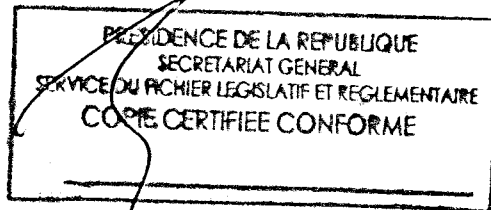


REPUBLIC OF CAMEROON

PEACE – WORK – FATHERLAND



LAW No 2013/017 OF 16 DEC. 2013

**ON THE FINANCE LAW OF THE REPUBLIC OF CAMEROON
FOR THE 2014 FINANCIAL YEAR**

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

PART ONE

I - PROVISIONS RELATING TO RESOURCES

CHAPTER ONE
GENERAL PROVISIONS

SECTION ONE:

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

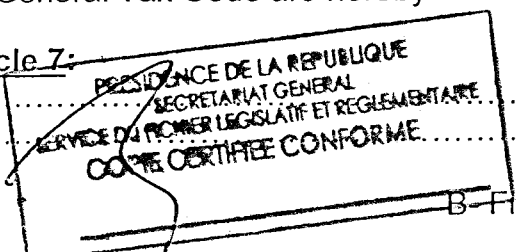
CHAPTER TWO
PROVISIONS RELATING TO THE GENERAL TAX CODE

SECTION TWO:

The provisions of Articles 7, 18, 21, 35, 42, 43, 92, 93 quater, 107, 113, 114, 115, 116, 149, 232, 233, 235, 237, 262, M2 bis, M7, M7 bis, M10, M47, M48, M86, M116, M117, M118, M119, M121, M122, M123, M124, M125, M129, and M131 of the General Tax Code are hereby amended or supplemented as follows:

Article 7:

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B- Financial Costs

Interest on sums of money left or placed at the disposal of the company by partners in addition to their capital shares, irrespective of the form of the company, within the limit of those calculated at the rate of Central Bank advances increased by two percentage points.

However, such deduction shall be possible with respect to partners who directly or indirectly own at least 25% of the share capital or corporate voting rights only if:

- the sums of money made available by all the partners do not exceed two and a half times the amount of equity. Otherwise, interest on the excess amount shall not be deductible;
- the interest paid to the said partners does not exceed 25% of profit before corporate tax and before deduction of the said interest and amortizations taken into account in determining such profit. Otherwise, the excess amount of interest shall not be deductible.

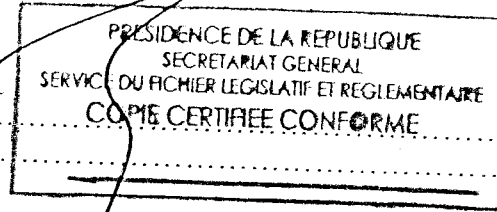
The rest shall remain unchanged.

Section 18:

(3) Companies falling under the Department in charge of large enterprises shall also submit, within the same deadline and using the form provided by the Administration, the statement of shares which they own in other companies where such shares do not exceed 25% of their share capital. They shall attach a detailed statement of transactions with the companies which control them or which are under their control,

be they in Cameroon or abroad. For the application of this provision, the notion of control must be understood as used in Article M 19 (a) (2) of the Tax Procedures Manual.

The rest shall remain unchanged.



Section 21: (1).....
.....
.....

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

Section 35: The following shall be taxable as income from movable capital:
.....
.....

(e) The refund of sums of money made available to the enterprise by a partner or manager as advance or loan, where the contribution or advance granted to the enterprise was in cash.

The rest shall remain unchanged.

Section 42: The following shall be taxable as income from movable capital, net overall capital gains realized in Cameroon or abroad during the transfer, by natural persons and corporate bodies, of shares, debentures and other capital shares of enterprises governed by Cameroonian law, including entitlements relating to natural resources.

The rest shall remain unchanged.

Section 43: The following shall be exempted from personal income tax:
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- interest on external loans of a maturity period of at least 7 (seven) years;

The rest shall remain unchanged.

Section 92: The instalments referred to in Article 91 above shall be deducted at source by public accountants and persons of equivalent status during the settlement of bills paid from the budget of the State, regional and local authorities, public administrative establishments, public or semi-public corporations as well as private sector enterprises, the lists of which shall be established by regulation.

Section 93 (d): (1)

(2) The following shall fall under the simplified system, sole proprietorships and corporate bodies with an annual turnover equal to or above 10 (ten) million and below 50 (fifty) million, save for passenger transporters and games of chance and entertainment enterprises referred to in Sections 93 (g) and 93 (h) of this Code.

Deleted.

(3)

Section 107:.....
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..... ;

Where a property benefits from tax reduction under the reinvestment system, and is transferred before the end of the fifth year following its acquisition date, the beneficiary of such reduction shall be bound to pay the fraction of the company tax or income tax initially deducted.

The rest shall remain unchanged.

C- PUBLIC CONTRACTS TAX REGIME

I. TAX REGIME OF PUBLIC CONTRACTS FUNDED WITH OWN RESOURCES

Section 113 (new): (1) Public contracts shall be concluded inclusive of all taxes.

(2) They shall at the date of their conclusion be subject to the taxes, duties and levies provided for by the laws in force, notably the value added tax (VAT) and registration duties.

(3) Contracts fully funded with own resources of the State shall under no circumstances be exempted from taxes or duties exemption or payment of such duties and taxes by the State.

Section 114 (new). The project owner shall be bound to budget allocations for the payment of taxes and duties for which it is liable under public contracts, in accordance with the provisions of Article 113 above.

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

Section 115 (new).- (1) Taxes and duties on contracts funded with external or joint resources shall be charged to the budget of the successful bidder.

(2) However, where the public contract financing agreement for a contract funded with external or joint resources does not provide for payment of VAT, the latter shall be charged to the counterpart funds earmarked for in the budget of project owner or beneficiary Ministry.

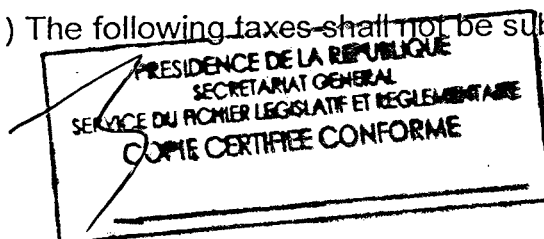
(3) VAT shall be charged on the acquisition of goods and services directly pertaining to the project establishment, excluding indirect expenditure, such as that on the acquisition of private cars, lodging, catering, professional fees and other study and consultancy fees, or administrative and managerial expenses.

Section 116 (new).- (1) Defrayment shall be evidenced a certificate issued by a Tax Administration on the basis of pro forma invoices or import declarations produced by the successful bidder.

(2) The certificate referred to in the preceding paragraph shall be issued on condition that the beneficiary Ministry or project owner has budgeted the amounts required to cover the taxes and duties applicable to the contract.

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

Section 116 (new) (a).- (1) The following taxes shall not be subject to payment liability :



- taxes and duties normally owed by the contract beneficiary or jobbing order awardee;
- taxes and levies relating to a contract or jobbing order financed through actual expenditure of the Cameroonian counterpart funds.

(2) The “taxes and duties normally owed by the beneficiary” shall be:

- registration duties ;
- income tax ;
- value added tax on fuels and indirect expenditure referred to in Article 115 above;
- special tax on remunerations paid abroad ;
- special tax on petroleum products and all other taxes of the petroleum sector ;
- extraction tax, surface tax and all other taxes of the mining sector ;
- all other taxes and levies charged to the beneficiary by the tax legislation law in force.

Section 116 (new) (c).- For defrayment purposes, funds derived from the State of Cameroon’s debt relief or cancellation shall not be considered as external resources.

Section 149.- (1)

(2) For suppliers of the State, Regional and Local Councils, Administrative Public Establishments and Public and Semi-public Enterprises, and some private sector enterprises the lists of which are drawn up by regulation, Value Added Tax is deducted at source during the settlement of invoices and transferred to the tax office or, otherwise, the accounting post with territorial jurisdiction under the same conditions and time-limits applicable to the other transactions. Such deductions shall concern both initial invoices and credit notes relating to commercial discounts.

Notwithstanding the provisions of sections 93 quater and 132 of this Code, deduction at source of the VAT shall be applied to all the suppliers of public entities referred to in this paragraph, without consideration of the tax regime.

The rest shall remain unchanged.

Section 232.- The taxable event for the special tax on petroleum products shall be:

- removal of taxable products at the Cameroon Oil Storage Company (SCDP);
- removal of taxable products by the National Oil Refining Corporation (SONARA) of taxable products not transiting through the SCDP warehouses;
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-;

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MINISTRE DU POUVOIR LEGISLATIF ET REGLEMENTAIRE
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Section 233.- (1) The special tax on petroleum products shall be deducted at source by the SCDP during removal by distributing companies and SONARA for deliveries to legal or natural persons other than distributing companies.

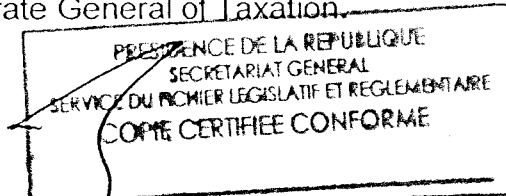
The rest shall remain unchanged.

Section 235.- The special tax on petroleum products collected by the SCDP or SONARA or owed by the importer of the said products shall be transferred to the tax collector with territorial competence.

Section 237.- (1) The special tax on petroleum products collected by SCDP or SONARA or owed by the importer of taxable products shall be transferred monthly no

later than 15 (fifteen) days into each month for operations undertaken in the preceding month, on the basis of the return filed by the taxpayer in 4 (four) copies on special forms available for collection at the Directorate General of Taxation.

The rest shall remain unchanged.



Section 262.- Deleted

Section M2 (a).- (1) Notwithstanding the provisions relating to the system of declaration, the Tax Administration may send a pre-completed return of collected revenue or any other taxable item, with the tax amount owed, to any natural or legal person paying taxes or duties as per laws and regulations in force.

(2) The pre-filled tax return shall be filed against a signature. Mention shall be made of any refusal to sign, where applicable.

(3) The party that accepts the terms of a pre-filled return must file same, together with payment thereof within thirty (30) days, to the assigned Taxation Centre

(4) The taxpayer that feels overtaxed or wrongfully taxed under a pre-filled tax return procedure shall submit a request for correction to the competent Taxation Centre within one month of receipt of such return. In such case, the tax authorities and the taxpayer shall have 30 (thirty) days within which to decide the final taxes established by a collection notice (CN).

