REPUBLIQUE DU CAMEROUN
Paix - Travail - Patrie
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Assemblée Nationale du Cameroun
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Commission des Finances et du Budget

REPUBLIC OF CAMEROON
Peace - Work - Fatherland
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National Assembly of Cameroon
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Committee on Finance and Budget

ACTIVITY REPORT
OF THE COMMITTEE ON FINANCE AND THE BUDGET

2025

REPUBLIQUE DU CAMEROUN
REPUBLIC OF CAMEROON

ASSEMBLEE NATIONALE
NATIONAL ASSEMBLY

Paix - Travail - Patrie
Peace - Work - Fatherland

ASSEMBLEE NATIONALE
NATIONAL ASSEMBLY

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Preface by the Right Honourable Theodore DATOUO,

Speaker of the National Assembly

On behalf of the National Assembly and by virtue of the powers conferred upon me by my new position as Speaker of this August Institution, I contribute to the writing of the 2025 Annual Report of the Committee on Finance and the Budget with a profound sense of satisfaction and responsibility. This comprehensive and substantial document is far more than an administrative report; it reflects demanding legislative and oversight work, conducted with rigour, patriotism, and unwavering commitment to serving the best interests of the Nation.

The year 2025 will be remembered in our political history for the presidential election of October 12, a major moment of democratic expression that once again demonstrated our people's commitment to republican institutions. In this complex political and economic context, characterized by international uncertainties and persistent national challenges, the Committee on Finance and the Budget, under the wise leadership of its Chairperson, the Honourable Rosette Julienne MOUTYMBO AYAYI, fully embraced its dual constitutional mission: rigorous oversight over Government action and the production of high-quality legislation.

This report highlights two complementary and essential dimensions of parliamentary activity:

- On the one hand, vigilant and constructive oversight.

The quarterly sectoral meetings, the in-depth exchange forums with the Audit BENCH OF the Supreme Court, the capacity-building seminar with the Advanced Specialization Programme in Public Finance, as well as the debates on budget execution and debt sustainability, demonstrate a continuous pursuit of transparency, efficiency in the use of public funds, and the strengthening of good governance with a view to consolidating public trust in our institutions. The recommendations made, particularly regarding the internalisation of CEMAC Community Directives and the establishment of a Supreme Audit Institution compliant with said Directives, constitute valuable contributions to improving our financial management framework and combating corruption.

- On the other hand, an ambitious and rigourous legislative effort.

The meticulous examination of fundamental texts, the Finance Law of the year 2026, the Settlement Law for the year 2024, the Economic and Budgetary Programming Document 2026-2028, the scheme of incentives for investments, or the innovative mechanism of legal cession in reinsurance illustrates the Committee's commitment to legislating for robust, inclusive, and resilient economic development.
These works, carried out in the wake of the presidential election, are fully in line with the implementation of the vision put forward by the Head of State, His Excellency Paul BIYA, for strong growth and an equitable redistribution of the fruits of prosperity.

I wish to commend the spirit of dialogue, collaboration, and openness that prevailed between the Committee and the members of Government, particularly the Minister of Finance and the Minister of Economy, Planning and Regional Development. This fruitful dialogue between the legislative and executive branches is essential for the development of optimal monitoring of public policies.

In this post-electoral period, during which national unity and accelerated development have emerged as imperatives driven by social demand, the analyses, findings, and recommendations in this report offer relevant avenues for reflection and action. They call for collective mobilization for more effective budget execution, a genuine boost to productive investment, and the strengthening of o decentralisation and local taxation.

In continuing and expanding upon my predecessor's efforts to strengthen transparency and efficiency in governance within our esteemed Chamber I am pleased to pay tribute to the Honourable Chair of the Committee on Finance and the Budget and her team for their tireless work, expertise and dedication. May this report serve not only as a record of past actions but above all as a compass for our future deliberations, guided by the legitimate aspirations of our fellow citizens.

May these pages inspire ever more virtuous, transparent, and efficient management of public resources, solely for the benefit of harmonious development and shared prosperity in our dear and beautiful country, Cameroon.

The Right Honourable

THEODORE DATOUO

Speaker of the National Assembly of Cameroon

Foreword by the Honourable Rosette Julienne MOUTYMBO AYAYI,

Chairperson of the Committee on Finance and the Budget of the National Assembly

It is with a sense of responsibility and pride that I present to you the 2025 Activity Report of the Committee on Finance and the Budget. A year marked by a collective will to strengthen our country's economic resilience in the face of international uncertainties.

This report is not merely an administrative assessment. It is the reflection of demanding, collegial, and forward-looking parliamentary work, conducted in a spirit of responsibility and transparency. It testifies to our commitment to overseeing the management of public funds and to steering Cameroon's economic policies towards greater efficiency, equity, and sovereignty.

During the year 2025, the Committee, as customary, played a crucial role in ensuring budgetary stability, financial transparency, and the continuity of public action. We ensured that essential debates on state finances continued, thereby nurturing the democratic dialogue through expertise and oversight, far from any partisan logic.

Our work has been guided by a conviction: financial credibility is the bedrock of citizen trust.

This report is structured into two (2) main parts: the Committee's activities (A) and legislative activities (B).

A. **The Committee's activities:**

1. Quarterly monitoring:

Our regular sectoral meetings have enabled us to establish a precise and forward-looking assessment. Notable progress was acknowledged, particularly in the areas of electoral inclusion, infrastructure partnerships, and financing mobilization. However, this monitoring also brought to light persistent challenges:

The need for more inclusive growth that creates decent jobs;

The imperative of sustainable financing for major social projects, such as Universal Health Coverage;

The urgency of accelerating the structural transformation of our economy, particularly in agriculture and industry;

The requirement for effective Decentralisation, equipping our local authorities with the means for their autonomy.

The recommendations resulting from this

monitoring constitute a concrete roadmap for public action that is closer to the expectations of our fellow citizens.

2. Exchange Fora with the Audit Bench:

The XXXIst and XXXIInd Exchange Fora with the Audit Bench placed sound financial governance at the heart of our shared concerns. The convergence of our analyses is striking and calls for resolute action. The recurring unfavourable opinion on the certification of the State's General Account, although linked to the complexity of the asset reform, is a strong signal that must prompt us to action. It reinforces our shared conviction on the necessity to:

Internalize without delay the CEMAC Directives on Public Finance;

Create a formal mechanism for monitoring control recommendations, fully involving the Nation's Representatives;

Revise the anti- corruption and illicit enrichment framework to make it more dissuasive and effective.

It is together, Parliament and the Financial Jurisdiction, that we shall build the strongest bulwarks for the protection of the national heritage.

3. The capacity-building seminar with the Advanced Specialization Programme in Public Finance:

The capacity-building seminar with the Advanced Specialization Programme in Public Finance placed the contours of the local taxation reform at the centre of discussions through the analysis of the challenges pertaining to the implementation of this law. The seminar therefore enabled a shared understanding of local tax reform challenges, constructive dialogue between Members of the National Assembly, Experts, and Technicians, and the emergence of concrete proposals for an effective and inclusive implementation.

B. The Committee's legislative activities:

1. Holding of the Budget Orientation Debate (BOD):

The Budget Orientation Debate (BOD) provided the opportunity for an in-depth dialogue on the trajectory of public finances for the next three years (2026-2028). Our questions regarding the quality of growth, debt sustainability, the impact of inflation on households, and the efficiency of expenditure aim to consolidate macroeconomic equilibria for current and future generations.

2. Summary of the bills examined during the year:

The Law on legal cession in reinsurance is a bold reform, aimed at endogenising our financial savings, reducing our external dependence, and creating a lever for local development. It is a law of economic sovereignty.

- The 2024 Settlement Law, the adoption of which was recommended by the Audit Bench despite the unfavourable opinion on the certification of the State's general account. This was due to the yet incomplete establishment of the State's asset accounting.

- The review of the Law on Investment Incentives, adopted by ordinance, modernizes our framework for attracting capital. The Committee, while adopting it, reiterates its attachment to ordinary legislative procedure for texts of such strategic importance.

- The 2026 Finance Law, an ambitious budget of 8,820 billion FCFA, is a translation of the Nation's priorities, among which a better support for women and the youth. In this regard, a fund endowed with fifty billion FCFA to support public policies in this area has been established. Our article-by-article study, informed by sectoral audits, instilled in it requirements for performance, transparency, and equity.

