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REPUBLIC OF CAMEROON

Peace - Work - Fatherland

REPORT

On the Budget Policy Debate

PRESENTED

On Behalf of the Committee on Finance and the Budget

By

Honourable NDONGO ETEME Edgar, General Rapporteur

Right Honourable Speaker,

Fellow Members,

During its sitting of 1 July 2025, the Chairmen's Conference acknowledged receipt from Government of the Medium Term Budgeting and Economic Planning Paper for the 2026-2028 three-year period which forms the basis for the Budget Policy Debate and for preparing the draft State budget for the 2026 financial year and, pursuant to Sections 24 and 50 of the Standing Orders of the National Assembly, entrusted the said Paper to the Committee on Finance and the Budget for a substantive study.

To discharge its task, your Committee met on Thursday, 3 July 2025.

The Budgeting and Economic Planning Paper was presented by 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 statement, the Chair of the Committee on Finance and the Budget began by wishing a warm welcome to the Government Bench and proceeded to reiterate that, in accordance with the relevant regulation, the Budget Policy Debate affords Government the opportunity to enlighten parliamentarians and the general public about our country's economic situation, outlook and public finances and to also keep them abreast of budget policy objectives and measures that underpin the draft finance bill being prepared.

She continued her statement by opining that, in spite of the difficult economic environment, government's policy options would, inter alia, be geared towards:

- increasing power supply by commissioning the Nachtigal Hydroelectric Dam;
- rehabilitating urban thoroughfares;
- pursuing and increasing the distance of paved roads;
- pursuing the Integrated Agro-pastoral and Fish Import Substitution Plan (PIISAH);
- pursuing iron mineral exploitation;
- rehabilitating and restructuring the National Oil Refinery Company (SONARA);

- promoting and increasing the number of voluntarily insured persons by creating distribution and evaluation mechanisms in order to render social safety nets perennial;
- initiating actions to enable workers in the informal sector to switch to the formal sector;
- deepening decentralisation by setting local taxation in motion;
- taking measures to ensure upcoming elections are properly conducted;
- carrying out a general population and housing census as well as an agriculture and livestock survey.

Concluding her statement, the Committee Chair expressed the wish for Government to pursue the aforementioned policy options in order to put our country on the path to become an emerging market economy and socially stable.

Taking the cue to present the broad outlines of the Medium Term Budgeting and Economic Planning Paper (BEPP) for the 2026-2028 three-year period, the Minister of Finance underlined the importance and stakes of the Budget Policy Debate (BPD) in budgeting and the need to involve more stakeholders in order to familiarise them with budgeting by mainstreaming the latter in the organisation of governmental and parliamentary business.

To that end, he made it clear that measures have to be taken by Government and Parliament to better debate on budget policy and that entails coming up with a decree to define the procedure for preparing documents that form the basis for debating budget policy and to harmonise the two houses' procedure for scrutinising the documents thus prepared by Government.

The Minister also posited that it was necessary to take into account recommendations made at the end of BPD in budgeting and to report on the implementation of such recommendations during the next debate on budget policy.

The Minister continued his statement by presenting the outlook of global economic activity that was less favourable due to a combination of reoriented economic policies, increased trade tensions and a climate of persistent uncertainties.

He added that monetary adjustments in major advanced economies would continue to reduce access to global finance due to tighter financial conditions and capital outflows.

Nevertheless, in spite of the precarious global economic environment, Cameroon's economy would remain dynamic, ostensibly because its budget policy guidelines for the next three-year period would be consolidated in order to render its public debt viable while actually financing the implementation of the 2020-2030 National Development Strategy (NDS 30).

To actually finance NDS 30, Cameroon's fiscal policy seeks to increase domestic non-oil receipts from 13.2% of GDP in 2025 to 13.7% in the next three-year period and also render the Law on Local Taxation operational by progressively allocating to Regional and Local Authorities (RLAs) tax proceeds earmarked for RLAs, that is 0.63% of GDP in 2026 and 0.4% GDP in 2027 and 2028.

