion of the Finance Controller.

(2) This modification shall affect both public policy programmes and support function programmes.

(3) The instrument authorising the modification of appropriations within a programme shall be taken by the Minister concerned after prior opinion from the competent Finance Controller in compliance with the provisions of articles 41 and 42 above.

(4) the Finance Controller's opinion shall cover in particular the budgetary effects of the fungibility of appropriations.

ARTICLE 44.- (1) Within the framework of the allocations, the modification of appropriations within the allocation shall apply only to the allocations intended for the constitutional institutions.

(2) The act authorising the modification of appropriations in an allocation shall be taken by the High Authority concerned in compliance with the provisions of articles 41 and 42 above.

ARTICLE 45.- A copy of the instrument amending the appropriations within a programme or allocation shall be forwarded to the Minister in charge of finance for information purposes.

SECTION II

TRANSFER OF APPROPRIATIONS WITHIN THE SAME MINISTRY

ARTICLE 46.- (1) Within the same ministry or structure ranking as such, or constitutional institution, appropriations may be transferred from one programme to another, or from one allocation to another.

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(2) The transfers mentioned in paragraph 1 above shall be made by order of the Minister in charge of finance on the proposal of the head of the ministerial department or person ranking as such or of the constitutional institution concerned.

(3) These transfers shall be capped at 2% of the appropriations allocated by the Finance Law for each programme or allocation.

ARTICLE 47.- Transfer of appropriations may lead to changes in the initial distribution of appropriations between the various expenditure titles. However:

- Appropriations earmarked for staff costs in one programme may only be increased by staff costs in another programme or allocation.
- Appropriations earmarked for investment expenditure in one programme or allocation may only be reduced by capital expenditure in another programme or allocation.

ARTICLE 48.- (1) Requests for transfer of appropriations shall be addressed to the Minister in charge of finance by the heads of ministerial departments or structures ranking as such, or the High Authorities of constitutional institutions.

(2) As soon as the request for appropriation transfer is received, the competent services of the Ministry in charge of finance shall give their opinion on the operation. This opinion shall relate in particular to the availability of the appropriations and compliance with the 2% ceiling set for each programme of the same ministerial or structure ranking as such or of the same constitutional institution.

(3) In the event of a favourable opinion, an appropriation transfer order shall be issued by the Minister in charge of finance.

(4) In the event of an unfavorable opinion, a duly justified rejection shall be notified to the applicant.

ARTICLE 49.- In the case of investment appropriations, the opinion of the Minister in charge of public investments shall be required.

ARTICLE 50.- Transfer of payment appropriations for investment expenditure from one programme to another may not lead to an increase in the commitment authorisations voted by Parliament in the Finance Laws.

ARTICLE 51.- The appropriations transfer orders shall be communicated to Parliament for information purposes.

SECTION III
TRANSFER OF APPROPRIATIONS FROM ONE MINISTRY TO ANOTHER

ARTICLE 52.- (1) Modifications may also be made between programmes of different ministries, or between appropriations through the transfer of appropriations. Appropriations transferred in this way shall be used for actions within the original programme or appropriation.

(2) The transfer referred to in paragraph 1 above shall be authorised by a decree of the Prime Minister, Head of Government, issued on the basis of a report from the Minister in charge of finance, after consulting the Head of the ministerial department or the official ranking as such or the High Authority of the constitutional institution concerned.

(3) The decree transferring appropriations shall be communicated to Parliament for information purposes.

SECTION IV
CANCELLATION OF APPROPRIATIONS

ARTICLE 53.- (1) An appropriation shall be cancelled when it no longer serves any purpose. The cumulative amount of appropriations cancelled in this respect may not exceed 1.5% of the appropriations approved by the Finance Law for the current year.

(2) In addition, an appropriation may be cancelled in application of the provisions of article 39 and 63 of the law relating to the fiscal regime of the state and other public entities.

(3) The cancellation of an appropriation shall be decided by decree of the Prime Minister, Head of Government, on a report from the Minister in charge of finance.

(4) This decree shall be immediately communicated to Parliament for information purposes.

SECTION V
CARRY-FORWARD OF APPROPRIATIONS

ARTICLE 54.- (1) With the exception of the rules applicable to commitment authorisations in the context of a multiannual commitment, appropriations opened in respect of one year shall not create any entitlement in respect of subsequent years.

(2) Commitment authorisations available at the end of the financial year for a programme or an allocation may not be carried forward.

(3) Payment appropriations available on a programme or allocation at the end of the year may be carried over to the same programme or allocation, up to the limit of the commitment authorisations actually used but not yet paid.