I wish to emphasize three fundamental convictions that must guide our joint action:

i) **Transparency, which is not an option; it is a condition of trust. The completion of financial governance reforms: Audit Court; effective Decentralisation; monitoring of recommendations -- is an absolute priority.**

ii) Parliamentary oversight, which must be evaluated in terms of its concrete impact. Our work is only worthwhile if it translates into more effective policies and a tangible improvement in the living conditions of Cameroonians.

iii) The Dialogue between the Government and Parliament as a lever for performance. The frank and well-documented exchanges, such as those we had throughout the year, are essential for refining laws and optimising the use of public resources.

I express the wish that the spirit of responsibility and the elevated sense of the general interest that guided our work in 2025 continue to preside over our deliberations. Cameroon, strengthened by its democratic exercise and its immense potential, needs all its institutions to work in concert in order to continue building an emerging, democratic country united in its diversity, driven by its 2035 vision.

With utmost dedication and commitment,

Honourable

Rosette Julienne MOUTYMBO AYAYI

Chairperson of the Committee on Finance and the Budget

ASSEMBLEE NATIONALE
NATIONAL ASSEMBLY

A. PART ONE:

ACTIVITIES OF THE COMMITTEE ON FINANCE AND THE BUDGET OF THE NATIONAL ASSEMBLY

I. QUARTERLY MEETINGS

To effectively fulfill their representational mission, the Members of the National Assembly of the Committee on Finance and the Budget benefit from the support oy administrative staff placed at their disposal by the August Chamber. This assistance is governed by Decision No. 2011/00/15/03/CAB/PAN of August 24, 2011, establishing the Technical Support Unit (TSU). In this capacity, the staff are required to produce a quarterly activity report, previously approved by the relevant Special Rapporteurs, before its presentation and discussion within the framework of the Committee on Finance and the Budget's quarterly meetings.

Consequently, the reports for the 1st, 2nd, 3rd, and 4th quarters of 2025 were approved during the three parliamentary sessions, as well as in the month of September during the recess period. These reports are structured in two parts: the first is devoted to sectoral actions, while the second refers to general concerns and recommendations.

1. ACTIONS

1.1 SOVEREIGNTY SECTOR

This sector encompasses the following Institutions and ministerial departments: Presidency of the Republic, Senate, National Assembly, Constitutional Council, Supreme Court, Prime Minister's Office, Economic and Social Council, External Relations, Justice, Supreme State Audit, ELECAM.

a) The solemn opening session of the Supreme

Court with the main theme being searches carried out by certain judicial police officers without a warrant or in the absence of the accused persons.

b) The resumption of voter registration on the electoral rolls by ELECAM.

c) The summoning by the Minister of External Relations of the Equatorial Guinean diplomat following the expulsion of many Cameroonians.

d) The promulgation of Law No. 2025/5 of April 25, 2025, authorizing the President of the Republic to ratify the Agreement between the Government of the Republic of Cameroon and the Government of the Republic of Tunisia on the reciprocal abolition of visa requirements for holders of diplomatic, special, or service passports, signed on April 27, 2024, in Yaounde.

e) The promulgation of Decree No. 2025/176 of May 2, 2025, ratifying the Agreement on the reciprocal exemption from visa requirements for holders of diplomatic, official, or service passports between the Republic of Cameroon and the Republic of Korea, signed on June 2, 2024, in Seoul (South Korea).

f) The resurgence of terrorist attacks in the Lake Chad basin.

g) The holding of the presidential election of October 12, 2025.

1.2 DEFENCE AND SECURITY SECTOR

This sector comprises the Ministry of Defence (MINDEF) and the General Delegation for National Security (DGSN).

a) The provision of a financial allocation by the Minister of Defence for the strengthening of security and training in the Centre Region in 2025.

b) The holding of a security evaluation meeting, chaired by the Minister Delegate to the Presidency in charge of Defence, on the Theme: the security issue raised by the abusive use of social networks and Artificial Intelligence and the general security situation in the country.

c) The strengthening of Regional Military Cooperation through the signing of a military cooperation agreement with Chad for enhanced cooperation. But also, through the working visit of the Minister of Defence of Equatorial Guinea to consolidate bilateral cooperation, following the Sipopo Agreement (2020).

1.3 GENERAL ADMINISTRATION AND FINANCE SECTOR

This sector encompasses the Ministries of Decentralisation and Local Development (MINDDEVEL), Public Contracts (MINMAP), Territorial Administration (MINAT), Finance (MINFI), Economy, Planning and Regional Development (MINEPAT), and Public Service (MINFOPRA).

a) The continuation of the digitisation of procedures at the Ministry of Public Contracts.

b) The distribution of the presidential donation to the populations of Yagoua, victims of floods.

c) The 2025 development strategy for Regional and Local Authorities.

d) The continuation of the implementation of the income tax declaration policy.

e) The signing of the financing agreement for economic recovery.

f) The signing of a financing agreement between MINEPAT and the United Nations Development Programme (UNDP).

g) The implementation of the "EAGLES" application.

h) The holding in May of the session of the National Committee for Local Finance (CONAFIL) chaired by the Minister of Decentralisation and Local Development, concluded by the adoption of an annual budgeted work plan for the 2025 fiscal year, with the implementation of the local tax reform as a backdrop.

i) The holding of the 8th review of the Programme supported by the Extended Credit Facility (ECF) and the Extended Fund Facility (EFF), as well as the third review of the Programme supported by the Resilience and Sustainability Facility (RSF), with a view to identifying the reforms necessary for the continuation of the Programme.

j) The signing of partnership agreements between MINEPAT and the mayors of eight councils (Bandja, Belabo, Gashiga, Jakiri, Djohong, Martap, Mbalmayo, Wabane) amounting to 2.6 billion FCFA for the implementation of socio-economic projects following the Labour-Intensive Works (HIMO) approach.

k) The organisation of the 9th session of the Interministerial Committee dedicated to reviewing the maturity files for public investment projects on April 3 and 4 in Yaounde, where experts of the Technical Committee reviewed 24 projects, of which 17 received a favourable opinion.

l) The development of a Guide for the allocation of resources transferred to RLAs by MINEPAT, in partnership with MINFI, MINDDEVEL, sectoral ministries, and RLA representatives.

m) The advocacy for a new Programme with the IMF (2026-2029) by the Minister of Finance.

n) The high-level meeting with a delegation from the Islamic Development Bank (IsDB) taking stock of projects and discussing future financing.

1.4 EDUCATION, TRAINING, RESEARCH SECTOR

This sector comprises the Ministries in charge of Basic Education (MINEDUB), Secondary Education (MINESEC), Higher Education (MINESUP), Employment and Vocational Training (MINEFOP), Scientific Research and Innovation (MINRESI).

a) The launch on March 18 in Yaounde of the second phase of the special operation to issue birth certificates to primary school pupils who lack them, reaching over one million beneficiaries.

b) The closure of the platform for the issuance of unique student identification number for the 2024-2025 school year.

c) The publication of the results of the second phase of the special recruitment process for teachers for the Universities of Bertoua, Ebolowa, and Garoua.

d) The holding of the first session of the inter-ministerial working group tasked with combating irregular foreign labour in Cameroon on January 9, 2025, in Yaounde.

e) The launch by the Minister of Basic Education, on May 8 and 9, 2025, in Koum-Yetotan and Olamze (South Region) respectively, of construction works for two complete public schools at a cost of 750,000,000 FCFA each.

f) The organisation of the 2025 session of official examinations marked by an increase in the number of candidates.

g) The situation of arrears in supplementary scholarships intended for Cameroonian students in universities in foreign countries.

h) The audience granted to the Resident Representative of the International Institute of Tropical Agriculture (IITA) in Cameroon by the Minister of Scientific Research and Innovation concerning IITA's support for the revival of potato production.

i) The signing by the Minister of Employment and Vocational Training of a series of decisions opening competitive entrance examinations for State vocational training centres.

j) The holding of a validation workshop for the School Feeding Strategy (2026-2030), a strategy with the objective of providing a ho and balanced meal to 1 million pupils, at an estimated cost of 500 billion FCFA.

k) The official handover of a donation from the Commonwealth of 254 interactive electronic whiteboards.

l) The launch of academic activities at the National Advanced School of Engineering of Yaounde, Eseka campus, and the opening of a competitive entrance' exam for 150 places.

m) The holding of a workshop to present the results of the survey on the living and study conditions of Cameroonian students.

1.5 HEALTH SECTOR

The Ministry of Public Health (MINSANTE) is its sole component.

a) The continuation of the fight against HIV/AIDS, malaria, and tuberculosis.

b) The holding of a press briefing by the Minister of Public Health, an initial assessment of Phase I of Universal Health Coverage.

c) The organisation of an annual awareness and screening campaign for gynecological cancer, specifically breast and cervical cancer, with the introduction of advanced screening technologies like 3D mammography.