Efforts to procure revenue from the aforementioned tax proceeds would be stepped up and domestic non-oil revenue would be collected by

broadening the tax base, rendering domestic revenue, customs duties and non-tax revenue collected secure.

As regards spending policy, the Minister of Finance maintained that Government would pursue efforts to streamline primary expenditure, routine expenses and investment expenditure.

He further stressed that special emphasis would be placed on reducing the number of general budget heads in order to suppress them with effect from 2026 and ipso facto make provisions for contingent expenditure that should, in pursuance of Decree No. 2025/316/PM of 13 February 2025 to define conditions for authorising budgetary allocations and appropriations to programmes, not exceeding 10% of the State budget.

The Minister went on to outline projects that Government would, as a matter of priority, supervise during the 2026-2028 three-year period in the infrastructural, agricultural, industrial, social sectors and in the domain of good governance.

Before concluding his statement on State budget projections for the 2026-2028 three-year period, the Minister identified the main risk and constraints that could undermine Government's efforts to pursue its budget policy in the next three years by positing that such risk factors and constraints are basically macroeconomic, institutional and financial.

It is important to note that the Minister's full presentation before your Committee is appended to the present report.

After the Minister had presented the broad outlines of the Medium Term Budgeting and Economic Planning Paper for the 2026-2028 three-year period, your Committee members made some observations:

I- On the Form

Your Committee members were keen to salute, as was the case last year, efforts made by Government to continuously improve the structure of the Budgeting and Economic Planning Paper and to table the Paper within the stipulated deadline.

They also appreciated the provision, as solicited, of the report on the rate of implementation of recommendations made by the National Assembly at the end of the 2024 Budget Policy Debate.

II- On the Content

They raised a number of concerns:

A) Growth Projections

Identification of pro-growth sectors that would significantly impact economic growth in Cameroon.

B) On revenue

Your Committee exhorted Government to pursue the reform process to increase domestic non oil revenue collected.

Your Committee members, however, sought clarifications on the following issues:

- possibility of increasing domestic non oil revenue in the aftermath of the entry into force of the Law on Local Taxation;

- the proportion of revenue to be generated from workers expected to switch from the informal to the formal sector owing to the ambivalent outcome of the process, so far;
- contribution of the new system of filing tax returns for personal income tax and increases in tax revenue collected from the said tax;
- current situation of the formulation of the General Code on Non Tax Revenue;
- the scope of the Ministry of Finance's control over the oil revenue managed by the National Hydrocarbons Corporation (NHC);
- measures to be taken by the tax directorate to reduce to the barest minimum value added tax (VAT) losses;
- strategies to be adopted by Government to maximise non tax revenue collection. In this regard, your Committee members sought clarifications on the projected collection of non tax revenue during the 2026-2028 three-year period.

C) Expenditure

Your Committee members raised the following concerns on expenditure:

- reasons for an increase in projected personnel emoluments for the 2026-2028 three-year period amid the reform process to streamline the State payroll by finalising the development of Public Servants Career and Payroll Management Application dubbed AIGLES for managing the career and payroll of civil servants;
- assurances that Cameroon's financial contribution to the Economic Community of Central African States (ECCAS) would be paid within the

stipulated deadline and such payments would be processed in Cameroon;

- relevance of the subvention to ENEO due to a shortfall in the cost of electricity consumption and in spite of increasing dissatisfaction and recriminations by ENEO's clients. In this wise, your Committee members sought to know if plans to repurchase shares of ACTIS by the State could lead to an increase in power supply;
- measures to be taken by Government to increase investment expenditure from government revenue in order to better implement public investment projects.

D) General Administration and Finance

Your Committee members pondered on:

- conditions for managing funds provided by development partners as loans for implementation of projects;
- continued remuneration of managers of corporations and public establishments in Cameroon whose tenure has ended as provided for in Law No. 2017/11 of 12 July 2017 to lay down General Rules and Regulations Governing Public Corporations;
- the amount of Cameroon's Domestic Product, especially as the said amount could constitute the basis for making a better appraisal of our country's performance and for comparing our country with countries having the same level of economic development.

