

NATIONAL ASSEMBLY
10th Legislative Period
2023 Legislative Year
3rd Ordinary Session
(November 2023)

REPUBLIC OF CAMEROON
Peace - Work - Fatherland

No. 91 /R/AN/10

REPORT

**On Bill No. 2049/PJL/AN: the Finance Bill of the Republic of
Cameroon for the 2024 Financial Year**

Presented

On behalf of the Committee on Finance and the Budget

By

Honourable NDONGO ETEME Edgard, General Rapporteur

Right Honourable Speaker,

Fellow Members of the National Assembly,

During its sitting of Thursday, 30 November 2023, the Chairmen's Conference deemed admissible Bill No. 2049/PJL/AN: the Finance Bill of the Republic of Cameroon for the 2024 Financial Year and, pursuant to the provisions of Articles 24 and 38 of the Standing Orders of the National Assembly, entrusted the said bill to the Committee on Finance and the Budget for a substantive study.

To discharge its task, your Committee on Finance and the Budget met from Friday, 1st December to 4 December 2023.

The Bill was defended by the Minister of Finance who was assisted by the Minister Delegate to the Minister for Economic Affairs, Planning and Regional Development in charge of Planning and the Minister Delegate to the Minister of Finance in the presence of the Minister Delegate at the Presidency of the Republic in charge of Relations with the Assemblies.

In her opening remarks, the Committee Chair began by wishing a warm welcome to the Government Bench. Thereafter, she reiterated that in conformity with the laws of the Republic of Cameroon, the Prime Minister, Head of Government, presented the report on the economic, social and financial situation and on the economic outlook of our country to the Whole House Chamber.

It emerged from the Prime Minister's presentation that Government is determined to consolidate economic recovery and infuse more inclusive growth to better implement the National Development Strategy (NDS30).

Madam Chair went on to avert that, the Prime Minister's presentation in spite of numerous uncertainties occasioned mainly by security concerns and global conflicts, there are still potentials for economic recovery which prompted a slight increase of the State budget under scrutiny.

The Committee Chair further averred that, notwithstanding the difficult economic environment in the country and across the globe, Government still has to address major challenges which, inter alia, are to:

- finalise and commission first generation development projects;
- pursue efforts to design second generation development projects;

- increase local production significantly;
- expedite implementation of the import-substitution policy and increase exports;
- enhance social cohesion;
- step up efforts to decentralise;
- render reconstruction plans for Regions affected by crisis situations operational;
- enhance the disarmament, demobilisation and reintegration process;
- implement an education policy predicated on our country's development priorities;
- implement a policy for urban and rural folks to have access to healthcare.

Before rounding off her statement, the Committee Chair pointed out that since most of the above challenges were earmarked in Government's agenda for the 2023 financial year, she hopes MINFI's report on the situation and economic outlook would make it possible to get the progress report on them.

It emerged from the explanatory statement that this bill lays down the Finance Law of the Republic of Cameroon for the 2024 financial year. It is tabled in accordance with the provisions of Law No. 2018/12 of 11 July 2018 relating to the Financial Regime of the State and Other Public Entities as well as directives in the Circular on the Preparation of the State Budget for the 2024 Financial Year issued by the President of the Republic on 30 August 2023. This bill was prepared in an environment characterised, notably:

At the international level by the long-term impact of the COVID-19 pandemic, the effects of the Russia-Ukraine crisis, and the tightening of disinflationary monetary policy. According to IMF forecast, global growth is expected to be **2.9%** in 2024, as against **3.0%** in 2023. Concerning inflation, the downward trend already observed in 2023 (**6.9%**) is expected to continue to **5.8%**. Projections for the world price per barrel of oil also suggest that it will fall from **80.5 US dollars** in 2023 to **79.9 US dollars** in 2024.

At the national level, the economic outlook is expected to remain positive, though characterised by uncertainties attributed to developments in the international environment. Growth is projected at **4.5%** in 2024, as against **3.9%** in 2023, due primarily to the buoyancy of the primary and secondary sectors. Meanwhile, inflation is projected at **4%**, as against **6.7%** in 2023, remaining above the CEMAC convergence threshold.

In substance, the State budget for the 2024 financial year is balanced in revenue and expenditure at **6 740.1 billion**, compared with **6 726.9 billion** in 2023, representing an increase of **13.2 billion** in absolute terms and **0.2%** in relative terms.

The general budget is estimated at **6 679.5 billion in 2024**, representing an increase of **37.0 billion** (+0.6 %) compared with **6 642.5 billion** in 2023. In contrast, the budget of Special Appropriation Accounts (SAAs) has decreased slightly by **23.8 billion** (-28.2%) to **60.6 billion**, on the whole, as against **84.4 billion** in 2023.

Regarding the main components of the 2024 budget, domestic revenue and grants are estimated at **5 190.0 billion**, up by **409.6 billion** compared with the 2023 Amended Finance Law, which finally set them at

4 780.4 billion, representing an increase of **8.6%** in relative terms. Besides, efforts made to mobilise revenue, there is the induced effect of expected economic vitality. However, oil and gas revenue is expected to decrease by **32.3 billion** (3.8 %) between 2023 and 2024, due to falling global oil prices per barrel.

Overall budget expenditure (excluding public debt repayment) is estimated at **5 227.3 billion**, an increase of **283.7 billion**, or an increase of **308.7 billion** in absolute terms and 6.3 % in relative terms compared to the 2023 financial year. Expenditure includes: **(a)** personnel emoluments (**1 428.3 billion**); **(b)** goods and services (**1003.3 billion**); **(c)** transfers and subsidies (**1003.4 billion**); **(d)** interest on debt (**320.1 billion**); and **(e)** capital expenditure (**1 472.1 billion**).

The public investment budget for the 2024 financial year is **1 652.0 billion**, representing **31.6%** of total expenditure and **4.7%** of GDP, as against **3.9%** in 2023. This level of public investment expenditure will be attained by intensifying efforts to streamline discretionary recurrent expenditure in all government services and discretionary grants to public establishments.

With regard to SAAs, the Special Fund for the Reconstruction and Development of Economically Distressed Areas is capped at **30 billion**, while the other SAAs are balanced in revenue and expenditure at **30.6 billion**.

Regarding its equilibrium, the State budget for the 2024 financial year sows an overall budget deficit of **125.4 billion**, compared with **226.3 billion** in 2023, that is a **100.9 billion** decrease. Besides this deficit, the Government will have to cover other financing and cash flow costs in 2024,

notably: **(i)** external and internal debt amortization estimated at **1 128.5 billion**; **(ii)** clearance of domestic arrears of **220 billion**; **(iii)** payment of corresponding interest of **19.7 billion**; and **(iv)** VAT credits of **84 billion**. Total financing needs in 2024 are therefore estimated at **1 577.0 billion** compared to **1 950.3 billion** in 2023.

To meet these financing requirements, the Government intends to use the following financial instruments: **(1)** external drawings on project loans of **907.2 billion** **(2)** issuance of government securities totaling **375 billion**; **(3)** bank deposits worth **139.4 billion**; and **(4)** budget support of **151.9 billion**; **(5)** exceptional financing to the tune of **4.2 billion** by IDB.

Based on this outlook, the overall budget deficit on an accrual basis should **decrease** from **0.8%** in 2023 to **0.4%** of GDP in 2024, thereby ensuring compliance with the quantitative targets set in the Economic and Financial Programme.

The Financial Bill for the 2024 financial year contains a number of innovations, including the introduction of new tax, customs and non-tax measures, streamlining of incidental taxation of some bodies, reduction of appropriations from some common heads and streamlining of the recurrent expenditure of government services.

The overall policy objective will be to commission first generation development projects, pursue actions to secure and rebuild crisis-affected areas, support the decentralisation process, pursue the overall debt repayment policy and, in general, implement the public finance reform plan, all of which are expected to revitalise the economy and infuse more inclusive growth.

Taking the floor to present the report on the economic, social and financial situation and on the economic outlook of our country during the 2023 financial year, the Minister of Finance revisited the main highlights of socio-economic developments at the international and national levels. He went on to give a brief account of the execution of the 2023 State budget at mid-term. Thereafter, he outlined the objectives of Government's fiscal policy in the 2024 Finance Bill. Lastly, he made a brief presentation on the whole raft of new fiscal and non fiscal measures enshrined in the finance bill under scrutiny.

The full presentation by the Minister of Finance has been appended to this Committee report.

During the general discussion that ensued, your Committee members deplored belated tabling of finance bills which still persists in contravention of the provisions of Law No. 2018/12 of 11 July 2018 relating to the Financial Regime of the State and Other Public Entities.

According to your Committee members, the acute problem of belatedly tabling the Financial Bill and very belatedly in 2023 prevented them from scrutinising the Bill thoroughly even when the Bill provides for new fiscal measures that would impact the livelihood of the population. It is on account of the foregoing that some of them proposed to carry forward its consideration.

They were, however, keen to commend Government for its efforts which are reflected in the bill under scrutiny through the budget deficit reduced, the public investment budget (PIB) increased, the satisfactory collection of tax and customs revenue consolidated and the rate of inflation which is in step with CEMAC stipulations.

They went on to raise concerns on:

- consideration of recommendations made by the National Assembly during the Budget Policy Debate;
- rate at which non oil revenue was collected by the end of 2023 since Government has taken measures to simplify fiscal procedures and to follow up taxpayers;
- briefing on the implementation of the import-substitution policy;
- non fiscal revenue collected during the 2023 financial year and projections for the collection of non-fiscal revenue in 2024;
- the real amount of Cameroon's internal debt and measures taken by government to pay it;
- briefing on the head count of State employees (HECSE) so far. In this wise, your Committee members sought to know if the names of ghost workers identified during the head count have been stroke off from the wage bill;
- the importance of still having some special appropriation accounts (SAAS) amid their insignificant impact on the sectors concerned;
- operationalising decentralisation effectively;
- measures to be taken by government to lend assistance to Regional and Local Authorities (RLAs) in planning and budgeting public policies;
- reforms to be effected in local taxation to optimally finance decentralisation;
- measures to be taken by Government to reduce glaring disparities in the allocation of funds to RLAs;
- measures government intends to take reduce the rate of inflation which is seriously eroding the purchasing power of the population;

- underlying criteria for gender sensitive budgeting;
- the amount allocated in the State budget to pay the debt owed to teachers;
- the new fiscal measures in the finance bill under scrutiny. In this regard, your Committee members averred that the State has the tendency of increasing the tax burden by, inter alia, exacting taxes from some basic consumer goods;
- the need to increasingly opt for tax incentives to attract investors and shun systematic increases in taxes;
- the need to increasingly restructure the State budget by giving prominence to capital expenditure in order to attain the country's development objectives;
- fuel supply shortfall experienced recently. To that end, your Committee members sought to know measures to be taken by the government to redress the situation;
- progress report on the creation of a digital platform for non fiscal revenue or non fiscal receipts dubbed TRESOR PAY. Your Committee members also sought to know the measures taken by Government to see to it that proceeds from non tax revenue are disbursed to public entities on time.

They went on to ponder on delays noticed in the construction of the Yaounde-Douala Motorway. In the opinion of your Committee members, the Yaounde-Douala Motorway needs to be one of Government's top priorities because of its importance.

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Addressing the concerns raised by your Committee, the Minister of Finance acknowledged, as concerns the belated tabling of the bill under scrutiny, the relevance of their concern. He then craved their indulgence and reassured them that the delay is not aimed at concealing any provision of the finance bill under scrutiny since Government has never reneged sincerity and transparency in its fiscal policy options.

Continuing his explanations, he reiterated that Cameroon is implementing a financial programme under the auspices of the International Monetary Fund (IMF) and the latter's conditions which were disclosed in November had to be taken into account in the finance bill under scrutiny. It is IMF's conditions that warranted reforms. Failure to comply meant Government would not receive the budget support that had to be budgeted.

He concluded that approval of the Programme as reviewed with the IMF was a sine qua non for the disbursement of funds to Cameroon by other development partners such as the World Bank, African Development Bank, France, etc.

On consideration of recommendations made by the National Assembly during the Budget Policy Debate, the Minister disclosed that measures would be taken to provide to the National Assembly information on the implementation of the recommendations which are generally compatible with government policy objectives.

As concerns the rate at which non-oil revenue was collected by the end of 2023, the Minister expressed full satisfaction with the collection of non-oil revenue. To this end, he maintained that it is thanks to the success in collecting tax and customs revenue, especially above the projected

collection rate, that the budget is well executed. Talking about non tax revenue, in particular, he added that efforts still need to be deployed in order to increase, based on existing potentials, the amount of non tax revenue collected.

With respect to simplification of procedures for collecting taxes, the Minister posited that the procedures are constantly simplified to digitalise services provided to taxpayers and render such services secure.

As for briefing on the head count of State employees (HECSE), the Minister revealed that the head count of State employees enabled his ministry to save funds to the tune of 31 (thirty one) billion after streamlining the wage bill.

Information on the head count of State employees has now been forwarded to the Ministry of Public Service and Administrative Reform for the necessary disciplinary action.

Lastly, he opined that it would be advisable to constantly carry out a head count of State employees while updating the procedure.

Talking about operationalising decentralisation effectively, the Minister reiterated that decentralisation is being operationalised progressively. For example, powers have already been devolved in several domains and legal instruments have been drafted and signed in that regard.

Manuals have also been drafted and the requisite staff deployed to lend assistance to Regional and Local Authorities (RLAs).

Regarding measures government intends to take to reduce inflation, the Minister made it clear that measures are taken at regional and national levels.

At the level of CEMAC, the Bank of Central African States (BEAC) is taking a raft of measures to contain the rate of inflation to 3% in accordance with the CEMAC convergence threshold.

The Minister went on to posit that Government, through the Ministry of Trade, sees to it that prices for basic consumer goods approved at the national level are respected.

As concerns the underlying criteria for gender sensitive budgeting, the Minister reminded your Committee that gender sensitive budgeting mainly concerns women. He opined that indicators that show the State budget is gender sensitive actually exist and are included as one of the appendixes to the finance bill under scrutiny.

Regarding the increase in the tax burden, the Minister reiterated that budget resources cannot be procured exclusively from oil revenue which is subject to uncontrollable fluctuations. That is why it necessary to explore possibilities of accessing other sources of revenue by diversifying sources of revenue, especially by broadening the tax base, and government has opted for the latter.

The Minister also acknowledged that the tax burden has been increased in Cameroon, but maintained that taxes paid in Cameroon are still lower than taxes paid in other countries having Cameroon's level of development.

On the need to increasingly opt for tax incentives to attract investors, the Minister reminded your Committee that their concern has been addressed by Law No. 2013/4 of 18 April 2013 to lay down Incentives for Private Investment in the Republic of Cameroon.

He, however, made it clear that some development partners felt that the 2013 Law made allowance for a lot of facilities to investors. That is the reason for the ongoing policy of rationalising tax incentives.

As for the need to increasingly restructure the State budget by giving prominence to capital expenditure, the Minister acknowledged the relevance of their concern.

Continuing his statement, he reiterated that the State budget revolves around three main components, namely the public investment budget (PIB), the recurrent budget and debt servicing.

The Minister also stressed that even though the last two components of the State budget are important, it is imperative to increase PIB every year in order to achieve our country's development objectives by 2035. It is in pursuit of those objectives that Government has opted to increase PIB during the 2024 financial year.

Addressing the concern on the shortfall in the supply of petroleum products, the Minister posited that the management of Cameroon's Petroleum Product Depot Company informed the general public, through a communiqué, that the shortage was caused by logistic problems which were being solved.

That notwithstanding, Government continues to be on the alert and is keen to lend assistance to marketers to ensure that supplies of

petroleum products are constant, ostensibly because of the sensitive nature of the sector.

As for measures taken by Government to see to it that proceeds of nontax revenue are disbursed to public entities, the Minister made it clear that they are automatically disbursed by the public accountants concerned.

Regarding delays in construction work on the Yaounde-Douala Motorway, the Minister revealed that construction work on the first phase of the Yaounde-Douala Motorway was done through public debit. He further averred that due to the debt ceiling, the State intends to have recourse to public-private partnership in order to continue construction work on the road.

Your Committee members went on to recommend:

- the need to step up and increase a priori and a posteriori inspections;
- the need to work in close collaboration with the Audit Bench in order to stamp out misappropriations and fraud in public procurement;
- the need to remind supervising engineers to respect delays for reception of works through numerous correspondence.

Right Honourable Speaker,

Fellow Members of the National Assembly,

After the concerns your Committee members had been addressed by the Minister of Finance, your Committee members proceeded with the

consideration of Part One of the 2024 Finance Bill which has to do with general conditions of fiscal and financial balance.

Taking the floor again to present Part One of the Finance Bill of the Republic of Cameroon for the 2024 Financial Year, the Minister posited that the finance bill under scrutiny is predicated on a realistic and cautious macroeconomic outlook at the national level and which takes into account the difficult economic environment at the international level characterised by long standing geopolitical tensions, tightening of monetary policies which are critical in Government's bid to contain inflation and extreme weather conditions.

He went on to dwell on new financial provisions on taxation and customs duties, looked at revenue and expenditure provisions in the State budget, the resulting budget deficit and how it would be financed as well as mechanisms for covering other expenses.

Your Committee would like, at this juncture, to inform the Right Honourable Speaker and Fellow Members of the National Assembly that the full presentation made on Part One by the Minister is appended to this report.

After scrutinising and adopting Part One of the 2024 Finance Bill, your Committee on Finance and the Budget went on to scrutinise Part Two of the Bill which deals with public policy resources and special provisions.

Your Committee would also like to point out that in order to present the general discussion on the entire 2024 Finance Bill coherently, details of the general discussion are presented after the consideration of budget heads.

The consideration of budget heads in accordance with the budget nomenclature which groups them into the following 9 (nine) sectors **took place from, 1st December to Monday, 4 December 2023:**

- 1- Sovereignty;
- 2- Defence and Security;
- 3- General Administration and Finance;
- 4- Education, Training and Research;
- 5- Communication, Culture, Sports and Leisure;
- 6- Health;
- 7- Social Affairs;
- 8- Infrastructure;
- 9- Production and Trade.

The Committee would also like to point out that the various concerns, suggestions and recommendations made by your Committee members as well as the answers provided by members of Government feature in a detailed report submitted to Members of the National Assembly.

BUDGET HEADS PRESENTED BY THE MINISTER OF FINANCE

HEAD 1: PRESIDENCY OF THE REPUBLIC

**HEAD 2: SERVICES ATTACHED TO THE PRESIDENCY OF THE
REPUBLIC**

HEAD 4: THE PRIME MINISTER'S OFFICE

HEAD 5: ECONOMIC AND SOCIAL COUNCIL

HEAD 9: SUPREME COURT

HEAD 11: SUPREME STATE AUDIT

HEAD 12: GENERAL DELEGATION FOR NATIONAL SECURITY

**HEAD 48: NATIONAL COMMISSION ON DISARMAMENT,
DEMOBILISATION AND REINTEGRATION**

HEAD 49: CONSTITUTIONAL COUNCIL

HEAD 51: ELECTIONS CAMEROON

**HEAD 52: NATIONAL COMMISSION ON HUMAN RIGHTS AND
FREEDOMS IN CAMEROON**

**HEAD 54: NATIONAL COMMISSION ON THE PROMOTION OF
BILINGUALISM AND MULTICULTURALISM**

HEAD 55: PENSIONS

HEAD 56: EXTERNAL PUBLIC DEBT

HEAD 57: INTERNAL PUBLIC DEBTS

HEAD 60: GRANTS AND CONTRIBUTIONS

HEAD 65: GENERAL EXPENDITURE

HEAD 92: CONTRIBUTIONS

HEAD 93: REHABILITATION/RESTRUCTURING

HEAD 94: CONTRIBUTIONS IN INVESTMENT

HEAD 95: CARRY OVER OF APPROPRIATIONS

OTHER HEADS UNDER SECTORS OF SOVEREIGNTY

HEAD 6: Ministry of External Relations

At the start of deliberations on **Head 6**, the Committee on Finance and Budget expressed satisfaction with Cameroon's diplomatic activities during the year now ending. Your Committee members also saluted Government's firm stance on issues that could undermine our country's sovereignty.

During the general discussion that followed the presentation by the Minister of External Relations, your Committees members raised concerns on:

- Salaries paid to Cameroonian diplomats;
- fresh complaints about the dismal functioning of the e-visa platform even though it generates a lot of income;
- the pressing need for Government to collaborate with the French Embassy and create a better platform for visas to be issued to parliamentarians;
- the need to refurbish and equip Cameroon's Embassy in the United States;
- the need to open consulate offices in the United States and Canada;
- the need to recruit bilinguals to work at Cameroon's Embassy in the United States.

Addressing the concerns of your Committee members, the Minister of External Relations averred, as concerns salaries paid to Cameroonian diplomats, that the concern of your Committee members had already been addressed by Government as it has increased their salaries.

As concerns measures taken to transform our diplomatic missions into centres of development, the Minister made it crystal clear that they will

not be treated as such, but rather as centres of attraction to promote Cameroon as tourist destination and consequently boost the economy.