1.6 COMMUNICATION, CULTURE, SPORTS, AND LEISURE SECTOR

The sector brings together the Ministries in charge of Sports and Physical Education (MINSEP), Communication (MINCOM), Arts and Culture (MINAC), as well as Youth and Civic Education (MINJEC).

a) The provision by the Presidency of the Republic of a subsidy of 560 million FCFA for the benefit of Football Clubs engaged in the professional MTN Elite One and Two for the 2024-2025 sports season; in addition to the allocation of 350 million FCFA granted to FECAFOOT for the practical organisation of local championships.

b) The distribution of 74,775 biometric cards to young people by the National Youth Observatory.

c) The working visit of the Minister of Youth and Civic Education to Belgium to explore collaboration opportunities with the diaspora.

d) The partial payment by CRTV of arrears of royalties owed under copyright and related rights.

e) The launch of the Online Civic Education Campaign, on April 11, 2025, by the Ministry of Youth and Civic Education in partnership with the United Nations System in Cameroon.

f) The organisation by the National Office for Sports Infrastructure and Equipment (ONIES) of an open day at the Olembe sports complex.

g) The publication on May 14, 2025, by the International Court of Arbitration of the Paris Chamber of Commerce and Industry (ICC) of an emergency order compelling Cameroon to pay approximately 17 billion CFA francs to the MAGIL Construction Company.

h) The holding of an ordinary session of the Board of Directors of the National Olympic and Sports Committee of Cameroon which focused primarily on the issue of elections within national sports federations.

i) The establishment by Joint Decision of the Ministry of Arts and Culture and the Ministry of Posts and Telecommunications of an interministerial working group tasked with conducting field surveys among e-government stakeholders in Cameroon.

j) The settlement by CRTV of the entirety of its arrears on royalties owed under copyright and related rights for the period 2015-2017.

k) The holding of the 7th session of the National Commission for Institutional Support to the Private Press.

l) The drafting of foundational texts for the establishment of a Journalistic Ethics Council (CDJ.

m) The launch by MINCOM of the campaign for the renewal and acquisition of accreditations in the advertising sector.

n) The convening for November 29, 2025, of the Elective General Assembly (AGE) of the Cameroonian Football Federation (FECAFOOT).

o) The exchange of conflicting official correspondence between MINSEP and FECAFOOT.

1.7 SOCIAL AFFAIRS SECTOR

The sector encompasses the Ministries in charge of Labour and Social Security (MINTSS), Social Affairs (MINAS), and Women Empowerment and the Family (MINPROFF).

a) The occurrence of a protest movement at the Cameroonian Sugar Company (SOSUCAM/ Mbandjock).

b) The holding of the annual conference of central and decentralized officials, extended to the bodies under the supervision of MINAS under the Theme: “strategies for strengthening social protection Programmes: contribution of MINAS to preserving the purchasing power and well-being of vulnerable persons and households.

c) The celebration on March 8 of the 40th Edition of International Women’s Day under the theme “For all women and girls: rights, equality, and empowerment.

d) The holding of the first session of the Commission tasked with finalizing the draft national collective agreement for private education in Cameroon with a view to responding to the strike call issued by the Union of Cameroonian Teachers’ Organisation (COREC.

e) The commemoration of the 139th Edition of International Labour Day under the theme “Social dialogue and decent work: for a peaceful Cameroon”.

f) The organisation of the Public-Private Partnership (PPP) Day under the theme “Public-Private Partnership and social development”, the objective being to equip participants with knowledge of the challenges, mechanisms, and opportunities offered by PPPs in financing social projects.

g) The signing ceremony of a framework agreement between MINPROFF and the Non-Governmental Organisation Plan International Cameroon aimed at intensifying joint efforts in promoting gender equality, protecting the rights of women and young girls, and improving their condition in all spheres of Cameroonian society.

h) The holding of a consultation with trade union organisations to promote decent work.

i) The organisation of the 47th session of the Social Dialogue and Monitoring Committee.

j) The collaboration with ELECAM for electoral accessibility through the introduction of braille ballots and tactile sleeves.

k) The commemoration of the International Day of Older Persons and the relay of advocacy efforts.

l) The celebration of the 30th International Day of Rural Women serving as a framework for evaluation and forward planning.

1.8 INFRASTRUCTURE SECTOR

The sector comprises seven Ministries: Tourism and Leisure (MINTOUL); Water and Energy (MINEE); Public Works (MINTP); State Property, Surveys and Land Tenure (MINDCAF); Housing and Urban Development (MINHDU); Posts and Telecommunications (MINPOSTEL); and Transport (MINT).

a) The visit to the construction sites of the Emergency Project for Better Integration of the additional water volume from PAEPYS (PUMP) into the Yaounde city water supply network by the Minister of Water and Energy.

b) The conduct of an inspection visit by MINHDU in certain councils of the Wouri Division.

c) The holding of a seminar by MINPOSTEL on raising women's awareness about the responsible use of social networks.

d) The launch of the reconstruction works of the Dschang cliff crossing by MINTP.

e) The signing of a memorandum of understanding relating to the "Cameroon Taxi Project" between the Ministry of Transport and the SONGUO MOTORS YONG BOK SHI Company.

f) The holding of the General Assembly on the management of urban waste resources in Cameroon with a view to involving all stakeholders in household waste management.

g) The organisation of a consultation meeting between MINTP and the Arab Contractors Company, regarding the delays observed in the project of the Yaounde Northern Corridor project

h) The launch of Digital Innovation Week by MINPOSTEL to reflect on the responsible integration of AI into public policies and to make it a driver of sustainable transformation of Communities.

i) The launch of the multi-stakeholder consultation platform on land, estate, and cadastral issues with a view to enabling the drafting of the national land policy document and the finalization of the draft text on the Financial and State Property Regime in Cameroon.

j) The construction and commissioning of two photovoltaic solar power plants in the Mefou-Akono Division.

k) The official launch of the rural electrification project using solar systems in two hundred (200) localities with partial financing of 34.7 billion FCFA.

l) The delivery of the paved Mbama-Messamena road section.

1.9 PRODUCTION AND COMMERCE SECTOR

The sector encompasses the Ministries of Agriculture (MINADER); Livestock (MINEPIA); Small and Medium-Sized Enterprises (MINPMEESA); Environment (MINEPDED); Trade (MINCOMMERCE); Forestry and Wildlife (MINFOF); Mines and Technological Development (MINMIDT).

a) Promotional sales of basic consumer goods.

b) The holding of annual conferences of central and decentralized services.

c) The resurgence of social tensions at SEMRY.

d) The working visit of MINMIDT to the Ocean Division, to assess the level of progress of work on mining project exploitation works.

e) The decline in banana exports in April 2025 according to the report of the Cameroonian Banana Association (ASSOBACAM).

f) The projected increase in timber production in 2025 despite the tightening of taxation according to the BEAC report.

g) The evaluation of the Integrated Agro-pastoral and Fisheries Import Substitution Plan (PIISAH) of 1,500 billion FCFA for 2024-2026, aimed at stimulating local production of maize, rice, wheat, soybeans, cattle, milk, fish, and palm oil.

h) The fall in cocoa prices.

i) The collapse in table egg production.

1.10 REVENUE SECTOR

a) The mobilization of customs revenue.

b) The continuation of an active strategy for mobilising external financing to speed up development, while maintaining public debt at a level deemed sustainable relative to the country's economy.

c) The adoption of Ordinance No. 2025/001 to finance priority projects.

d)the signing of new loans (5 agreements for 256.3 billion FCFA in the 1st half) and 11 non-concessional financing agreements (669.2 billion FCFA).

e) The continuation of cooperation with the IMF.

f) The recovery actions undertaken by the Autonomous Sinking Fund (CAA).

2. CONCERNS AND RECOMMENDATIONS:

Sovereignty Sector:

a) Take measures against unauthorized night-time searches in gross violation of privacy, notably the initiation of proceedings for reparation.

b) Remind Equatorial Guinea of compliance with a certain number of bilateral commitments.

c) Establish advance consultation mechanisms capable of combatting massive and highly arbitrary expulsions.

d) Improve and further guarantee the credibility of the electoral process in the eyes of all political actors and citizens.