E) Decentralisation

Your Committee members sought to know the rate of implementation of the Law on Local Taxation promulgated recently and its impact on revenue collection. On that score, they expressed misgivings about the implementation of the said Law owing to the conflict of interest that the Law on Local Taxation engenders between RLAs and the Directorate of Taxes.

F) Production Sector

Your Committee members sought clarifications on:

- status report on plans to carry out a General Survey on Agriculture and Livestock;
- development rate of arable land needed for the proper implementation of agricultural projects earmarked for the central plains and whose first phase targets 400 000 hectares for use in the Adamawa Region;
- actions to be taken by government to effectively implement the import-substitution policy;
- reasons for under-exploitation of oil and gas deposits. In this regard, your Committee members opined that under-exploitation of such deposits was counterproductive because of emerging sources of energy which could ultimately substitute oil and gas deposits as sources of energy and ipso facto lead to the depreciation of oil and gas deposits;
- measures taken by Government to ensure Cameroonians own shares in foreign companies.

G) Infrastructure Sector

Your Committee members pondered on:

- schedule of work and implementation of the project to construct the Menchum Hydroelectric Dam ;
- fate reserved for plans to construct a bitumen plant in Cameroon ;
- concrete measures taken by Government to sustainably resolve the recurrent problem of collecting and treating household wastes in our urban centres ;
- state of progress on the construction of the urban section of Yaounde-Nsimalen Motorway and project work on the construction of bypasses in Yaounde in order to ease traffic flow in Yaounde ;
- persistent water supply cuts and inadequate potable water supply in some areas of the country ;
- government's approval of the project to market mineral water bottled by Cameroon Water Utilities Corporation (CAMWATER). In this wise, your Committee members deplored CAMWATER's bid to bottle mineral water which is out of step with its original duties.
- maintenance works on rural roads on account of their importance to the development and wellbeing of the populace. In this connection, your Committee members expressed the wish for a higher budget to be earmarked for maintenance work, construction and rehabilitation of road infrastructure ;
- inclusion of the Bekoko-Tiko-Limbe-Buea Road in the schedule for roads to be rehabilitated during the 2026-2028 three-year period ;

H) Education Sector

Your Committee members sought clarifications on provision of funds to continue construction work for newly built university facilities to be apt for use.

I) Health Sector

Your Committee members requested to be briefed on measures taken by Government to honour its commitments in the health sector in the aftermath of the American government's decision to discontinue funding under United States Agency for International Development (USAID).

J) Other Government Policies

Members of your Committee sought clarifications on:

- strategies being adopted by Government to combat growing security concerns in urban centres and rural areas ;
- the security situation in crisis rocked Regions and projected finalisation of their reconstruction plans ;
- stagnation of all infrastructural development projects. In this wise, your Committee members deplored the situation of carrying forward the same projects year after year in various economic planning papers;
- the decision to mention the ordinance to amend the 2025 State budget in the Budgeting and Economic Planning Paper (BEPP) even though it has not been ratified by the National Assembly;
- failure to earmark a budget for the proper organisation of elections in 2026 in the Economic Planning Paper under scrutiny;
- reasons for not holding meetings of the Higher Judicial Council in recent years;
- pertinent provisions to limit the tenure of managers of corporations and public establishments in Cameroon;
- relevance of government's policy option to reduce the number of general budget heads in order to have them suppressed in 2026 amid peculiarities of our country's socio-economic environment. Your

Committee members also sought to be briefed on conditions for managing contingent expenditure as well as beneficiary ministries;

- clarifications on partners that could finance external borrowing envisaged by the government of Cameroon and whose projected amount is 650 billion CFAF for the 2026 financial year;
- governmental projections in BEPP that take into account recommendations made under the Economic and Financial Programme (EFP) agreed with the International Monetary Fund (IMF);
- mechanisms in place to prioritise investments while streamlining recurrent expenditure;
- measures taken to fast track the execution of public investment budget amid its belatedly glaring execution in previous years;
- measures taken by government to bring risks associated with a fall in oil prices and the prices of other mining exploitation ventures under control;
- appropriations honestly allocated to some budget heads on account of the magnitude of activities carried out during the reference financial year;
- measures to be taken by government to bring under control risks associated with failure to pay back counterpart funds within the stipulated deadline for all the development projects financed by our development partners;
- possibility of allocating commensurate funds to a sector or several sectors of activity for a specified period in order to promote their growth and give impetus to the development of all sectors of activity. The

purpose of raising the foregoing concern is to reduce what is akin to redistributing small appropriations;