Addressing the concern on fresh complaints about the dismal functioning of the e-visa platform, the Minister of External Relations revealed that several factors had to be taken into account, especially the unstable internet network. He went on to disclose that the platform has been only been operating since 1 May 2023 and that is why its functioning is fraught with difficulties. However, evaluation meetings are held regularly to resolve such problems.

Regarding the pressing need for Government to collaborate with the French Embassy and create a better platform for visas to be issued to Cameroonian parliamentarians, the Minister acknowledged that no agreement has, to date, been signed with the French Embassy. Government is, however, brainstorming on the issue.

Talking about the need to refurbish and equip Cameroon's Embassy in the United States, the Minister posited that work to refurbish and equip the Embassy is provided for in the budget under scrutiny.

As for the need to open consulate offices in the United States and Canada, the Minister disclosed that Government is already brainstorming on the issue. However, since infrastructure, human resources and a lot of money is necessary to operate a diplomatic mission, Government would do so progressively.

On the need to recruit bilinguals to work at Cameroon's Embassy in the United States, the Minister made it clear that workers were deployed to the Embassy recently and so the problem has been resolved.

HEAD 8: Ministry of Justice

At the start of deliberations on **Head 8**, your Committee on Finance and Budget expressed satisfaction with the significant improvement of the working environment and better working conditions in all the courts. The Committee also commended efforts made by Government to give our courts a facelift and portray a good image of the justice system in our country.

During the general discussion that followed the presentation by the Minister of State, Minister of Justice, Keeper of the Seal's, your Committee members saluted Government's commitment to fight corruption in the Ministry of Justice which organised a forum on corruption recently.

Their concerns, however, focused on:

- measures taken by the Government to combat corruption;
- normative and infrastructure projects;
- the measures taken by the government to reduce the duration of pre-trial detention;
- computerisation of the Ministry of Justice and installation of a new software system to facilitate processing of case files by members of the judicial chambers, court clerks and heads of Divisions of the Supreme Court;
- the building of the new Justice Tower ;
- overcrowding in Cameroon prisons;
- failure to meet statutory deadlines for the organisation of the bar examination;
- failure to comply with all legal provisions governing Higher Judicial Council;
- the independence of prosecuting judges.

Taking the floor anew to make general remarks of your Committee members, the Minister of State, Minister of Justice, Keeper of the Seals reiterated that the training of magistrates is the sole responsibility of the Ministry of Public Service and Administrative Reform (MINFOPRA). In his opinion, that accounts for the lapses in the corps of magistrates whose training falls within the ambit of his ministry.

The Minister of State, Minister of Justice, Keeper of the Seals also stressed the need to revoke the practice of assigning young magistrates to courts in the suburbs and inadvertently exposing them to secondary activities that are not part of their profession. For this reason, he suggests that all young magistrates who recently graduated from the National School of Administration and Magistracy (ENAM) should be posted to work at the different benches of Courts of Appeal to refine their academic knowledge.

As concerns the living conditions of prisoners, he pointed out that the budget allocated to the Ministry of Justice made it difficult to have better living conditions for prisoners. The Minister of State, however, posited that efforts are being made to rationalise spending. To buttress his point, he disclosed that the cost of a meal in prison is currently fixed at 400 CFA francs and that the annual cost of healthcare for prisoners fluctuated between 32,937 CFA francs in 2022 and 31,943 FCFA in 2023, a reduction of 994 CFA francs in absolute terms and 3.01% in relative terms.

As for measures taken by the Government to combat corruption, the Minister of State disclosed that the Criminal Code makes provisions for whistle blowing vis-à-vis corrupt practices. He also disclosed that 851 of the 1,784 magistrates are currently handling disciplinary proceedings. He further explained that, apart from revocation, all other sanctions applied to corrupt magistrates cannot be made public.

The Minister of State also revisited the responsibility that parents have to inculcate ethical values in their children. In his opinion, corruption is primarily a matter of education, training and ethics.

Talking about measures to be taken to reduce the duration of pre-trial detention and overcrowding in prisons, the Minister of State averred that such a state of affairs was due to the insufficient number of courtrooms which limits the time allotted to judges, leading to numerous adjournments of hearings and overcrowding in prisons. Nevertheless, he reassured your Committee that his ministry would carry out its duties to the best of its ability.

As for the computerisation of the Ministry of Justice and installation of a new software system to facilitate processing of case files by members of judicial chambers, court clerks and heads of Divisions of the Supreme Court, the Minister of State posited that his Ministry had the necessary engineers and IT equipment for the computerisation of the ministry and digitisation has already begun in Douala.

The only problem, however, was the unreliable and unstable electricity supply, which hampered the digitisation process and also damaged all the IT equipment.

Concerning the commissioning of the justice tower, the Minister of State averred that the project was expected to be completed in 2021, but for it to go operational, several other ministries, such as the Ministry of Public Contracts and the Ministry of Finance, will need to pool their funds together.

On the issue of overcrowded prisons in Cameroon, the Minister revealed that several countries face the same problem. He also noted that some city councils had allocated land to his ministry for the construction

of prisons. He suggested that every courthouse construction project should include a prison.

Addressing the concern on failure to meet statutory deadlines for the organisation of the bar examination, the Minister averred that the Ministry of Justice, in collaboration with the President of the Bar Council, would organise an examination in that regard during the first quarter of 2024.

On the issue of the independence of judges, the Minister made it clear that such independence was provided for in the Constitution. However, he deplored disproportionate judicial rulings in some cases.

At the end of the general discussion, your Committee members tabled some recommendations to the Minister of State, namely to:

- introduce a budget line to exclusively fund activities of the Bar in the budget allocated to the Ministry of Justice;
- increase the salaries of magistrates to combat corruption more effectively;
- work in synergy with private partners to tackle the difficulties of running prisons;
- create a Court of Auditors in order to comply with the provisions of the Central African Economic and Monetary Community (CEMAC);
- create regional Courts of Auditors to shorten the time involved in processing case files.

SECTOR: DEFENCE AND SECURITY

HEAD 13: Ministry of Defence

At the start of deliberations, the Chairperson of the Committee on Finance and Budget reiterated the Committee's support to Government as

it pursues its task to relentlessly fight societal ills, combat terrorism and step up security measures.

In the same vein, your Committee Members commended Government efforts to provide our Defence Forces with the necessary logistics to enable them carry out their responsibilities successfully.

They went on expressed their sincere sympathy to the boss of Defence Forces for all the members of the Defence and Security Forces who died in harness to defend their country.

Lastly, they expressed their concern and compassion vis-à-vis the multiplicity of massacres and kidnappings of civilians in Regions affected by crisis situations. To buttress its point, your Committee cited the two massacres that took place in the space of a week in Mamfe and Galim and which resulted in the death of about thirty (30) persons.

However, they raised concerns on:

- the reasons that may justify a summary presentation of the performance agenda for such a sensitive sector of national life as defence and security. In this respect, your committee members noted that a detailed presentation of the budget of the Ministry of Defence would make a better assessment possible, a situation which could lead to better budget planning;
- the time the persistent asymmetrical conflict in the North-West and South-West Regions would likely end, considering the vested interests in the conflict. Moreover, your Committee members opined that the considerable resources used up by the war would contribute significantly to finance Cameroon's development projects;

- the authenticity of the order signed by the military court to release defendants in the murder case of Martinez ZOGO, and that is circulating on the social media;
- the need to increase the rolling stock of certain military security branches across the country;
- measures taken by the Government against police officers who are not performing their duties, thereby transforming the police force into a roadside business;
- selection criteria and procedures for competitive examinations and recruitment into the Armed Forces to ensure respect of their assigned missions and for the principles of living together and regional balance.

Addressing the concerns of your Committee members, the Minister Delegate at the Presidency of the Republic in charge of Defence, made it clear, as concerns the real security situation prevailing in the North-West, South-West and Far-North Regions and, more recently, in the West Region that has suffered from deadly attacks in recent weeks, that Government is strictly and rigorously monitoring of the situation.

In the same vein, he maintained that frontal attacks against the Defence Forces have now almost ended. Conversely, he disclosed that separatist fighters, currently on the hunt for space, have developed a new modus operandi which is to carry out attacks in places where there is no military presence.

Before rounding off his statement on your Committee's concern, he, however, averred that Government is really on the alert and is increasing the presence of armed forces to ensure that these terrorist threats do not get a foothold in the West Region and other neighbouring localities.

With regard to the reasons that may justify a summary presentation of the performance agenda for such a sensitive sector of national life as defence and security, the Government Representative posited that the presentation before the Nation's representatives is merely a summary of the draft budget for the defence sub-sector for which he is responsible. Details of the presentation are included in the documents made available to Members of the National Assembly.

Continuing his explanations by drawing inspiration from the examples of some countries, he pointed out that the budget of the Ministry of Defence is generally drawn up on the basis of the Gross National Product (GNP) index. The system is not yet applied in Cameroon. The Ministry of Defence, like the other ministries in the sector, has a budget that is determined by resources made available to it by the State.

With regard to the possible end of the persistent asymmetrical conflict in the North-West and South-West Regions, considering the vested interests in the conflict, the Minister Delegate in charge of Defence made it clear that it was not the army's vocation to settle in conflict areas.

He went on to say that the army is an institution at the service of the Nation and, as such, it must support the country's development by providing a security response as instructed by the Commander-in-Chief of the Armed Forces.

Concluding his statement, the Government Representative disclosed that the strategies that are likely to be used to resolve the problem are complementary namely: security, political and diplomatic.

With regard to the authenticity of the order signed by the military court to release defendants in the murder case of, Martinez ZOGO, and that is circulating on the social media, the Minister Delegate at the

Presidency of the Republic in charge of Defence began by positing that the Government does not get its information from the social media.

He went on to explain that since the case began last January, Martinez Zogo's death has been classified as "suspicious death", and the instruction given to the military justice system is classified as secret. In this wise, he said the Minister does not interfere with the investigation, but ensures it complies with the principle of "reported case" which are cases with a strong social or political charge.

As for the type of contradictory documents circulating on social media, the Government Representative was adamant in maintaining that it was not just a bluster, considering the nature of the investigation into the case. He concluded by saying that it is important to allow the courts in charge of the proceedings to do their job in a serene atmosphere.

As for the need to increase the rolling stock of some of its branches across the country, the Minister averred that the Head of the Military Security Division would do the needful at the appropriate time.

With regard to measures taken by the Government against police officers who are not performing their duties, thereby transforming the police force into a roadside business, the Minister Delegate in charge of Defence made it clear that Military Security is not the only structure invested with the responsibility of protecting persons and property.

In this case, he went on to point out that, it would be advisable to refer the matter to Delegate General for National Security who will be able to take adequate measures to stamp out such misconduct.

With regard to the selection criteria and procedures for competitive examinations and recruitment into the Armed Forces to ensure respect for

the principles of living together and regional balance, the Government Representative made it clear that the problem does not arise in the sense that, for each competitive examination and after each candidate's file has been examined, a file is created in the Ministry of Defence, containing all the information likely to identify the Region of origin of the candidates, regardless of their examination centre or their usual place of residence in the country. Such is the basis on which the regional balance quota is applied.

SECTOR: GENERAL ADMINISTRATION AND FINANCE

HEAD 20: Ministry of Finance

After the presentation of the Minister of Finance, your Committee members raised the following concerns;

- the objectives of an ongoing audit mission in the Ministry of Finance;
- the measures taken by the Government at the budgetary level to control the high rate of inflation ;
- progress report on the amendment of the Law on local taxation.

Reacting to the concern of your Committee members on the objectives of an ongoing audit mission in the Ministry of Finance, the Minister acknowledged the existence of such a mission and further intimated that, it was on his request and whose main objective is to evaluate the performance of the administration in terms of good governance.

On the concern of your Committee Members on the measures taken by the Government at the budgetary level to control the high rate of inflation, the Minister of Finance was reassuring and stated that, the Government is aware of the situation and is taking every step to contain it.

Addressing the issue on the amendment of local taxation, the Minister posited that, the amendment process of the said law is, pending approval by hierarchy, ongoing.

HEAD 22: Ministry of Economic Affairs, Planning and Regional Development

At the start of discussions on this head, your Finance and Budget Committee commended the actions carried out by this Ministry, in particular the monitoring of the PIB.

During the general discussion which ensued the Minister's explanatory statement, your Committee members first of all appreciated the maintenance of the Government's commitments to devote at least 30% of the annual budgetary revenue to investment. However, they sought clarifications on:

- The rate of execution of the public investment budget and the measures taken by Government to improve it. In this regard, your Committee members deplored the recurrence of low rates of the public investment budget used every year.
- the advisability of awarding multi-annual contracts on payment appropriations instead of commitment authorisations;
- delays in the execution of multi-year projects due to failures of the contractors;
- non-compliance with public contracts award plans;
- insufficient maturity and slowness in the execution of jointly financed projects;
- non-payment of accounts which leads to the abandonment of construction sites;

- modification of technical specifications;
- late transfer of credits;
- difficulties in executing projects covered by investment transfer credits and counterpart funds. On this point, they generally decried the delay not only in the preparation of tender documents and calls for expressions of interest, but also in the execution of multi-year projects due to the failures of the contractors. ;
- failure to master the new procedures by the managers concerned;
- government's assurances on the maturity of projects in the sectors concerned by the first phase of implementation of the import-substitution policy.

Addressing the concerns of your Committee members, the Minister Delegate, thanked the Chairperson of the Committee for the elements of appreciation of government's policy as a whole and the enumeration of the difficulties linked to the policy of execution of the public investment budget. He then recalled that public resources enable the formation of capital and the creation of wealth.

Regarding the rate of execution of the public investment budget and the measures taken by Government to improve it, the Minister rightly noted the difficulties linked to the normal execution of the public investment budget in a constantly dynamic context.

Continuing on this issue, he mentioned the environment, in particular the action of the Government which suffers negative effects and makes public management quite complicated not only for Cameroon, but also for all countries in the world, particularly developing countries.

The Minister Delegate indicated that Government is delighted with the very strong partnership between elected officials, in particular parliamentarians and mayors who work with Government in the implementation and monitoring of the investment budget. So, this mechanism is in operation for a long time. Its assessment and guidelines are still important.

Furthermore, the Minister explained that his ministry will make another assessment of the difficulties identified in order to propose new, much more effective guidelines.

Concluding on this issue, the Minister Delegate declared that the system in place has allowed Cameroon to make a qualitative leap. Before the establishment of the participatory monitoring of the public investment budget, a certain number of public investment projects were not implemented at all. Today, there is a decrease in the number of abandoned projects noted.

Regarding the Government's assurances on the maturity of projects in the sectors concerned by the first phase of implementation of the import-substitution policy as well as the projects selected and the budgetary appropriations allocated, the Minister recalled that the desire of the Head of State is to “produce what we consume and consume what we produce”. The import-substitution policy is therefore structured around this vision.

Consequently, the first projects being matured for the implementation of the import-substitution policy are essentially agricultural projects.

In addition, the Minister revealed that the Government is structuring agricultural value chains to ensure we can actually consume, what we

produce and produce what we consume. This system will allow us to reduce imports and thus improve our balance of trade.

HEAD 50: Ministry of the Public Service and Administrative Reforms

In her opening remarks, the Chairperson of the Committee on Finance and the Budget expressed her satisfaction about Government's continuous recruitment of young people into the public service through competitive entrance examinations, despite the uproar provoked by the recent competitive entrance examination into ENAM.

During the general discussion that followed the Minister's presentation, your Committee members raised the following concerns:

- bribery and corruption in public competitive entrance examinations; in this connection, they sought to know more about the case of a candidate who did not pass the written part of the competitive entrance exams into ENAM this year but was finally declared successful;
- a balance sheet of the implementation of the ENAM reform;
- the progress level of teachers' files being processed, in order to avoid further accumulation of arrears;
- the effectiveness of the new Computerised System of Integrated Management of State Personnel and Payroll (SIGIPES);
- the end of the OTS strike action;
- the digitisation of civil servant's file;

- the methods used to avoid a situation where all the ten thousand (10,000) young people recruited by the President of the Republic could be due retirement at the same time;
- the policy used to recruit persons in the civil service.

Responding to your Committee members and, as concerns bribery and corruption in public competitive entrance examinations, the Minister of Public Service and Administrative Reform acknowledged that his Ministry is not free from reproach. However, the ministry remains a victim in most cases of embezzlement and swindling in its services. On this subject, he posited that, as soon as the proof of such acts is established, the perpetrators are punished accordingly.

On the specific case of the candidate who failed the written part of the ENAM competitive entrance examination but was declared successful in the final results, the Minister explained that this situation was due to a malfunction in the computer system caused by successive power outages that occurred when the results were being processed. However, he made it clear that a Ministerial Order was issued to cancel the previous Order, and the said candidate was replaced by the first candidate on the waiting list.

With regard to the processing of teachers' files, the Minister pointed out that the Government had made enormous efforts, which were unprecedented, to process files, particularly those concerning the 2022 graduating batch of the Higher Teacher Training College (HTTC), including those of civil servants. The digitisation system now in place means that processing times are much shorter. By way of example, he pointed out that successful candidates from the HTTC no longer have to

go through the lengthy process, but their files can be received and processed at the Regional Delegation and then sent to the Central Administration for further processing.

Concerning the effectiveness of the new Computerised System of Integrated Management of State Personnel and Payroll (SIGIPES), the Minister said that the work currently underway was launched in September 2021 with the award of the relevant contracts, and that to date, of the fourteen (14) modules expected, eight (8) are already operational. In addition, he mentioned that when the system will be expected to fully go operational, there are plans to continue the digitalisation process in all the administrations and also ensure the training of future users.

With regard to the end of the OTS strike action, the Government Representative noted that this worrying issue was not solely within his remit. The process of paying the arrears had begun at the Ministry of Finance in order to shorten the timeframe contested by the teachers.

Talking about the digitisation of a civil servant's file, the Minister revealed that to date the Ministry has a web system containing all the civil servant's updated information.

With regard to the strategy used to avoid a situation where all the ten thousand (10,000) young people recruited by the President of the Republic, will be due retirement at the same time, the Minister pointed out that each career has a specific path. As a result, it is not because the said young people were recruited at the same time that they will be due retirement at the same time.

With regard to the policy underpinning recruitment to the civil service, the Minister dwelt on two fundamental criteria: the candidate's performance and the quota system, which stems from the policy of regional balance advocated by the President of the Republic.

In terms of recommendations, your committee members suggested:

- the cancellation of the oral part of the competitive entrance examination, which is considered to be a blockage for candidates deemed to have performed well in the written part;
- speeding up the processing of teachers' files in order to avoid further accumulation of arrears;
- the effective respect for regional balance
- the dissemination of information to young Cameroonians from all walks of life who are potential candidates for public competitive examinations.

HEAD 7: Ministry of Territorial Administration

Since the Minister of Territorial Administration was unavoidably absent, the budget allocated to his ministry was defended by the Minister of Finance.

HEAD 10: Ministry of Public Contracts

During deliberations on **HEAD 10**, your Committee expressed satisfaction with efforts constantly made by the Minister to reduce fraud and bad governance to the barest minimum in our country's public procurement system.

The Committee also commended the ministry for reforms effected to increasingly improve the contract award system. However, during the

general discussion that followed the Minister's presentation, the concerns of your Committee members focused on:

- the level of misappropriation through public contracts;
- existence of apriori and posteriori inspection;
- duration of the mandate of members of the public contract award board and their deployment to Regional and Local Authorities;
- outcome of the digitisation process of public contracts;
- outcome of the discount process agreed;
- information on the rejection of a contract worth 100 billion circulating on the social media;
- tracking receipts and accounts effectively;

Addressing the concerns of your Committee members, the Minister of Public Contracts made it clear, as concerns the level of misappropriation through public contracts, that there are so many phases in public procurement.

During the public contract award phase, the ministry intervenes when there are lapses or there is a petition from aggrieved persons. The petition is then examined by the appeals review board created to take proposals to the Minister on possible ways of redressing the situation.

However, in the event where the aggrieved person is dissatisfied with the decision of the appeals review board, the aggrieved person may opt for arbitration or take legal action.

Talking about the existence of apriori and posteriori inspection, the Minister disclosed that such controls are carried out, they would be increased and are complemented by on-the-spot controls and documentary inspection.

Regarding on-the-spot control, Article 47 of the Public Contracts Code stipulates that all supervising engineers must forward to the Ministry

of Public Contracts all documents that were used during the examination of bids. It is at the end of the examination of such documents that the ministry prepares its report.

The Minister also made it clear that devolved services such as regional and divisional brigades channel such information to the central administration.

Concerning the duration of the mandate of members of the public contracts award board and their deployment to Regional and Local Authorities, the Minister revealed that their mandate is two years, renewable once.

He, however, made it clear that the duration of the mandates of some members of the public contract award board ended since 2019.

It is for that reason that a waiver was submitted to hierarchy to extend the duration of their mandate while waiting for the designation of all the members of the board at the level of Regional and Local Authorities.

He concluded that, so far, out of 360 councils only 320 members of the public contract award boards has been designated.

As for tracking receipts and accounts effectively, the Minister maintained that his ministry is represented in each board, namely in the Regional and Local Authorities contract award board, the contract award board of public and semi-public enterprises plus ministerial contract award boards.