The taxpayer shall, within 15 (fifteen) days of receiving the CN, settle the debt.

Where there is disagreement, the taxpayer may challenge the CN in accordance with the provisions of Section M116 et seq. of the General Tax Code.

(5) Failure to pay or respond to a pre-filled tax return in time shall be tantamount to accepting the terms thereof.

Section M7.-

The aforementioned taxes and duties shall be paid as follows:

- In cash or through electronic means, for sums less than CFAF one hundred thousand (100 000);
- Through certified cheque, bank transfer or electronic means, for sums not less than CFA F one hundred thousand (100,000);
- Through bank transfer or electronic means, for enterprises under a specialized management unit.

Section M7 (a).- (1) No one may invoke a claim on the state to shirk their return and payment obligations.

(2) Under no circumstances may taxes deducted at source or for which the taxpayer is only legally liable be subject to clearing of any kind.

Section M10.-

Any taxpayer who, after the validation of his Value Added Tax credit, disputes the total or partial rejection of the credit may seek for a general accounts audit.

The rest shall remain unchanged.

Section M47.- (1) Tax officers shall be bound by professional secrecy and may not divulge any information collected in the performance of their duties. This shall also apply to information obtained from foreign tax authorities, within the framework of mutual administrative assistance in tax matters under international conventions.

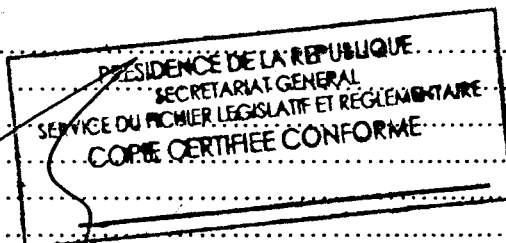
The rest shall remain unchanged.

Section M48.- Subject to reciprocity, tax officials shall not be bound by professional secrecy in respect of members of the Supreme State Audit, Treasury, Customs, Economic and Financial Brigades officials acting within the scope of their duties as well as foreign tax authorities acting within the framework of mutual administrative assistance in tax matters under an international convention.

At the request of the Director General of Taxation, the State Counsel shall provide all the information required for the proper discharge of the duties of the Tax Authorities.

The rest shall remain unchanged.

Section M86.-



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

The rest shall remain unchanged.

Section M116 (new).- (1) Any taxpayer who feels wrongly taxed or overtaxed may file a claim in writing with the head of the Regional Taxation Centre, to the head of the structure responsible for managing "Large Enterprises" or to the Director General of Taxation within a period of 30 (thirty) days of issue of the collection notice or of knowledge of the definite amount.

(2)

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

- Head of the Regional Taxation Centre with territorial jurisdiction, for claims lower than or equal to 50 (fifty) million CFA francs as principal;
- The Director responsible for managing "Large Enterprises", for claims not exceeding 100 (one hundred) million CFA francs as principal;
- The Director General of Taxation, for claims above the thresholds for regional centres and the Department responsible for managing "Large Enterprises".

(4) The head of the Regional Taxation Centre, the Director responsible for managing "Large Enterprises" and the Director General of Taxation shall each respond to the taxpayer's claim within a period of 30 (thirty) days.

Section M117.- Deleted

Section M118 (new).- Where the decision of the head of the Regional Taxation Centre or the Director responsible for managing "Large Enterprises" or the Director General of Taxation does not fully satisfy the claimant, he shall forward his claim to the Minister in charge of finance under the conditions laid down in Section M119 below.

Section M119.- The claim filed with the Minister, which shall serve as preliminary petition, must under pain of rejection, fulfil the following conditions:

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- Be presented within a period of 30 (thirty) days from notification of the decision of the head of the Regional Centre, or the Director responsible for managing "Large Enterprises".

The rest shall remain unchanged.

Section L121.- The taxpayer who disputes the justification or the amount of tax levied on him may, if he had formally filed the claim under conditions laid down in Section M116 above, obtain stay of payment of the disputed portion of the said taxes, on condition that he:

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- provides supporting documents showing payment of the undisputed portion of the tax and 10% of the disputed one.

The rest shall remain unchanged.

Section M122.- Deleted

Section M123.- The Minister in charge of Finance shall give his decision within a time-limit of 2 (two) months of receipt of the claim. The decision which shall be in writing must be reasoned.

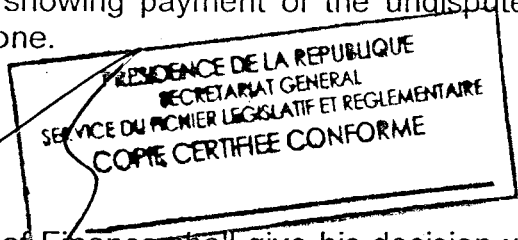
The rest shall remain unchanged.

Section M124.- Where the Minister in charge of finance remains silent beyond the aforementioned time-limit of 2 (two) months, the taxpayer may refer the matter to the Administrative Court of the assigned Taxation Centre.

Section M125.- On the proposal of the Director General of Taxation, the Minister in charge of finance may authorize, in case of compromise, moderation of all or part of the taxes in the following two cases:

The rest shall remain unchanged.

Section M129.- The petitioner seeking a stay of payment, before the administrative judge, of the payments already applied at the time of the complaint must expressly renew such request in his petition and pay an additional 10% of the impugned taxes.



(Unit: CFA F million)

CHARGE	HEAD	2013	2014
731	TAXES ON SPECIFIC PRODUCTS AND EXCISE DUTIES	223 500	227 500
732	TAXES ON SPECIFIC SERVICES	5 300	5 000
733	TAX ON PROFESSIONAL ACTIVITIES	6 900	7 900
734	TAX ON AUTHORIZATION TO USE PROPERTY OR CARRY OUT ACTIVITIES	30	30
735	OTHER TAXES AND DUTIES ON GOODS AND SERVICES	10 300	7 500
736	IMPORTS DUTIES AND TAXES	282 710	285 880
737	EXPORT DUTIES AND TAXES AND OTHER TAXES ON FOREIGN TRADE	14 790	11 620
738	REGISTRATION AND STAMP DUTY	30 000	33 200
	II - OTHER REVENUE	809 970	824 970
171	REPAYMENT OF GUARANTEES TO THE STATE	3 017	0
172	REPAYMENT OF RETROCEDED DEBT TO THE STATE	3 943	0
710	ADMINISTRATIVE FEES AND CHARGES	12 253	12 453
714	INCIDENTAL SALE OF PROPERTY	79	79
716	REVENUE FROM THE PROVISION OF SERVICES	13 566	16 066
719	RENTS AND REVENUE FROM PROPERTY	3 681	3 981
741	REVENUE FROM THE OIL SECTOR	715 000	733 000
745	ACCRUED FINANCIAL PROCEEDS	19 416	18 376
761	CONTRIBUTIONS TO THE RETIREMENT SCHEME OF CIVIL SERVANTS AND EMPLOYEES OF SIMILAR STATUS IN THE PA	38 000	38 000
771	FINES AND PECUNIARY JUDGEMENTS	1 015	1 015
	B - LOANS AND GRANTS	574 000	609 000
150	DRAWINGS ON DIRECT EXTERNAL MULTILATERAL LOANS	173 093	101 719
151	DRAWINGS ON DIRECT EXTERNAL BILATERAL LOANS	84 907	172 281
161	ISSUANCE OF TREASURY BONDS	250 000	280 000
769	SPECIAL GRANTS FROM INTERNATIONAL COOPERATION	66 000	55 000
	GRAND TOTAL OF GOVERNMENT REVENUE (A+B)	3 236 000	3 312 000

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II - BUDGETARY EXPENDITURE

CHAPTER FIVE

BREAKDOWN OF EXPENDITURE UNDER THE GENERAL BUDGET

SECTION SIX:

Expenditure under the general budget of the Republic of Cameroon for financial year 2014 is estimated at CFA francs 3 312 000 000 000 and broken down by head as follows:

(Unit: CFA F million)

	HEAD	RECURRENT		PIB		TOTAL	
		2013	2014	2013	2014	2013	2014
1	PRESIDENCY OF THE REPUBLIC	43 898	41 741	8 800	10 500	52 698	52 241
2	SERVICES ATTACHED TO THE PRESIDENCY OF THE REPUBLIC	9 101	9 219	500	1 300	9 601	10 519
3	NATIONAL ASSEMBLY	13 871	14 071	4 000	4 000	17 871	18 071
4	PRIME MINISTER'S OFFICE	11 512	10 630	2 800	3 800	14 312	14 430
5	ECONOMIC AND SOCIAL COUNCIL	1 137	1 137	700	700	1 837	1 837
6	EXTERNAL RELATIONS	26 141	26 355	2 500	2 500	28 641	28 855

(Unit: CFA F million)