- advisability of making it obligatory to pay the full deposit that is deemed high before submitting bids to the Deposits and Savings Fund, especially as such a situation results in under-utilisation of the public investment budget (PIB).

Taking the floor to address the concerns raised by your Committee members, the Minister of Finance was keen to remind your Committee that the Budget Policy Debate (BPD) was a golden opportunity for Government to listen and take into account recommendations formulated by Members of Parliament.

Regarding the proportion of revenue to be generated from workers expected to switch from the informal to the formal sector owing to the ambivalent outcome of the process so far, the Minister reiterated that Cameroon's economy is, like the economies of developing countries, predominantly informal. In cognisance of the foregoing, Government has taken a batch of measures to reverse the trend and, ipso facto, maximise revenue collection.

It is for that reason that one can gauge progress made since 2014 as the number of taxpayers increased from 80 000 to 400 000 in 2024. Hence, government's objective is to reach the threshold of 1 000 000 taxpayers in 2026.

As concerns the current situation of the formulation of the General Code on Non Tax Revenue, the Minister posited that Government is still bent on formulating the Code and some groundwork has been done in that

respect, namely formulation of the terms of reference and identification of types of revenue to be mainstreamed in the Code.

However, owing to government's strategic policy options, priority is instead being given to local taxation reforms.

Addressing the concern on the control the Ministry of Finance effectively has over the oil revenue managed by the National Hydrocarbons Corporation (NHC), the Minister posited that in cognisance of the statutory responsibilities assigned to his ministry, NHC is bound to submit its monthly income statements and funds generated and transferred to the Ministry of Finance for budgeting purposes.

In actual fact, such monthly income statements provide information on revenue generated, expenditure carried out and the balance to be transferred.

As for measures to be taken by the tax directorate to reduce to the barest minimum value added tax (VAT) losses, the Minister acknowledged the relevance of your Committee's concern and accordingly reiterated that government has embarked on a reform process consisting of computerisation of procedures which would ultimately reduce fraud in the sector.

He concluded his statement on your Committee's concern by stressing that, in spite of the above situation, VAT remains a more profitable tax.

With respect to strategies to be adopted by Government to maximise non tax revenue collection, the Minister disclosed that efforts are being deployed in order to significantly collect potential revenue estimated at 600

billion CFAF as per the findings of a study conducted by the directorate of taxes.

Accordingly, revenue collection has increased over the years from 150 billion CFAF in 2018 and could reach the 450 billion CFAF projected for 2028.

As regards reasons for an increase in projected personnel emoluments for the 2026-2028 three-year period amid the reform process to streamline the State payroll by finalising the development of Public Servants Career and Payroll Management Application dubbed AIGLES, the Minister disclosed that the projected increase takes into account future recruitments of the forces of law and order and reform processes to develop AIGLES that automatically generates all finances related to a career of a civil servant.

Addressing the concern on domesticating Cameroon's financial contribution to the Economic Community of Central African States (ECCAS) would be paid within the stipulated deadline and such payments would be, the Minister pointed out that Cameroon has been paying the community integration tax (CIT) to the Economic and Monetary Community of Central Africa (CEMAC).

The Minister, however, deplored the fact that the tax paid by our country in that regard represents 80% of proceeds from the said tax.

As a result, a brainstorming exercise is afoot in the sub-region in order to agree on a more equitable financial contribution by ECCAS and CEMAC member States.