He averred that his ministry is represented in the boards in order to track the performance of public contracts and gather information that is channeled to the supervisory authority.

Concerning accounts, the Minister made it clear that his ministry only inspects the final accounts to avoid delays in the procurement process.

As for the outcome of the digitisation process at the end of the financial year, the Minister stressed that Cameroon Online E-procurement-system (COCLEPS), would be installed in three phases.

The first phase of its installation began in 2021 thanks to a Korean donation and its financial aspects were assessed at mid-term by the World Bank.

Its balance sheet shows that over 1500 calls for tender have been posted online, more than 450 public contracts have been awarded for over 25 billion CFA francs.

However, he deplored the existence of problems such as resistance by supervising engineers, in particular, to changes and frequent power outages which cause delays in the procurement process.

As for the second phase of COCLPES, its signature by the Ministry for Economic Affairs, Planning and Regional Development and the Republic of South Korea is still awaited.

HEAD 27: Ministry of Decentralization and Local Development

In her introductory statement, the Chairperson of the Finance and Budget Committee stated that the Committee was pleased with the maintenance of the course of actions aimed at deepening the Decentralisation process. She also expressed the Committee's satisfaction as regards the increasing initiatives taken by the Regional Councils to stimulate development in their regions.

Then the Minister presented a balance sheet of the implementation of the budgetary programmes during the 2023 financial year and the outlook for the 2024 financial year.

During the general debate, your Committee members sought clarifications on:

- the effectiveness of the transfer of competences to the Councils and Regions in the Secondary Education sub-sector and the Health sector. In this regard, Your Committee members sought to know the arrangements made to ensure that the transfer of competences is accompanied by that of the relevant resources still lodged in the account of the Ministry of Secondary Education (MINESEC) on the one hand, and that the Councils be able to appropriate them for local development, on the other hand;
- the effectiveness of local taxation;
- the lack of monitoring of the execution of the PIB in the Councils;
- the need to carry out an audit of the administrative and management accounts of the Councils;
- improving the remuneration of Regional Counsellors;
- the up-to-date assessment of the application of the Decree of the President of the Republic establishing the modalities of exercise of the municipal police;
- the poor management of Councils and Regions by their executives;
- doubts as to the accomplishment of the Decentralisation process in Cameroon;
- the necessary digitisation of birth certificates;
- the difficulties experienced in transferring Secretaries General of Councils due to family reunion or illness;

- lack of seriousness in complying with the obligation for MINDDEVEL employees to process the mail that reaches them;
- the reasons for the double increase in MINDDEVEL's 2024 budget;
- failure to respect the authority of Mayors by **Municipal Collectors**;
- the need to provide the Councils and Regions with qualified human resources to implement the competences transferred.

Reacting to the concerns of your Committee members, the Minister of Decentralisation and Local Development, with regard to the effectiveness of the transfer of competences to the Councils and Regions in the Secondary Education sub-sector and the Public Health sector, pointed out that the said competences have actually been transferred to these public entities by the Presidential Decree which sets out their implementation specifications as well as the modalities for the progressive appropriation of said competences.

As for the management of the relevant resources, the Minister maintained that the Head of State has instructed that not only should the resources allocated to Councils and Regions for the transferred competences be substantial, but that the Ministries should support them while awaiting total management by themselves.

Regarding the effectiveness of local taxation, the Government Representative indicated that unlike management by allocation, the implementation of local taxation is complex and requires a lot of expertise on the part of the Councils and Regions. This is how he specified that work to overhaul this taxation has been undertaken by the State in order to retain two (2) or three (3) of these most profitable taxes and whose

management should gradually return to the Councils and Regions until they are equipped with adequate means and technical capacities.

Concluding on the issue, he reassured Your Committee members that a text on local taxation has already been developed and submitted for approval to the senior management.

On the question of the lack of monitoring of the execution of the PIB in Councils, the Minister stated that the phenomenon of the low execution rate of the PIB is a reality. But this situation is not a cause for alarm.

In this regard, he maintained that MINDDEVEL and MINEPAT identify priority projects upstream and ensure their maturity. The Ministry of Public Contracts, for its part, is contacted in order to proceed with the award of contracts.

He also pointed out that a committee for monitoring the execution of PIBs in the Councils is being set up within his Ministry.

Regarding the need to carry out an audit of the administrative and management accounts of the Councils, the Minister stated that Councils and Regions are placed under the supervision of Sub-Divisional Officers, Divisional Officers and Governors depending on whether they fall within in a Sub-Division, Division or Region respectively. These administrative authorities therefore carry out controls within the limits of the law, because there is no supervision without regulations or beyond regulations.

On the up-to-date assessment of the application of the Decree of the President of the Republic establishing the modalities of exercise of the municipal police, the Minister recognized that it is mixed; because the Councils are still struggling to adopt the proceedings with a view to the

creation of a municipal police force. Those who manage to create them do not comply with the regulations. In that respect, he explained, MINDDEVEL constituted a standard procedure for the creation of a municipal police force as well as the institution of appropriate training modules by NASLA (**National Advanced School of Local Administration**).

With regard to the concern on upgrading the remuneration of Regional Counsellors, the Minister clearly stated that the latter are only entitled to reimbursement of transport cost, a session allowance and accommodation during the holding of Board meetings.

Only members of the Bureau are entitled to monthly remuneration and other benefits provided for by the regulations in force.

Regarding the poor management of Councils and Regions by their executives, the Minister reiterated that there are many Councils which are well managed by their executives. But, it is noted that there are often cases of abuse against which adequate measures have always been taken either by the Council's Board or by the supervisory authority in order to restore order.

Responding to the question about doubts as to the accomplishment of the Decentralisation process in Cameroon, the Minister stated that it is indeed effective, because of the existing and relevant provisions of the Constitution, the law and the Decrees and Orders, which give substance to its application.

Moreover, the transfer of competences and resources to the Councils and Regions is carried out gradually and methodically.

Regarding the need to digitise birth certificates, the Minister indicated that there is a Master Plan for digitisation which was put in place by the National Civil Status Office (BUNEC) in 2018.

But, he stated that this project is very expensive; hence the request of the Korean Government, an expert in the matter. While awaiting the completion of this work, some Councils are already implementing the computerisation of birth certificates.

Regarding the lack of seriousness in complying with the obligation for MINDDEVEL employees to process the mail destined for them, the Minister reassured Your Committee members of the desire to improve this service. Better still, the digitalisation of the file processing circuit is effective in his ministry, thus reducing the processing time for a file to 48 hours.

As for the reasons for the double increase in MINDDEVEL's 2024 budget, the Minister explained that it is the outcome of the application of the directives of the Head of State who instructed that the resources be transferred to the MINDDEVEL budget intended to finance Decentralisation, formerly lodged in Heads 65 and 94 at MINFI and MINEPAT respectively.

On the failure to respect the authority of Mayors by Municipal Collectors, the Minister indicated that the solution to this issue resides in good collaboration and compliance with the rules of ethics. To this end, the Ministry ensures that the Mayor and the Municipal Collector work for the general interest.

Addressing the need to provide Councils and Regions with qualified human resources to implement the competences transferred, the Minister revealed that this relevant concern will be gradually resolved through the establishment of the local civil service and the training of staff by the NASLA.

As regards recommendations and suggestions, Your Committee members recommended the following:

- compulsory affiliation of employees of Councils and Regions to the NSIF and regular monitoring of its execution by MINDDEVEL;
- the collection and management of advertising fees by Councils;
- the direct collection by Councils of the discharge tax and the property tax;
- the involvement of Mayors in land management in their locality.

SECTOR: EDUCATION, TRAINING AND RESEARCH

HEAD 25: Ministry of Secondary Education

At the start of deliberations on the draft budget of the Ministry of Secondary Education, your Committee expressed satisfaction with activities carried during the preceding school year as well as the results obtained in the official examinations and steps taken to gradually satisfy demands by teachers, although many of the problems still persist.

After the presentation of the performance agenda of the Ministry of Secondary Education for 2024, your Committee members raised the following concerns on:

- measures taken by the Government to combat the proliferation of clandestine schools;
- professionalising of education;
- the authorisation to open two (2) technical schools in Sangmelima (MONEKO'O) and MEYOMESSI (BIKOULA);
- reforms effected by the Ministry of Secondary Education to bring technical schools in the English sub-system on a par with those in the French sub-system;
- the policy to rehabilitate dilapidated schools and educational infrastructure;
- the policy governing school uniforms. On that score, your Committee pondered on measures taken by the Government to define a decent and appropriate dress code for schools;
- steps taken eradicate gender-based violence and rape in schools;
- the teaching quality in Cameroon amid your Committee's concerns as to whether education provided in Cameroon meets international standards;
- the need to involve security forces in rendering schools secure and combating violence in schools;
- rumours of initiation rites into secret societies in schools.

Addressing the concerns of your Committee, the Minister of Secondary Education posited, as concerns measures taken by the Government to combat the proliferation of clandestine schools, that her ministry has a task force in charge of monitoring and closing down non-compliant schools. However, the efforts the task force are thwarted by fraudulent tactics which are used to unscrupulously reopen such schools.

As for professionalising teaching, the Minister made it clear that professionalising education is afoot and would eventually enable each learner to become a bona fide job creator from secondary school onwards.

Talking about authorisation to open 2 (two) technical secondary schools in Sangmelima (MONEKO'O) and Meyomessi (BIKOULA), the Minister posited that it was an omission which would be corrected after verifying whether the two establishments were among those authorised to go operational next year.

On reforms effected by the Ministry of Secondary Education to bring technical schools in the English sub-system on a par with those in the French sub-system, the Minister stressed that the aim of the ongoing reform to professionalise education is to harmonise the specialities of the two sub-systems and render them more modern. She added that the eventual opening of the NSAM-Yaounde, technical high school, with its array of new speciality courses, would solve this problem. She also urged English-speaking Cameroonians to enrol en masse, in order to choose the specialities that interest them.

As for the policy to rehabilitate dilapidated schools, she stressed that it was a top priority that was entrusted to the Secretary of State, for which a solidarity fund has been created with the aim of rehabilitating renowned former schools such as the Leclerc Grammar School, the Ombe Technical High School and many others.

Talking about the policy governing school uniforms, the Minister began by highlighting the influence of parents and companions have on pupils. She went on to point out that in the English-speaking sub-system, wearing uniforms is, in keeping with well laid down rules, compulsory even though that is hardly the case in certain establishments in the French-speaking

sub-system. She also urged your Committee members to forward to her suggestions on the subject so that she could take the necessary measures.

With respect to steps taken to eradicate gender-based violence and rape in schools, the Government Representative maintained that these are social ills that affect all segments of society. To this end, it is important to take measures to protect pupils from such abuses in families and schools.

With regard to the quality of education dispensed in Cameroon, the Government Representative opined that the educational system in Cameroon complies with international standards. The introduction of distance learning allows students to study on their own, on established platforms and in line with international standards.

Talking about the need to involve security forces in rendering schools secure and combating violence in schools, the Minister did not deem it necessary to deploy them to schools.

However, she urged parents and heads of school establishments to do their job in supervising and educating their children.

Concluding her explanations on rumours of initiation rites into secret societies in schools, the Minister averred that these were indeed baseless and untenable rumours.

She also exhorted your Committee members to provide her with tangible evidence so that she could address the issue properly. She further urged your Committee members to help her raise parents' awareness in order to resolve the problem of crimes and illnesses in schools.

After these discussions, your Committee members recommended that the Minister find out whether the number of administrative and teaching blocks operating at CETIC Ngoyla has been increased.

HEAD 15: Ministry of Basic Education

At the beginning of deliberations on this Head, your Finance and Budget Committee expressed its satisfaction with the continued recruitment of teachers within the framework of the third phase of the operation to recruit contract teachers for nursery and primary schools. Your Committee also commended the institution of special allowances for teachers serving in priority education zones in a bid to retain them in their jobs.

The Committee lastly praised this Ministry for the free distribution of some school textbooks to pupils over the past years.

During the general discussion that ensued, the concerns of your Committee Members focused on:

- measures envisaged by MINEDUB to reduce or limit school dropouts;
- the huge amounts paid by parents as contribution to school fees whereas school is supposed to be free;
- the efforts made to combat illiteracy ;
- the disparities between regions;
- absenteeism and even the lack of teachers in the hinterlands;
- the high number of teachers in the major metropolitan areas, in particular Yaoundé and Douala;
- the level of progress of the project to build on-call accommodation in certain schools in rural areas;

- the poor management of the Minimum Package by the municipalities; and
- the place of reading and school books in the current context of digitalisation;
- the state of corruption in this sub-sector.

Responding to your Committee Members and as concerns the measures taken to reduce or limit the rate of school dropouts, the Minister said that schools already have management boards which work to improve the teaching quality. He nevertheless deplored the fact that some teachers take up the teaching profession by default and not by vocation. In any case, the government is making enormous efforts to minimise the school drop-out rate.

With regard to the huge amounts paid by parents as contribution to school fees, the Minister recalled that UNESCO's provisions on free public primary education stipulate that education has three sources of funding, namely the State, families and development partners.

In this respect, he pointed out that the Parents-Teachers' Association (PTA) plays an important role in the financial management of schools. Consequently, the funds collected by the PTA should normally be used to make up for certain shortcomings in the schools.

As for the efforts made to combat illiteracy, the Minister spoke of the role that women should play in combating this scourge which is that of raising the awareness of young girls on the need to go to school and promote education.

With regard to the disparities between the regions, the Minister decried the irresponsible manner in which some school principals manage the funds collected by the PTAs, whose aim is to contribute to the

development of schools. To this end, he called on all education stakeholders to assume their respective roles in order to reduce the above-mentioned disparities.

On the subject of teacher absenteeism in the hinterland, the Minister of Basic Education said that this was due to the large number of female teachers, who quickly join their families in the regional and divisional headquarters. He went on to deplore the fact that many teachers are unenthusiastic about their profession and are often absent from work.

To tackle this problem, teachers are recruited according to the number of pupils in each school, and incentives are introduced for teachers working in remote areas.

With regard to the large number of teachers in the big cities, the Minister explained that this was due to large number of women in the teaching corps, who are often bound to reunite with their families in the cities. Despite the fact that women constitute the majority of workers in this sector, the Government endeavours to respect the ratio indicated by the relevant standards.

Concerning the construction of on-call accommodation, the Minister vouched that the projects are ongoing depending on the budget and the priority given to certain education zones. The objective being to retain teachers in their posts.

On the poor management of the minimum package, the Minister pointed out that this was made difficult by the slowness of the procurement procedure. The granting of this minimum package, transferred to the Regional and Local Authorities (RLA), should be carried out on an ad hoc basis, so that the mayors can provide materials to the schools within a

reasonable timeframe.

As for the place of reading and school books in the present context of digitalisation, the Minister posited that the inspectorates give due attention to the aspects of reading and the quality of books used in the teaching process especially within the framework of the programmes to renovate the education system that are currently underway.

Broaching the concern on the struggle to stamp out corruption in the education sector, the Minister for Basic Education said that steps were being taken to track down and punish the perpetrators of this act. As far as the Ministry is concerned, he disclosed that the Inspector General of Services is responsible for verifying the quality of service provided by officials.

As recommendations, your Committee members made the following suggestions:

- raise parents' awareness on the need to promote school attendance by girls ;
- ensure a better structuring and traceability of administrative documents.

HEAD 18: Ministry of Higher Education

Right from the beginning of their deliberations, the Chairperson, on behalf of the august members of your Finance Committee, congratulated Government on the opening of various universities and higher institutions of learning in all the regions of our country as well as the effort made to promote quality teaching, research and vocational education in our State universities.

However, their deliberations during the general discussion focused on:

- the quality of teaching in higher private institutions of learning given the sanctions levied on some of these higher institutions of learning during the 29th session of the National Higher Education Commission;
- the steps taken to efficiently address the problem of the infrastructure that should house the new universities that have been opened in order for them to effectively be opened at the beginning of the 2023/2024 academic year ;
- the strategic plan for our higher education to take into consideration the needs of the changing world as expressed in our National Development Strategy (NDS30).

In his response to the worry about the quality of teaching in private higher institutions of learning and given the disciplinary measures imposed on some of these private higher institutions of learning during the 29th session of the National Higher Education Commission, the Minister disclosed that as of today there are, on record, 476 private higher institutions throughout the entire National territory.

The Minister reminded your Committee members that for a higher private institution of learning to be approved, an application to that effect is first of all forwarded to the National Higher Private Education Commission which is presided by a full professor who ascertains that the established norms are respected.

He continued by pointing out that all these higher private institutions of learning are guided either by a Cameroonian State university or by a foreign university which is duly recognised internationally.

In the same vein, the Minister of State disclosed that the new Law of July 2023 on the orientation of higher education has come to sanction the categorisation of higher institutions of learning that were conforming to a type of global standardisation and harmonisation of private universities.

He said that at the moment, rectors and vice chancellors of universities are preparing 22 enabling instruments for each innovation of the Law of 29 July 2023. The windfalls from these decrees would enable the effective categorisation of universities based on the seniority of the private higher institutions of learning, the level of lectures, their output, efficiency and the type of partnership agreement signed with the State as international universities.

The Minister of Higher Education concluded this point by addressing the measures taken for controlling the activities of universities, pointing out that there would be a number of structures in this ministry, notably a general inspectorate in charge of academic affairs, a general inspectorate for services and a directorate in charge of norms and standards worthy of an environment of higher education ; i.e. ensure quality professional, have an adequate number of teachers and, lastly, degrees or certificates that are job worthy.

Concerning measures taken to cope with the problem of the infrastructure that should host the newly created universities in order that they could effectively open their doors at the beginning of this academic year, the Member of Government stated that the State universities of Bertoua, Ebolowa and Garoua that were created by the presidential decree of 5 January 2022 are already functional.

The Minister reminded your Committee members that this operation was in two phases: on the one hand, by transforming the structures of the

annexes that were constructed before the decree of January 2022 into institutes, faculties or higher institutions and on the other hand by creating new universities.

Continuing his explanatory statement with regard to the functioning of these Higher Institutions of Education, the representative was reassuring, stating that there is no more obstacle standing in the way for these three universities to open their doors by the beginning of this school year. The results of competitive examinations have been published, the temporary promises acquired from ministry of Basic Education and from the ministry of Secondary Education are henceforth functional. All of this has made it possible for the directives of Government to be executed pending the final formalities for the acquisition of permanent equipment.

In this wise, he specified that a budgetary allocation of 254 billion 930 million 671 thousand francs has already been made available for works in these universities. This amount is shared as follows :

- For the university of Bertoua : 86 billion 934 million CFA francs ;
- For the university of Ebolowa : 91 billion 150 million CFA francs ;
- For the university of Garoua: 76 billion 659 million CFA francs.

Your Committee members did not raise any concern.

Ending his explanation on his point, the Minister of Higher Education stated that the problem about the functioning of these three universities is completely under control. On the ground, effective teaching is ongoing and works pertaining to the construction of infrastructure is also ongoing.

As for working out a strategy for better teaching in Higher education capable of taking into account the needs of the changing world, the Government representative said that a university of the 3rd millennium

should be able to transform the economy and the social and cultural environment of the country fundamentally and sustainably.

As for Cameroon, the new law which seeks to reform Higher Education has highly laid special emphasis on entrepreneurship university education. More specifically, it is a question of creating a union between wise scholars and know-how. This new norm consists precisely not in answering the question “How much do i know” but rather more in worrying about “what do I know how to do” in order to significantly improve on your daily life.

Concluding his statement, the Government representative highlighted the academic excellence that comes from this new philosophy of Higher Education which if implemented in our country, would enable us to build a new type of students capable of creating wealth, transforming our economy, participating in our economy growth and, at last, in maximising our (GDP) of which would confer on Cameroon’s universities a central position among the universities of the sub-region of Central Africa, and a source of inspiration for students from Africa and elsewhere.

HEAD 35: Ministry of Employment and Vocational Training

At the start of deliberations on **Head 35**, your Committee on Finance and the Budget saluted investment and several initiatives in the sector to optimise vocational training in order to offer young people opportunities for entrepreneurship or self-employment.

After the Minister's presentation, your Committee members sought clarifications, during the general discussion that ensued, on:

- conclusions of the campaign to legally regulate foreign workers whose employment contracts were not renewed. According to the Committee members, this situation is a call for concern from an

economic point of view as there are about sixty (60) thousand foreign workers in Cameroon who should be paying income taxes through their contracts;

Your Committee members also pondered on:

- the problem of giving preference effectively to nationals in the context of job scarcity;
- the outcome of implementation of the Skills Development Support Project for Growth and Employment (PADESCE) in terms of professional integration;
- the shortage of qualified personnel in many sectors and most especially in the timber sector;
- the high cost of training in private establishments due to the absence of public vocational training centers.

Addressing the concerns of your Committee members, the Minister made it clear, as concerns conclusions of the campaign to legally regulate foreign workers, that a levy is exacted from the salaries of a limited number of such workers who have been identified. The funds procured from such levies will be used to develop vocational training centers.

With respect to the large number of foreign workers in Cameroon, a general mobilisation involving all the administrative services concerned is needed to identify all foreign workers and make them comply with regulations governing the payment of taxes deductible from their remuneration in accordance with their employment contracts. The aim of this action is to create a fund for vocational training.