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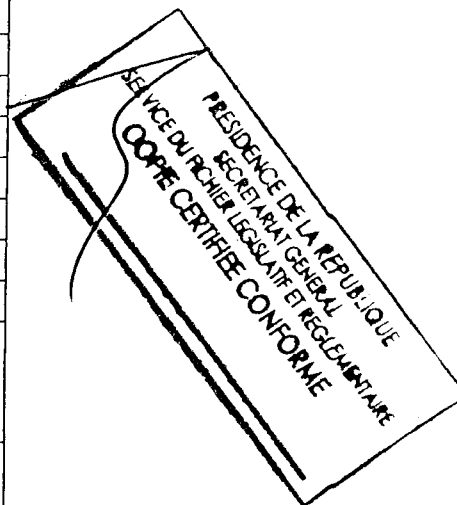
7	TERRITORIAL ADMINISTRATION AND DECENTRALIZATION	27 784	30 010	8 600	10 500	36 384	40 510
8	JUSTICE	30 619	42 187	2 500	4 072	33 119	46 259
9	SUPREME COURT	3 847	3 910	500	500	4 347	4 410
10	PUBLIC CONTRACTS	19 419	19 255	3 500	3 500	22 919	22 755
11	SUPREME STATE AUDIT	3 646	4 057	700	900	4 346	4 957
12	DELEGATION GENERAL FOR NATIONAL SECURITY	79 411	80 600	6 000	6 000	85 411	86 600
13	DEFENCE	185 529	189 922	8 550	8 600	194 079	198 522
14	ARTS AND CULTURE	2 888	2 922	850	1 000	3 738	3 922
15	BASIC EDUCATION	151 018	153 970	20 100	20 610	171 118	174 580
16	SPORTS AND PHYSICAL EDUCATION	13 951	13 541	5 950	8 000	19 901	21 541
17	COMMUNICATION	6 258	6 468	3 900	3 900	10 158	10 368
18	HIGHER EDUCATION	32 201	32 884	16 000	16 368	48 201	49 252
19	SCIENTIFIC RESEARCH AND INNOVATION	6 731	6 926	5 000	5 334	11 731	12 260
20	FINANCE	40 668	41 585	8 200	8 250	48 868	49 835
21	COMMERCE	4 041	4 094	1 500	1 500	5 541	5 594
22	ECONOMY, PLANNING AND REGIONAL DEVELOPMENT	12 639	9 603	33 790	38 199	46 429	47 802
23	TOURISM AND LEISURE	3 187	2 979	6 300	6 300	9 487	9 279
25	SECONDARY EDUCATION	203 161	211 837	17 000	20 791	220 161	232 628
26	YOUTH AND CIVIC EDUCATION	5 102	5 373	3 600	3 673	8 702	9 046
28	ENVIRONMENT, PROTECTION OF NATURE AND SUSTAINABLE DEVELOPMENT	2 856	2 961	3 500	3 500	6 356	6 461
29	MINES, INDUSTRY AND TECHNOLOGICAL DEVELOPMENT	4 841	3 878	4 000	5 500	8 841	9 378
30	AGRICULTURE AND RURAL DEVELOPMENT	40 391	41 056	55 129	57 305	95 520	98 361
31	LIVESTOCK, FISHERIES AND ANIMAL INDUSTRIES	14 114	13 593	14 652	16 330	28 766	29 923
32	ENERGY AND WATER RESOURCES	5 494	5 579	102 300	103 217	107 794	108 796
33	FORESTRY AND WILDLIFE	13 011	12 954	3 500	4 871	16 511	17 825
35	EMPLOYMENT AND VOCATIONAL TRAINING	4 495	3 672	8 741	12 805	13 236	16 477
36	PUBLIC WORKS	68 735	65 864	184 000	196 728	252 735	262 592
37	STATE PROPERTY AND LAND TENURE	13 513	13 723	6 000	7 106	19 513	20 829
38	URBAN DEVELOPMENT AND HOUSING	18 155	17 807	58 749	62 381	76 904	80 188
39	SMALL AND MEDIUM-SIZED ENTERPRISES, SOCIAL ECONOMY AND HANDICRAFT	3 725	4 788	5 989	6 989	9 714	11 777
40	PUBLIC HEALTH	90 948	91 370	71 500	74 500	162 448	165 870
41	LABOUR AND SOCIAL SECURITY	3 519	3 663	650	700	4 169	4 363
42	SOCIAL AFFAIRS	4 974	4 566	650	1 666	5 624	6 232
43	WOMEN'S EMPOWERMENT AND THE FAMILY	3 803	3 841	650	733	4 453	4 574
45	POSTS AND TELECOMMUNICATIONS	10 884	11 859	27 800	27 400	38 684	39 259
46	TRANSPORT	5 249	5 351	2 500	2 500	7 749	7 851
50	PUBLIC SERVICE AND ADMINISTRATIVE REFORMS	12 097	11 160	900	1 445	12 997	12 605

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51	ELECTIONS CAMEROON	10 200	9 636	2 000	1 500	12 200	
52	NATIONAL COMMISSION ON HUMAN RIGHTS AND FREEDOMS	720	720	400	500	1 120	
53	SENATE	0	12 200	0	3 000		16 200
95	CARRIED ON	0	2 000	0	5 000		7 000
	MARGIN						0
	MINISTRY HEADS	1 269 484	1 307 517	725 450	786 473	1 994 934	2 093 990

		2013	2014
55	PENSIONS	152 000	155 000
60	SUBSIDIES AND CONTRIBUTIONS	345 450	348 200
65	COMMON EXPENDITURE	198 066	198 483
RECURRENT COMMON HEADS		695 516	701 683
TOTAL RECURRENT (A)		1 965 000	2 009 200

		2013	2014
56	EXTERNAL PUBLIC DEBT	92 800	104 400
	- Principal	58 700	80 900
	- Interest	34 100	23 500
57	INTERNAL PUBLIC DEBT	221 200	198 400
	- Principal	206 400	183 100
	- Interest	14 800	15 300
TOTAL DEBT SERVICING (B)		314 000	302 800



		2013	2014
92	CONTRIBUTIONS	45 000	45 000
93	REHABILITATION / RESTRUCTURING	20 000	25 000
94	INTERVENTIONS AND INVESTMENT	166 550	143 527
	MINIATRY CAPITAL EXPENDITURE	725 450	786 473
	INCLUDING EXTERNAL FINANCING	281 000	291 000
TOTAL DEVELOPMENT OPERATIONS (C)		957 000	1 000 000
GRAND TOTAL OF PUBLIC EXPENDITURES (A+B+C)		3 236 000	3 312 000

CHAPTER SIX ALLOCATION OF CERTAIN REVENUES

SECTION SEVEN:

The amount of resources allocated to the Support Fund for Natural Disaster Victims for financial year 2014 shall stand at CFA francs 2 000 000 000 (two billion).

SECTION EIGHT:

The ceiling of resources for the Special Appropriations Account for Public Contracts Regulation for financial year 2014 shall stand at CFA francs 8 000 000 000 (eight billion).

SECTION NINE:

The ceiling of resources for the Special Appropriations Account for Support to the Cultural Policy for financial year 2014 shall stand at CFA francs 1 000 000 000 (one billion).

SECTION TEN:

The amount of resources for the Special Appropriations Account for Modernization of Research in State Universities for financial year 2014 shall stand at CFA francs 9 600 000 000 (nine billion six hundred million).

SECTION ELEVEN:

The ceiling of resources for the Special Appropriations Account for Support for Tourism for financial year 2014 shall stand at CFA francs 1 000 000 000 (one billion).

SECTION TWELVE:

The contribution of the State budget to the Seed Fund shall stand at CFA francs 1 000 000 000 (one billion).

SECTION THIRTEEN:

The ceiling of the Special Appropriations Account for Financing of Sustainable Water and Sanitation Development Projects for financial year 2014 shall stand at CFA francs 500 000 000 (five hundred million).

SECTION FOURTEEN:

The ceiling of taxes to be paid to the Special Fund for Forestry Development in 2014 shall stand at CFA francs 2 000 000 000 (two billion).

SECTION FIFTEEN:

The amount to be deducted on proceeds from the Special Tax on Petroleum Products (STPP) as road use royalties in 2014 shall stand at CFA francs 55 000 000 000 (fifty-five billion).

SECTION SIXTEEN:

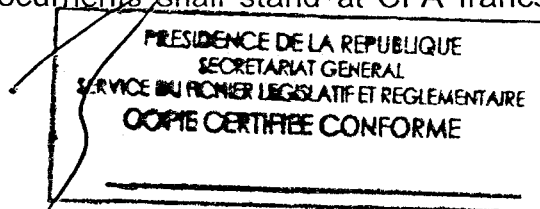
The ceiling of resources for the Special Appropriations Account for Telecommunications Development for financial year 2014 shall stand at CFA francs 10 000 000 000 (ten billion).

SECTION SEVENTEEN:

The ceiling of resources for the Special Appropriations Account for Postal Sector Development shall stand at 200 000 000 (two hundred million).

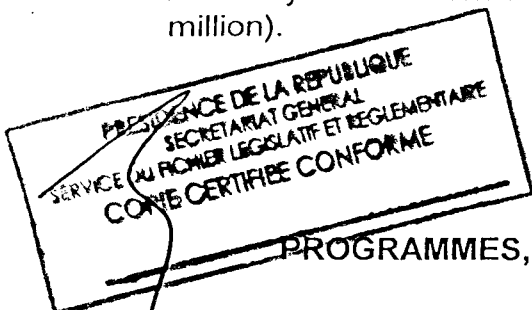
SECTION EIGHTEEN:

The ceiling of resources for the Special Appropriations Account for Issuance of Secured Transport Documents shall stand at CFA francs 3 500 000 000 (three billion five hundred million).



SECTION NINETEEN:

The ceiling of charges paid by autonomous port authorities to the National Port Authority in 2014 shall stand at CFA francs 2 100 000 000 (two billion one hundred million).



PART TWO I - APPROPRIATIONS

CHAPTER SEVEN PROGRAMMES, GOALS, INDICATORS, COMMITMENT AUTHORIZATIONS AND PAYMENT APPROPRIATIONS

ARTICLE TWENTY:

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

No.	PROGRAMME	GOAL	INDICATOR	AE	CP	
CODE	ITEM					
CHAPTER 1 – PRESIDENCY OF THE REPUBLIC				52 241 000	52 241 000	
1	001	FORMULATION AND COORDINATION OF ACTIVITIES OF THE PRESIDENCY OF THE REPUBLIC	Ensure the implementation of Major Accomplishments programme	Execution rate of activities approved by the President of the Republic	24 668 959	24 668 959
2	002	PROTECTION OF THE PRESIDENT OF THE REPUBLIC AND TERRITORIAL INTEGRITY	Preserve integrity of the national territory and political stability	Overall level of attainment of goals assigned to missions	8 852 231	8 852 231
3	003	GOVERNANCE AND INSTITUTIONAL SUPPORT OF THE PRESIDENCY OF THE REPUBLIC AND ATTACHED SERVICES	Support implementation of operational programmes	Overall rate of execution of budgeted actions	18 719 810	18 719 810
CHAPTER 2 – SERVICES ATTACHED TO THE PRESIDENCY OF THE REPUBLIC				12 519 000	10 519 000	
4	016	FORMULATION AND COORDINATION OF ACTIVITIES OF THE PRESIDENCY OF THE REPUBLIC	Ensure the complete implementation of Major Accomplishments projects	Rate of implementation of Major Accomplishments projects	1 110 265	1 110 265
5	018	GOVERNANCE AND INSTITUTIONAL SUPPORT FROM THE SERVICES ATTACHED TO THE PRESIDENCY OF THE REPUBLIC	Improve the coordination of services and ensure the proper implementation of the programmes of the Services Attached to the Presidency of the Republic	Rate of implementation of budgeted activities within the Services Attached to the Presidency of the Republic	11 408 735	9 408 735
CHAPTER 3 – NATIONAL ASSEMBLY				18 071 000	18 071 000	
6	032	STEPPING UP PARLIAMENTARY CONTROL OF GOVERNMENT ACTION	Contribute to the efficiency of public policies	Rate of control of the Government's Priority Investment Programme	5 000 000	5 000 000
7	033	GOVERNANCE AND INSTITUTIONAL SUPPORT FROM THE SERVICES OF THE NATIONAL ASSEMBLY	Support implementation of operational programmes	Level of motivation of National Assembly Staff	12 121 000	12 121 000
8	031	REVITALIZATION OF THE LEGISLATION AND INTERPARLIAMENTARY COOPERATION	Reinforce the national legislative framework	Rate of reinforcement of the legislative framework by the NA	950 000	950 000
CHAPTER 4 – PRIME MINISTER'S OFFICE				14 480 000	14 430 000	
9	046	STEERING AND COORDINATION OF GOVERNMENT ACTION	Quantitatively and qualitatively improve the rate of implementation of Government programmes as laid down by the President of the Republic	Percentage of implementation of actions prescribed by the Prime Minister, Head of the Government, during meetings	1 266 529	1 266 529