Defence and Security Sector:

a) Strengthening of security and training should be extended to all regions of Cameroon.

b) Demand for a strategic re-sizing of the security apparatus.

c) Demand for an irrevocable commitment from States parties for a relatively long period to prevent withdrawals detrimental to the Multinational Joint Task Force (MNJTF).

d) Acquisition of high-tech surveillance equipment.

e) Are the personal data of Cameroonian users sufficiently protected against abusive exploitation by political parties or external actors?

f) How does the Cameroonian State use Artificial Intelligence and digital surveillance?

g) Revise the law relating to cybersecurity and cybercrime in Cameroon, as well as the law on the protection of personal data in Cameroon, by incorporating clear rules on the use of Artificial Intelligence during electoral periods.

h) Establish better monitoring of digital platforms operating in Cameroon (Meta, X, Tik-Tok, etc.), especially during electoral periods.

i) Encourage citizens to report problematic content (hate speech, political manipulation, etc.).

j) Further translate Regional Military Cooperation Agreements into concrete actions on the ground through mixed patrols and intelligence sharing.

k) Sustain the good practices of the electoral system and build capacities to combat cyber threats.

General Administration and Finance Sector:

a) The low viability of the online contracts award system.

b) Given the increase in disasters of various kinds in recent years, how does the Government intend to be more effective both in anticipating these events and in the interventions of its dedicated services? In this regard, it would be advisable to proceed with a reorganization of the current disaster management system.

c) Speed up the adequate training of taxpayers with a view to streamlining personal income tax declaration operations.

d) Reduce the risk of fraud, particularly in cases where taxpayers do not declare all their income or use false documents.

e) Rationalize the declaration deadlines for this tax by taxpayers to address the difficulties taxpayers face in gathering all the required information.

f) Increase the number of human resources dedicated to the verification of said tax.

g) Draft and finalize implementing texts to align the mobilization of local tax revenues with their provision to RLAs, based on an equalization system more in tune with ground realities.

h) Ensure the real impact of projects on socio-economic development within these councils.

i) Align the decree setting out the rules governing the maturation process of public investment projects with the reforms introduced by texts that came into effect after its signing.

j) Operationalize the distribution guide and train local actors in its use.

k) Diversify funding sources to reduce dependence on the IMF and create an independent mechanism for evaluating the impact of programmes.

l) Systematically evaluate the impact of projects and optimise the use of existing funding before seeking new ones.

m) Establish a monitoring and evaluation process for EAGLE so that the promises embodied in its design can be made effective (reduction of human intervention, reduction of corruption).

Education, Training and Research Sector:

a) The Ministry of Secondary Education should ensure the integrity of the unique identification number delivery platform by protecting it from malicious intrusions and other manipulations.

b) Faced with the mismatch between supply and demand, the Government should ensure equity in recruitment to mitigate the grievances of unsuccessful applicants.

c) The Government should investigate the situation of foreign workers operating in the informal sector in Cameroon.

d) What is the number of complete public schools already built in Cameroon?

e) The Government should ensure the maintenance and upkeep of these infrastructures to ensure their sustainability.

f) The Ministry of Secondary Education should reduce the time frame to publication of results of official examinations in Cameroon.

g) What measures have been taken by MINESEC to definitively stem the phenomenon of examination paper leaks during official examinations in Cameroon?

h) What explains the persistent phenomenon of scholarship arrears owed to Cameroonian students abroad?

i) The Government should clarify the situation, given the discrepancy in figures put forward: 1 year of arrears according to MINESUP, versus 2 to 3 years according to students.

j) What is the percentage of international cooperation in research funding in Cameroon?

k) The Government should also encourage local businesses to fund research in Cameroon.

l) How does MINEFOP concretely facilitate the professional integration of graduates from said public training centres?

m) MINEFOP should make these public establishments, which offer qualifying training at lower cost, better known.

n) What is the assessment of the implementation of the school canteen Programme in the six priority regions of Cameroon?

o) What is the assessment of the digitisation of teaching in secondary education in Cameroon?

p) What measures have been taken by the Government to address the shortage of housing in universities in Cameroon?

q) When will the framework law on research in Cameroon be enacted?

r) How does MINEFOP concretely facilitate the professional integration of graduates from training centres?

s) The National School Feeding Strategy should be sustained beyond 2030, considering its impact on academic performance and the local economy.

t) The Government should consider, to reduce its cost, the local manufacturing of equipment necessary for the digitisation of teaching.

u) The Government should conduct a similar study in private university institutions, which represent 20% of the student population, to complement its survey.

v) The recruitment of researchers should be accompanied by a permanent continuing training Programme to optimize their output.

w) The Government should partner with companies to provide professional training adapted to the real needs of the employment market in Cameroon.

Health Sector:

a) Based on the satisfactory assessment presented by the Minister, we should question the very origin of the financing of this vast project that is the UHC, especially since we do not yet clearly perceive the existence of regulations in this matter that would make it possible to determine the status of the contributor.

b) In the fight against malaria, the Government could create a national day of human investment to clean up swampy areas known to be mosquito breeding grounds.

c) Integrate cancer screening into the UHC to remove the financial barrier.

d) Disseminate the new screening techniques in district health centres.

Communication, Culture, Sports, and Leisure Sector:

a) The persistence of the issue concerning the technical staff of the senior Indomitable Lions national.

b) That copyright royalties be distributed equitably and with the greatest transparency, and that the two remaining installments expected to fully settle CRTV's debt for the 2015-2017 period be paid within reasonable timeframes to avoid another protest movement by artists.

c) Low visibility on social media and the limited effects of the online civic education campaign.

d) What are the obstacles hindering the implementation of the Law on Cybersecurity and Cybercrime in Cameroon?

e) When will the resumption of the works to finalize the Olembe Stadium and the commencement of works related to ancillary infrastructure take place?

f) Beyond the colossal amount already absorbed in the construction of this complex, and the heavy financial damages caused by the litigation with the Magil Construction Company, can the option of resuming work on this infrastructure through direct government management guarantee a transparent and efficient management of the funds that will be made available to complete the work on the said stadium?

g) What is causing the blockage within the federations and what strategies are envisaged to organize free and transparent elections within these bodies likely to satisfy all stakeholders?

h) What measures have been taken to ensure the security and protection of data within a context marked by the rise in cyber-attacks?

i) Ensure the equitable and transparent redistribution of the amount due dedicated to settling by CRTV of the arrears on royalties under copyright and related rights for the period 2015-2017 to artists.

j) Budget for and allocate a revalued and transparent subsidy to the private press.

k) Clarify the role and independence of the future Journalism Ethics Council.

l) Strengthen control means to streamline the advertising sector.

m) Facilitate an emergency dialogue between the supervisory authority and FECAFOOT to guarantee the holding of peaceful elections and avoid further crisis.

Social Affairs Sector:

a) What does the Government recommend to save SOSUCAM, the leader in the Cameroonian sugar market which is struggling to restart its activities?

b) What is the level of progress of the work of the Commission tasked with finalising the draft national collective agreement for private education in Cameroon?

c) What does the Government recommend to ensure that children with special educational needs or disabilities can access learning on the same basis as those of their age?

d) What is being done by the Government to put an end to infanticide and femicide, the occurrence of which is increasingly high in our country?

e) What is the current situation of SOSUCAM after emerging from a crisis that caused it enormous material and financial losses at the beginning of the year?

f) What does the Government recommend to better raise awareness among the blind and visually impaired about the usefulness and importance of the new electoral tools made available to them by ELECAM during last October's presidential election?

g) What actions have been taken by Government to facilitate rural women's access to financial services, technical training, and technologies adapted to their needs?

h) Further promote the inclusion and empowerment of older persons by developing active participation Programmes, adapted volunteering initiatives, and better access to information and digital tools.

i) Wage a fierce fight against neglect and insolence by establishing effective mechanisms for reporting and monitoring cases of mistreatment, and by further encouraging the organisation, by administrations and structures concerned, of social, cultural, and recreational activities for older persons.

Infrastructure Sector:

a) What measures have been taken to ensure the sustainability of the water supply network once the work is completed?

b) What are the criteria and quality guarantees put in place to ensure that the new road rehabilitation method will effectively extend the lifespan of tarred roads by 10 to 15 years?

c) How does MINHDU reassess the socio-economic impact of projects on local populations, particularly in terms of job creation and poverty reduction?

d) How will the management of the joint account between city councils and municipal councils be handled?

e) What specific measures are being implemented to improve the selection process for the national best digital innovation project competition?

f) What is the percentage of financing by the State of Cameroon and BDEAC for the northern corridor project into the city of Yaounde?

g) When will the operationalization of the land platform be completed?

h) The need to address the energy deficit and ensure the construction of railway lines and the mineral terminal with a view to optimising production and export capacities.

i) Within the framework of the new strategy for the sustainability of unpaved roads aimed at stabilizing 2,000 km with innovative solutions, is it possible to indicate the progress made to date? The main obstacles encountered? The measures taken to ensure the sustainability and effectiveness of this initiative?

j) The current state of progress of works on the rural electrification project using photovoltaic solar systems, covering 200 localities? The localities that have already benefitted at this stage? The measures taken to ensure compliance with the implementation deadlines of this priority project?

k) The Government should involve local populations more in the monitoring of projects and integrate the Mbama-Messamena road section into a regional development planning vision.