The Minister also posited that these contributions alone are not enough. It is necessary to explore other sources from which income could be generated through the application of the mining, oil and gas codes.

Concerning the outcome of the implementation of the PADESCE, the Minister posited that it is the result of a partnership between the Government of Cameroon and the World Bank. In fact, it is a mechanism created to train people in trades that are in the job market and where the job market cannot accommodate them, they can be self-employed.

He also maintained that the project also aims to rehabilitate infrastructure, develop reference systems and curricula and provide support for small and medium-sized enterprises (SMEs) and the informal sector.

Regarding the shortage of qualified personnel in many sectors and most especially in the timber sector, the Minister made it clear that the shortage is due to the high cost of in vocational training in training centers.

Due to that situation, the Head of State has reduced the cost of training to fifty thousand (50,000) CFAF in public centers of excellence and in all vocational training centers. Unfortunately, these training centers still lack qualified trainers to match demand.

Conscious of the need for a skilled labour, the government intends to mobilise all internal and external resources by lobbying financial partners to build vocational training centers of the highest quality and transform existing RAC/DS into trade training centers.

HEAD 19: Ministry of Scientific Research and Innovation

At the start of deliberations on **Head 19**, your Committee began by saluting MINRESI's commitment to promote research and enable the sector to effectively contribute to Cameroon's quest of becoming an emerging economy by 2035.

The Committee went on to note Government's determination to increase the number of researchers by recruiting more researchers, building their capacity and seeing to it that their research results contribute their quota to our country's development.

Lastly, your Committee exhorted MINRESI to devise strategies to optimally provide guidance to young researchers.

During the general discussion that ensued, your Committee sought clarification on the situation of our country's researchers who are receiving scientific training abroad.

Addressing the concerns of your Committee members, the Minister of Scientific Research and Innovation averred, as concerns the situation of Cameroonian researchers who are receiving scientific training abroad, that they are actually mobile as they return to Cameroon and subsequently travel to other countries that assist our country during the training of researchers.

In actual fact, the 25 budding researchers who have been awarded scholarship to study in France will leave the country in the coming days and measures have been taken for them to pursue their studies in institutes of research. The Minister revealed that the delays noticed were due to the fact that the French Cooperation Officer had been changed.

What is more, researchers who had travelled to India and Korea had all come to the end of their stay and have returned to the country.

Continuing her statement on the issue, the Minister averred that the President of the Republic has initiated an elaborate scientific diplomacy which is bearing fruits and enabling researchers to travel through the system of advanced research.

In the opinion of MINRESI, Cameroon's choice partners in the domain of scientific research are Indians, Koreans and the French.

Concluding her statement on the issue, the Minister was keen to note that the financial contribution of foreign countries to research is quite significant and so it is logical for such countries to reap the first fruits of research.

In actual fact, the MINRESI counts on the National Assembly's support to have the budget allocated to research increased.

SECTOR: COMMUNICATION, CULTURE, SPORTS AND LEISURE

HEAD 17: Ministry of Communication

In her introductory remarks the Chair of the Committee on Finance and the budget commended the efforts made by the Ministry of Communication to improve the quality of information broadcasted to Cameroonians and the content of official communication. She also applauded the drop in incidence of aberrations that undermine coexistence, integration and national unity.

During the general discussion that ensued, the concerns of your Committee members focused on:

- the measures adopted to improve working conditions of broadcasters and to curb any malpractice, thereby maintaining social peace;
- the strategies put in place by state-owned channels to ensure that they maintain high broadcast audiences and remain competitive;
- the allocation process and criteria for awarding state subsidies;
- Canal + pricing in Cameroon;
- the digitalisation of Cameroon Radio and Television (CRTV).

The Minister of Communication, addressing the concerns raised by your committee members, stated that the Ministry was working to consolidate democracy and freedom of expression opined by the Head of State, His Excellency Paul Biya, regarding the measures taken to improve conditions in which the profession is practised and curb excesses in order to maintain social cohesion.

As for the National Communication Council (CNC), which is the regulatory body of the profession, the Minister stated that the CNC is committed in raising awareness, reprimanding and sanctioning.

The Minister, also outlined issues relating to the CNC's prerogatives, deploring the fact that the sanctions imposed by the CNC are non-coercive due to the absence of a legal framework. Nonetheless, he affirmed, he has never ceased to call for a sense of responsibility among all journalists.

Furthermore, the Minister stated that he recently called upon the service provider CANAL+ to do away with any content contrary to moral values and the Cameroonian law, which strongly condemns unholy liaisons, especially homosexuality.

As far as competitive strategies put in place by public broadcasters to secure their audience levels and ensure competitiveness is concerned, the Minister of Communication applauded the competition that prevails in this sector.

According to the Minister, competition is proof of a vibrant media space, one that is renewed overtime. By way of illustration, he explained that CRTV Sport and CRTV News are CRTV's response to the very attractive sports and news programmes offered by the CANAL+ service provider. Nevertheless, the Minister of Communication pointed out that, a majority of Cameroonians are loyal to the state-owned media because of the credibility of their news.

To round up, the Minister explained that journalists were certainly not lacking in intellectual ability or creativity, but that they lacked financial resources, reason why CRTV does not produce enough programmes.

As for the digitisation of Cameroon Radio and Television (CRTV), the Minister revealed that a project to launch a platform entirely dedicated to CRTV is currently being developed by his service.

Having come to the end of the discussions, the members of the Committee suggested that the Minister of Communication, should set up an appropriate structures to enable the country's communication policy to be more proactive in the fight against misinformation, which is the main cause of social crises.

HEAD 26: Ministry of Youth Affairs and Civic Education

In her introductory statement, the Chair of the Committee on Finance and the Budget sought clarifications on:

- evaluation of the second phase of the project to support the socio-economic resilience of underprivileged youths in northern Cameroon;
- the state of progress of the Youth Connekt Cameroon Initiative launched in 2021 and activities undertaken;
- measures taken to develop a spirit of civic responsibility, combat anti-patriotic attitudes among youths and the use of drugs in schools;

Addressing the concerns of your Committee members, the Minister, posited, as concerns the evaluation of the second phase of the project to support the socio-economic resilience of underprivileged youths in northern Cameroon, that the first phase of the project made it possible to lend support to 4,800 youths in 17 councils. The implementation of the

second phase of the project started with capacity building on entrepreneurship for the said youths. It also made it possible to train 1,500 youths in multipurpose youth training centres.

Talking about the state of progress of the Youth Connekt Cameroon Initiative, and activities undertaken, the Minister explained that this programme, will soon enter its fourth operational year, around 4,800 out of the 5,000 youth projects initially earmarked have been funded.

As for training peace ambassadors, which is another activity of this programme, many youths have embraced peace and have been trained towards this goal. The Minister also revealed that United Nations Resolution 2250 on "Youth, Peace and Security" is gradually being applied through a National Committee and a National Action Plan. Regional action plans were recently launched to promote peace among the youth in the Far North region and in other areas plagued by insecurity.

Over a million youths have already been offered job opportunities.

Rounding off his remarks, the Minister posited that, it is thanks to these outstanding results that United Nations partners have decided to extend the programme to a second phase. A consultant has been hired to evaluate the programme and submit a draft for phase 2, pending validation during the 4th anniversary celebrations of the programme in 2024.

As concerns incivility and the use of drugs among youths, the Minister made it clear that the National Programme for Civic Education for the promotion of Moral, Civic and Entrepreneurial Rearmament (PRONEC-REAMORCE) was set up in 2022 to combat these vices. Its aim was to promote civic-mindedness in schools, universities, extra-curricular and socio-professional settings, and even in neighbourhoods,

by cultivating the fighting spirit in every youth so that he or she becomes an indomitable lion in his or her field of practice.

The Minister also explained that the programme, which is modelled on the Korean Mindset Educational Programme, is designed to bring about a change in mentality. The Minister is working in collaboration with partners who have detox centres that are able to care for these out-of-school youths so as to rehabilitate them in to the society.

HEAD 16: Ministry of Sports and Physical Education

At the start of deliberations devoted to the examination of the draft budget of the Ministry of Sport and Physical Education, your Finance and Budget Committee saluted the rigour and innovations as seen in the management of the various disciplines in the sporting sub-sector in general.

During the general discussion that ensued after the Minister's presentation, your Committee members raised the following concerns:

- progress report on the Olembe Sports Complex construction project;
- contract award and decision-making mechanism in the construction of sports facilities ;
- the settlement of FECAFOOT's debt to the State of Cameroon following the Qatar 2022 World Cup;
- the construction of a football stadium in each of the country's districts ;
- glaring flaccidity towards FECAFOOT issues from the Ministry of Sports and Physical Education;
- the inimical involvement of gambling companies in the running of the country's sports championship ;

- the redistribution of profits from the Qatar 2022 World Cup and the sponsoring of our football league for local teams ;
- failure to provide project management services at certain stadium construction projects;
- the dilapidated nature of some facilities, such as the Japoma Olympic swimming pool;
- corruption in Cameroon's Professional Football League.

In response to the concerns of your Committee members, the Minister of Sports and Physical Education, with regard to the project to build the Olembé Sports Complex, made a point of clarifying the background to the construction of this sports infrastructure, the initial cost of which is estimated at CFAF 155 billion. As a result, the member of the Government revisited the initial contract signed with PICCINI, a firm that, when it came to fulfilling its obligations, demonstrated a lack of seriousness towards the State, on the eve of the organisation of the competition that our country was required to host. Given the questionable financial practices of this company, the Minister of Sport, as the contracting authority and not the authorising officer, made a point of drawing the attention of the hierarchy and was able to freeze payments to the company in charge of the works.

Moving on, the Minister explained that MAGIL had come up with a corrective solution after the Head of State had ordered the termination of the agreement with PICCINI, which had already consumed FCFA 113 billion of the budget allocated to the project and had made a name for itself by blackmailing and unilaterally halting construction work on the grounds of an unjustified claim for an additional FCFA 28 billion, thereby bringing work to a standstill for 1 year. The agreement with MAGIL bears similarities in terms of this company's inability to honour its contractual

obligations. These shortcomings and deficiencies once again led to a freeze on payments to this construction company, which had already cashed 15 of the 25 invoices submitted and was demanding payment in full before the work could be completed.

The Government Representative went on to explain that the remaining 55 billion CFA francs needed to complete the works are the result of a commercial loan from financing institutions, guaranteed by the residual part not used by the State and not paid to PICCINI, but which is held in an Italian bank, in addition to the surplus of 4 billion CFA francs set aside for contingencies. More so, he explained, the funding, which not only does not transit through Cameroon, but is also subject to rigorous monitoring in terms of transparency, the Ministry has no choice but to express concerns if any shortcomings are identified. This was the case when MAGIL's financial practices turned out to be calamitous, after we had compared the rate of completion of the work with the level of use of the funds.

Summing up on this point, the Minister emphasised that the State's priority in monitoring these projects is to avoid any financial excesses and to keep up the pressure to ensure that the company fulfils its commitments. In this respect, he stressed that the decision to announce a possible resumption of work on 16 January was a unilateral initiative on the part of MAGIL, which was thereby demonstrating its willingness to stop its financial bidding against the State and to discontinue proceedings before the international arbitrators that it had previously referred to and which had asked the State of Cameroon to set up an escrow fund for the 17 billion in outstanding balance of the loan lodged with the Standard Chartered Bank.

Given that negotiations to resume work led to a conciliatory solution, the first phase of the resolutions agreed with MAGIL PLC consists in the unblocking of accounts, currently under way, with the supervision of the National Sports Facilities and Equipment Board (ONIES) ; work on the complex will resume at the end of this phase.

With regard to FECAFOOT's debt, the Government Representative revealed that a loan of CFAF 2.7 billion had indeed been granted by the State to FECAFOOT, as is customary whenever our national team is involved in an international competition. Such funds are used both to cover bonuses and to manage certain expenses, such as aircraft hire.

The Minister went on to say that a mandate had been given to the Minister of Finance to recover these funds.

In addition, his Ministry can only carry out non-binding monitoring, given the legal and regulatory context that limits the Ministry's interference in the running of associations, particularly those affiliated to FIFA.

With regard to the concern about the absence of project management on a number of stadium construction sites, the Minister emphasised the special nature of the contracts awarded for a number of projects, such as the refurbishment of the Bepanda Reunification Stadium, namely that these were EPCM (Engineering Procurement and Construction Management) contracts, and contracts of this nature did not necessarily provide for project management, given the urgency and requirements that governed their preparation in the run-up to the competition.

With regard to the dilapidated state of the Japoma Olympic swimming pool, the member of the government, while pointing out that there was no dilapidated swimming pool at Japoma, was keen to point out

that all the ancillary works at this complex had not been completed and the work had not yet been handed over.

SECTOR: HEALTH

HEAD 40: Ministry of Public Health

At the outset of the examination of this budget head, your Committee noted with satisfaction the Minister's continued presence in the field to ensure that healthcare facilities were functioning properly.

Your Committee also welcomed the launching of various vaccination campaigns to boost children's immunity and halt the spread of certain diseases.

In addition, your Committee on Finance and the Budget commended the Government on the effective launch of the Universal Health Coverage.

However, during the general discussion that ensued after the Minister's presentation, your Committee's concerns focused on:

- the significance of the visit of the Board Chair of the Global Alliance For Vaccines and Immunization (GAVI);
- offering the same reception and medical care in health facilities;
- the campaign against street medicines and clandestine health facilities;
- progress report on the malaria vaccine ;
- roll-out of the malaria vaccine, regions involved and priority targets;
- vaccine efficacy in the treatment of malaria ;
- measures taken to absorb striking temporary health personnel in various health care facilities;
- profiteering in the healthcare sector. On that's score, your Committee members cited examples of profiteering through the abandonment of health facilities in rural areas which doctors and

nurses consider to be unprofitable and impunity through unjustified absences.

The above situation is compounded by the phenomenon of clandestine health centres, in disregard of campaigns against such centres by the Ministry of Public Health.

Third, they cited illicit street medicines, which have found their way into some pharmacies in the absence of objective and thorough inspections. ;

They then pondered on:

- the absence of rigorous quality control of specialist health care facilities and medical laboratories ;
- laxity in controlling the overall standards of training for medical staff in some private training centres, where training is often times wanting;
- the continuous resort to medical evacuations, despite improvement in the equipment pool of some hospitals ;
- the need to rehabilitate and improve the equipment pool of health centres and district hospitals in the country, in particular the Tiko hospital and the Nguti health centre ;
- longevity of service of hospital directors. In this respect, they were interested to know whether there are any statutory regulations governing the mandate of a hospital director.
- reasons for the non-availability of a PET-SCAN (Positron Emission Tomography) equipment in Cameroon, a vital tool for the early detection of cancer ;
- problems related to patient-reception at the Laquintinie Hospital in Douala;

- glaring disorder in the process of appointing members of the Bureau of the Cameroon Medical Council (Ordre National des Médecins) ;
- the rate of consumption of the 100 billion FCFA budget allocated to the roll-out of Universal Health Coverage;
- scepticism surrounding the success of the Universal Health Coverage project in light of several shortcomings so far observed;
- assessment of the drafting process for the Universal Health Coverage bill;
- the effective rolling of the Universal Health Coverage project in 2024;
- statutory regulations governing salaries of doctors practising in the private sector ;
- reasons for shutting down the Marie Hope Clinic in Douala;
- the alleged involvement of several Ministry of Public Health officials in the misappropriation of the Covid-19 funds;
- measures taken by the Ministry of Public Health to ease access to healthcare for indigent patients ;
- the procedures for handing over a public health project carried out by a deceased contractor.

Taking the floor, the Minister for Public Health made a number of general observations. His observations touched on his frequent field trips. He posited that such trips enabled him on the one hand, to assess the working environment and in particular the mood of medical staff and to gauge their commitment, and the condition of the medical equipment made provided to them, on the other hand. Such site visits also provided an opportunity to present the Head of State with an accurate account of the current state of Cameroon's healthcare system.

The Government Representative went on to explain that in the area of health diplomacy, Cameroon plays a leading role not only in Central

Africa, but also in within the sub-region. By way of illustration, the Minister revealed that Cameroon's expertise in managing the COVID-19 crisis has been lauded in several African countries, including the Central African Republic, Guinea and Gabon. Indeed, a mission to Geneva is scheduled to take place in the next couple of days, the purpose of which will be to hone Cameroon's experience in managing the COVID-19 crisis.

Summing up his general observations, the Minister urged Committee members not to fall into the trap of stigmatising our healthcare system as relayed by social networks. Rather, he called for the guidance, participation and support of all stakeholders in order to build an inclusive, robust and resilient healthcare system.

With regard to the significance of the mission by Mr José Manuel Barroso, Chairman of the GAVI Board of Directors, the Government Representative was keen to point out that Mr Barosso's mission comes just one week before the GAVI Board meeting, with the aim of drawing inspiration from Cameroon's experience in the field of immunisation in order to present it to the GAVI Board.

Speaking further, the Minister emphasised that the visit by the Chairman of the GAVI Board of Directors bore three messages: to make up for the delay in immunisation during the COVID period, to strengthen health care security in order to prioritise healthcare, and to courageously combat the falsehoods and manipulations aimed at undermining the progress of immunisation in Cameroon.

Rounding off on this point, the Member of Government explained that the visit simply coincided with the rolling-out of the malaria vaccine.

With regard to progress made following the introduction of reforms to harmonise patient-reception and care in healthcare facilities, and the fight against street medicines and clandestine healthcare institutions, the

Minister pointed out that an assessment had been made of the situation in both the public and private sectors with regard to the restructuring the health map. Findings reveal that a sizeable number of health facilities in the private sector do not comply with the rules of ethics and professional conduct. The files of such health facilities have been forwarded to the Cameroon Medical Council for sanctions. Once this procedure has been completed, they will be closed.

However, the Government Representative reassured your Committee members that reforms would not be abandoned.

On the subject of counterfeit drugs, the Minister revealed that the Prime Minister had set up a National Inter-sectoral Committee to combat the spread of counterfeit drugs.

Under this Committee, a host of government services are expected to contribute to curbing the flow of illicit drugs at source. It is thanks to this collaborative effort that to date, a stock of counterfeit medicines has been seized and is estimated at more than 2.5 billion CFA francs with the arrest of 90 persons and the closure of over 10 health care facilities.

This fight must be extended to all administrative districts, the Minister emphasised.

Referring to the issue of the malaria vaccine, the Government Representative explained that it had been developed since 2015, but the research had been going on for over 30 years.

He went on to reveal that several African researchers, including one from Cameroon, were involved in developing the vaccine.

As for financing the malaria vaccine, the Minister posited that a dose costs 9.7 USD. Given its prohibitive cost, grants have been underway since 2021. As a result, GAVI has agreed to subsidise part of the cost of

the vaccine, up to 9.5 USD per dose. On its part the Cameroon government will contribute 0.2 USD per dose.

The Government Representative revealed that for 312,000 doses received, Cameroon spent 39 million CFA francs. As a result, for the first year of vaccination, Cameroon is set to receive 1 295 000 doses, representing a contribution of 3.6 billion CFA francs from GAVI and a contribution of 155 million CFA francs from Cameroon.

However, the Minister pointed out that for the second phase of vaccination, GAVI was planning to stop funding production of the vaccine. For this reason, the Government has stepped up negotiations with GAVI to cover the second phase of vaccination in Cameroon.

In response to the question about the actual rolling out of the vaccine, as well as the regions concerned and the priority targets, the Government Representative indicated that the first clinical trials had been carried out in 7 countries, leading to the administration of the vaccine to 16,000 children monitored over a period of 5 years.

At the end of those 5 years, another 4 year pilot phase was launched. Three countries took part, with 1.7 million vaccines administered to infants over a 4 year period.

Feedback from the pilot phase revealed a number of side-effects, the most common of which were fever in 27% of cases, irritability in 14% of cases, pain in the injected area in 16% of cases and swelling of the injected site in 7% of cases. These side effects disappear after 72 hours. The only serious effect found in connection with this vaccine was febrile convulsion. This lasts 7 days and concerns 0.1% of cases.

In the light of these findings, the Minister established that the malaria vaccine is beneficial. It will prevent a minimum of 2,000 - 25,000 child deaths a year.

Rounding off his remarks, the Government Representative reassured your Committee members that experts and the World Health Organisation have internationally verified the malaria vaccine. At national level, its roll-out requires receiving the doses by the Inter-agency Coordination Committee, approval by the Homologation Committee and validation by the Release Committee. Once all these procedures have been completed, the vaccination campaign, scheduled for January 2024, can be launched.

As for the priority targets, the Government Representative announced that given the excessive cost of the vaccine, priority would be given to newborns aged 0 - 2 years.

Hence, 4 successive doses will be taken at 6, 7, 9 and 24 months of age, to cover the entire infancy period.

He also revealed that the Expanded Programme on Immunisation was currently considering setting up an alert system to send messages to nursing mothers reminding them to take their next dose.