10	047	GOVERNANCE AND INSTITUTIONAL SUPPORT FROM THE INTERNAL SERVICES OF AND THE SERVICES ATTACHED TO THE PRIME MINISTER'S OFFICE	Improve the performance of attached services and structures	Improved performance of internal and attached services of the PM's Office	13 213 471	13 163 471
CHAPTER 5 – ECONOMIC AND SOCIAL COUNCIL					1 837 000	1 837 000
11	061	GOVERNANCE AND INSTITUTIONAL SUPPORT TO THE ECONOMIC AND SOCIAL COUNCIL	Improve the coordination of services and ensure the proper implementation of ECOSOC programmes	Rate of implementation of ECOSOC budgeted activities	1 433 500	1 433 500
12	062	STEERING AND DEVELOPMENT OF THE RESPONSIBILITIES OF THE ECONOMIC AND SOCIAL COUNCIL	Reinforce and facilitate the implementation of public policies	Number	403 500	403 500
CHAPTER 6 – MINISTRY OF EXTERNAL RELATIONS					29 855 000	28 855 000
13	076	DEVELOPMENT OF BILATERAL COOPERATION POTENTIAL	Capitalize bilateral cooperation opportunities for Cameroon	Number of legal bilateral cooperation instruments negotiated, formalized or signed per year	15 767 316	15 489 316
14	077	BOOSTING OF MULTILATERAL AND DECENTRALIZED COOPERATION	Maximized multilateral and decentralized cooperation opportunities	Level of Cameroon's involvement in the activities of international organizations and multilateral cooperation frameworks	1 936 230	1 936 230
15	078	MANAGEMENT OF CAMEROONIANS ABROAD	Improve the contribution of Cameroonians abroad to the political, social and economic life of the country	Rate of effective participation of Cameroonians abroad in the political, social and economic life	1 593 701	1 573 701
16	079	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE EXTERNAL RELATIONS SUB-SECTOR	Improve the coordination of services and ensure the implementation of programmes	Rate of implementation of MINREX budgeted activities	10 557 753	9 855 753
CHAPTER 7 – MINISTRY OF TERRITORIAL ADMINISTRATION AND DECENTRALIZATION					42 057 410	40 610 000
17	094	STEPPING UP OF CIVIL PROTECTION MEASURES	Protect the population, property and the environment against the risks of disasters and their effects	Number of divisions with an ORSEC plan being implemented	2 413 400	2 413 400
18	095	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE TERRITORIAL ADMINISTRATION AND DECENTRALIZATION SUB-SECTOR	Improve the coordination of services and ensure the proper implementation of programmes	Rate of implementation of budgeted activities	9 424 932	9 424 932
19	092	MODERNIZATION OF TERRITORIAL ADMINISTRATION	Improve the quality of services by divisional offices nationwide	Rate of satisfaction of users with the services provided by divisional offices	22 912 378	21 364 968
20	093	INTENSIFICATION OF THE DECENTRALIZATION PROCESS	Support decentralization actors in implementing the powers and resources transferred to local authorities	Level of effective transfer by the State of powers and resources to councils and city councils	7 306 700	7 306 700
CHAPTER 8 – MINISTRY OF JUSTICE					55 852 508	46 259 248
21	107	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE JUSTICE SUB-SECTOR	Improve the coordination of services and ensure the proper implementation of programmes	Rate of implementation of budgeted activities in the Ministry	16 777 030	15 792 770
22	108	CONSOLIDATION OF THE RULE OF LAW	Improve access to and quality of justice services	Duration of legal proceedings	19 836 534	18 971 534
23	110	SUPPORT FOR THE FIGHT AGAINST CORRUPTION AND EMBEZZLEMENT OF PUBLIC FUNDS	Intensify actions and mechanisms to fight corruption and illicit amassing of wealth	Ratio of the number of people judged to the number of people prosecuted	11 038 326	3 428 326

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24	109	IMPROVEMENT OF THE PENITENTIARY POLICY	Improve detention conditions and prepare detainees for social reintegration	Rate of satisfaction of the basic needs of detainees	8 200 618	
CHAPTER 9 - SUPREME COURT					4 410 000	4 410 000
25	121	GOVERNANCE AND INSTITUTIONAL SUPPORT IN SUPREME COURT SERVICES	Support the implementation of Supreme Court operational programmes	Rate of implementation of the budget of the Supreme Court	3 574 500	3 574 500
26	122	CONTROL OF FINANCIAL TRANSPARENCY, BUDGETARY MANAGEMENT AND QUALITY OF PUBLIC ACCOUNTS	Contribute to improving financial management and the protection of public funds	Rate of conduct of planned control missions	774 500	774 500
27	123	CONTRIBUTION TO STRENGTHENING THE RULE OF LAW	Improve the management of judicial and administrative disputes at the Supreme Court	Rate of hearing of appeals filed with the Supreme Court	61 000	61 000
CHAPTER 10 - MINISTRY OF PUBLIC CONTRACTS					23 685 312	22 765 000
28	715	STRENGTHENING OF THE PUBLIC CONTRACTS AWARD SYSTEM	Improve the Public Contracts award system	Rate (%) of public contracts awarded in compliance with the regulations	7 122 908	7 122 597
29	716	IMPROVEMENT OF THE CONTROL OF PUBLIC CONTRACTS EXECUTION	Ensure the proper execution of Public Contracts in compliance with the contractual provisions	Rate (%) of public contracts executed in compliance with the contractual provisions	3 691 769	3 691 769
30	717	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE PUBLIC CONTRACTS SUB-SECTOR	Improve the performance of services	Rate of implementation of budgeted activities	12 870 634	11 940 634
CHAPTER 11 - SUPREME STATE AUDIT					5 122 000	4 957 000
31	136	INTENSIFICATION, DIVERSIFICATION OF AUDITS AND SYSTEMATIZATION OF SANCTION AGAINST UNSCRUPULOUS MANAGERS	Reduce the risk of bad governance and repair the damage suffered by the State	Proportion of unscrupulous managers audited and brought before the Budget and Finance Disciplinary Board	1 686 300	1 686 300
32	137	STEPPING UP THE PREVENTION OF EMBEZZLEMENT OF PUBLIC FUNDS	Reduce the number of public fund management irregularities	1. Proportion of services which produce comprehensive and transparent information on their management	329 000	329 000
33	138	GOVERNANCE AND INSTITUTIONAL SUPPORT IN SUPREME STATE AUDIT SERVICES	Support the implementation of Supreme State Audit programmes	Rate of implementation of the fund disbursement plan	3 106 700	2 941 700
CHAPTER 12 - DELEGATION GENERAL FOR NATIONAL SECURITY					87 175 141	86 600 000
34	151	CONSOLIDATION OF PUBLIC SECURITY	Step up the protection of institutions, public freedoms, people and property	Rate of security coverage of crime-prone urban areas	8 552 378	8 452 378
35	152	GOVERNANCE AND INSTITUTIONAL SUPPORT	Manage and optimize human, material and infrastructural capacities	Rate of implementation of programme activities	72 988 455	72 754 749
36	154	STEPPING UP BORDER SURVEILLANCE	Reduce the porosity of our borders	Rate of occupation and operationality of border posts	1 601 735	1 546 735
37	155	IMPROVEMENT OF INTELLIGENCE GATHERING METHODS AND TECHNIQUES	Intensify intelligence gathering and use	Number of intelligence reports and special notices produced	4 032 573	3 846 138
CHAPTER 13 - MINISTRY OF LA DEFENCE					201 174 450	198 522 000

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38	168	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE DEFENCE SUB-SECTOR	Improve the coordination of services and ensure the proper implementation of programmes in MINDEF	Rate of implementation of budgeted activities in MINDEF	45 534 911	45 111 662
39	166	STEPPING UP TERRITORIAL DEFENCE	Strengthening of the territorial defence mechanism	Rate of implementation of the staffing tables and equipping of operational units of the Defence Forces	103 852 102	103 554 602
40	169	PARTICIPATION IN THE NATIONAL DEVELOPMENT ACTION	Provide support to specific areas which contribute to the socio-economic development of Cameroon	Rate of response to the various requests received by the specialized entities of MINDEF	1 785 915	1 385 915
41	170	PARTICIPATION IN THE PROTECTION OF PEOPLE AND PROPERTY	Ensure conditions for security and peace suitable for development	Crime rate	50 001 522	48 469 821
CHAPTER 14 - MINISTRY OF ARTS AND CULTURE					3 922 000	3 822 000
42	181	CONSERVATION OF CAMEROON'S ART AND CULTURE	Rebuild, safeguard and ensure the profitability of the cultural and artistic heritage	Number of cultural goods developed and economically profitable	543 000	543 000
43	182	DEVELOPMENT OF MECHANISMS FOR PRODUCTION OF CULTURAL GOODS AND SERVICES	Step up the contribution of cultural goods and services to economic development	Contribution of art and culture to GDP	534 500	534 500
44	183	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE ARTS AND CULTURE SUB-SECTOR	Improve the coordination of services and ensure the proper implementation of programmes	Rate of implementation of budgeted activities	2 844 500	2 844 500
CHAPTER 15 - MINISTRY OF BASIC EDUCATION					174 580 000	174 680 000
45	198	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE BASIC EDUCATION SUB-SECTOR	Adopt measures to ensure efficient implementation of operational programmes	Level of achievement of operational programme goals	27 717 362	27 717 362
46	196	SUPPORT TO THE DEVELOPMENT OF PRE-SCHOOL EDUCATION	Increase the rate of pre-school education nationwide	Gross pre-school attendance rate	11 495 132	11 495 132
47	197	UNIVERSALISATION OF PRIMARY EDUCATION	Improve access to and completion of primary education	Primary school completion rate	133 318 803	133 318 803
48	199	LITERACY, NON FORMAL EDUCATION AND PROMOTION OF NATIONAL LANGUAGES	Reduce the illiterate population and preserve the cultural and linguistic heritage	Literacy rate	2 048 703	2 048 703
CHAPTER 16 - MINISTRY OF SPORTS AND PHYSICAL EDUCATION					21 581 000	21 541 000
49	213	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE SPORTS AND PHYSICAL EDUCATION SUB-SECTOR	Improve the coordination of services and ensure the proper implementation of programmes	Rate of implementation of budgeted activities	5 930 500	5 930 500
50	211	SUPERVISION OF THE SPORTS MOVEMENT	Improve the quality of supervision of physical and sport activities by institutional players	Number of schools with sports and physical education teachers	7 900 500	7 900 500
51	212	DEVELOPMENT OF SPORTS INFRASTRUCTURE	Provide the country with modern sports infrastructure	Number of sports infrastructure constructed and operational since 2009	7 750 000	7 710 000
CHAPTER 17 - MINISTRY OF COMMUNICATION					10 368 000	10 368 000
52	226	IMPROVEMENT OF THE OFFER AND ACCESS TO INFORMATION	Provide the national and international community with sufficient and quality information	Rate of communication coverage nationwide	3 796 900	3 796 900