Talking about the relevance of the grant to ENEO due to a shortfall in electricity consumption costs and in spite of increasing dissatisfaction and

recriminations by ENEO's clients, the Minister acknowledged that the problem is acute even though government has carried out significant investments in that respect, to wit: construction of new hydroelectric dams and experimentation with the energy types.

In the opinion of the Minister, such a state of affairs is actually due to glaring dysfunctions in the generation, transportation and distribution of electricity. He went on to posit that the situation was made worse by the mismatch between available funds, deadlines set for completing construction works on hydroelectric dams and the ever increasing demand for electricity.

The Minister, however, opined that government is determined to pursue efforts deployed to increase power supply as a prerequisite for the fulfilment of the populace and the driving force for industrial development.

Regarding measures to be taken by Government to better implement public investment projects, the Minister opined that in order to enhance harmonious and inclusive development, Government has taken a series of measures to, inter alia, see to it that projects reach the maturity phase and respect deadlines set for paying service providers.

As concerns conditions for managing funds provided by development partners as loans for implementation of projects, the Minister made it clear that there is a set procedure for disbursing funds.

In actual fact, the Minister reiterated that a project is only validated after donors have also confirmed that it has reached the maturity phase. He also posited that funds are only disbursed after presenting down payments duly transmitted by the Autonomous Sinking Fund (ASF) and prior approval by

appropriate services of the State, namely the Ministry of Public Works (MINTP).

He concluded that it is, consequently, difficult for there to be any financial misappropriation through the said due process.

On the continued remuneration of managers of corporations and public establishments in Cameroon whose tenure has ended, the Minister disclosed that the managers were appointed through a presidential decree. That is why it is by having recourse to the principle of parallelism of forms, namely a decree, that their tenure can also be terminated with the consequence of discontinuing payments of their salaries.

Talking about the decision to mention an ordinance to amend the 2025 Finance Law in the Budgeting and Economic Planning Paper (BEPP) even though it had not been ratified by the National Assembly, the Minister pointed out that the draft ordinance which ought to increase the State budget was mentioned in BEPP because it is through it that the Budgeting and Economic Planning Paper under scrutiny was formulated.

And the budget appropriations presented thereof are in line with budgetary transparency.

Addressing the concern on the current amount of Cameroon's Gross Domestic Product (GDP), especially as the said amount could constitute the basis for making a better appraisal of our country's economic performance and a yardstick for comparing our country with other countries with the same level of development, the Minister disclosed that our GDP is, so far, estimated at 35 000 billion CFAF and the said amount could lead to a reevaluation of economic aggregates under the accounting reform process of the State.

As concerns the rate of implementation of the Law on Local Taxation promulgated recently and its impact on revenue collection, the Minister posited that the entry into force of the said Law introduced important innovations that have to be implemented gradually.

That is why Government has deemed it necessary to organise seminars to sensitise various stakeholders in order to better implement the Law on Local Taxation.

Nevertheless, the comprehensive tax instituted by the said Law has made it possible to collect and render local tax revenue secure.

Lastly, the Minister maintained that when compared with revenue collected up to this period last year, the comprehensive tax has made it possible to generate additional tax revenue estimated at 30 billion CFAF by 30 June 2025.

Regarding actions to be taken by government to effectively implement the import-substitution policy, the Minister disclosed that a considerable number of administrative and institutional measures, precisely the Integrated Agro-pastoral and Fish Import Substitution Plan (PIISAH), have been taken in order to translate the policy into reality.

As concerns reasons for under-exploitation of oil and gas deposits, the Minister made it clear that, as Government's adviser in that regard, the National Hydrocarbons Corporation has reported on diminishing production of the said deposits amid the existence of other marginal oil deposits.

The Minister then commended Government for opting to diversify sources of financing our country's economy.

As for measures taken by Government to enable Cameroonians to own shares in foreign companies, the Minister reassured your Committee members by positing that measures are actually being taken in that regard.

To buttress his point of view, the Minister disclosed that the State could, if necessary, assert its right as matter of priority, to buy the shares of foreign companies in Cameroon before they are sold to third parties upon termination of activity.