Production and Trade Sector:

a) Intensify and ensure the effectiveness of standard/quality control operations as well as mechanisms for acquiring goods marketed under promotional sales.

b) How could one sustainably nurture the ambition of making agriculture a vector of growth and food sovereignty within a context of persistent security crisis?

c) The need to ensure the real effectiveness of the support provided by the Government and its partners for the modernization of farms.

d) How to explain the delays characterising the local industrialization process of the mining sector.

e) Abusive increase of 10 to 25% in the prices of certain basic commodities (oil, rice, sugar, etc.) due to opportunism by traders taking advantage of rumours of post-electoral shortages.

f) Limited availability of "Made in Cameroon" products.

g) Low competitiveness of local products.

h) Communication deficit on the opportunities of PIISAH.

i) Drastic drop in the price per kilogramme of cocoa well below government forecasts. Therefore, the Government should protect planters' incomes in the short term and speed up local processing for long-term resilience.

j) Given the high and fluctuating cost of livestock inputs (maize and soya), which account for up to 70% of production costs; saving the sector and its jobs amounts to treating the input crisis as a national emergency.

k) Regarding PIISAH, every effort must be made to increase its visibility, with strong communication and reinforced price controls.

Revenue Sector:

a) What is the relevance of the national budgetary strategy in the face of current cyclical challenges?

b) Does this unconventional external borrowing policy guarantee long-term budgetary stability?

c) Given the scale of external financing and SENDs, there is reason to question whether the national budgetary strategy is adapted to current cyclical challenges?

d) Does this non-concessional external borrowing policy guarantee long-term budgetary stability?

II. EXCHANGE FORUMS WITH THE AUDIT BENCH OF THE SUPREME COURT:

1. XXXIst EXCHANGE FORUM BETWEEN THE COMMITTEE ON FINANCE AND THE BUDGET OF THE NATIONAL ASSEMBLY AND THE AUDIT BENCH OF THE SUPREME COURT

In the year two thousand and twenty-five, on the first day of the month of July, the XXXIst Exchange Forum between the Committee on Finance and the Budget of the National Assembly and the Audit BENCH OF the Supreme Court was held from 10:30 AM at the main building of the National Assembly in Yaounde.

The protocol phase was marked by the welcome address by the Chairperson of the Committee on Finance and the Budget of the National Assembly and a speech by the President of the Audit BENCH OF the Supreme Court.

After the customary exchange of courtesies during which the fruitful and harmonious nature of the partnership between the two entities was commended, these two personalities recalled the context that led to the organisation of this meeting, namely: “the role of the Audit Bench in the fight against corruption”.

In accordance with the draft agenda, the presentation on “The Role of the Audit Bench in the Anti-Corruption Fight” was delivered by Mr. ONANA ETOUNDI Felix, Advocate General at the Audit Bench.

This presentation was delivered in two parts, namely: the presentation of the various actions to prevent corruption on the one hand, and the repressive mechanism for acts of corruption, on the other hand.

Regarding actions to prevent corruption, the presenter particularly emphasized on raising awareness among the various actors involved in the production of accounts, awareness raising of the staff of the financial jurisdiction, the audit and adjudication of accounts, the advice and assistance to public authorities, as well as the related recommendations.

As regards the mechanism for dealing with acts of corruption established by the financial jurisdiction, the speaker noted that following the audits and controls carried out accounting irregularities, deficiencies in account keeping, and fraudulent behaviour may be identified, such as management errors, de facto management, or acts likely to constitute a criminal offence. To this end, in response to observed breaches, the Audit Bench imposed several types of sanctions, namely: pecuniary sanctions, forfeitures, and many others, in accordance with the regulations in force.

This presentation gave rise to questions and very enlightening debates which broadly focused on illicit enrichment, the absence (deficit) of a legal standard aimed at combatting corruption, the need for Cameroon to comply with community standards, and the weak internal cooperation with anti-corruption institutions.

In the end, the following recommendations were made:

- Cameroon's internalization of the CEMAC Directives relating to Finance Laws and the Code of Transparency and Good Governance in the management of public finances, which prescribe that each member state should establish within itself an Audit Court, which is the Supreme Audit Institution for public finances.
- the issuance of decrees by the President of the Republic specifying the modalities for implementing Law No. 003/2006 of April 25, 2006, relating to the declaration of assets and property.
- the creation of a committee responsible for monitoring the recommendations of the financial jurisdiction, including members of the National Assembly and the Audit Bench.
- the establishment of regional representations of the National Anti-Corruption Commission (CONAC).
- the creation of Regional Audit Courts to support anti-corruption institutions.

The revision of the current normative and institutional framework for the fight against corruption.

2. XXXIInd EXCHANGE FORUM BETWEEN THE MEMBERS OF THE COMMITTEE ON FINANCE AND THE BUDGET OF THE NATIONAL ASSEMBLY AND THE AUDIT BENCH OF THE SUPREME COURT

In the year two thousand and twenty-five, on the twentieth of November, the XXXIInd Exchange Forum between the members of the Committee on Finance and the Budget of the National Assembly and the Audit BENCH OF the Supreme Court was held at the main building of the National Assembly in Yaounde.

This exchange forum took place in two (2) phases: the protocol phase and the phase relating to the substantive proceedings.

The protocol phase was marked by three (3) interventions:

The welcome address by the Chairperson of The Committee on Finance and the Budget of the National Assembly.

The speech by the President of the Audit BENCH OF the Supreme Court.

The reading of the summary report of the proceedings and recommendations of the XXXIst Exchange Forum held on July 1st, 2025, between the two Institutions.

The second phase was devoted to the presentation of the paper on the Theme: " Certification Report of the General Account of the State as a Tool to support Parliamentary oversight over Finance Laws" presented by Mr. YEBGA MATIP Emmanuel, Senior Adviser at the Audit BENCH OF the Supreme Court.

After having attentively followed the presentation and the exchanges that ensued, the forum participants,

NOTED:

The absence of the complete internalization of the CEMAC Directives, and more specifically the non-existence of an Audit Court, which is the supreme audit institution for public finances.

The weak implementation of Decentralisation to impact development at the local level.

The absence, within the Presidency of the Republic or the Prime Minister's Office, of a committee responsible for monitoring the recommendations of the financial jurisdiction.

The non-operationalization of the Regional Audit Courts (TRC).

The obsolescence of the normative and institutional framework for combating illicit enrichment.

RECOMMENDED:

1.Cameroon's internalization of the CEMAC Directives on finance laws and the Code of Transparency and Good Governance in the management of public finances, which prescribe that each member state should establish within itself an Audit Court, which is the Supreme Audit Institution for public finances.

2.Strengthening Decentralisation to speed up development at the local level.

3.The creation of a committee responsible for better monitoring of the recommendations of the financial jurisdiction, comprising members of the National Assembly and the Audit Bench.

4.The establishment of an exchange platform involving members of the Audit Jurisdiction, Members of the National Assembly, and the Government (Ministry of Finance).

5.The creation of Regional Audit Courts to support anti-corruption institutions.

6.The revision of the current normative and institutional framework to combat illicit enrichment.

III. CAPACITY BUILDING ACTIONS FOR COMFIB AND TSU MEMBERS

Capacity building seminar with the Advanced Specialization Programme in Public Finance (PSSFP) on the implementation of the law on local taxation.

1. Context and objective of the seminar

The seminar was held on April 3, 2025, at the National Assembly, as part of capacity building for Members of the National Assembly in budgetary matters. It brought together:

- Members of the National Assembly serving in the Committee on Finance and the Budget.
- Their Technical Support Unit (TSU).
- Representatives of the Audit BENCH OF the Supreme Court.

The central theme focused on: "The Challenges of implementing the law on local taxation" (Law No. 2024/20 of 23 December 2024), with the aim of clarifying the mechanisms of the reform and facilitating its application.

2. Conduct of the proceedings

The proceedings were structured around two main presentations, followed by discussions and recommendations.