The Government Representative revealed that working sessions involving the Ministry of Finance, the Ministry of Labour and Social Security and the Ministry of the Public Service and Administrative Reform had taken place on the issue of the absorption of temporary health care workers into the various healthcare institutions. The purpose of these working sessions was to examine the files of temporary workers and their integration into the job market. The resolutions of these working sessions were forwarded to the Prime Minister.

Speaking on the issue of profiteering in the health sector, the Minister bemoaned the prevalence of this practice. Appropriate sanctions will be meted out to culprits, he stressed.

He also revealed that undercover missions would be conducted to put an end to this practice.

Speaking about absenteeism in hospitals, the Government Representative urged district heads, administrative authorities and hospital directors to report such cases so that disciplinary measures could be applied.

With regard to the lack of rigorous quality control of the equipment pool and medical test laboratories, the Minister pointed out that the ministerial department for which he is responsible remains committed to inspections, through regular on-site missions by the Inspectorate General, whose role is to ensure that procedures are followed.

He went further to reveal that a peer certification procedure would be required for clinical laboratories in order to improve their performance.

Regarding the unending resort to medical evacuations, despite improvements in the equipment pool of some hospitals, the Minister explained that medical evacuations were down by more than 80%. Medical evacuations are now carried out within the country. Clearly, he stressed, Cameroonians need to have more trust in our healthcare system.

With regard to the rehabilitation and upgrading of the equipment pool of health centres and hospitals in Cameroon's health districts, in particular the Tiko hospital and the Nguti health centre, the Government Representative pointed out that a process of rehabilitating hospitals and health centres had been initiated throughout the country.

Responding to concerns about the longevity of service of hospital directors, the Minister said that to date, the longest-serving hospital director in the regional hospitals has been in the position for five years.

The Minister further pointed out that there is no statutory instrument setting out the terms of office of hospital directors. The latter are nonetheless maintained in their positions on the basis of the satisfaction obtained from their performance.

Reacting to concerns over the lack of a PET-SCAN, the Government Representative explained that the purchase of this machine was subject to a special procedure, including the construction of a building with the technical support of the International Atomic Energy Agency (IAEA).

The Minister voiced his astonishment at the difficulties with the reception of patients at the Laquintinie hospital in Douala. In his view, the hospital has undergone a complete transformation, resulting in an increase in patient numbers.

Speaking about the confusion witnessed in the process of appointing members of the Bureau of the Cameroon Medical Council, the Government Representative made it clear that he had no interest in taking sides on the issue. If anything, the Ministry ensures that the Order's independence is safeguarded.

However, in the event of failure on the part of the Council, the law provides for the Ministry of Public Health to assume responsibility in overseeing the access of young doctors into the medical field.

Summing up, the Government Representative announced that a committee had been set up to oversee the Council's elections, chaired by the Secretary General of the Prime Ministry. Its role is to verify the validity of the elections scheduled for 9 December 2023.

With regard to the rate of consumption of the 100 billion CFAF allocated for the rolling out of the Universal Health Coverage, the Member

of the Government pointed out that the fundamental problem was lack of funds.

In fact, of the 20 billion allocated for this project, only 2 billion has been mobilised. This explains why his ministry is working closely with the Ministry of Finance to make funds available.

With regard to the effective commencement of the project in 2024, the Government Representative stated that phase 1 of the project had been launched on 12 April 2000.

As to the regulatory framework governing the salaries of doctors practising in the private sector, the Minister pointed out that the medical profession is governed by the law. Salaries, on the other hand, are negotiated between the health centre manager and the employees.

Referring to the question about the measures taken by his ministerial department to ease the burden of care for indigent patients, the Government Representative said that they are included in the Universal Health Coverage. As part of this process, an indigence card will be issued.

However, the notion of indigence must be clearly defined to avoid misuse by patients.

Speaking on this point, he called for the commitment of all stakeholders, in particular Regional and Local Authorities, to ensure that the needy are cared for more effectively.

Responding to concerns about shutting down the Marie Hope Clinic in Douala, the Member of Government explained that the clinic's promoter had not respected the rules of ethics.

Following several meetings in the presence of representatives of the Cameroon Medical Council, the promoter committed to complying with the regulations.

With regard to the alleged involvement of several Ministry of Public Health senior staff in the misappropriation of the COVID-19 funds, the Minister explained that he could not comment on an ongoing criminal investigation.

In terms of recommendations, your Committee recommended:

- the need to appoint managers to oversee the administrative affairs of hospitals;
- the need to rehabilitate regional hospitals and district health centres.

SECTOR: SOCIAL AFFAIRS

HEAD 42: Ministry of Social Affairs

In her preliminary statement, the Chairperson of the Finance and Budget Committee appreciated the activities carried out by this ministry with a view to easing access to medical care for vulnerable persons as well as the good quality of the document tabled before the Finance and Budget Committee for scrutiny.

After the Minister's explanatory statement which was followed by the general discussion, the members of your Committee sought to have clarification on the following points:

- whether the age waiver granted to persons with disabilities during government competitive examinations and recruitments into the Public Service is being enforced ;
- whether there is actually safe and digitalised national identity card for persons with disabilities ;
- whether there is really a programme for constructing specialised schools in each Region for the rehabilitation of vulnerable persons after the renovation of the Betamba and Bepanda, Douala Centres ;

- the mechanisms for protecting underprivileged social groups ;
- the existence of records on underprivileged social groups in Sub-Divisions ;
- provision of guidance to beggars in Yaounde;

Addressing the concerns of your Committee members, the Minister of Social Affairs tackled the concern as to whether the age waiver granted to persons with disabilities is actually being enforced during competitive examinations and direct recruitments into the public service by pointing out that the Prime Minister, Head of Government, signed an order on 19 May 2022 to grant the age waiver to persons with disabilities following the proposal made to him by persons with disabilities. To that end, he added an additional 5 years to the 32 years stipulated by law so that they can sit for competitive examinations.

This age waiver started yielding fruits through the admission of persons with disabilities into the University of Maroua.

As for whether there is actually a safe and digitalised identity card for persons with disabilities, the Government representative said that the process was underway.

She continued her statement by explaining that the ministry of Social Affairs was facing a difficulty linked to the suspension of the giver and the producer of these cards. Unfortunately, the service provider on whom lies this task had a few problems and another person has been called upon to replace him.

Concluding this point, the Minister assured your Committee members that she would follow up this important reform which would avoid eventual fraud that could be perpetuated by anybody. But while waiting for

the end of this project, the former card of disabilities would continue to be used.

Broaching the question relating to the eventual programme for constructing specialised rehabilitation schools in each Region for vulnerable persons after renovating those of Bepanda, Douala, the Minister of Social Affairs disclosed that Government has no vast plan to modernise and rehabilitate institutions for delinquent and abandoned children. For example, she cited Cameroon's Borstal Institutes in Maroua and Buea that are being rehabilitated.

The Minister continued her statement by pointing out that a guide on access to inclusive education for vulnerable persons has already been written. In the same perspective, she said there are plans to construct an all-inclusive bilingual secondary school at the Etoug-Ebe Centre for the Handicapped in Yaounde.

Closing her explanation on this point, she maintained that her ministry plays the role of a guide to the modernisation of inclusive education and to sixty-nine (69) private inclusive schools under the Ministry of Basic Education.

As to whether there are records on underprivileged social groups at the level of Sub-Divisions, the Government representative explained that the Ministry of Social Affairs has a technical unit that operates in each Sub-Division known as Social Centre. Moreover, a united social register of Cameroon (RESUC) would be created to complete and rationalise these catalogues in order to have updated local registers and databanks at the level of each council area so that underprivileged person based on a set of criteria be identified.

On the provision of guidance to beggars in Yaounde, the Government representative addressed that such a disquieting situation would be looked into in the coming days.

HEAD 43: Ministry for the Advancement of Women and the Family

At the start of deliberations on Head 43, your Committee on Finance and Budget expressed satisfaction with programmes initiated by the Ministry, namely promotion of Women's leadership, empowerment of women and the girl child, reorganization of women's associations in order to increase their performance and their economic independence, the task of gradually laying the bases of the Family in order to enhance Women's full involvement in nation building and efforts pursued in rolling back precariousness in material status by organising collective wedding ceremonies and having birth certificates issued to holders of children.

During the ensuing general discussion, the concerns of your Committee members focused on:

- bold measures to be taken by the Ministry to stamp out domestic violence and the brutal killing of wives by their husbands, especially as such a situation renders women more vulnerable in their homes;
- existence of a post-domestic violence psychological support unit at the Ministry for the Advancement of Women and the family ;
- the tendency of popularising sexual harassment of the girl child and women in the school milieu and work places;

- role of the national committee on aging in seeking solutions to problems besetting the aged in our country.

Addressing the concerns of your Committee members, the Minister acknowledged that the issue of domestic violence and brutal killings have reached alarming proportions with about 60 cases already recorded so far this year.

She, however, outlined the actions undertaken by Government through communication that led to the organisation of forums attended by all the stakeholders.

As concerns the existence of a post-domestic violence psychological support unit, the Minister maintained that it is not the vocation her ministry to handle cases of victims of domestic violence. However, there is a holistic mechanism that brings together the ministry of Justice and the Ministry of Social Affairs to handle such cases.

She went further to outline a number of actions, namely the creation of regional platforms to ease awareness on violent acts committed against Women, the bid to progressively create hospitality centres in the chief-towns of Regions, training of police officers and magistrates on the challenges of violence, support to victims by the Association of Cameroonian Female Lawyers and Government's resolve to enable a bill on violence against women before parliament are some of the measures taken to highlight the importance of women in our country .

As for the tendency of popularising sexual harassment of the girl child and woman in the school milieu and women and work places, the Minister disclosed that Government is taking concerted action to stamp out sexual harassment. Such is the case with the Ministry of Secondary Education (MINESEC) which has embarked on permanent sensitization campaigns on violence against girls in the school milieu.

She, however, decried that the complacency of victims of sexual harassment who do not generally break the silence for fear of reprisals.

To conclude, the Ministry for the Advancement of Women and the Family revealed that there is no national committee on aging in her ministry and if it existed it will fall within the ambit of the Ministry of Social Affairs.

HEAD 41: Ministry of Labour and Social Security

During the consideration of the draft budget of the Ministry of Labour and Social Security, your Committee on Finance and the Budget expressed satisfaction with the vitality of the ministry as demonstrated by the wide range of initiatives undertaken and which, inter alia, are:

- adoption of the national collective agreement for insurance workers;
- an increase in the guaranteed minimum wage (GMW);
- organisation of the national awareness and communication campaign for domestic workers in Cameroon.

While expressing satisfaction with the significant developments in this sector, your Committee members raised, during the ensuing general discussion, a number of concerns mainly on:

- the need for government to effectively honour commitments made during negotiations on demands by various trade unions;
- solutions being contemplated by the Ministry for elderly NSIF pensioners with mobility challenges and who reside in villages and their pensions have been suspended until they are physically present in the regional headquarters of NSIF;
- the status report on the campaign initiated by the National Social Insurance Fund to register domestic workers;
- existence of a trade union for domestic workers in Cameroon under the Ministry of Labour and Social Security;

- the current status of OTS (the teachers' grievances movement);
- abusive dismissals of workers at the Douala International Terminal (DIT).

Addressing to the concerns of your Committee members, the Minister of Labour and Social Security made it clear, as concerns the solutions being contemplated by the Ministry for elderly NSIF pensioners with mobility challenges and who reside in villages and their pensions have been suspended until they are physically present in the regional headquarters of NSIF, that the law actually requires pensioners to be present for identification. Indeed, he noted, NSIF has been modernising and digitising its services for some time now. Retirees can now be identified by using their mobile telephones without leaving their place of residence.

Regarding existence of a trade union for domestic workers, the Minister of Labour and Security reiterated that all workers are taken into account. There is therefore no specific trade union for domestic workers, who require special attention from the Government by reason of their numerical strength.

Nevertheless, there are trade unions sponsored by civil society and NGOs that aim to raise awareness not only about their role, but also about knowing how to defend their rights.

The Government is nevertheless keeping a close eye on these developments, especially as trade union activities are governed by International Agreements to which Cameroon is a signatory.

He also reminded your Committee that the Guaranteed Inter professional Minimum Wage ((GIMW) is fixed by Prime Ministerial Decree at 41,875 CFA francs for civil servants, 45,000 CFA francs for workers in

the agricultural sector and 60,000 CFA francs per month for other sectors of activity.

On the current situation of "OTS" (teachers' grievances movement) the Minister made it clear that the OTS movement had become pernicious, as they operate through social media.

Nonetheless, as soon as the Head of State was informed about the situation, he gave directives to the Government in that regard. As a result, all directives are being respected and the unions which have come together under one banner have urged teachers to return to work.

Similarly, the Government has created special counters at the Ministry of Public Service and Administrative Reform to speed up the process of redressing the situation.

On the issue of abusive dismissals of workers at the DIT, the Minister reiterated that the leading employer at the DIT was Bolloré Consortium. He opined that it is not a case of wrongful dismissal, but rather of a particularly sensitive issue that has been dealt with in accordance with the law.

On that score, at the end of the negotiations, the parties agreed to find a solution as recorded in the Conciliation minutes.

SECTOR: INFRASTRUCTURE

HEAD 36: Ministry of Public Works

At the start of deliberations on this budget head, your Finance and Budget Committee recalled the importance of this Ministry in line with the expectations of the people, but also due to the weight of its budget.

During the general discussion that followed, your Committee members sought clarification on:

- the upsurge in undelivered construction sites;
- State Road No. 6 (BANYO-DARLE-NYAMBOYA stretch in a very advanced state of deterioration especially around the bridge at Mapé-Carrefour Mvoumban) and the measures taken to asphalt these sections of road;
- the recurrence of accidents on the Dimako-Ayos-Abongmbang road stretch ;
- the deteriorated nature of all the State roads;
- the status report of the Yaoundé-Douala motorway;
- the value of the automatic toll gates built on State Road No. 3, once the Yaoundé-Douala motorway goes operational;
- the worrying situation of MATGENIE, its staff, the funds allocated to it and also its future;
- the funds in the budget allocated to the maintenance of the State Road No. 2 Ebolowa-Ambam stretch;
- the situation of the Olounou-Oveng integration project;
- the funds earmarked for the PLANUT and the cessation of work due to poorly conducted studies;
- the asphaltting of the stretch of road from the Sangmelima-Nkolotoutou referral hospital;
- the high cost of a kilometre of asphalt road in Cameroon;
- the measures taken to ensure that work actually starts on the Ebolowa-Kribi asphaltting project in 2024;
- the reasons for building an Acrow bridge over the Mvila river (Meyo centre-Ma'an section), despite the presence of a reinforced concrete bridge;
- the available fund and use of the latter for the construction work on the Ebolowa-Lolodorf road stretch;

- the maintenance project for the Banyo-Boudjoukoura-Kanyaka (45km) and Nyamboya-Sonkolong-Atta-Koumtchoum (69.80km) earth roads;
- the status of contract no. 236/MINTP-TERI 2022 for lot AD2022 Nganh-Yamba, which borders the Central African Republic over a distance of 158.5 km;
- the existence and implementation of a loan earmarked for the development of the Ebolowa-Lolodorf highway;
- the critical rate of progress of construction work on the Kumba-Ekondo Titi highway;
- the actual availability of funding to carry out such investments;
- the implementation of a stabilisation process for earth roads;
- the management and operation of the Road Fund.

In response to your Committee members' concerns, the Minister pointed out, with regard to the upsurge of undelivered construction sites throughout the country, that his ministry receives worksites every year, many of which will also be delivered by 31 December 2023. However, he deplored the natural phenomena and bad weather that slowed down progress on the road works this year.

Concluding his statement on this subject, the Minister, underlining the multitude of needs that must be met throughout the country, disclosed that his ministry works in accordance with a planning document that must be respected within the limits of available resources.

Regarding the very advanced state of deterioration of State Road No. 6, the Minister disclosed that SENTINELLE Company assisted his

ministry in repairing potholes on the road stretch, making it difficult for traffic to be fluid.

Despite such interruption, the company was not performing its contract properly. For this reason, a formal notice was sent to the company and if there is no consensus, the contract will be terminated.

The Government Representative added that terminating a contract is an ultimate solution, because most companies are not always truly capable of mobilising the material, human or financial resources to carry out the project.

For this reason, he recommended the need to support contracting companies so that they should deliver on time.

Concluding his statement, the Minister said that the budget allocated would be used firstly on roads currently under construction to avoid work interruptions, then secondly on roads that had experienced traffic disruptions, and finally on those likely to experience such disruptions.

As a result, the road in question falls within the allocation priority.

Talking about the recurrence of accidents on the Dimako-Ayos-Abongmbang Road, the Minister said that as part of the devolution of powers to Regional and Local Authorities, his ministry had allocated a budget of 270 million to Mbang Council for the maintenance of the road stretch.

Similarly, for the year 2024 budget allocations, priority will be given to certain roads of undeniable economic importance, such as the Yaounde-Ayos-Abong-Mbang road stretch.

With regard to the advanced state of deterioration of all State roads, the Minister of Public Works revealed that this deterioration is due to the lifespan of the road structures, but could also be attributable to bad weather. The latter damages pipes that allow water to seep under the carriageway.

The Minister reassured the audience that his close aides are addressing the issue, and that the pavements are now in better condition. On the construction of the Yaounde-Douala Motorway, the Minister pointed out that work on the first phase had been completed. For the Motorway to go operational, it has to be linked up with thoroughfares in Yaounde via Nkolbisson and to State Road No. 3 via Boumnyebel. Linking up the roads has resulted in the construction of a 25km long road which will be completed by the end of 2023.

As for the construction of automated tollgates on the State Road No. 3, despite the motorway's entry into operation, the Minister revealed that operating equipment which will cover any construction risks will also be installed on the motorway by the private partner.

The Minister of Public Works went on to say that this partner will operate the motorway on behalf of the Government and will be paid in the form of rents. The aim of this process is firstly to return the funding, secondly to remunerate the government for the services involved in operating the motorway, and thirdly to ensure the maintenance of the motorway.

However, concerning the tollgates built on State Road No. 3, the Minister pointed out that operating the motorway also meant operating the tollgates. As a result, users will have the choice of using the motorway at speed, which will entail high costs, or continuing on the State Road No. 3 and paying the toll.

Moreover, in 2024, the State Road N°3 will undergo comfort maintenance, which is a flexible rehabilitation.

With regard to the worrying situation at MATGENIE, the Member of Government said that an ad hoc committee had been set up to redress MATGENIE, its production facilities and its human resources. It has been established that the company had 360 regularly recruited staff and 90 pieces of equipment in good condition.

Besides, the Board of Directors and the Managing Director were instructed to work towards implementing the recommendations made by the ad hoc Committee. The first move would be to separate MATGENIE, a public establishment of an industrial and commercial nature, from MATGENIE the Enterprise. This will have financial consequences that the Government will have to bear.

As for the second measure, it concerns the reorganisation of human resources and the high wage bill.

On the issue of budgeted funds earmarked for the maintenance of State Road No. 2 from Ebolowa-Ambam, the Minister disclosed that the process to sign a contract with a new inspection team will be initiated.

Concerning the Olounou-Oveng road stretch, the Minister of Public Works stressed the need to update the data before a new invitation to tender.

As for the funds earmarked for the implementation of the Project under TYEP, the Minister said it is provided for in the State budget.

Lastly, implementation of the projects will start immediately the funds are available.

Talking about the asphaltting of the road stretch leading to the Sangmelima-Nkolotoutou Referral Hospital, the Member of Government

pointed out that there are roads that were programmed, but on which work has not been carried out because they do not fit into the priorities set out above.

As for the high cost of asphaltting one kilometre of road in Cameroon, the Minister said that it was all a question of price, the type of road, its dimensions and possibly the existence of structures.

However, he underscored that, prices are examined by the Procurement Commissions within the Ministries of Public Works and Public Contracts.

Concerning the project to asphalt the Ebolowa - Akom II-Kribi road stretch and the options adopted for the effective start of work in 2024, the Minister of Public Works noted that construction work on this road has been delayed because the guarantor requested additional environmental studies.

The outcome of these additional studies, which will undoubtedly go hand in glove with the current execution phase of the project, will lead to the funding being implemented.

Incidentally, the Minister has asked for the project to be reorganised into lots, in order to speed up the work.

On the reasons for building an Acrow bridge over the Mvila river (MEYO centre - Ma'an section), despite the presence of a concrete bridge, the Minister stressed that the Acrow bridge will not replace the existing bridge, which is located further away.

Regarding the availability of funding for the start of construction work on the Ebolowa-Lolodorf stretch of road, the Member of Government posited that a commercial contract had been discussed for this purpose and submitted to the appropriate parties.

As for the critical progress report on the Kumba - Ekondo-Titi stretch of road, the Minister said that work was underway on the said road, but had been halted due to bad weather. In addition to these constraints, he mentioned that the place where the aggregates needed to produce the elements for the continuation of the work is a bit further away.

On the ESSINGA-MBETA section, the Minister said that he was working with the various officials to make considerable progress.

Nevertheless, the adjustment of budgetary envelopes has drastically reduced the funds allocated to certain projects, causing either work to be halted or major delays in delivery.

As for the actual availability of funding to carry out the investments, the Member of Government pointed out that work cannot be contracted out unless resources are mobilised.