Talking about the schedule of work and implementation of the Project to construct the Menchum Hydroelectric Dam, the Minister posited that the Menchum Hydroelectric Dam is an important project that is part and parcel of infrastructural development projects earmarked by Government.

However, the security concerns in the North-West Region now make implementation of that important infrastructure development project impossible.

Regarding the fate reserved for plans to construct a bitumen plant in Cameroon, the Minister revealed that the cost of the project is estimated at 176 billion CFAF and it would be implemented under the “Initial Impulsion Programme” (P21).

To that end, the Minister stressed that a site has already been chosen in Kribi and the detailed preliminary project designed has been completed.

Addressing the concern on persistent water supply cuts and inadequate potable water supply in some areas of the country, the Minister was keen to acknowledge the financial difficulties encountered by CAMWATER before

averring that measures are being taken to increase the population's access to potable water across the national territory.

Concerning maintenance works on rural roads on account of their importance to the development and well-being of the populace, the Minister disclosed that financial constraints notwithstanding, huge efforts are still being deployed by Government to finance road maintenance works and render the roads passable.

Regarding the inclusion of the Bekoko-Tiko-Limbe-Buea Road in the schedule for roads to be rehabilitated during the 2026-2028 three-year period, the Minister maintained that feasibility studies on rehabilitation of the road have been carried out and the riparian population is being indemnified. As a result, rehabilitation work on the Road is likely to start in 2026.

Concerning continuation of construction work on facilities in new State universities, the Minister posited that the facilities are, based on available funds, being put to use progressively depending on finances made available.

The Minister of Finance is also liaising with the Minister of Higher Education to better resolve the problem.

As for measures taken by Government to honour its commitments in the health sector in the aftermath of USAID's decision to discontinue funding for programmes in the health sector, the Minister disclosed that to make up for the absence of such funding, the Ministry of Public Health has devised a strategy to cushion the negative effects associated with the absence of USAID funding and the estimated cost of the strategy that has already been submitted to the President of the Republic for consent is 60 billion CFAF.

Regarding strategies being adopted by government to combat growing security concerns in urban centres and rural areas, the Minister reassured your Committee that measures have been taken to put the requisite funds at the disposal of defence and security forces and ipso facto enable them to discharge their statutory duties.

As for failure to earmark a budget for the proper organisation of elections in 2026 in the Economic Planning Paper under scrutiny, the Minister averred that the Paper under scrutiny has actually earmarked a budget for the organisation of elections in 2026.

Concerning the relevance of government's policy option to reduce the number of general budget heads in order to have them suppressed in 2026 amid peculiarities of our country's socio-economic environment, the Minister explained that the objective of that reform process is to reduce the budget allocated to general budget heads and increase budgetary appropriations to ministries and, consequently, enable the latter to cope with contingencies.

With respect to partners that could finance external borrowing envisaged by the government of Cameroon and whose projected amount is 650 billion CFAF for the 2026 financial year, the Minister opined that due to unfavourable conditions on the global financial market and owing to liquidity squeeze in the sub-regional financial market, Government has decided to stay the said borrowing and wait for more favourable conditions.

As for governmental projections in BEPP that take into account recommendations made under the Economic and Financial Programme (EFP) agreed with the International Monetary Fund (IMF), the Minister explained that such projections are actually taken into account in the

consolidated budget that is meant to reduce the budget deficit. To that end, he pointed out that the consolidated budget represents about -2% of the general budget- a welcome development if we consider the fact that routine expenditure is mostly covered with tax proceeds.

Regarding measures to be taken by government to bring risks associated with a fall in oil prices and the prices of other mineral exportation ventures under control, the Minister posited that Government would, if necessary, proceed with adjustments to budgetary appropriations in order to cope with the new situation.

As regards appropriations honestly allocated to some budget heads on account of the magnitude of activities carried out during the reference financial year, the Minister disclosed that in the execution of the budget it may happen that some expenses are covered with funds allocated to general budget heads while ensuring that the amount spent does not exceed the amount of the general budget.