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53	228	GOVERNANCE AND INSTITUTIONAL SUPPORT FROM THE COMMUNICATION SUB-SECTOR	Steer sub-sector policy and upgrade performance of communication services	Rate of implementation of MINCOM action plans	6 571 100	
CHAPTER 18 - MINISTRY OF HIGHER EDUCATION					58 157 426	40 261 600
54	244	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE HIGHER EDUCATION SUB-SECTOR	Improve the coordination of services and ensure the proper implementation of programmes	Rate of implementation of budgeted activities	16 513 045	16 023 044
55	241	DEVELOPMENT OF THE TECHNOLOGICAL AND PROFESSIONAL COMPONENT OF HIGHER EDUCATION	Increase the quality and quantity of human resources in strategic areas outlined in the GESP	Percentage of students trained in the technology and professional fields of public higher education	13 532 310	9 261 304
56	242	MODERNIZATION AND PROFESSIONALIZATION OF FACULTIES	Bring faculties close to socio-professional circles in a sustainable manner to improve the rate of employability of graduates, irrespective of their fields of study	Number of faculty students having obtained a professional certificate	19 430 504	16 435 504
57	243	DEVELOPMENT OF UNIVERSITY RESEARCH AND INNOVATION	Strengthen the national university research and innovation system as well as technology transfers to support and boost industrial productivity	Number of endogenous inventions and innovations recorded	8 681 567	7 531 567
CHAPTER 19 - MINISTRY OF SCIENTIFIC RESEARCH AND INNOVATION					12 349 910	12 269 910
58	256	RESEARCH AND AGRICULTURAL DEVELOPMENT	Increase the number of technology packages from research results useful for improving agricultural productivity and products	Number of innovative technology packages produced	5 784 883	5 694 883
59	257	RESEARCH AND TECHNOLOGICAL, GEOLOGICAL AND MINING DEVELOPMENT	Increase cartographic production, geological and mining information and develop technologies	1. Number of technologies developed and disseminated; 2. Number of maps produced and disseminated	1 910 795	1 910 795
60	258	RESEARCH AND SOCIAL DEVELOPMENT	Increase the number of research results useful for understanding and/or addressing social issues	Number of research findings useful for understanding and/or addressing social issues	1 594 987	1 594 987
61	259	GOVERNANCE AND INSTITUTIONAL SUPPORT FROM THE RESEARCH AND INNOVATION SUB-SECTOR	Improve the coordination, functioning and performance of research and innovation sub-sector	Rate of implementation of the ministry's action plan	3 059 245	3 059 245
CHAPTER 20 - MINISTRY FINANCE					49 835 000	49 835 000
62	275	GOVERNANCE AND INSTITUTIONAL SUPPORT	Improve the coordination of services and ensure the proper implementation of programmes	Rate of implementation of budgeted activities	14 610 050	14 610 050
63	271	OPTIMIZATION OF NON-OIL REVENUE, IMPROVEMENT OF THE BUSINESS CLIMATE AND PROTECTION OF THE NATIONAL ECONOMIC SPACE	Improve the rate of collection of non-oil revenue, create an appropriate framework for business development and protect the national economic space	Rate of tax revenue increase	14 173 750	14 173 750
64	272	MANAGEMENT OF THE STATE'S CASH FLOW, AND DEBT, PUBLIC ACCOUNTING AND FINANCING OF THE ECONOMY	Improve the Treasury's efficiency and optimize the use of mobilized resources to finance the economy	Payment period	11 405 000	11 405 000
65	274	MODERNIZATION OF STATE BUDGET MANAGEMENT	Coordinate the appropriate implementation of State budget reform	Reform implementation level	9 646 200	9 646 200

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CHAPTER 21 – MINISTRY OF TRADE					5 639 000	5 694 000
66	286	DEVELOPMENT OF EXPORTS	Contribute to improving the competitiveness of local products, conquer new markets and attract foreign investors	Number of foreign markets prospected	407 800	407 800
67	287	REGULATION OF EXTERNAL TRADE	Organize distribution channels to ensure regular supply of the domestic market under fair competition terms	Number of modern and periodic markets constructed	2 219 965	2 174 965
68	288	GOVERNANCE AND INSTITUTIONAL SUPPORT FROM THE TRADE SUB-SECTOR	Improve working environment and conditions	Number of equipment acquired and service infrastructure constructed	3 011 235	3 011 235
CHAPTER 22 - MINISTRY OF THE ECONOMY, PLANNING AND REGIONAL DEVELOPMENT					61 356 839	47 802 339
69	301	GOVERNANCE AND INSTITUTIONAL SUPPORT FROM THE ECONOMY, PLANNING AND REGIONAL DEVELOPMENT SUB-SECTOR	Improve the coordination of services and ensure the proper implementation of operational programmes	Annual rate of implementation of MINEPAT programmes	7 412 577	7 412 577
70	302	SUPPORT FOR ECONOMIC RECOVERY TO ACCELERATE GROWTH	Improve the growth rate of the economy	PIB execution rate	6 463 654	6 462 154
71	304	STRENGTHENING DEVELOPMENT PLANNING AND INTENSIFICATION OF REGIONAL DEVELOPMENT ACTIONS	Adopt development strategies and plans consistent with the GESP	Proportion of development strategies and plans consistent with the GESP	35 201 555	31 648 555
72	305	STRENGTHENING DEVELOPMENT PARTNERSHIP AND REGIONAL INTEGRATION	Improve the contribution economic partnerships and regional integration to the achievement of Cameroon's development goals	Annual rate of disbursement of externally financed planned investment resources	2 279 053	2 279 053
CHAPTER 23 - MINISTRY OF TOURISM AND LEISURE					12 054 800	9 279 000
73	317	DEVELOPMENT OF TOURISM AND LEISURE OFFER	Improve the quality of tourism and leisure infrastructure	1. Number of tourism infrastructure developed 2. Number of leisure infrastructure developed	7 731 874	5 341 874
74	318	PROMOTION OF TOURISM AND LEISURE	Attract a large number of resident and non-resident tourists	1. Number of international tourists received; 2. Number of domestic tourists received	744 146	743 346
75	319	IMPROVEMENT OF TOURISM AND LEISURE DEVELOPMENT POLICY FRAMEWORKS	Increase the quality of tourism and leisure services	Tourism's contribution to the national economy at least equal to 5% of GDP	532 688	532 688
76	320	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE TOURISM AND LEISURE SUB-SECTOR	Improve the coordination of services and ensure the proper implementation of programmes	1. No. of MINTOUL Regional and Divisional delegations constructed, rehabilitated or fenced 2. No. of vehicles purchased	3 046 092	2 661 092
CHAPTER 25 – MINISTRY OF SECONDARY EDUCATION					234 929 307	232 628 306
77	334	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE SECONDARY EDUCATION SUB-SECTOR	Ensure rational and optimal management of resources	Rate of implementation of planned activities in MINESEC	54 366 551	52 065 551
78	333	DEVELOPMENT OF SECONDARY TEACHER-TRAINING EDUCATION	Match training of teachers and trainers with the needs in the education sector	Percentage of relevant programmes introduced	8 922 452	8 922 451
79	331	DEVELOPMENT OF GENERAL SECONDARY EDUCATION	Improve not only access and the quality but also the external efficiency of general secondary education programmes, especially in science subjects	Success rate of students in science subjects	132 291 794	132 291 794
80	332	DEVELOPMENT OF TECHNICAL AND VOCATIONAL SECONDARY EDUCATION	Improve quality and offer while ensuring better professionalization of programmes	Rate of implementation of budgeted activities in the ministry	39 348 509	39 348 509
CHAPTER 26 - MINISTRY OF YOUTH AFFAIRS AND CIVIC EDUCATION					9 360 000	9 046 000