Thus, in the case of external financing, there is a specific disbursement deadline, at the end of which, if no extension is obtained, the financing is cancelled.

In terms of recommendations, your Committee recommended that:

- project management be handled by engineers of the Ministry of Public Works ;
- the Public Contracts Code be revised;
- a shift in paradigm be made in the maintenance of earth roads;

HEAD 32: Ministry of Water, Resources and Energy

In her introductory remarks, the Chairperson of the Committee on Finance and the Budget commended the Ministry of Water Resources and Energy for progress made on a number of projects to improve the energy and water supply in some localities.

Taking the floor to present the draft performance budget of his ministry for 2024, your Committee members sought to have clarifications on:

- cracks and other defects identified in the Nachtigal Hydroelectric Dam;
- progress report on PSPWYS (Project to Supply Potable Water to the city of Yaounde from the Sanaga River);
- commissioning of first turbine on the Nachtigal Hydroelectric Dam;
- the installation of a solar power plant in Guider in the northern part of the country;
- the high cost of solar power plants in our country when compared to other CEMAC countries;
- the need to standardise domestic solar appliances imported into Cameroon due to their fragile nature and short lifespan;
- the incorporation of ENEO in the State portfolio, despite its chronic deficit debt and high rate of indebtedness;
- proposal for our country's northern interconnected grid (NIG) to be connected with that of Chad, considering our country's energy supply deficit;
- a schedule for the planned reduction of power outages and the projected period when all our electricity needs will be met;
- rehabilitation work on the Songloulou Hydroelectric Dam and its throughput;
- aircraft fuel grants for domestic flights to increase movement in the country and reduce the cost of travelling by air;
- deadline for the potable water supply project for the city of Ebolowa;

Addressing the concerns of your Committee members, the Minister of Water Resources and Energy posited, as concerns the progress report on projects that are ongoing under the Nachtigal Hydroelectric Dam, that

92% of the work has been done and spillway tests will take place in the coming days on the first turbine whose installation has already been completed. Furthermore, all related facilities are ready, particularly the high voltage transformer in Nyom 2.

As for cracks and other defects identified on the Nachtigal Hydroelectric Dam by the Electricity Sector Regulatory Agency (ARSEL), the Minister reassured your Committee that construction work is being followed up and supervised. He added that the State of Cameroon was assisted by a team of experts working with the Veritas Consulting Firm that is in charge of supervising the Project on its behalf. He pointed out that the quarterly inspection report that was drawn up made it possible to repair leaks on the structure as a matter of urgency. Measures were then taken immediately, after consulting the parties involved, to mend these cracks.

Moreover, the cracks identified on the Dam are normal in civil engineering works of that scale. Consequently, no major risk has yet been identified at the current stage of the works.

As far as the Project to Supply Potable Water to the city of Yaounde from the Sanaga River is concerned, the Minister revealed that the Project was 99% complete and what remains to be done is to unwind the cable that will supply energy from Yaounde to Batchenga.

As for the evaluation of construction projects on solar power plant, the Minister averred that the Maroua and Guider solar power plants would be effectively commissioned.

As concerns the high cost of solar power plants in our country, the Minister was keen to point out that assessment takes into account the selected equipment model, based on whether the power plants produce energy that is fed directly into the conventional electricity grid which are built under public-private partnership (PPP) with monthly billing

mechanisms, or those with lithium batteries whose peculiarity lies in the reliability of the equipment and their high autonomy, but whose investment cost is higher. The latter is the model chosen by our country.

As for the standardisation of domestic solar equipment, the Minister stated that, thanks to the support of the international solar alliance, our country will soon have a centre of excellence for training in new solar technologies. The equipment produced by the Centre will now be used to test imported equipment to determine whether the latter meets set standards.

Addressing the concern on the incorporation of ENEO in the State portfolio, the Minister made it clear that the company was going to go bust if a rescue plan was not devised. With a debt burden of nearly 700 billion CFA francs and monthly payment commitments exceeding revenues, the State had a duty to assume its responsibilities by forestalling the risk of financial imbalance and failure in the supply of electrical energy while paving the way for the commissioning of the Nachtigal Power Plant which will require significant monthly disbursements by financial partners.

The decision by the government to take over ENEO will mean that the latter can be recapitalised, its credibility improved and its debt managed with the support of financial institutions while seeing to it that its distribution capacity which is currently running at a loss of 60 billion a year is enhanced.

Rounding off his explanation on your Committee's concern, the Minister disclosed that the State had chosen **KPMG** Paris, a consulting firm, to assess the value of the shares held by ACTIS, one of the company's main shareholders, which had made it clear that it wished to sell its shares.

On the need for our country's northern interconnected grid (NIG) to be connected with that of Chad, considering our country's energy supply deficit, the Minister for Water and Energy stressed that the quest for financial stability in terms of the cost of running Nachtigal after it goes operational makes it necessary for part of its energy to be resold in order to ensure the monthly repayment of the CFAF 10 billion debt on the project, regardless of whether or not the energy produced is used.

Consequently, by supplying 100 MW to Chad from the 450 MW produced by the Dam, we will not only be able to reassure our financial partners, but also guarantee the mobilisation of funds for other hydroelectric dam projects such as KIKOT and Grand EWENG. Ultimately, our country will become an electricity export hub, given the requests coming in from neighbouring countries like Nigeria.

Regarding a schedule for the planned reduction of power outages, the Minister pointed out that the power outages should be seen from the point of view of our energy supply mix. He pointed out that if we were to put all of our energy potential into service with our current transformation capacity, the grid would become saturated. As a result, extensions are necessary and a change in the energy mix is required.

He also stressed that once Nachtigal goes operational, the power outages will be a thing of the past, provided that a given number of investments are made in the transmission of the energy produced. This is why the recovery plan includes a 2024-2026 priority programme worth CFAF 400 billion, including new transformers, new transmission lines and use of new electricity metres.

Concerning rehabilitation work on the Songloulou Hydroelectric Dam, the Minister posited that the defects identified in the Dam's superstructure were caused by an alkali reaction problem, and these were

quickly rectified. To date, the Dam is operating at full capacity and is able to generate the 300 MW/day that is expected to be produced beyond the maintenance periods earmarked.

As concerns aircraft fuel grants, the Minister deplored the high fuel subsidy arrears, to date, which are nearly CFAF 170 billion. Despite the recent increase in prices at the pump, the shortfall remains high.

This means that subsidising the so-called "jet" fuel could lead to an even more complex situation, both for importers and for the State.

Nevertheless, he posited that discussions would be held on the issue with the Minister of Finance.

With respect to the Project to Supply Potable Water to the city of Ebolowa, the Minister opined that the matter was being followed very closely and that he had the assurance of the Managing Director of CAMWATER that work would commence in 2024.

After these explanations, the members of your Committee on Finance and Budget appealed for stronger energy solidarity and equitable access to water and energy for all.

HEAD 45: Ministry of Post and Telecommunication

At the start of deliberations devoted to the scrutiny of the draft budget of the Ministry of Posts and Telecommunications, your Committee members raised the following concerns:

- CAMTEL's entry into the mobile communications market with the launch of its "Blue" offer and the resulting effect on the company's profitability ;
- the undisputed dominance of Orange and MTN over Express-Union with respect to remittances, and the measures taken to bail out Express-Union.

- the prohibitive cost of Internet connectivity and calls;
- creating a communication module to avoid rendering postal mail obsolete as a result of the digital age;
- setting up a revenue tracking system to determine actual turnover of mobile phone operators, so that they pay taxes that are commensurate with actual profits.

Responding to the concerns of your Committee members, particularly with regard to CAMTEL's entry into the mobile telecommunications market through the Blue offer and the resulting effect on profitability, the Government Representative revealed that Blue is a trading name, a new product that is part of a package that CAMTEL had to put on the market, either from its mobile concession, its fixed-line concession or its transport concession.

Building a mobile phone company requires enormous financing. Unfortunately, she continued, CAMTEL, which is ridden with huge debts, is finding it exceedingly difficult to secure funding to operate its mobile communications business. CAMTEL's current mobile phone is only an experimental version, which is unable to compete with the major operators, that is, Orange and MTN.

However, the Government Representative reiterated that directives had been issued to CAMTEL's upper management to focus on readily profitable concessions where CAMTEL enjoys a monopoly.

Rounding off on this point, the Minister pointed out that the Technical Committee for the Rehabilitation of Public Sector Companies (CTR) is considering how bail out CAMTEL in order to make it profitable and efficient. It was in this vein that she recommended splitting CAMTEL into three (3) stand-alone entities.

With regard to the dominance of Orange and MTN over Express-Union in terms of money transfers and the actions taken assist the latter, the Minister stressed that the mobile telephone operators already had a huge customer base thanks to their telecommunications activities, and by entering the mobile money ecosystem, had a clear advantage, with their millions of customers. Express-Union clearly had missed the boat in terms of modernising its activities. However, she continued, the Government has taken action to resolve this issue through Switch, which enables minor operators to access the subscribers of large telecoms operators. Unfortunately, telecom operators preferred to take legal action rather than open up their subscriber bases to smaller operators.

Regarding the cost of Internet connectivity and calls, the Government Representative began by pointing out that Cameroon does not have the highest Internet and call costs.

She then made it clear that with the policy of liberalisation, customers are free to go wherever their interests lie. However, she concluded by saying that efforts would continue to be made to bring down the cost of access to internet for the public.

With regard to the creation of a communication module to avoid rendering postal mail obsolete in the digital age, the Minister of Posts and Telecommunications pointed out that 3 years ago, the Government signed a Restructuring Contract with CAMPOST, and since then, CAMPOST has been a vibrant company. In fact, last year, CAMPOST was ranked best Postal Enterprise in Sub-Saharan Africa by the Universal Postal Union, and 2nd behind Ethiopia this year in Riyadh.

CAMPOST, which is at the forefront of the Government's digitalisation policy, is in the process of modernising. What is more, CAMPOST has developed a hybrid mail version.

In addition, she continued, the logistics component of CAMPOST continues to play a crucial role and will not disappear with the growing pace of digitalisation. Thanks to the Restructuring Contract signed between the Government and CAMPOST, the latter has benefited from funding that has enabled it to position itself to become a leading logistics provider.

As for the establishment of a Postal Bank, the Government Representative revealed that CAMPOST had received funding within the framework of the Restructuring Contract to set up e-banking. Today, it has all the required approvals to carry out the activities of a bank and should be able to effectively launch its services in the immediate future.

Lastly, referring to the introduction of a mechanism to track the actual turnover of mobile telephone operators and to ensure that they pay taxes in line with their real profits, the Government Representative pointed out that, following the reform of the communications sector, this regulatory function has been devolved to the Telecommunications Regulatory Agency (ART). ART therefore has a duty to carry out this type of audit, given that the tax system in Cameroon is declaratory.

The Minister went further to reveal that ART has already set up a platform to monitor the activities and actual turnover of these operators.

HEAD 46: Ministry of Transport

As a prelude to the study of the draft budget of the Ministry of Transport, your Committee welcomed the reflection, planning, supervision

and repression actions carried out in the different transport sectors in order to provide palliative solutions to major malfunctions noted.

She also encouraged the Minister of Transport to further pursue action to secure interurban transport in order to reduce the rate of accidents on our roads.

During the general discussion that followed, the concerns of your Committee members focused on:

- the provision of quality aircraft to ensure national air transport;
- the restructuring plan of the Camair-Co airline;
- the construction project of the Edea-Kribi railway and the rehabilitation of the Yaounde-Ngaoundere railway;
- the project to establish a tramway in order to facilitate and modernise our urban transport system;
- the very high cost of airfares for domestic flights;
- the creation of the digital car registration document;
- the need to provide the populations of Douala 3 with a train in order to reduce traffic jams in this district;
- the reliability of technical inspection of vehicles;
- driving licence reform;
- the measures taken to restore the mechanism which announces the passage of the **train**.

In response to the concerns of your Committee members, the Minister of Transport wanted to thank the Nation's Representatives for the interest shown in improving urban transport and road control. Then he provided answers to the concerns raised:

Regarding the restructuring plan of the Camair-Co Airline, the Minister of Transport recalled that since July 2020, a restructuring plan

has been put in place on the instructions of the Head of State, through the streamlining of human resources which went from 500 to 200 employees and the assumption of the company's debt by the State.

Continuing his remarks, he indicated that with the objective of acquiring new and quality aircrafts, the State signed a debt agreement of 87 billion for the acquisition of a Boeing 737 and two Bombardiers Q-400 .In the same vein, the Minister of Finance released funds intended to rehabilitate two Boeing 737s in Addis Ababa in Ethiopia, one of which is already functional.

To close his remarks on this point, the Minister clearly stated that thanks to the increase in the company's fleet, the company flies to the South and the North, as well as Ndjamena, Libreville and Bangui with 18 flights per day.

Concerning the construction project of the Edea-Kribi railway and the rehabilitation of the Yaounde-Ngaoundere railway, the Minister of Transport indicated that the Government is continuing the feasibility studies of this project and is ensuring the rehabilitation of the Yaounde – Ngaoundere railway.

Regarding the project to set up a Tramway, the Minister of Transport recalled that this competence was transferred to Councils and Regions in collaboration with the Ministry of Housing and Urban Development.

However, he specified that the Councils and Regions will be supported by the State and development partners. It is in that respect that discussions on this project are underway in Douala.

Addressing the creation of a digital vehicle registration document, the Minister indicated that discussions are underway for the establishment

of digital registration documents. Currently the vehicle registration documents are computerised and include the elements necessary for proper identification and security.

Concerning the need to provide the populations of Douala 3 with a train to facilitate mobility, the Minister recalled that the problem of traffic jams does not only relate to mass transport, but also to the management of roads and road rehabilitation.

In this regard, discussions are being carried out by the Government in order to alleviate the phenomenon of traffic jams.

As for the reliability of the technical inspection of vehicles, the Minister indicated that a control committee within the Ministry of Transport has been set up to ensure the quality of technical inspection.

On the reform of driving licences, the Minister indicated that new formats of these documents have been adopted and have just been computerised. The feedback indicates user satisfaction.

Regarding the measures taken to restore the mechanism which announces the passage of the **train**, the Minister explained that the problem at level crossings arises from the incivility of the populations on the railway line. To this end, he calls on the responsibility of all users to respect the Highway Code.

Likewise, he stressed that measures are being considered to re-establish this alert system. The entry into force of the new law will also enable the establishment of the railway monitoring mechanism.

Among the recommendations, your Committee members advocated subsidising aircraft fuel (Kerosene) in order to facilitate and reduce the cost of domestic flights.

HEAD 38: Ministry of Housing and Urban Development

In her opening remarks, the Chairperson of the Committee on Finance and the Budget began by saluting the voluntary action taken by the Minister of Housing and Urban Development to increasingly beautify our cities and facilitate movement in our cities.

She went on to deplore the belated manner in which low-cost housing programme was being implemented. She was also keen to note the interest shown in following up the implementation of different development projects designed to endow the cities of Yaounde and Douala with thorough fares with the support of donors and international cooperation.

Lastly, she expressed satisfaction with efforts made to pursue the national contest on clean cities which are aimed at encouraging stakeholders to uphold the principle clean cities.

Conversely, she deplored glaring lapses in terms of organisation and infrastructure in our major cities.

During the general discussion that followed the Minister's presentation, your Committee members sought clarifications on:

- measures taken to resolve the problem of urban disorders;
- progress report on infrastructural development on the site of the Yaounde Municipal Lake.
- Progress report on the construction of low-cost housing. In this regard, your Committee members sought to know if funds needed for the construction of at least 1 675 housing unit out of the 10 000 earmarked are already available;

- the need to process files on urban development projects that are in the databank of MINHDU;
- the need to embark on the addressing of our streets in order to register them on the GPS system;
- the construction of Essos Bilingual Grammar School –Nkolmeseng road stretch;
- progress report on the rehabilitation of the flyover-Oil Libya Filling Station-Omnisport- Total Ngousso and Omnisport Filling Station-Ngousso Mosque-Hotel le Paradis;
- measures taken after road repairs works recommended by the Prime Minister on the degraded state of roads in our cities;
- acute problem of garbage in our cities and failure to systematically have garbage collection trucks on duty;
- conflicts between the municipal police force and hawkers who occupy thoroughfares ;
- lack of roads to popular neighbourhoods that do not benefit from reprofiling activities;
- poor quality of far used on thoroughfares with the roads having a lifespan of barely two years, thereby obliging public authorities to invest on the same roads;
- the pressing need to rehabilitate the Yaounde-Mfou highway, precisely as from Awae junction;
- results obtained from activities carried out in the last 6 (six) years by MINHDU;
- measures taken to draw-up urban development plans for our cities;
- reasons for not completing infrastructural development projects on the site of Sangmelima Municipal Lake;
- the scope of the Project Yaounde, the heartbeat of the city.

Addressing the concerns of your Committee members, the Minister of Housing and Urban Development (MINHDU) averred, as concerns the measures taken to resolve the problem of urban disorder, that your Committee's concern falls within the ambit of councils and her ministry only lend financial and technical support to councils in the discharge of their duties.

Addressing the concern on the progress report on infrastructural development on the site of the Yaounde Municipal Lake, the Minister posited that in spite of difficulties pertaining to importation of construction materials from Spain, lighting and construction projects are nearing completion and first phase of the project will be completed in January 2024.

As for the progress report on the construction of low-cost housing, the Minister maintained that the project has been fraught with a lot of difficulties pertaining to the lapses of local enterprises- a situation that forced the Ministry to terminate their contracts. That is why Government has opted for public-private partnership (PPP) contracts.

On the degrade state of thoroughfares in cities, the Minister attributed the situation to the geometric increase in the urban population.

To remedy the situation, Government implemented projects on the construction of bypasses in major cities. Examples are the Yaounde-Nsimalen Motorways and roller compacted concrete which has made it possible to avoid defraying the very high cost of bitumen.

Concluding on the concern of your Committee, the Minister disclosed that working sessions are held between MINHDU and councils on councils projects that have reached the maturity phase in view of pursuing road rehabilitation and construction projects till 2024.

On the need to process files on urban development projects that are in the databank of MINH DU, the Minister made it clear that everything will be done to process the files.

As concerns the construction of thoroughfares in Edea, in particular, the Minister disclosed that the project was handed over to the Edea City Council which is henceforth the supervising engineer.

On the need to embark on the addressing of our streets in order to register them on the GPS system, the Minister posited that the addressing of streets fall within the ambit of Councils and her ministry only provides technical and financial support to the councils when necessary.

As for results obtained from activities carried out in the last 6 (six) months by MINH DU, the Minister expressed satisfaction with actions undertaken by her ministry in the last 3 years amid the modicum budget allocated to the ministry with huge responsibilities. She was also keen to note that her ministry the vision of the Head of State in the construction of thoroughfares, embellishment of cities and devolution of powers to RLAs.

Concerning the construction of the road stretch Essos Bilingual Grammar School-Nkolmeseng, the Minister maintained the construction of that road stretch has been delayed because of compensation problems and the action of elites on the road construction projects.

She also posited that Government would leave no stone unturned to circumvent the above difficulties and complete the construction of the road in March 2024.

On reasons for not completing infrastructural development projects on the site of Sangmelima Municipal Lake, the Minister revealed that the project was handed over to the Sangmelima Council which is henceforth the supervising engineer.

Members of your Committee went on to formulate recommendations, namely:

- the need to make the supervision of ongoing projects by parliamentarians systematic;
- the need for MINH DU to discharge its statutory duty of drawing up master plans for urban centres;
- the need for the engineers of MINH DU to supervise and follow-up the construction of our roads in order to forestall the possibility of reconstructing over and over.

HEAD 37: Ministry of State Properties, Survey and Land Tenure

During the scrutiny of the budget head of the Ministry of State Property, Surveys and Land Tenure, your Committee members talked about the relevance of land issues in our country.

After presenting the main actions of the draft budget of the Ministry of State Property, Surveys and Land Tenure, the concerns of your Committee members focused on:

- legislative, regulatory and administrative measures to deal with malpractices within the Ministry of State Property, Surveys and Land Tenure, such as corruption, the issuing of land titles on hillsides, land registrations on undeveloped areas, the dispossession of village communities of their land assets and the selling off of the State's developed and undeveloped land assets;
- the status of the project to reform the Land Tenure Act, which has been under consideration for more than 12 years;
- measures taken to implement the disclosure of financial documents;
- progress state of the digitisation of land titles;

- progress report on the computerisation of the mail service at the Ministry of State Property, Surveys and Land Tenure ;
- shuttle of draft appointment decisions between the Ministry of State Property, Surveys and Land Tenure and the Prime Minister's Office;
- the re-enactment of the Prime Minister's Decree involving Mayors in the management of the national domain through their inclusion in the technical committee in charge of the allocation of land titles;
- the fate of decrees issued by Divisional Officers relating to the sale of the State's national property to private individuals;
- the need to issue an accompanying document to the land title ;
- the social tragedy caused by the eviction of communities from their land and the destruction of their homes in Dikolo;
- progress report on the sale of a party house in Douala.

Addressing the concerns of your Committee members, the Minister of State Property, Surveys and Land Tenure, reassured your Committee members, with respect to the measures adopted to deal with malpractices within his ministry, that he will do everything possible to address the situation.