As concerns measures being taken by government to bring under control risks associated with the failure to pay back counterpart funds for all projects financed by development partners within the stipulated deadline, the Minister acknowledged the relevance of your Committee's concern and further stressed that, in spite of some cases of belated payment of counterpart funds, Government has always honoured its commitments in that regard.

On the possibility of allocating commensurate funds to one or more targeted sectors of activity for a specified period, the Minister acknowledged the relevance of your Committee's proposal which, unfortunately, is not in line

with government's policy options which prioritise gradual investment in infrastructure development on account of the magnitude of problems to be resolved.

Addressing the concern on the advisability of making it obligatory to pay the full deposit that is deemed high before submitting bids to the Deposits and Savings Fund, especially as such a situation results in under-utilisation of the public investment budget (PIB), the Minister of Finance disclosed that the Minister of Public Works actually pointed out during the National Road Council meeting held recently that the full deposit required is a major constraint to the submission of public procurement bids.

It is for that reason that the Prime Minister, Head of Government instructed the Secretariat General of the Prime Minister's Office to coordinate the brainstorming exercise of stakeholders in order to seek a lasting solution.

Before rounding off its deliberations, your Committee was keen to recommend as follows:

1. that government spending should be significantly reduced to enable government to reallocate the funds thus saved to the development of priority sectors;
2. that exploration and exploitation of mineral, gas and oil deposits should be expedited to lend support to our country's development and avert possible depreciation of such deposits amid emergence of other substitutes;
3. that our power supply potentials should be stepped up in order to lend support to such major industrial projects as the processing of bauxite and other minerals;

4. that land reforms should, as a prerequisite for any meaningful development of the agricultural sector, be fully carried out in order to reduce recurrent land speculation;
5. that brainstorming to reduce the rather high deposit required from service providers by DSF of Cameroon should lead to the reduction of the deposit which is blamed for under-utilisation of PIB;
6. that transparency should be increased in the management of oil revenue;
7. that mechanisms for the collection of value added tax should be improved in order to maximise VAT proceeds collected by having recourse, in particular, to electronic invoicing;
8. that the collection of non-tax revenue should be maximised in order to meet the projected target which is 600 billion CFAF;
9. that administrative and financial procedures should be simplified in order to improve on the management of public finances and ultimately increase productivity;
10. that transparency should be increased in managing funds borrowed from donors;
11. that the current legal framework on the tenure of managers of enterprises and public establishments in Cameroon should be reorganised;
12. that bold measures should be taken to significantly increase potable water supply in urban centres in Cameroon, especially as some of them are witnessing rapid population increase through internally displaced persons;

13. that rehabilitation and construction works on some major highways of economic and strategic importance, especially the Douala-Yaounde, Douala-Buea, Ngaoundere-Garoua Highways and the Mora-Dabanga-Kousseri Highway, should be expedited;
14. that a report on the state of implementation of recommendations made to government at the end of BPD should be put at the disposal of the National Assembly at least twice a year, that is in June and November to enable them to know the percentage of recommendations taken into account in the preparation of the finance bill;
15. that funds should actually be transferred to RLAs in a timely manner in order to increase their autonomy;
16. that a strategy to provide financial support for the administration of treatment to patients who benefited from USAID should be urgently devised in the aftermath of the decision by the American Government to discontinue the said funding;
17. that the implementation of the Law on Local Taxation should be expedited;
18. that the necessary measures should be taken to actually kick-start construction work on the Menchum Hydroelectric Dam whose electricity generation potential is considerable;
19. that construction work on the bitumen plant should be expedited;
20. that a general population and housing census and a general survey of agriculture and livestock should be carried out so that government can have an updated data base from which more objective socio-economic projections could be made;

21. that an ecological strategy should be devised for the management and transformation of household wastes in urban centres;
22. that the Higher Judicial Council should hold its sessions regularly;
23. that measures should be effectively taken to kick-start the project to restructure and modernise SONARA;
24. that feasibility studies on planning the Limbe Deep Sea Port Project should be completed and the port constructed.

Having come to the end of their deliberations, the members of your Committee on Finance and the Budget now pray the entire House to kindly endorse their recommendations.