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81	347	ECONOMIC EMPOWERMENT OF YOUTHS	Promote the socio-economic integration of youths	Number of youths trained and/or integrated into the economic channel	3 142 675	
82	346	CIVIC EDUCATION AND SOCIAL INTEGRATION OF YOUTHS	Promote youth empowerment and participation in development, civic education and national integration	Proportion of youths involved in development actions	4 178 500	4 178 500
83	348	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE YOUTH AFFAIRS AND CIVIC EDUCATION SUB-SUBSECTOR	Improve service coordination and ensure the proper implementation of programmes	Rate of implementation of budgeted activities in MINJEC	2 038 825	1 734 026
CHAPTER 28 - MINISTRY OF THE ENVIRONMENT, NATURE PROTECTION AND SUSTAINABLE DEVELOPMENT					6 621 000	6 461 000
84	361	COMBATING DESERTIFICATION AND CLIMATE CHANGE	Reverse the soil degradation trend and promote adaptation to the negative effects of climate change	1. Surface area of land restored; 2. Various climate change resilience measures adopted	2 543 700	2 543 700
85	362	SUSTAINABLE MANAGEMENT OF BIODIVERSITY	Take into account sustainable development principles in sector-based strategy papers	Number of sector-based strategies which take sustainable development into account	1 220 875	1 220 875
86	363	COMBATING POLLUTION, NUISANCE AND HARMFUL AND/OR DANGEROUS CHEMICAL SUBSTANCES	Reduce environmental pollution and nuisance through ecologically rational and sustainable management of chemical wastes and substances	Percentage of facilities which comply with environmental regulations	467 875	467 875
87	364	GOVERNANCE AND INSTITUTIONAL SUPPORT FROM THE ENVIRONMENT, NATURE PROTECTION AND SUSTAINABLE DEVELOPMENT SUB-SECTOR	Improve resource mobilization and governance of operational programmes	Rate of implementation of MINPEDED activities	2 388 550	2 228 550
CHAPTER 29 - MINISTRY OF MINES, INDUSTRY AND TECHNOLOGICAL DEVELOPMENT					9 828 000	9 378 000
88	379	GOVERNANCE AND INSTITUTIONAL SUPPORT OF THE MINES, INDUSTRY AND TECHNOLOGICAL DEVELOPMENT SUB-SECTOR	Support implementation and monitoring of activities of central and external services and bodies under MINIMIDT supervision	Rate of implementation of MINIMIDT action plan	3 786 611	3 786 611
89	376	DEVELOPMENT OF MINING AND GEOLOGICAL RESOURCES	Improve significantly the contribution of mining resources to GDP	Contribution of mining resources to GDP	3 185 268	3 185 268
90	377	DIVERSIFICATION AND IMPROVEMENT OF COMPETITIVENESS OF INDUSTRIAL SECTORS	Develop new sectors and increase supply of manufactured goods	Annual growth rate of industrial enterprises	2 455 537	2 005 537
91	378	DEVELOPMENT OF INVENTIONS, TECHNOLOGICAL INNOVATIONS AND INDUSTRIAL PROPERTY	Increase the number of technological assets and industrial technological research products	Number of technological assets and industrial technological research products developed	400 584	400 584
CHAPTER 30 - MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT					98 555 889	98 360 889
92	393	MODERNIZATION OF RURAL AND PRODUCTION INFRASTRUCTURE	Improvement of the performance of basic factors of production and living conditions in rural areas	Proportion of production from modern farms and rural exodus rate trends	11 593 000	11 413 000

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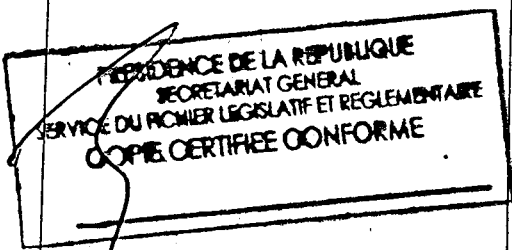
93	394	SUSTAINABLE MANAGEMENT OF NATURAL RESOURCES SPECIFIC TO AGRICULTURE	Improve arable land use in a sustainable and environmentally friendly manner	Percentage of national farming surface area using best fertility practices and compliant with environmental constraints	1 910 000	1 895 000
94	392	IMPROVEMENT OF THE PRODUCTIVITY AND COMPETITIVENESS OF AGRICULTURAL SECTORS	Make Cameroon's agricultural sector more productive and competitive, and gain additional market shares	Contribution of agriculture to economic growth	57 676 814	57 676 814
95	391	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE AGRICULTURE AND RURAL DEVELOPMENT SUB-SECTOR	Improve the coordination of services and ensure the proper implementation of programmes of MINADER	Rate of implementation of budgeted activities in MINADER	27 376 075	27 376 075
CHAPTER 31 - MINISTRY OF LIVESTOCK, FISHERIES ANIMAL INDUSTRIES					30 668 127	29 923 127
96	406	DEVELOPMENT OF ANIMAL PRODUCTION AND INDUSTRIES	Increase animal production to meet the nutritional needs of the population, raw materials for agro-industry and surplus for export	Quantity of animal products and foodstuffs produced and processed	11 942 104	11 942 104
97	407	IMPROVEMENT OF THE SANITARY COVERAGE OF LIVESTOCK AND ZONOSIS CONTROL	Reduce the impact of animal diseases on the productivity of livestock and improve health quality of foods of animal or fish origin	Mortality rate due to animal diseases and frequency of seizure operations	4 634 110	4 634 110
98	409	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE LIVESTOCK, FISHERIES AND ANIMAL INDUSTRIES SUB-SECTOR	Improve the coordination of services and ensure the proper implementation of programmes	Rate of implementation of MINEPIA budgeted activities	9 420 833	8 815 833
99	408	DEVELOPMENT OF FISHERIES PRODUCTION	Increase a growing and sustainable production of fishery products	Quantity of fishery products produced in a sustainable manner	4 571 080	4 531 080
CHAPTER 32 - MINISTRY OF WATER RESOURCES AND ENERGY					125 620 578	108 796 395
100	424	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE WATER RESOURCES AND ENERGY	Improve the coordination of services and ensure the proper implementation of programmes	Rate of implementation of budgeted activities in the Ministry of Water Resources and Energy (%)	10 747 979	6 732 979
101	423	ACCESS TO DRINKING WATER AND LIQUID WASTE TREATMENT	Improve the rate of access to drinking water and to basic household and industrial liquid waste treatment facilities	1. Rate of access to drinking water (%); 2. Rate of access to individual and collective sanitation is improved (%)	14 169 028	13 353 345
102	421	ENERGY SUPPLY	Provide sufficient energy for households and economic operators	Quantity of energy available for final consumption (in Tep)	77 720 544	66 600 044
103	422	ACCESS TO ENERGY	Improve access by households and businesses to energy	1. Rate of access to electricity (%) 2. Rate of access to cooking gas (%) 3. Share of renewable energy in the energy mix available for consumption (%)	22 983 027	22 110 027
CHAPTER 33 - MINISTRY DES OF FORESTRY AND WILDLIFE					20 524 500	17 824 500
104	961	DEVELOPMENT AND SUSTAINABLE MANAGEMENT OF FOREST RESOURCES	Sustainable forest management	Tax and semi-tax revenue from forestry management	9 146 166	6 446 166
105	962	SECURING AND DEVELOPING WILDLIFE RESOURCES AND PROTECTED AREAS	Sustainable management and development of wildlife and protected areas	Contribution to tax revenue of the sub-sector	4 975 687	4 975 687
106	963	DEVELOPMENT OF TIMBER AND NON-TIMBER FOREST RESOURCES	Optimize the use of timber and non-timber resources	Number of direct jobs in the timber and non-timber sectors	2 423 693	2 423 693

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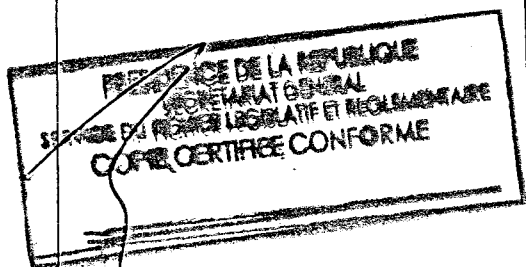
107	960	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE FORESTRY AND WILDLIFE SUB-SECTOR	Increase and improve stakeholder institutional, technical and operational capacities for the development of the forestry and wildlife sub-sector	Performance in the implementation of sub-sector activities	3 978 954	
CHAPTER 35 - MINISTRY OF EMPLOYMENT AND VOCATIONAL TRAINING					16 616 826	16 470 020
108	452	PROMOTION OF DECENT EMPLOYMENT	Promote decent employment for the working population	Number of jobs created per year	1 892 000	1 847 000
109	453	DEVELOPMENT OF VOCATIONAL TRAINING	Increase the employability of the working population in line with the needs of the productive system	Number of trainees supervised within the framework of vocational training	11 530 726	11 500 726
110	454	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE EMPLOYMENT AND VOCATIONAL TRAINING SUB-SECTOR	Improve the coordination of services and ensure the smooth implementation of programmes	Execution rate of planned and budgeted activities	3 194 100	3 129 100
CHAPTER 36 - MINISTRY OF PUBLIC WORKS					308 094 104	262 591 604
111	467	BUILDING OF INFRASTRUCTURE	Increase the portion of tarred roads and provide access roads to Cameroon's border areas	Percentage of anchor road network tarred	161 763 567	131 963 567
112	468	MAINTENANCE OF INFRASTRUCTURE	This programme seeks, on the one hand, to rehabilitate the road network, which entails repairing bad roads to increase the portion of properly maintained roads and, on the other hand, to improve the state of the road network by maintaining and protecting existing roads through effective coverage and management of rain gates and weighing stations	Percentage of the tarred road network rehabilitated	112 368 642	96 791 142
113	469	CONDUCT OF TECHNICAL STUDIES FOR INFRASTRUCTURE	It seeks to improve the quality of technical studies and the capacity and production quality of the construction sector, in terms of engineering, by strengthening, in particular, project management of infrastructure construction	Percentage of public buildings commissioned within set deadlines	7 812 366	7 812 366
114	470	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE PUBLIC WORKS SUB-SECTOR	Optimize service delivery	MINTP operational programmes implementation rate	26 149 529	26 024 529
CHAPTER 37 - MINISTRY OF STATE PROPERTY, SURVEYS AND LAND TENURE					25 878 597	20 828 597
115	481	MODERNIZATION OF SURVEYS AND STATE PROPERTY	Management of national lands to improve State property management, as well as the business climate	Number of geodesic network points planted	3 701 357	3 701 357
116	482	PROTECTION AND DEVELOPMENT OF STATE PROPERTY	Improve the governance of State property	Level of control over State property	8 191 284	8 191 284

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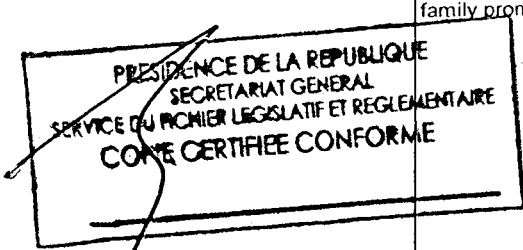
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117	483	CONSTITUTION OF LAND RESERVES AND PLOT LAYOUT OF STATE LANDS	Set aside land reserves by increasing the supply of land in order to contribute to the development of agro-industry, infrastructure and low-cost housing and to access reliable documentary information in real time by computerizing land registries	Number of hectares acquired and secured	9 563 600	4 513 600
118	484	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE STATE PROPERTY, SURVEYS AND LAND TENURE SUB-SECTOR	Improve working conditions and ensure the functioning of coordination structures and cross-cutting operations	Working environment sanitation and equipment	4 422 356	4 422 356
CHAPTER 38 – MINISTRY OF HOUSING AND URBAN DEVELOPMENT					109 059 290	80 188 290
119	499	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE URBAN SUB-SECTOR	Improve the functioning and performance of MINHDU services	Number of structures and actions effectively supported by MINHDU	8 975 027	8 975 027
120	496	DEVELOPMENT OF HOUSING	Significantly reduce the proportion of indecent housing in urban areas	1. Number of housing units constructed 2. Proportion of households with access to decent housing 3. Surface area developed, restructured or renovated	27 543 901	27 543 901
						