With regard to the digitisation of land titles, the Minister indicated that a plan to digitise land titles is currently underway. Tenders and related procedures have been approved by a committee in charge of the effective implementation of this project.

With respect to the computerisation of the mail service of the Ministry of State Property, Surveys and Land Tenure, the Minister averred that this project has not yet started. However, it is a major concern for the Ministry of State Property, Surveys and Land Tenure.

As for the shuttle of appointment decrees between the Ministry of State Property, Surveys and Land Tenure and the Prime Minister's Office, the Minister clearly stated that there is no such decree that cancels appointments in his ministry.

Talking about the management of national land, with particular emphasis on the withdrawal of the ministerial order, which gave mayors the pride of place in the technical committee in charge of land titles, the Minister pointed out that there is a consultative commission in charge of direct registration of land. The consultative commission was created by a ministerial order and the aim was to get mayors involved in the management of national land. However, the decree was cancelled. That notwithstanding, there is hope that the decree will be reinforced in a bid to enhance decentralisation.

Concerning decisions made by Divisional Officers on the sale of the national land to individuals, the Minister made it clear that it is in no way within the remit of these administrative authorities to issue such acts. Moreover, when such cases are referred to him, the decisions in question are repelled and the collaborators involved are punished.

With regard to the need to issue an accompanying document to the title deed, as is the case in other countries, the Minister stressed that this concern would be taken into consideration when reforming the legal framework for property issues, which is currently being drafted.

Referring to the Dikolo tragedy, the Minister disclosed that this problem had been settled by the court, and that it would be addressed in accordance with the usual practices for private State property.

As for the sale of a party house in Douala, the Minister reassured your Committee members that there had been no sale. The process to

secure the property as initiated by the party house officials is following its normal course.

After this exchange of views, your Committee members recommended that:

- measures to combat corruption and the violation of rules and regulations in the land sector be intensified;
- workers in the Ministry of State Property, Surveys and Land Tenure be involved in the reforms underway;
- a national file to register land titles be created;
- the Minister of State Property, Surveys and Land Tenure should pay regular visits to the decentralised services of his ministry.

HEAD 23: Ministry of Tourism and Recreational Activities

At the start of deliberations, your Committee members commended the Minister for the buoyancy of the tourism sector and also expressed satisfaction with the development of activities in the hotel industry.

During the general discussion, your Committee members pondered on:

- the possibility of providing private investors with information on tourist activities of the Ministry of Tourism and Recreational Activities;
- statistical data on the number of tourists in Cameroon and their impact on the economy;
- progress report on the construction project at the Yaounde Municipal Lake, that is, the project to construct a five star hotel at the Yaounde Municipal Lake;

- the existence of communication desks at the airports that would provide tourists with information on different tourist sites in Cameroon;
- progress report on the YOYO development project in Cameroon's coastal area.

Addressing the concerns of your Committee members on the existence of communication desks at airports to provide information to tourists entering the country, the Minister of Tourism and Recreational Activities disclosed that such communication desks actually do exist at the Douala and Yaounde airports. Moreover, there are representation offices at some airports abroad that provide tourists with basic information about Cameroon.

Talking about the YOYO Project, the Minister of Tourism and Recreational Activities deplored the indifference and sudden departure of Middle East investors.

He, however, reassured your Committee members that other partnerships would be sought for the Project, considering the potentials of the coastal area.

Your Committee members recommended that:

- the Ministry of Tourism and Recreational Activities should work in synergy with other ministries to involve the private sector in the growth of the tourism sector in our country;
- policies on tourism and recreational activities be formulated in a bid to increase the ministry's budget and enable it carry out its duties;

- best practices be sought to showcase the comparative advantage of the tourism and recreational activities sub-sector in order for it to contribute its quota to the growth of Cameroon's economy.

SECTOR: PRODUCTION AND TRADE

HEAD 30: Ministry of Agriculture and Rural Development

The Committee on Finance and the Budget commended the Minister for efforts made to support farmers and agro-industrial companies in order to consolidate Cameroon's position as the bread basket of Central Africa.

During the general discussion that followed the presentation by the Minister of Agriculture and Rural Development, your Committee members raised concerns on:

- the situation of the Agricultural Investment Market Development Project (PIDMA), especially as Government is determined to pursue its activities even though it has ended.
- increase in palm oil imports amid the increase in local production;
- basic consumer products to be produced in 2024 and their expected level of production which, in the very short term, is in keeping with the implementation of the import substitution policy;
- the absence of a building housing the subdivisional delegation of the Ministry of Agriculture and Rural Development at Mbang in the East Region of Cameroon.

Addressing the concerns of your Committee members, the Minister of Agriculture and Rural Development made it clear as concerns the situation of PIDMA, that the project, which mainly focused on three agricultural crops: cassava, sorghum and maize, ended 3 years ago.

However, it turned out that other projects such as the two sorghum cleaning plants in Maroua and Garoua managed by cooperatives and the cassava processing plants had not been completed.

In addition, the Minister also posited that in the absence of a legal framework, all these unfinished projects have been transferred to the Emergency Project to Combat Food Crises (PULCCA) for implementation.

Concerning the increase in palm oil imports amid the increase in local production, the Minister disclosed that the oil seed sector in Cameroon is dominated by palm, cotton, soya and vegetable oils. The production of these oils ranges from 220,000 to 230,000 tonnes, while total consumption is around 400,000 tonnes. There is therefore a gap of 170,000 tonnes to be filled.

He went on to posit that with total production of about 200,000 tonnes, palm oil is still the most widely consumed oil. That is why a project to extend rural plantations is being designed to boost local production.

With respect to basic consumer products to be produced in 2024, and their expected level of production which, in the very short term, is in keeping with the implementation of the import substitution policy, the Minister made it clear that there is a difference between consumer products such as maize, rice, millet and sorghum and those that offset the balance of trade, namely wheat, palm oil, soya and market garden produce. He further averred that green belts are to be created in the suburbs of major towns to enhance food security.

In addition, the government intends to find substitutes for wheat, whose imports amount to 900,000 tonnes a year. In this light, cassava flour remains the best substitute. There are also plans, between now and 2025, under the Agricultural Production Support Programme in Cameroon

(PARPAC), create 150 units in the country's agricultural production areas in order to boost cassava production.

Regarding the absence of a building to house the subdivisional delegation of the Ministry of Agriculture and Rural Development at Mbang in the East Region, the Minister revealed that she will consider possible measures to put in place.

However, for some localities, allocations have been made to their city councils for the construction of subdivisional delegations.

HEAD 31: Ministry of Livestock, Fishery and Animal Husbandry

Prior to deliberations on the draft budget of the Ministry of Livestock, Fisheries and Animal Husbandry, your Committee was keen to salute the ongoing process of revamping the sector, notably through: the use of weather forecasts to improve pastoral activities; the improvement of fish farming techniques; the implementation of the livestock development project (PRODEL) through the importation of milking cows, etc.

During the general discussion that followed the presentation by the Government Representative, the concerns of your Committee members focused on:

- the measures the ministry has taken against the anthrax epidemic which is causing havoc in the cattle sector in neighbouring Nigeria;
- the level of milk production in Cameroon after the import of milking cows and their impact on the production of milk in our country;
- **Seizure of a container** of expired fish at the Douala seaport;
- artificial insemination in the cattle sector;
- the supply of meat on the market during the festive period.

Addressing the concerns of your Committee members, the Government Representative confirmed, as concerns the measures the ministry has taken against the anthrax epidemic, that there was an outbreak of cattle disease in Nigeria, but during the discussion he had with the Nigerian Minister in charge of Animal Health, the cattle disease is over.

However, the Government, through the Ministry of Livestock, Fisheries and Animal Husbandry, had already initiated a surveillance process and prepared vaccine supplies for sites bordering Nigeria. In this respect, 50,000 doses of vaccine have already been prepared in event of an epidemic in Cameroon. Even though Nigeria maintained that the cattle disease is over in Nigeria, vigilance is still the watch word in Cameroon.

Concerning the level of milk production in Cameroon after the import of milking cows, the Minister disclosed that the global trend in cattle milk is based on two (02) methods, namely: cross-breeding through artificial insemination and the importation of milking cows. He pointed out that importing milking cows is the most efficient and effective way of increasing production, and has been adopted by many countries, including Israel, Egypt, Holland, Senegal and Rwanda.

In addition, the Minister made it clear that for imports of milking cows to have the desired impact, the method of milking cows has to be appropriated by national producers. They need to boost their yields in order to reach the critical production threshold so that many Cameroonians can consume quality local milk at a lower cost than the more expensive milk powder. Continuing his statement, the Minister pointed out that milk powder costs three thousand 3,000 CFA francs a litre compared with 350 or even 500 CFA francs a litre for locally produced milk.

Talking about artificial insemination in the cattle sector, the Government Representative made it clear that his ministry will, in the coming days, commission an artificial insemination unit earmarked in the draft budget under scrutiny under the dairy product development project, which is benefiting from technical support from GIZ to draw up the National Dairy Development Plan with a view to producing essential UHT (Ultra-High Temperature) milk. This plan will be implemented over 15 years for the artificial insemination of dairy products, beef and meat genetics.

Addressing the concern on **seizure of a container** of expired fish at the Douala Seaport, the Government Representative posited that it is a very sensitive sector which relies on imports in refrigerated containers.

However, care is being taken to control the temperature from loading to storage by using the container system. The Minister acknowledged that the recent case referred to above gave rise to the legal action that is currently underway. The aim is to establish responsibility for the poor quality of fish.

Continuing his statement, the Government Representative also made it clear that quality control is generally carried out by an interministerial commission.

On the need to effectively have meat supplies on the market during the festive period, the Minister reassured your Committee members that satisfactory results were obtained during his tour in some Regions to assess the situation of livestock prior to the festive season. To this end, the Minister had more words of encouragement to national producers who are working hard to ensure that supplies of their products are constant.

HEAD 28: Ministry of Environment, Protection of the Nature and Sustainable Development

During the exchange of views on this budgetary head, your Committee congratulated the team that has been representing Cameroon at all meetings pertaining to environmental and sustainable development.

During the general discussion that came up on the heels of the Minister's explanatory statement, the members of your Committee sought to be clarified on:

- measures envisaged with a view to sparing Cameroonians every eventual epidemic resulting from the accumulation of refuse ;
- mechanisms for transforming refuse ;
- progress on the implementation of the National Plan for Adapting to Climate Change ;
- the preventive measures taken against disasters, notably those like the recent dramas that resulted from the degradation of hillsides.

In response to the concerns of your Committee members, the Minister of the Environment Protection of Nature and sustainable Development went straight to the preoccupations about measures envisaged with a view to sparing Cameroonians any eventual epidemic stemming from the accumulation of refuse and stated that the question of household refuse is a worldwide problem that concerns certain public authorities like the Ministry of Housing and Urban Development (MINHDU), Decentralised Territorial Authorities (CTD) and even private stakeholders.

Continuing with her statement, she stated that the Ministry under her care works in collaboration with private actors and Decentralised Territorial Collectivities in order to raise a fund with which to manage as well as

recycle household refuse with a view to transforming it into usual materials like charcoal, gas and fertilizers.

Concluding this point; she pointed out that the said fund would go functional in 2024 in several Decentralised Territorial Authorities (CTD).

Concerning the preventive measures taken against disasters, the Minister stated that reforestation is the only method that can help the situation, but then, in all big metropolitan cities, the spaces that can be reforested are private property, even hillsides are covered by houses. This is why studies are underway with a view to remedying this situation.

As for the mechanisms for reforesting hillsides, the Government representative pointed out that operation Green Sahara is being implemented in order to resolve the problems of reforestation in our countries.

In concluding her statement, she called on all stakeholders to work in synergy for a sain and sustainable environment.

HEAD 33: Ministry of Forestry and Wild Life

Since the Minister of Forestry and Wildlife was absent, the budget of his ministry was defended by the Minister of Finance.

After scrutinising the draft budget of the Ministry of Forestry and Wildlife, your Committee did not raise any concern.

The budget allocated to the Ministry of Forestry and Wildlife was approved after it had been crosschecked by the Chairperson of the Committee on Finance and the Budget and the Minister of Finance.

HEAD 21: Ministry of Trade

At the start of deliberations on **Head 21**, your Committee on Finance and the Budget commended the Ministry of Trade for taking measures to fight high cost of living, promote "Made in Cameroon" products, stave off price increase in supermarkets, encourage promotional sales, reduce prices for consumer goods and make supplies of basic commodities available, in particular.

During the general discussion that ensued, the concerns of your Committee members focused on:

- ensuring the price of cocoa per kilogramme which witnessed a sharp rise in 2023 remains stable;
- difficulties in exporting cocoa produced in crisis-hit areas of our country due to the porous nature of borders and security concerns;
- measures to be taken by the Ministry of Trade to curb inflation, regulate market price and create buffer stocks to enable low-income families have access to basic commodities;
- the system of import quality control and its reliability;
- inconsistencies noticed in overpricing of raw materials by certain multinationals, especially inputs, to the detriment of local investors;
- regulation of the product distribution sector which is in charge of wholesale and retail marketing of goods manufactured by a single company as is the case with the Cameroon Brewery Company (SABC).

Addressing the concerns of your Committee members, the Minister of Trade began by acknowledging the relevance of concerns raised by your Committee members and proceeded to remind them of the responsibilities entrusted to his ministry.

In this wise, he posited that the responsibilities of his ministry vis-à-vis our country's development are three-fold: increase imports, regulate the local market and streamline natural economic areas.

The Minister went on to aver, with respect to ensuring the price of cocoa per kilogramme which witnessed a sharp rise in 2023 remains stable, that it would be difficult to reassure your Committee members that the price for a kilogramme of cocoa would really remain stable.

He, however, disclosed that mechanisms such as the creation of Centres of Excellence for post-harvest processing and limitation of clandestine cocoa exports to neighbouring countries have been created by Government to see to it that the price for a kilogramme of cocoa keeps rising.

According to the Minister, the new method used in the production, conservation and marketing of cocoa would enable Cameroon to be ranked amongst the countries that export good quality cocoa.

Talking about measures to be taken by the Ministry of Trade to curb inflation, regulate market price and create buffer stocks to enable low-income families have access to basic commodities, the Minister reassured your august Committee that there is no reason to worry as far as the end-of-year festivities are concerned. To buttress his point, he averred that the number of promotional sales points designed to remedy the situation of price hike that prevail at this time of the year have been increased.

According to the Minister, the only problem that could arise is insufficient supply of rice to the markets. Fortunately, and with the help of Indian authorities, our country was able to obtain 190,000 tonnes of rice out of t 200,000 tonnes needed for 4 months.

With respect to the system of import quality control and its reliability, the Minister of Trade pointed out that the State has apportioned the control responsibility to different ministries. He made a distinction between animal products, which are controlled by the Ministry of Livestock, Fisheries and Animal Husbandry (MINEPIA) and partly by the Agency for the Regulation of Standards and Quality (ANOR), and plant products, which are controlled by the Ministry of Agriculture and Rural Development (MINADER).

The role of the Minister of Trade is just to coordinate and remove unwanted products from the market while leaving those fit for consumption.

With regard to inconsistencies noticed in overpricing of raw materials by certain multinationals, especially inputs, to the detriment of local investors, the Minister stressed that the remuneration of local investors (shareholders) depends exclusively on their Board of Directors.

Conversely, as far as the State is concerned, especially the Ministry of Trade, the Minister posited that there is a procedure for the prior approval of prices which takes into account a set of international rules with the aim of avoiding unbridled speculation.

Concerning regulation of the product distribution sector which is in charge of wholesale and retail marketing of goods manufactured by a single company as is the case with the Cameroon Brewery Company (SABC), the Minister of Trade maintained that such regulation is legally feasible on two grounds: keeping separate accounts and creating separate enterprises.

HEAD 29: Ministry of Mines, Industries and Technological Development

At the start of the consideration exercise of this budgetary head, your Finance and Budget Committee welcomed the actions carried out by this ministry, in particular, the negotiation of certain mining contracts, the launch of certain mining exploitation projects and the recent presentation of the new Mining Code to the Nation's Representatives.

The general discussion did not raise any concerns so the Members of your Committee suggested:

- the preservation of Cameroon's interests during the implementation of various mining projects;
- Assurances on the reliability of contracts and the contribution of mining to the budget;
- measures to bring order and put an end to semi-artisanal mining in the East Region;
- fight against fraud on mass consumer goods;

HEAD 39: Ministry of Small and Medium Sized Enterprises, Social Economic and Handicraft

At the start of deliberations on Head 39, your Committee on Finance and Budget expressed satisfaction with efforts deployed to create facilities for financing SMEs as well as the ministry's support to all measures taken by small and medium-sized enterprises to develop their sectors.

During the general discussion that followed the presentation by the Minister of Small and Medium-sized Enterprises, Social Economy and Handicraft, they raised concerns on:

- conditions for SMEs to access bank loans;
- the situation of the SME Bank in light of the suspension of its Manager by the Central African Banking Commission (COBAC) from all its activities;

- performance rate of public contracts which are sometimes awarded to family members;
- the follow-up and guarantee mechanisms for young entrepreneurs;
- financial resources effectively provided to SMEs to enable them to kick start their activities.

Taking the floor to address the concerns raised by your Committee members, the Minister for Small and Medium-sized Enterprises, Social Economy and Handicraft posited, as concerns conditions for SMEs to access bank loans, that, generally, loans with subsidised interest rates are meant to facilitate SMEs' access to them. It is therefore a conventional form of financing.

Unfortunately, according to studies carried out by the Ministry for Economic Affairs, Planning and Regional Development (MINEPAT), only 17% of the loans are actually contracted by SMEs, thereby resulting in excess liquidity of the bank.

To reverse the situation, credit lines have been opened in some banks, such as Afriland First Bank, with the assistance lent to SMEs by the European Investment Bank in order to finance projects for which studies had already been conducted by his ministry.

Concerning the situation of the SME Bank in light of the suspension of its Manager by the Central African Banking Commission (COBAC) from all its activities, the Minister posited that the bank has not stopped operating. Hence, it continues to be managed by its Deputy Manager.

Moreover, he disclosed that the Minister of Finance received instructions from the Head of State to restructure the SME Bank.

Concluding his statement on your Committee's concern, the Government Representative revealed that the outcome of the audit conducted by the Minister of Finance would give fresh impetus to Bank.

As for the performance rate of public contracts which are sometimes awarded to family members, The Minister maintained that the practice is aimed at developing and promoting SMEs. Meanwhile, 30% of public contracts have, so far, been awarded to SMEs.

Talking about the follow-up and guarantee mechanisms for young entrepreneurs, the Government Representative posited that a steering committee is working on the mechanism in the Ministry of Youth Affairs and Civic Education.

HEAD 14: Ministry of Arts and Culture

During the consideration of the draft performance budget of the Ministry of Culture for the 2024 financial Year, your Committee noted the absence of the Minister of Culture. As a result, the Minister of Finance was charged with the responsibility of the budget of the Ministry of Culture.

Your Committee did not raise any concern during the general discussion on HEAD 14.

Thereafter, the Minister of Finance went on to confirm the budget appropriation requested by the Ministry of Arts and Culture.

Right Honourable Speaker,

Fellow Members of the National Assembly,

After considering different budget heads, your Committee members undertook a Section per Section discussion of the Finance Bill of the Republic of Cameroon for the 2024 Financial Year.

SECTIONS ONE TO FOUR were adopted as tabled.

Under SECTION FIVE, an amendment was moved to increase the period during which equipment and materials meant for potable water supply, renewable energy equipment and medical equipment and appliances plus equipment and materials meant for livestock would be exempted from import duties and taxes because it was felt that the duration provided for in the Bill was too short and would impact the livelihood of the population negatively.

The proposed amendment sought to increase the duration from 2 years (24months) to 5 years (60 months) with effect from 1 January 2024.

In reply, the Minister of Finance pointed out that an exemption with a long duration generally engender ambivalent results because economic operators would not be in a rush to benefit from the exemption.

He also made it clear that the two-year deadline makes sense because it will enable Government and Members of the National Assembly to conduct an audit in the short run and assess the relevance of such a provision.

Lastly, the Minister reiterated that in addition to the exemption, Law No. 2013/4 of 18 April 2013 relating to Private Investment Incentives in the

Republic of Cameroon provides for a battery of permanent facilities and exemptions for the equipment and materials outlined under the Section.

After the Minister's explanation, SECTION FIVE was adopted as tabled.

SECTION SIX was adopted in its initial form.

Under SECTION SEVEN, the Government made a correction to suppress the third line on cereal flakes that feature on pages 3 and 4.

They also moved an amendment designed to complement the table of products that are subject to excise duties ad valorem in order to reduce their imports and ipso facto boost local production.

The products are:

- biscuits and cakes;
- candies and jelly products;
- brands of luxury chocolate and pralines;
- liquid or powdered chocolate milk drinks, not included in infant and milk for growing-up children;
- canned meat;
- toilet tissue, table napkins and handkerchiefs;
- sanitary towels.

In response, the Minister posited that on the list proposed by your committee members, only canned meat such as offals can be accepted since the other products were already being taxed in Finance Laws of the preceding years.