A. Presentation 1: The outlines of the local tax reform led by Mr. Alain Thierry MVOGO MVOGO (DGI/ MINFI)

Context and objectives:

- The reform is part of a process of strengthened Decentralisation, driven by the Head of State and consolidated by the national deliberations (Grand National Dialogue 2019).
- Objectives: to improve the financial autonomy of Regional and Local Authorities (RLAs), to optimise local tax yields, to simplify levies, and to strengthen accountability.

Axis 1: Ambitious local tax policy

- Clear distinction of revenues between councils and regions:
- Councils: additional centimes, business licences, property tax, tourist tax, forestry royalties, local development tax, etc.
- Regions: shares of petroleum and mining royalties, special tax on petroleum products, airport stamp duty, etc.
- Establishment of equalization mechanisms (inter-municipality and inter-regional) to reduce territorial imbalances.

Axis 2: Modernized tax administration

- Transformation of Divisional Tax Centres into Local Taxation and Individual Taxpayer Centres (CFLP).
- Creation of Local Taxation Monitoring Units (USFL) in each RLA.
- Digitisation of procedures and interoperability of systems.

Axis 3: Budgetary and financial measures

- Establshment of the General Decentralisation Grant (DGD).
- Establishment of the Single Treasury Account (CUT) managed by CAMPOST for direct access by RLAs to their resources.

Implementation calendar:

- Short term (from February 15, 2025): information caravan, file transfer, implementing texts, codification of levies.
- Medium/long term: consolidation of CFLPs and USFLs, operationalization of remote-tax centres, indexation of tax bases.

B. Presentation 2: Mechanisms for resource allocation and system interoperability

Presented by Mr. Achille Nestor BASAHAG (PSSFP)

Existing mechanisms:

- Proceeds from communal taxes, additional centimes, transferred appropriations, etc.
- Legal framework: CEMAC directive, budget circular, decree of February 28, 2024.

Identified limitations:

- Management of transferred appropriations (payment delays exceeding 90 days).
- Delays in equalization and insufficiency of grants.
- Absence of precise monitoring of local revenue and jurisdictional conflicts between financial services.

Innovations introduced:

- **Direct access for RLAs** to their resources via the Single Treasury Account.
- **Interoperability of systems** (TAX-GOV, TRESOR PAY, PATRIMONY, SIMBA, CAMPOST) to automate collection, centralization, and distribution.
- Complete digitisation of revenue circuits (“all-digital” principle), with flexibility provision for areas without coverage.

3. Exchanges and questions from participants

The debates focused on:

- **The relations between the City Council and the Local Taxation and Individual Taxpayer Centre CFLP):** clarification of roles and daily monitoring of revenue;
- **The role of CAMPOST:** criticism of its slowness and visibility, but recognition of its central role in digitisation.
- **Equalization**: need to review the criteria for greater equity.
- **Digital and energy coverage**: how to include unconnected RLAs?
- **The role of mayors and regional audit courts**: strengthening citizen and jurisdictional control.
- **Deposits for business creation**: risks of penalization and expectation of CEMAC harmonization.

4. Recommendations arising from the discussions

1. Revise the equalisation mechanisms for a more equitable and transparent distribution.

2. **Strengthen administrative proximity** and support for RLAs, especially in vulnerable areas.

3. **Institutionalise Regional Audit Courts** to guarantee control and the accuracy of local finances.

4. **Speed up digitisation** while providing modalities adapted to areas without coverage.

5. **Harmonize rules of deposits** via a CEMAC directive to promote competitiveness.

5. Conclusion

The seminar enabled:

- **A shared understanding** of the challenges of local taxation reform.

  A constructive dialogue between Members of the National Assembly, Experts, and Technicians.
- the emergence of **concrete proposals** for effective and inclusive implementation.

Participants affirmed their commitment in favour of **transparent and efficient management of local public finances**, which is essential for decentralisation and regional development.

B. PART TWO: LEGISLATIVE ACTIVITIES OF THE COMMITTEE ON FINANCE AND THE BUDGET

I. HOLDING OF THE BUDGET ORIENTATION DEBATE

On July 1, 2025, the Chairmen's Conference received from the Government the Medium-Term Economic and Budgetary Programming Document 2026-2028, which serves as the basis for the Budget Orien-

tation Debate (BOD) in connection with the preparation of the State budget for the 2026 fiscal year. Pursuant to the provisions of Sections 24 and 50 of the Standing Orders of the National Assembly, the bill was entrusted to the Committee on Finance and Budget for a substantive study. The Committee met on Thursday, July 3, 2025 to discharge its task.

The Economic and Budgetary Programming Document 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 Parliament.

1. Explanations of the Government

Having taken the floor to present the guidelines of the Medium-Term Economic and Budgetary Programming Document (DPEB) for the period 2026-2028, the Minister of Finance recalled the importance of the BOB in the budgetary process, urging a better appropriation and integration of this reform both at the level of Government and Parliament.

He then indicated that the prospects for the global economy would be less favourable due to the change in economic policies, intensification of trade tensions, and a climate of persistent uncertainty.

He also revealed that the monetary adjustments undertaken in the major advanced economies continue to restrict access to international financing, through a tightening of financial conditions and capital outflows.

Despite this uncertain global context, according to the Minister, the Cameroonian economy would remain dynamic considering the budgetary policy for the next three years focused on fiscal consolidation to maintain public debt on a sustainable trajectory, while ensuring effective financing for the implementation of the National Development Strategy 2020-2030 (NDS 30).

To achieve this, the Minister revealed, fiscal policy will target an increase in non-oil domestic revenue, from 13.2% of GDP in 2025 to 13.7% over the three-year period, as well as the operationalization of the law on local taxation. This law provides for the gradual allocation to Regional and Local Authorities (RLAs) of the revenues dedicated to them, amounting to 0.3% of GDP in 2026 and 0.4% in the following two years. This mobilization effort will be supported by measures to broaden the tax base and secure revenue from domestic taxation, customs duties, and non-tax revenue.

Regarding expenditure, the Minister of Finance indicated that the Government will continue rationalizing primary expenditure, both current and capital. He also indicated that particular emphasis will be placed on streamlining common heads with a view to their effective elimination starting in 2026. This measure will make it possible to replace them with appropriations for accidental and unforeseeable expenses, capped at 10% of budget appropriations, in accordance with Decree No. 2025/00316/PM of February 13, 2025.

The Minister then listed the priority projects that will be subject to strengthened Government oversight during the 2026-2028 triennium in the sectors of infrastructure, agriculture, industry, social affairs, and governance. In conclusion, he presented the budget projections for the period 2026-2028 and identified the main risks -- macroeconomic, institutional, and financial -- likely to affect the implementation of the envisaged budgetary policy.

During the general discussion that followed the presentation of the DPEB, the Committee members made a number of observations and raised questions.

On form

The Committee members commended the continued improvement in the document's structure and compliance with transmission deadlines. They also appreciated the provision, upon request, of the status of implementation of the recommendations arising from the 2024 BOB.

On substance

Regarding growth forecasts

The Committee on Finance and the Budget called for the identification of key sectors capable of significantly driving economic growth.

On revenues

The Committee encourages the Government to continue reforms aimed at increasing non-oil domestic revenue, while seeking clarification on:

- the expected impact of the law on local taxation.
- tax revenue resulting from the formalization of the informal sector.
- the contribution of the new IRPP declaration system to improved revenue collection.
- the progress status of the General Code on Non-Tax Revenue.
- the effective control of oil revenues managed by SNH.
- measures aimed at reducing VAT losses.
- Strategies for optimizing the collection non-tax revenue, as well as projections for the three-year period.

Regarding expenditure

The Committee raised questions about:

- the reasons for the projected increase in personnel expenditure, despite ongoing reforms (EAGLES).
- the payment guarantees for the Community Integration Contribution (CEEAC) and its legal internalization.

- the relevance of the subsidy to ENEO in view of tariff dissatisfaction, and the potential impact of buyback ACTIS shares;
- the measures envisaged to increase capital expenditure from domestic resources and improve the execution of investment projects.

In the general administration and finance sector

Committee members sought clarification on:

- the management methods for funds borrowed from Development Partners.
- the application of the law on salary payment authorization to heads of public enterprise whose mandates have expired;
- the updating of GDP data for better comparative assessment.

Decentralisation

- the implementation status of the law on local taxation and its impact on revenue collection, particularly regarding the occurrence of possible conflicts of interest with the DGI.

In the production sector

Committee members sought clarification on:

- the progress status of the general census of agriculture and livestock.
- the development of land dedicated to the “Central Plain” project (Adamaoua).
- the concrete measures envisaged for import substitution.
- the reasons for the under-exploitation of oil and gas resources, as well as the risks of depreciation in the face of alternative energies.
- the provisions aimed at promoting local participation in the capital of foreign companies.