(4) Carry-forwards shall be carried out by decree of the Prime Minister, Head of Government, in addition to the payment appropriations for the following year, subject to the availability of the corresponding funding. This decree, which may only be issued after the accounts for the previous financial year have been closed, follows a report from the Minister in charge of finance, which assesses and justifies the revenue required to cover the financing of the carryovers, without affecting the balance of the authorised budget for the current year.

(5) This decree shall be immediately communicated to Parliament for information purposes.

CHAPITRE V

SPECIFIC RULES APPLICABLE TO ALLOWANCES FOR INCIDENTAL AND CONTINGENCY EXPENSES

ARTICLE 55.- The appropriations for incidental and contingency expenses shall be intended for ministries or structures ranking as such or constitutional institutions, with a view to dealing with events of significant magnitude whose occurrence could not have been anticipated at the time of preparation of the finance law.

ARTICLE 56.- Incidental and contingency expenses shall include in particular:

- natural or environmental disasters;
- unforeseen health, security, social or food crises and emergencies;
- mitigating the impact of a global, sub-regional or local economic, political crisis;
- legislative or judicial changes with an immediate financial impact;
- any other exceptional situation decided by the State.

ARTICLE 57.- (1) The appropriations for the allocation for incidental and contingency expenses may not exceed 10% of the appropriations opened by the initial finance law.

(2) These appropriations may not be executed from the allocation itself. They are transferred to a ministerial programme or an allocation from a constitutional institution.

ARTICLE 58.- (1) Requests for coverage of incidental or contingency expenses that have occurred in a program or an allocation under management shall be addressed to the Minister responsible for finance by the Heads of ministerial departments and persons ranking as such, or the High Authorities of constitutional institutions.

(2) In the case of investment expenditure, the opinion of the Minister responsible for public investment shall be required.

ARTICLE 59.- Requests for coverage of incidental or contingency expenses that have occurred in a program or an allocation shall include the following elements:

- a detailed report or background note justifying the urgency of the operation and the insufficiency or unavailability of budgetary resources to support the expenditure;
- whether the expenditure is consistent with the objectives of the budget programme, where applicable;
- a statement of related expenditure.

ARTICLE 60.- (1) Applications for coverage are assessed by a ministerial committee chaired by the Director General of Budget.

(2) In the event of a favorable opinion, a transfer decree shall be issued by the Prime Minister, Head of Government, for the benefit of the program or allocation concerned, on the basis of the report of the Minister in charge of finance.

(3) In the event of an unfavorable opinion, a duly justified rejection shall be notified to the applicant.

ARTICLE 61.- (1) For investment expenditure, applications shall be assessed by a ministerial committee chaired by the Director General in charge of public investments.

(2) In the event of a favorable opinion, the file shall be forwarded to the Minister responsible for finance, and a transfer decree from the Prime Minister, Head of Government, shall be issued for the

benefit of the programme or allocation concerned on the basis of the report of the Minister responsible for finance.

(3) In the event of an unfavorable opinion, a duly justified rejection shall be notified to the applicant.

ARTICLE 62.- The Head of the ministerial department and person ranking as such, or the High Authority of the constitutional institution receiving additional appropriations for incidental and contingency expenses, shall forward to the Minister in charge of finance a report on the implementation of the allocation no later than three (03) months after the end of the management period.

ARTICLE 63.- The Minister in charge of finance shall present the management situation of the appropriations of the allocation for incidental and contingency expenses in a specific section of the quarterly report on the execution of the State budget transmitted to Parliament for information purposes.

CHAPITER VI **MISCELLANEOUS, TRANSITIONAL AND FINAL PROVISIONS**

ARTICLE 64.- Rules for the specific allocation of revenues through competitive funds, the restoration of appropriations and the allocation of products shall be specified by an order of the Minister in charge of finance.

ARTICLE 65.- (1) The Minister in charge of finance shall be required to produce and publish a quarterly report on the execution of the State budget no later than forty-five (45) days after the end of each quarter.

(2) Parliament shall receive information on all changes to budgetary authorizations that have occurred, on the one hand, when filing a supplementary finance law, through a table summarizing the movements of appropriations that have occurred since the initial finance law, and on the other hand, when examining the settlement law, through a statement summarizing and justifying all movements of appropriations that have occurred during the year.

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ARTICLE 66.- This decree, which shall take effect from the date of signature, shall be registered, published and inserted in the Official Gazette in French and English. /-

Yaounde, the 13 FEV 2025

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**THE PRIME MINISTER,
HEAD OF GOVERNMENT,**



[Handwritten Signature]
Joseph DION NGUTE