121	497	IMPROVEMENT OF THE URBAN MILIEU	Improve the participation of stakeholders in the promotion of a healthier living environment	1. Proportion of urban population with access to sanitation infrastructure 2. Average number of labour-intensive jobs per project 3. Length of drainage facilities constructed	13 930 069	13 930 069
122	498	DEVELOPMENT OF URBAN TRANSPORT INFRASTRUCTURE (PDITU)	Improve movement in urban areas	Number of kilometres of urban roads in good state	58 610 293	29 739 293
CHAPTER 39 – MINISTRY OF SMALL AND MEDIUM-SIZED ENTERPRISES, SOCIAL ECONOMY AND HANDICRAFT					11 777 450	11 777 450
123	511	IMPROVEMENT OF THE COMPETITIVENESS OF SMEs	Improve the competitiveness of SMEs in Cameroon	Value added share of manufacturing SMEs in the national value added	3 353 276	3 353 276
124	512	PROMOTION OF PRIVATE INITIATIVE AND IMPROVEMENT OF THE BUSINESS CLIMATE FOR SMEs IN CAMEROON	Promote private initiative and improve the business climate for SMEs in Cameroon	Yearly growth rate of SMEs	2 669 450	2 669 450
125	513	PROMOTION OF COLLECTIVE ENTREPRENEURSHIP AND IMPROVEMENT OF PRODUCTIVITY AND PROFITABILITY OF VERY SMALL ENTERPRISES AND HANDICRAFT	Organize and improve the performances of the social economy and handicraft sector and ease the migration of informal production units (IPUs) to handicraft and micro-enterprises	Contribution of OES and handicraft enterprises to national value added	1 973 191	1 973 191
126	514	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE SMALL AND MEDIUM-SIZED ENTERPRISES, SOCIAL ECONOMY AND HANDICRAFT SUB-SECTOR	Improve service coordination and ensure proper implementation of programmes in MINPMEESA.	Budgeted activities execution rate within MINPMEESA	3 781 533	3 781 533

CHAPTER 40 – MINISTRY OF PUBLIC HEALTH						167 775 000	166 000 000
127	530	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE HEALTH SUB-SECTOR	Improve service coordination and ensure proper implementation of programmes in MINSANTE	User satisfaction index		22 801 587	22 801 587
128	527	MOTHER, ADOLESCENT AND CHILD HEALTH	Reduce maternal and infant mortality	Infant mortality rate		23 091 695	23 091 695
129	528	DEVELOPMENT OF HEALTH DISTRICTS	Upgrade 80% of Health Districts to the consolidation phase	Percentage of Health Districts in the consolidation phase		49 012 952	48 492 952
130	526	DISEASE CONTROL AND HEALTH PROMOTION	Reduce the morbidity load among the poor and the most vulnerable population	Morbidity load among the vulnerable population		72 868 766	71 483 766
CHAPTER 41 – MINISTRY OF LABOUR AND SOCIAL SECURITY						4 853 000	4 363 000
131	541	PROMOTION OF SOCIAL SECURITY FOR THE MASSES	Improve the coverage and functioning of the social security system in force in Cameroon	Proportion of the working population included in the security system		256 059	256 059
132	542	IMPROVEMENT OF LABOUR PROTECTION	Enhance the industrial protection of workers in occupational life	Occupational relations, health and security index 3		1 884 699	1 394 699
133	543	GOVERNANCE AND INSTITUTIONAL SUPPORT OF THE LABOUR AND SOCIAL SECURITY SUB-SECTOR	Improve the coordination of services and ensure the smooth implementation of programmes	Execution rate of budgeted activities		2 712 242	2 712 242
CHAPTER 42 – MINISTRY OF SOCIAL AFFAIRS						6 232 306	6 232 306
134	560	GOVERNANCE AND INSTITUTIONAL SUPPORT OF THE INDUSTRIAL SUB-SECTOR	Improve the coordination of services and ensure the smooth implementation of programmes	Execution rate of budgeted activities in the Ministry		3 796 950	3 796 950
135	557	SOCIAL PROTECTION AND PREVENTION OF DEFICIENCIES, SOCIAL ILL-ADAPTATION, SOCIAL RISKS AND ILLS	Improve the living conditions of the population through education on the prevention of deficiencies and social ill-adaptation	Number of people sensitized /educated		1 511 900	1 511 900
136	559	NATIONAL SOLIDARITY AND SOCIAL JUSTICE	Ensure the social and economic integration of socially vulnerable people	Number of vulnerable people socially integrated or reintegrated and economically empowered		923 456	923 456
CHAPTER 43 – MINISTRY OF WOMEN'S EMPOWERMENT AND THE FAMILY						4 864 750	4 573 375
137	572	FAMILY DEVELOPMENT AND CHILD PROTECTION	Contribute to the development and strengthening of the family as a social institution	1. Proportion of stable and harmonious families; -Rate of legal marriages; 2. Divorce rate; 3. Rate of poor households; 4. Current HIV/AIDS Prevalence rate; 5. National Family Policy Paper available		902 048	610 673



138	571	WOMEN'S EMPOWERMENT AND GENDER MAINSTREAMING	Promote gender-sensitive policies in every sector of national life	1. Gender inequality index 2. Gender inequality index, Number of constructed, equipped and operational CPF and CTA.	1 977 971	1 977 971
139	573	GOVERNANCE AND INSTITUTIONAL SUPPORT OF THE WOMEN AND THE FAMILY SUB-SECTOR	Institutional capacity building for women's empowerment and the family promotion	1. Planning documents available 2. Number of rolling stock purchased 3. Number of buildings constructed, rehabilitated and equipped 4. Number equipment units acquired 5. R+3 building for Central Services constructed	1 984 731	1 984 731
CHAPTER 45 – MINISTRY OF POSTS AND TELECOMMUNICATIONS					39 497 000	39 269 000
140	586	DENSIFICATION OF THE NETWORK AND IMPROVEMENT OF THE NATIONAL POSTAL COVERAGE	Extend and maximise the physical and electronic networks to improve national postal coverage.	Number of physical, electronic and financial postal products sales points	4 411 500	4 411 500
141	587	DEVELOPMENT AND OPTIMISATION TELECOMMUNICATION AND ICT NETWORKS AND SERVICES	Increase quantitative, qualitative and cost-effective access to electronic communication services nationwide	National index of access to ICT	28 544 100	28 434 100
142	588	GOVERNANCE AND INSTITUTIONAL SUPPORT OF THE POSTS AND TELECOMMUNICATIONS SUB-SECTOR	Improve the working environment of the P&T Administration and ensure good governance coordination of services and ensure the smooth implementation of programmes	Execution rate of the Ministry's Action Plan activities	6 541 400	6 413 400
CHAPTER 46 – MINISTRY OF TRANSPORT					7 851 000	7 851 000
143	607	BASIC INFRASTRUCTURE DEVELOPMENT AND REHABILITATION	Improve transport conditions and cost and ensure greater mobility	Number of infrastructure rehabilitated and /or constructed	2 089 910	2 089 910
144	602	IMPROVEMENT OF THE SECURITY AND SAFETY SYSTEM OF THE VARIOUS TRANSPORT MEANS AND OF METEOROLOGY	Increase the level of security and safety of transport infrastructure and meteorology information	Number of infrastructure certified under OACI norms and standards	2 594 283	2 594 283
145	603	GOVERNANCE AND INSTITUTIONAL SUPPORT OF THE TRANSPORT SUB-SECTOR	Improve public service performance and restore State authority	Number of complaints from MINT users	3 166 807	3 166 807
CHAPTER 50 – MINISTRY OF THE PUBLIC SERVICE AND ADMINISTRATIVE REFORM					12 975 338	12 605 338
146	616	IMPROVEMENT OF MANAGEMENT OF THE STATE'S HUMAN RESOURCES	Optimize management of the State's human resources	Number of departments having obtained and using State Human resource Management Tools 1 (GRH)	834 560	814 560
147	617	DEEPENING OF ADMINISTRATIVE REFORM	Increase public service performance.	Number of public services having reform implementation tools	1 017 338	1 017 338



148	618	GOVERNANCE AND INSTITUTIONAL SUPPORT OF THE MINISTRY OF PUBLIC SERVICE AND ADMINISTRATIVE REFORM	Improve the coordination of services and ensure the proper implementation of operational programmes.	Execution rate of planned actions in MINFOPRA	11 123 440	10 111
CHAPTER 51 - ELECTIONS CAMEROON					11 136 000	11 136 000
149	631	COORDINATION AND STEERING OF ELECTIONS IN CAMEROON	Ensure proper organization of elections in Cameroon	Rate of enrolment on voters register	11 136 000	11 136 000
CHAPTER 52 - NATIONAL COMMISSION ON HUMAN RIGHTS AND FREEDOMS					1 220 000	1 220 000
150	646	COORDINATION AND STEERING OF NCHRF	Ensure respect of the rights of citizens	Number of NCHRF interventions	1 220 000	1 220 000
CHAPTER 53 - SENATE					15 200 000	15 200 000
151	716	ENHANCING THE LEGISLATIVE PROCESS	Improve the quality of laws voted	Level of contribution to the legislative process	7 950 000	7 950 000
152	717	CONTRIBUTION TO THE CONSOLIDATION OF THE PARLIAMANTARY CONTROL OF GOVERNMENT ACTION	Ensure the balance development of regional and local authorities	Overall volume of public financing allocated to regional and local authorities in rural areas	2 450 000	2 450 000
153	718	GOVERNANCE AND INSTITUTIONAL SUPPORT OF THE SENATE	Support the implementation of operational programmes	Overall execution rate of programmed actions	4 800 000	4 800 000
CHAPTER 55 - PENSIONS					155 000 000	155 000 000
154	661	PENSIONS	Ensure the payment of retirement benefits	Payment rate	155 000 000	155 000 000
CHAPTER 56 - EXTERNAL PUBLIC DEBT					104 400 000	104 400 000
155	667	REPAYMENT OF EXTERNAL DEBT	Honour state commitments towards donors	Payment rate	104 400 000	104 400 000
CHAPTER 57 - DOMESTIC PUBLIC DEBT					198 400 000	198 400 000
156	673	REPAYMENT OF THE DOMESTIC DEBT	Honour state commitments towards residents	Payment rate	198 400 000	198 400 000
CHAPTER 60 - SUBSIDIES AND CONTRIBUTIONS					348 200 002	348 200 000
157	679	SUBSIDIES AND CONTRIBUTIONS	Contribute to the proper functioning of public bodies and establishments	Rate of attainment of expected contributions	348 200 002	348 200 000
CHAPTER 65 - COMMON EXPENDITURE					198 483 000	198 483 000
158	685	COMMON RECURRENT EXPENDITURE	Include undistributed items under recurrent expenditure	Rate of coverage of undistributed items under recurrent expenditure	198 483 000	198 483 000
CHAPTER 92 - SHAREHOLDING					45 000 000	45 000 000
159	697	STATE SHAREHODLING IN SEMI-PUBLIC AND PRIVATE ENTREPRISES	Cover state shareholding	Rate of coverage of expected shareholding State	45 000 000	45 000 000
CHAPTER 93 - REHABILITATION/RESTRUCTURING					25 000 000	25 000 000
160	703	REHABILITATION AND RESTRUCTURING OF PUBLIC ENTREPRISES	Ensure the rehabilitation and restructuring of State corporations	Proportion of corporations restructured or rehabilitated	25 000 000	25 000 000
CHAPTER 94 - INVESTMENT					143 527 000	143 527 000