In the Infrastructure Sector

They questioned:

- the construction schedule for the Menchum hydroelectric dam.
- the project for a local bitumen production plant.

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- the progress status of the construction works for the Yaounde-Nsimalen motorway and the Yaounde bypass roads.
- the recurring problems with drinking water supply.
- the adequacy between the public service missions incumbent upon the public enterprise Cameroon Water Utilities (CAMWATER) and the conduct of its mineral water commercialization project;
- the maintenance of rural roads and the need for a subsequent budget allocation;
- the dilapidated state of the BEKOKO--TIKO--LIMBE--BUEA road, which calls for urgent inclusion in the rehabilitation plan.

In the Education sector

Your Committee members focused on the financing of ongoing university infrastructure.

In the health sector

The concerns of your Committee members crystallized around the measures aimed at compensating for the withdrawal of USAID funding.

Regarding other public policies

The Members of the Committee on Finance and the Budget raised questions on:

- strategies to combat insecurity in urban and rural areas.
- the security situation and restructuring plans for the crisis-hit regions.
- the persistent delays in infrastructure projects.
- the mention of an Ordinance not yet ratified in the DPEB.
- the absence of budget provisions for the 2026 elections.
- **the failure to convene the Higher Council of the Judiciary**.
- the relevance of limiting the terms of office of managers of public enterprise.
- the justification for streamlining common heads and management modalities for accidental ex-

penses.

- the identification of partners for the external loan of 650 billion FCFA planned for 2026.
- the incorporation of recommendations from the Economic and Financial Programme with the IMF.
- mechanisms for prioritizing investments and rationalizing operating expenses.
- measures likely to speed up the execution of capital budgets.
- risk management related to a decline in oil and export commodity prices.
- the adequacy of budget allocations in light of actual achievements.
- the management of risks related to non-payment of counterpart funds for projects financed by partners.
- the possibility of concentrating resources on targeted sectors to avoid a scattering effect.
- the justification for the bid bond required by the CDEC and its impact on the under-consumption of the PIB.

2.RECOMMENDATIONS

At the conclusion of the discussions, the Committee formulated the following recommendations:

- Significantly reduce the State's operating expenses and reallocate the saved resources to priority sectors.
- Speed up the exploration and exploitation of mining, gas, and oil resources to support development and avoid their depreciation.
- Strengthen the national energy potential to support structuring industrial projects.
- Finalize land reform to develop agriculture and limit speculation.
- Revise downwards the amount of the tender security required by CDEC, which hinders the execution of the PIB.
- Enhance transparency in the management of oil revenues.
- Improve VAT recovery mechanisms, notably through electronic invoicing.
- Optimize non-tax revenue collection to achieve the target of 600 billion FCFA.
- Continue simplifying administrative and financial procedures to improve governance and pro-

ductivity.

- Guarantee transparency in the management of funds borrowed from donors.
- Clarify the legal framework relating to the term of office of public enterprise managers.
- Take strong measures to improve access to drinking water in cities, particularly in the face of demographic pressure.
- Speed up the rehabilitation and construction of strategic road networks (Douala-Yaounde, Douala-Buea, Ngaoundere-Garoua, Mora-Dabanga-Kousseri).
- Transmit to the Nation's Representatives, twice a year (June and November), a progress report on the BOD recommendations.
- Accelerate the effective and timely transfer of resources to RLAs to strengthen their autonomy.
- Deploy an urgent strategy for the care of patients affected by the USAID withdrawal.
- Speed up the effective implementation of the law on local taxation.
- Commence without delay the construction work of the Menchum dam.
- Speed up the execution of the bitumen production plant project.
- Proceed urgently with the general population and housing census, as well as the agriculture and livestock census.
- Establish an ecological strategy for the management and valorization of urban waste.
- Ensure the regular holding of sessions of the Higher Council of the Judiciary.
- Effectively commence the project for the reconstruction and modernization of SONARA.
- Finalize studies and commence the construction of the Limbe Deep-Sea Port.

II. SUMMARY OF BILLS EXAMINED BY THE COMMITTEE ON FINANCE AND THE BUDGET

1. BILL NO. 2082/PJL/AN ESTABLISHING A MANDATORY LEGAL CESSION ON PREMIUMS OR CONTRIBUTIONS AND ON REINSURANCE TREATIES IN CAMEROON

During its sitting of June 19, 2025, the Chairmen's Conference deemed admissible Bill No. 2082/PJL/AN, and pursuant to the provisions of Section 24 and 38 of the Standing Orders of the National Assembly, entrusted the bill to the Committee on Finance and the Budget for a substantive. The Committee met on June 23, 2025, to discharge that task.

The Bill was presented by the Minister of Finance, assisted by 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 Parliament. It emerged from the explanatory statement that this bill aims to establish a mandatory legal cession on premiums or contributions as well as on reinsurance treaties in Cameroon.

Indeed, it has been observed that insurance companies operating in Cameroon rely heavily on international reinsurance, leading to significant foreign currency outflows, estimated at about 45 billion CFA francs per year. This situation has resulted in a loss of revenue for the State of about 119 billion over the 2019-2023 period. The objective of this mechanism is therefore to retain within the national territory, the second-largest market in the CIMA zone, the savings generated by the insurance industry, with a view to reinvesting in the local economy.

As a reminder, the legal cession is a mechanism that obliges each insurance company to transfer a determined quota of its premiums or contributions to a dedicated administration or public reinsurance body. This system guarantees the effective settlement of claims through a double-level coverage and will thus contribute to strengthening the capacities of our economy, while limiting the outflows of foreign currency previously placed abroad by local insurers.

Furthermore, this mechanism allows the State to ensure better oversight of the insurance sector through its participation in all business underwritten on the market. From this perspective, a claim such as that of SONARA could have been covered. Many African countries, such as Senegal, Burkina Faso, Algeria, or Gabon, already use this tool with significant results.

The bill is structured into three (3) heads, comprising twenty-eight (28) Sections which deal successively with: i) the scope of the legal cession; ii) its management modalities; and iii) the sanctions applicable to offenders.

It should be noted that this legal cession excludes savings and capitalization products from its scope.

The Mastery of the insurance system, the prevention of capital flight, and the support of the national economy constitute the main stakes of the proposed mechanism.

a) Presentation of the Bill

Providing additional explanations, the Minister of Finance recalled that the international context, marked by increasing difficulties in mobilizing resources and retaining foreign currency faced by developing countries, obliges States to design resilient strategies. These strategies must make it possible to reduce dependence on external financial markets and the balance of payments deficit. Cameroon, confronted with multiple challenges, is no exception.

To address this, the Minister indicated that legal cession constitutes, in the insurance sector, the application of the import substitution policy in financial services advocated by the President of the Republic, His Excellency Paul BIYA, and implemented by the Government.

Indeed, to guarantee their sustainability and solvency, insurance companies must cover themselves with reinsurers against the payment of a premium. Insofar as these reinsurers are mainly located abroad, this operation leads to foreign currency outflows, in a context of dwindling foreign exchange reserves.

By way of illustration, the funds transferred increased from 43.68 billion in 2019 to 52.74 billion in 2023, an increase of 20.75% over the five-year period and an average foreign currency outflow of 49 billion CFA francs per year. Over this period, reinsurers achieved a gross profit of at least 119 billion from the Cameroonian insurance sector.

The Minister pointed out that legal cession is a mechanism for retaining a portion of the funds transferred annually by insurers. It obliges each insurance company to pay a specific share of its premiums or contributions to a specialized administration or a public reinsurance body.

He also emphasized that this does not constitute a new charge for operators, but rather the internalization of a portion of the resources previously allocated to external reinsurance.

Beyond the financial aspects, he asserted, the mechanism would offer the Government an additional lever to promote the development of insurance activity, while strengthening the sector's regulatory and streamlining capacities.

On the commercial front, the Minister indicated that the legal cession would allow national insurers to cover larger risks and underwrite a larger volume of contracts. It would thus contribute to the growth of their portfolio and to a better penetration of insurance in the national market, currently below 1% of GDP, compared to 3.8% in countries such as Morocco and 7 to 13% in developed countries.

Regarding regulation, the Minister of Finance explained that the cession of a fraction of the risks underwritten nationally would allow the managing body to constitute a centralized, comprehensive, and updated database of risks covered and claims occurring in the country.

According to the Minister, targeted monitoring could thus be put in place for strategic institutions, to prevent critical situations like that of the SONARA claim.