Consequently, the canned meat was included in the table of products as follows:

Designation	Custom duty	Current rate of excise duty
...
Canned meat, with the exception of foie gras, which is already subject to excise duty at the rate of 25%.	<u>1602.20.10.000</u>	<u>12.5%</u>

After this exchange of views, SECTION SEVEN was adopted as amended.

Your Committee members therefore proposed that the duration be increased from 2 years (24 months) to 5 (60 months) with effect from January 2024.

Under SECTION EIGHT, clarifications were sought on provisions of the SECTION which seems incompatible with the import-substitution policy pursued by Government.

Addressing your Committee’s concern, the Minister revealed that the levy is aimed at increasing customs duties for imports of precooked and fragrant rice.

Conversely, in order to increase local production and check illicit re-exportation of so-called superior quality rice brands, a 5% levy is still exacted from rice for mass consumption.

SECTION EIGHT was adopted unamended after the Minister's response.

Under SECTION NINE, an amendment was moved in order to readjust the right of exit on timber logs from 75% to 100% for tree species outlined in Decree No.99/781/PM of 13 October 1981 in order to discontinue exports of timber logs through confiscatory taxes. Accordingly, having such a provision in the bill under scrutiny would rather promote fraud concerning free points in the ports of Douala and Kribi.

A distinction is also made between the right of exit of timber logs to free points (60%) and other exports under common law (75%).

Addressing the concerns of your Committee, the Minister of Finance pointed out that the 75% proposed by Government is the outcome of consultations with stakeholders in the wood sector that have been facing a lot of difficulties for some time now.

According to the Minister, since both parties reached a consensus to ultimately and completely prohibit exports of timber logs, Government agreed, pending a CEMAC incident on the issue to progressively prohibit exports of timber lugs in order to enable operators in the sector to upgrade and be competitive. It is for this reason that they are benefiting from exemptions from custom duties and taxes since the 2021 Financial Year.

As for the distinction between the rate of exportation applicable to exports of timber lugs and timber lugs exported to free points, the Minister

made it clear that the provision is equally aimed at giving greater preference to operators who have invested in the construction of wood processing units irrespective of whether they are located in free points.

He also revealed that there is no industrial free point for processing that is located in the Port of Douala or Kribi.

After the Minister's explanations, SECTION NINE was adopted as tabled.

SECTIONS TEN to THIRTEEN were adopted unamended.

Under SECTION FOURTEEN, an appeal for better regulation of joint controls comprising officials of customs services and officials of other public administrative services was made in order to forestall possible abuses.

Furthermore, an amendment was moved in the French version to insert the phrase "et/ou cabinets privés disposant des compétences techniques avérées dans le domaine des contrôles visés" at the end of Subsection (1) in order to take into account the competence of the private sector in carrying out joint controls.

In reply, the Minister made it clear that SECTION SEVEN of the 2021 Finance Law had already made allowance for customs services to have recourse to independent experts during customs controls which require specific technical knowledge.

After this exchange of view, SECTION FOURTEEN was adopted in its initial form.

Under Section 7 of SECTION FIFTEEN, clarifications were requested on the kind of charges to be paid annually in order to determine the ceiling of headquarter overhead expenses paid by enterprises with no turnover.

Still under the SECTION, an amendment was moved in order to make explicit taxes exacted from income tax on movable capital, differences in turnovers resulting from reconstitutions made by the tax administration as well as nondeductible charges stipulated by Article 7 of the General Tax Code.

In response, the Minister posited that provisions of the Section seek to fill the legal limbo by fixing a ceiling to headquarter overhead expenses that can be deducted from enterprises in the red.

As for the amendment moved, the Minister made it clear that the provisions proposed have already been stipulated in the OHADA Law and in the General Tax Code.

After the Minister's clarifications, Section 7 of SECTION FIFTEEN was adopted as tabled.

Under Section 8b (1) of SECTION FIFTEEN, information was requested on measures to be taken by Government to ensure that taxpayers are familiar with the new provisions which will increase the minimum charge to be deducted and paid in cash to 100 000 CFA francs.

In reply, the Minister made it clear that the provisions are aimed at discouraging the use of undeclared sums of money that are equal to or exceed 100 000 CFA francs per financial operation and, in the process, encourage enterprises to switch from the informal to the formal sector.

Section 8b (1) of SECTION FIFTEEN was adopted in its initial form after the Minister's clarifications.

Sections 8 (3) (new), 18, 18 (c) and 18 (d) of SECTION FIFTEEN were adopted in their initial form

Under 18e (1) of SECTION FIFTEEN, your Committee members moved an amendment in French to insert the phrase "à l'exception des élèves et des "étudiants ou toute autre personne non impossible" in order to exclude the students from the scope of application of the sub-section.

In response, the Minister made it clear that the provision is a transposition of the said international standard of automatic exchange of information as recommended by the Organisation for Economic Development and Cooperation (OECD) and the World Bank to which Cameroon is an integral member.

He also added that the exclusion of pupils and students from the scope of application of the said standard is not advisable because the accounts they hold could be controlled by other entities.

Lastly, the Minister maintained that the students are obliged to pay taxes if it is found that they have income that is taxable in accordance with the regulations in force.

Lastly, Section 18e (1) of SECTION FIFTEEN was adopted in its initial form.

Sections 18 (f), 18 (g), 18 (h), 18 (i), 19, 19 (1), 19 (a), 21, 22, 25, 33, 34, and 35 of SECTION FIFTEEN were adopted without amendment.

Prior to the consideration of Section 42 (a) of SECTION FIFTEEN, it was deemed necessary to reintroduce Section 36 (a), hitherto suppressed, and which explicitly provided for taxes exacted from income tax from movable capital and differences in turnover resulting from reconstitutions by tax administration and nondeductible charges.

In response, the Minister made it clear that the provisions of the General Tax Code already made it possible to exact taxes from property. Section 36 (a) was suppressed in 2005 in order to remove confusion that resulted from interpretation difficulties between income distributed and taxable income tax in the domain of property and undistributed revenue that was excluded in the said tax.

After the Minister's explanation, Section 36 (a) was not inserted in the bill as proposed by your Committee members.

Section 42 (a) of SECTION FIFTEEN was adopted as tabled.

Under Section 44 (6) of SECTION FIFTEEN, it was proposed that the value of shares transferred, namely nominal value or market value, be specified.

In response, the Minister revealed that the value of shares will be specified in the enabling circular for the Finance Law.

Section 44 of SECTION FIFTEEN was adopted after the Minister's response.

Sections 53 to 56 of SECTION FIFTEEN were adopted unamended.

Under Section 65a of SECTION FIFTEEN, it was deemed inappropriate to exact taxes from retirement dues.

Questions were also raised on taxes collected from certain services provided by the National Social Insurance Fund (NSIF) in disregard of some provisions of Ordinance No. 73/17 of 22 May 1973 on the organisation of insurance.

Still under the Section, it was deemed necessary to know if the new services that NSIF started providing recently were, in spite of the special status granted by the regulation in force to NSIF, subject to taxes.

Lastly, it was recommended that:

- an increase in the abatement rate of exceptional income;
- the need to come up with legal and regulatory provisions governing retirement age in the private sector.

Addressing the concerns raised by your Committee, the Minister posited, as concerns taxes exacted from retirement dues, that retirement dues are substitute income and so are subject to taxes like any other income.

Concerning taxes collected from certain services provided by NSIF, the Minister disclosed that in line with its mission statement on insurance and social security, NSIF benefits, as a public entity, from a special tax regime that exempts it from paying taxes.

As to whether the new services that NSIF started providing recently were subject to taxes, the Minister reiterated that NSIF is entitled to a solid and long lasting heritage which will enable it to discharge its social security responsibilities. In doing so, its lucrative activities could be carried out in tandem with its statutory duties and so it has to pay taxes for carrying such lucrative activities like other commercial enterprises.

After this exchange of views, Sections 65a of SECTION FIFTEEN was adopted as tabled.

Sections 70, 85, 87, 88, 90, 92, 92a, 92b (new), 93a, 93ter, 93h, 101, 103, 128, 141a (new), 142, 143 and 149 of SECTION FIFTEEN were adopted unamended.

At this juncture, it was, for the sake of coherence, considered worthwhile to take into account additional products specified under SECTION SEVEN in order to make imported products liable for excise duties specified under the appendix of II concerning the list of products liable for excise duties in the bill under scrutiny.

The suggestion was accepted by the Government based on the amendment moved under SECTION SEVEN.

Section 225, 226, 231, 239b, 470a, 543, 546b, 546c, 556, 598, 598a, 601, M1, M2, M2 (a), M2b and M3 of SECTION FIFTEEN were adopted without amendment.

Under Section M6a of SECTION FIFTEEN, your Committee members moved an amendment to reword the last dash in order to make collaboration between the services of the State mandatory.

In essence, ministries like the Ministry in charge of State Property, Tourism, territorial surveillance must furnish to the General Directorate of Taxes (DGT) tax related information.

In reply, the Minister of Finance made it clear that by virtue of Section M48a of the General Tax Code (GTC), the General Directorate of Taxes has the latitude to sign memoranda of understanding with other administrative services in order to facilitate information sharing.

Such MoUs have already been signed with public entities such as the Directorate of Customs, the Treasury Department, the Public Contract Regulatory Board and, inter alia, services in the domains with the possibility of extending them to other administrative services without prior amendment of the regulation in force.

After the Minister's clarification, Section M6a of SECTION FIFTEEN was adopted as tabled.

Section M8a of SECTION FIFTEEN was adopted unamended.

Under Section M13 (new) of SECTION FIFTEEN, it was recommended that in order to comply with the CEMAC regulation, assistance by a CEMAC-approved tax adviser be made mandatory.

In reply, the Minister made it crystal clear that the prerogatives of tax advisers are not the same as those of accountants who are sworn officials invested with the responsibility of certifying the accounts of corporations.

After the Minister's response, Section M13 (new) of SECTION FIFTEEN was adopted in its initial form.

At this point during the discussion of Sections of the finance bill under scrutiny, your Committee members proposed that Section M14a be inserted in the bill in order to increase the importance of the verbatim report (VT) from the beginning of tax control with the objective of improving their effectiveness and pre-empt dilatory manoeuvres that frequently hinder the provision of certain accounting documents to the tax administration.

In reply, the Minister began by reminding your Committee that the introduction of VR at the beginning of deliberation was meant to redress

the situation deplored by the above amendment and ensure better collaboration between taxpayers and tax officials during controls.

Furthermore, he maintained that the concerns raised through the proposed amendments have already been provided for in the enabling circular.

Lastly, he made it clear that the regulation in force provide for sanctions if the taxpayer fails to collaborate.

After the Minister's explanation, the proposed amendment was rejected.

Section M19a (new) was adopted in its initial form.

At this point during the discussion, it was proposed that a new Section, M22, be inserted in the bill under scrutiny in order to include in the accounting books the provision on failure to produce the required documents during tax controls in order to check fraudulent practices of taxpayers who are increasingly less inclined to tender their accounts to tax services even during controls.

In response, the Minister of Finance made it clear that failure to present in whole or in part accounts or supporting documents mentioned in the verbatim reports, the taxpayer will be liable to pay automatic taxes which will also be exacted when the taxpayer fails to produce details and sub details of some aspects of accounts on a specific activity.

After the Minister's explanation, the amendment proposed by your Committee members was rejected.

In the same vein, the addition of a third sub-section was proposed under Section M29 of the General Tax Code (GTC) in order to regulate the procedure of automatic taxation.

According to your Committee members, doing so will transpose the clarifications already made in the 2017 circular and clarify conditions for implementing the policy of automatic taxation in view of providing the necessary instruments to taxation services and determine taxes based on the amendment.

In reply, the Minister reiterated that automatic taxation is a method through which the tax administration automatically accesses taxes that are due by a taxpayer when the taxpayer defaults in their responsibility of declaring taxes or providing the necessary information.

According to the Minister, the adjustment suggested by had already been stipulated in the circular referred to above.

Consequently, it is not worthwhile to add such a provision in the Finance Bill under scrutiny.

After the Minister's response, the amendment proposed by your Committee members was rejected.

Sections M41 (a), M53, M79, M86, M94a, M94b and M94c of SECTION FIFTEEN were adopted unamended.

Under Sections M104 (2) of SECTION FIFTEEN, the amendment moved was designed to mete out sanctions to persons who fail to forward information and financial statements to the tax administration.

In response, the Minister made it clear that GTC already made provisions for sanctions against taxpayers the amounts of which vary according to the gravity of the offence.

Similarly, specific sanctions are also meted out against administrative services that default in the abovementioned obligations.

After the Minister's response, Section M104 (2) of SECTION FIFTEEN was adopted as tabled.

Sections M104b, M108, M121 (new), M125 and M145 of SECTION FIFTEEN were adopted in their initial form.

After this exchange of views, SECTION FIFTEEN was adopted after the correction of Appendix 2 of II.

SECTIONS SIXTEEN to TWENTY were adopted as tabled.

Under Section 13 (new) (b) of SECTION TWENTY ONE, it was proposed that the rate of 2 to 3% renal value enunciated in a notarial deed in the event where existing parcels of land are acquired free of charge be reassessed.

It was considered unfair to fix the same cost for parcels of land bought and those received free of charge since in the formal, other property charges for acquiring property are paid.

An amendment was also moved to progressively fix charges on land demarcation based on the size of the land for plots located in urban centres in order to protect socially disadvantaged groups.

In reply, he Minister reiterated, as concerns the first amendment, that taxes for individual plots are the same for the two categories and so it was not necessary to increase the tax rate for plots acquired free of charge.

Regarding the second amendment moved, it was stressed that irrespective of the size of the plot, the cost of boundary demarcation poles are similar. Consequently, it will be appropriate to provide for a progressive tax rate based on the size of the land to be demarcated.

Consequently, Section 13 (new) of SECTION TWENTY ONE was adopted unamended.

SECTION TWENTY ONE was adopted as tabled.

SECTIONS TWENTY TWO and TWENTY THREE were adopted in their initial form.

Under SECTION TWENTY FOUR (4c), an amendment was moved to insert the phrase in the French version “après une première transformation” between the words **café** and **ces frais**.

Still under the Sub-section, it was deemed necessary to add a minor description in the French version as follows:

“institution des frais d’examens du dossier d’autorisation annuelle spécifique d’importation des produits alimentaires soumis au droit d’accises par la présente loi :

- "1 000 000 FCFA pour les SA ou SAS ;
- 500 000 FCFA pour les SARL ;
- 200 000 FCFA pour les particuliers"

Amendments moved under this Section were designed to promote import substitution and boost the processing of the locally made products concerned.

The second amendment moved was accepted by Government after some modification. Consequently, Sub section 4 (e) in the French version now reads:

“les frais relatifs à l’examen du dossier de demande d’avis d’attestation sont fixés ainsi qu’il suit par période de 5 ans :

- **"1 000 000 FCFA pour les SA et SAS ;**
- **500 000 FCFA pour les SARL ;**
- **200 000 FCFA pour les particuliers".**

SECTION TWENTY-FOUR was adopted as amended.

Under SECTION TWENTY-FIVE, two amendments were moved. The first amendment was moved under Sub section 2 (b) and was aimed at readjusting charges for studying application files or for renewing auditors’ audiovisual licenses as follows:

- “local radio broadcast: 250 000 CFAF;
- national radio broadcast: 500 000 CFAF;
- foreign radio broadcast: 1 000 000 CFAF.”

They also proposed that a point be added under Sub-Section 7 in the French version captioned as follows: “de FCFA 100 000 000 à FCFA 500 000 000 par infraction pour tous opérateur de télédiffusions au quiconque émet, ou fait émettre, transmet ou diffuse un programme audiovisuel susceptible de banaliser au Cameroun des pratiques

obscènes à tendance homosexuel portant de faire, atteinte aux lois et valeurs de la République”.

According to your Committee members, such a measure was aimed at asserting the authority of the National Communication Counsel (NCC) in view of preserving good manners and the cultural identity of Cameroon.

These amendments were accepted by Government after some modification.

Hence, Sub section 2 (b) in the French version now reads as follows (see French).

- « **radiodiffusions sonores communautaires : FCFA 0**
- **radiodiffusions sonores locales : FCFA 500.000 ;**
- **radiodiffusions sonores nationales : FCFA 500.000 ;**
- **radiodiffusions sonores étrangères : FCFA 1.000.000 ;**
- **radiodiffusions télévisuelles ou éditeurs de programmes TV nationaux : FCFA 500.000 ;**
- **radiodiffusions télévisuelles ou éditeurs de programmes TV étrangers : FCFA 1. 000.000 ;**
- **opérateur national de distribution de bouquets de contenus audiovisuels, agrégateur de contenus audiovisuels de nationalité camerounaise (distribution filaire, hertzienne ou satellite) : FCFA 1.000.000 ;**

- **opérateur national de distribution de bouquets de contenus audiovisuels, agrégateur de contenus audiovisuels de nationalité étrangère (distribution filaire, hertzienne ou satellite) : FCFA 1.000.000 ; »**

Le point w de l’alinéa 7 quant à lui se lit : **« est puni d’une amende de FCFA cinquante Millions (50 000 000) à trois cents Millions (300 000 000) par diffusion, tout opérateur du secteur audiovisuel ou quiconque émet ou fait émettre, transmet ou diffuse un programme qui met en scène, ou tend à banaliser au Cameroun des pratiques déviantes en violation des textes en vigueur. »**

SECTION TWENTY-FIVE was adopted as amended

SECTIONS TWENTY SIX to THIRTY ONE were adopted as tabled.

Under SECTION THIRTY TWO, an amendment was moved to reword the second dash and the fourth dash in French in order to protect Cameroonian enterprises against multinational companies of the pharmaceutical and phytosanitary sector and their local agents as follows: (see French).

2^{ème} tiret : « amendes infligées pour réalisation d’un projet de recherche sans avoir obtenu la clairance éthique et l’Autorisation Administrative de Recherche ou pour les avoir dévoyés en poursuivant des buts autre que ceux annoncés pour leur obtention : 100 000 000 FCFA. Lorsque cette pratique implique plus de (03) potentielles victimes l’amende est multipliée par le nombre de personnes concernées».

4^{ème} tiret : « amende infligée pour la réalisation d’un projet de recherche médicale pour non recueillement du consentement et

non information du participant ou pour recueillement du consentement au moyen de la fraude et de la tromperie : 100 000 000 FCFA. Lorsque cette pratique implique plus de trois (3) potentielles victimes, l'amende est multipliée par le nombre de personnes concernées ».

The amendment moved under the second dash was accepted by Government while the one that was moved under the fourth dash was rejected.

Consequently, the second dash in the French Version now reads:

« Amendes infligées pour réalisation d'un projet de recherche sans avoir obtenu la clairance éthique et l'Autorisation Administrative de Recherche : FCFA 1 000 000 à FCFA 100 000 000 ».

SECTION THIRTY-TWO was adopted as amended.

SECTIONS THIRTY-THREE to THIRTY-SIX were adopted as tabled.

Under SECTION THIRTY-SEVEN APPENDIX 2 on wild animal abaitment taxes, it was deemed necessary to suppress from this SECTION all the protected wild life species that are about to go extinct in Cameroon and to define penalties that would really deter the killing, even by accident, of animals such as elephants in their natural milieu and in application of the international trade agreement, ratified by Cameroon, on wild life species and flora that are being threatened with extinction.

In reply, the Minister informed them that levying taxes on protected wildlife species that are about to go extinct has been regulated by the laws

in force in Cameroon. Subsequent assessment of the legislation could lead the Government to see the need step up dissuasive measures.

After the Minister's explanation, SECTION THIRTY-SEVEN was adopted as tabled.

SECTIONS THIRTY-EIGHT to SIXTY-SIX were adopted unamended.

Under SECTION SIXTY-SEVEN, the issue was to know why internal debt keeps increasing amid good successes in revenue collection that could enable Government to be left with unutilised funds.

Still under the SECTION, clarifications were sought on funding for rehabilitation of 242km long Ngaoundere-Garoua road stretch.

Addressing the concerns of your Committee members, the Minister pointed out that contingencies could crop up in the course executing the budget and that could warrant Government to relocate funds to cover other priority spending.

Continuing his statement, he made it clear that an allocation of 150 billion CFA francs has been earmarked in the budget for the 2024 financial year to clear outstanding payments in part. Lastly, he opined that Government would increase the said allocation when the revenue collected makes it feasible.

With respect to financing the rehabilitation of the 242km long Ngaoundere-Garoua road stretch, the Minister posited that his ministry has not yet been notified and so it is his counterpart of Public Works who is better placed to address their concern.

SECTION SIXTY-SEVEN was adopted as tabled after this exchange of views.

SECTIONS SIXTY-EIGHT to NINETY were adopted unamended.

Right Honourable Speaker,

Fellow Members of the National Assembly,

Having come to the end of their deliberations, the members of your Committee on Finance and the Budget adopted each of the Sections in its initial form as well as the entire Bill No. 2049/PJL/AN: the Finance Bill of the Republic of Cameroon for the 2024 Financial Year.

They now pray the entire House Chamber to kindly endorse their conclusions.