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161	709	INVESTISSEMENT	Ensure the availability of counterpart funds and cover other undistributed investment items	Rate of coverage of undistributed investment items	143 527 000	143 527 000
CHAPTER 95 - CARRIED FORWARD					7 000 000	7 000 000
162	715	COVERAGE OF CREDITS BROUGHT FORWARD	Efficiently manage credits brought forward	Rate of coverage of credits brought forward	7 000 000	7 000 000
TOTAL 2014					3 452 371 861	3 312 000 000

CHAPTER EIGHT
COMMITMENT AUTHORIZATIONS AND PAYMENT APPROPRIATIONS PER CHAPTER
SECTION TWENTY-ONE:

The amounts of chapter commitment authorizations and payment appropriations are outlined as follows:

(Unit: CFA F million)

CODE	CHAPTERS HEAD	CA	PA
1 -	PRESIDENCY OF THE REPUBLIC	52 241	52 241
2 -	SERVICES ATTACHED TO THE PRESIDENCY	12 519	10 519
3 -	NATIONAL ASSEMBLY	18 071	18 071
4 -	PRIME MINISTER'S OFFICE	14 480	14 430
5 -	ECONOMIC AND SOCIAL COUNCIL	1 837	1 837
6 -	MINISTRY OF EXTERNAL RELATIONS	29 855	28 855
7 -	MINISTRY OF TERRITORIAL ADMINISTRATION AND DECENTRALISATION	42 057	40 510
8 -	MINISTRY OF JUSTICE	55 853	46 259
9 -	SUPREME COURT	4 410	4 410
10 -	MINISTRY OF PUBLIC CONTRACTS	23 685	22 755
11 -	SUPREME STATE AUDIT	5 122	4 957
12 -	GENERAL DELEGATION FOR NATIONAL SECURITY	87 175	86 600
13 -	MINISTRY OF DEFENSE	201 174	198 522
14 -	MINISTRY OF ARTS AND CULTURE	3 922	3 922
15 -	MINISTRY OF BASIC EDUCATION	174 580	174 580
16 -	MINISTRY OF SPORTS AND PHYSICAL EDUCATION	21 581	21 541
17 -	MINISTRY OF COMMUNICATION	10 368	10 368
18 -	MINISTRY OF HIGHER EDUCATION	58 157	49 251
19 -	MINISTRY OF SCIENTIFIC RESEARCH AND INNOVATION	12 350	12 260
20 -	MINISTRY OF FINANCE	49 835	49 835
21 -	MINISTRY OF TRADE	5 639	5 594
22 -	MINISTRY OF ECONOMY, PLANNING AND REGIONAL DEVELOPMENT	51 357	47 802
23 -	MINISTRY OF TOURISM AND LEISURE	12 055	9 279
25 -	MINISTRY OF SECONDARY EDUCATION	234 929	232 628
26 -	MINISTRY OF YOUTH AFFAIRS AND CIVIC EDUCATION	9 360	9 046
28 -	MINISTRY OF ENVIRONMENT, PROTECTION OF NATURE AND SUSTAINABLE DEVELOPMENT	6 621	6 461
29 -	MINISTRY OF MINES, INDUSTRY AND TECHNOLOGICAL DEVELOPMENT	9 828	9 378
30 -	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	98 556	98 361
31 -	MINISTRY OF LIVESTOCK, FISHERIES AND ANIMAL INDUSTRIES	30 568	29 923
32 -	MINISTRY OF WATER AND POWER	125 621	108 796
33 -	MINISTRY OF FORESTRY AND WILDLIFE	20 524	17 824

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35 -	MINISTRY OF EMPLOYMENT AND VOCATIONAL TRAINING	16 617	16 617
36 -	MINISTRY OF PUBLIC WORKS	308 094	262 507
37 -	MINISTRY OF STATE PROPERTY, SURVEYS AND LAND TENURE	25 879	20 829
38 -	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	109 059	80 188
39 -	SMALL AND MEDIUM-SIZED ENTERPRISES, SOCIAL ECONOMY AND HANDICRAFT	11 777	11 777
40 -	MINISTRY OF PUBLIC HEALTH	167 775	165 870
41 -	MINISTRY OF LABOUR AND SOCIAL SECURITY	4 853	4 363
42 -	MINISTRY OF SOCIAL AFFAIRS	6 232	6 232
43 -	MINISTRY OF WOMEN'S EMPOWERMENT AND THE FAMILY	4 865	4 573
45 -	MINISTRY OF POSTS AND TELECOMMUNICATIONS	39 497	39 259
46 -	MINISTRY OF TRANSPORT	7 851	7 851
50 -	MINISTRY OF PUBLIC SERVICE AND ADMINISTRATIVE REFORM	12 975	12 605
51 -	ELECTIONS CAMEROON	11 136	11 136
52 -	NATIONAL COMMISSION ON HUMAN RIGHTS AND FREEDOMS	1 220	1 220
53 -	SENATE	15 200	15 200
55 -	PENSIONS	155 000	155 000
56 -	EXTERNAL PUBLIC DEBT	104 400	104 400
57 -	INTERNAL PUBLIC DEBT	198 400	198 400
60 -	SUBVENTIONS AND CONTRIBUTIONS	348 200	348 200
65 -	COMMON EXPENDITURE	198 483	198 483
92 -	SHARES	45 000	45 000
93 -	REHABILITATION/RESTRUCTURING	25 000	25 000
94 -	INTERVENTIONS IN INVESTMENT	143 527	143 527
95 -	CARRY-OVERS	7 000	7 000
TOTAL		3 452 372	3 312 000

CHAPTER NINE

COMMITMENT AUTHORIZATIONS AND PAYMENT APPROPRIATIONS PER MINI-BUDGET AND SPECIAL ACCOUNT

SECTION TWENTY-TWO:

The amounts of commitment authorizations and payment appropriations for special accounts are outlined as follows:

SPECIAL ACCOUNTS		(Unit: millions)	
		CA	PA
1	Support fund for victims of natural disasters and calamities	2 000	2 000
2	Special appropriation account for the regulation of contracts publics	8 000	8 000
3	Special appropriation account for the support of cultural policy	1 000	1 000
4	Special appropriation account for the modernization of research in State Universities	9 600	9 600
5	Special appropriation account for tourism and the support of tourist activity	1 000	1 000
6	Seed fund	1 000	1 000
7	Special appropriation account for financing sustainable water supply and sanitation development projects	500	500
8	Special Forestry Development Fund	2 000	2 000
9	Special fund for the development of telecommunications	10 000	10 000

10	Special appropriation account for development of the postal sector	200	200
11	Special appropriation account for the production of forgery-proof transport documents	3 500	3 500
TOTAL		38 800	38 800

**PART TWO
MISCELLANEOUS PROVISIONS**

**CHAPTER TEN
THIRD PARTY GUARANTEES AND LOANS**

SECTION TWENTY-THREE:

In accordance with the laws and regulations, the Government shall be authorized to grant State approval to Public Establishments and Semi-public Companies, during the 2014 financial year, exclusively for concessional loans not exceeding the sum total of CFAF 40 billion.

SECTION 24:

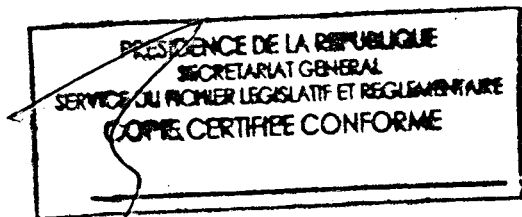
As part of efforts to meet the country's economic, social and cultural development needs during the 2014 financial year, the President of the Republic of Cameroon shall be authorized to amend by ordinance the ceilings indicated in sections three, four and twenty-three above.

SECTION TWENTY-FIVE:

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

SECTION TWENTY-SIX:

The President of the Republic shall be allowed to take by ordinance all measures necessary for the implementation of structural reforms provided for in the agreements concluded with the international financial community.



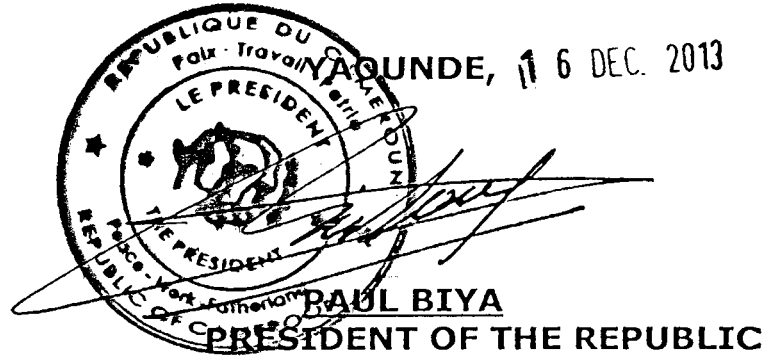
SECTION TWENTY-SEVEN:

The ordinances referred to in sections twenty-four, twenty-five and twenty-six above shall be tabled before the Bureaus of the National Assembly and the Senate for ratification at the parliamentary session following their publication.

SECTION TWENTY-EIGHT:

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

YAKOUNDE, 11 6 DEC. 2013



RAUL BIYA
PRESIDENT OF THE REPUBLIC