Streamlining of the sector would also be strengthened, as the reform would allow obtaining complete information on contracts issued by companies. This would facilitate the fight against under-pricing, which reduces insurers' capacity to indemnify claims, particularly in automobile insurance, and constitutes a loss of revenue for the State by reducing the tax base.

These structural and cyclical benefits demonstrate the relevance of the proposed mechanism and its capacity to sustainably support the development of the sector.

The Minister further emphasized that the new mechanism provided for by this bill protects the State and all stakeholders from past dysfunctions. Indeed, its existence is not linked to a specific entity: the law can survive any structure responsible for its application, unlike the previous framework, which became inoperative after the dissolution of the former National Reinsurance Fund in 2000.

In conclusion, he explained that the sustainability of this initiative will rely on a plurality of controls, both nationally by the competent services of his ministerial department, and at the Pan-African level under the authority of the Inter-African Conference on Insurance Markets (CIMA), ensuring high-level and independent supervision. Moreover, the mixed shareholding of the managing body will allow for balanced governance, associating public and private actors.

b) Concerns of the Committee Members

The general discussion following the presentation of the Bill by the Minister gave rise to the following concerns:

- The lack of insurance for State property, notably the indemnification procedure in the event of a claim caused by an administrative vehicle.
- The delay in adopting regulatory texts for the implementation of certain laws, particularly on bonds, container insurance, and Universal Health Coverage (CSU).
- The reasons for the low subscription rate to insurance by the Cameroonian population.
- The absence of a prior expertise requirement for appointment to the position of Director of Insurance at the Ministry of Finance.
- The risk of subordination of the administration responsible for managing the legal cession to the Directorate General of Taxation (DGI).
- The actual exercise of the missions of the Deposits and Guarantee Fund (CDEC) and its impact on the financing of the national economy.
- The consideration, in the Ordinance being prepared by the Government, of the impact of the Israeli-Iranian conflict on the price of a barrel of oil in Cameroon.
- The progress status of the National Oil Refiney (SONARA) rehabilitation project.

- The economic repercussions of the bill on SONARA and other companies.
- The compliance of national insurance companies with the provisions in force in Cameroon and the CIMA code.
- The existence of a regulatory instrument governing the State's action as insurer in the event of a claim.
- The veracity of information regarding the transfer of funds from the friendly match Cameroon-Russia to the personal account of the President of the Cameroonian Football Federation (FECAFOOT).
- The audit of FECAFOOT's accounts by the Ministry of Finance.
- The existence of agricultural index-based insurance in Cameroon.
- The measures considered by the Government to face the new US customs policy.
- The need to set a deadline for issuing implementing texts after promulgation of a law.

c) Government Responses

In response to the concerns of Committee Members, the Minister of Finance recalled, regarding the disappearance of reinsurance companies such as the CNR and SOCAR, the economic crises of the 1990s which led to structural reforms, notably the dissolution of several companies and the creation of supervisory institutions like COBAC and CIPRES. Poor governance and management irregularities also contributed to their dissolution. Today, insurance companies are better supervised thanks to the oversight of the Ministry of Finance and CIMA.

Regarding the lack of insurance for State property, the Minister specified that the State is its own insurer. In the event of an accident caused by an administrative vehicle, the claim is established according to a known procedure, and the Ministry of Finance compensates the victim before taking recourse action against the responsible agent.

On the delay in adopting regulatory texts, the Minister of Finance acknowledged technical delays, but indicated that the texts relating to the mentioned laws have been transmitted to the Prime Minister's Office. Regarding the CSU, its implementation is progressive and is meeting with popular support.

Regarding the expertise required for the appointment of the Director of Insurance, the Minister emphasized that, in addition to technical skills, socio-political criteria may be considered.

On the risk of ineffectiveness of a purely public reinsurance body, the Government favours a mixed management approach, open to private actors, as illustrated by the examples of Commercial Bank Cameroon, *Société Générale*, and ENEO.

Concerning a possible subordination link with the Directorate General of Taxation (DGI), the Minister denied this concern, explaining that it is rather a matter of transposing the efficiency of tax collection to that of reinsurance premiums.

Regarding the Deposits and Guarantee Fund (CDEC), the Minister stated that it plays an important role as an institutional investor, and that community regulations are judiciously being considered by COBAC and BEAC.

On the impact of the Israeli-Iranian conflict, he suggested that the preparation and drafting of the Ordinance preceded the conflict, but the pump price remains stable in Cameroon despite the international increase.

Concerning SONARA, the Minister acknowledged insurance failures; specifying that an agreement with the reinsurers allowed, firstly, payment to creditors, and secondly, the examination of four reconstruction proposals, one of which would be selected to eventually refine Cameroonian crude oil.

According to the Minister, the bill will enable better monitoring of insurance companies and encourage uninsured businesses to take out a policy.

The Legal cession applies to all categories of insurance underwritten in Cameroon and stems from the implementation of the CIMA code.

The State as insurer intervenes according to an established procedure, with indemnification by the Ministry of Finance and recourse against the responsible agent.

On the funds from the Cameroon-Russia match, the Government expressed skepticism about rumours circulating on social media networks, recalling that the audit of FECAFOOT is not within the competence of the Ministry of Finance and that, moreover, the Accounting Officer assigned to this structure transmits information on Government subsidies.

Faced with the new US customs policy, the Minister affirmed that the impact on Cameroon is limited due to its exit from the African Growth and Opportunity Act (AGOA).

Finally, the Government acknowledges the need to develop implementing texts within reasonable deadlines and admits the role of Parliament in monitoring this process.

After these exchanges, the Committee Members formulated the following recommendations:

- Finalize draft regulatory texts in parallel with bills to avoid implementation delays.
- Define a skills profile for management positions requiring proven expertise.
- Favour a private-type structure with State participation in the capital, rather than a purely public body.

- Build capacities at the regional level to improve the processing and payment of claims.
- Decentralize financial services to facilitate access for rural SMEs.
- Streamline SME financing procedures to facilitate their access to credit and improve their competitiveness.
- Operationalize the Automobile Guarantee Fund.

2. BILL NO. 2085/PJL/AN ON THE SETTLEMENT LAW OF THE REPUBLIC OF CAMEROON FOR THE 2024 FISCAL YEAR

During its sitting of November 10, 2025, the Chairmen's Conference deemed admissible Bill No. 2085/PJL/AN on the Settlement Law of the Republic of Cameroon for the 2024 fiscal year. And pursuant to the provisions of Section 24 and 38 of the Standing Orders of the National Assembly, entrusted the bill to the Committee on Finance and the Budget for a substantive study.

To discharge this mission, the Committee met on November 12, 2025, and, in application of Sections 20 and 57(2) of Law No. 2018/012 of July 11, 2018, on the Financial Regime of the State and Other Public Entities, to study the said bill.

a) Presentation of the Bill

Addressing clarifications, the Minister of Finance, after the customary greetings, placed the execution of the State budget in 2024 in its context, by discussing the situation at the international, sub-regional, and national levels.

At the international level, the Minister indicated that the 2024 fiscal year was marked by:

- the resilience of global trade despite the persistence of crises such as the Russo-Ukrainian conflict, tensions in the Middle East, the tightening of monetary policies, and extreme weather events.

- global economic growth established at 3.2%;
- an inflation rate of 5.8%;
- estimated growth of 1.7% in advanced economies, driven by overall demand supported by household savings accumulated during the COVID-19 pandemic.

At the CEMAC sub-region level, he stated that the execution of finance laws was characterized by:

- a deterioration of the budgetary situation in most countries;
- an overall regional budget deficit due to falling oil prices, putting strong pressure on public spending;
- increased indebtedness;
- persistent dependence on oil revenues;
- growth rising to 2.9% in 2024 (compared to 2.5% in 2023), thanks to the strong performance of non-oil activities;
- inflation rate falling to 4.2% (after 5.1% in 2023).

At the national level, according to the Minister of Finance, the context for public finance execution was influenced by:

- the increase in fuel pump prices in February 2024;
- the reduction of domestic public debt through resources from a specific external loan;
- the positive outcome of the 6th review of the Economic and Financial Programme (PEF) with the IMF, enabling the release of additional financing;
- the continuation of the regularization of teachers' career paths and the payment of back pay owed;
- the adoption of a Supplementary Finance Law by Ordinance No. 2024/001 of June 20, 2024;
- a slowdown in inflation to 5.0% (compared to 7.4% in 2023), notably due to measures to support household consumption and the effects of the conflicts in Ukraine and the Middle East.

Addressing the content of the bill, the Minister pointed out that it concerned budget authorizations totaling 7,242.5 billion FCFA, balanced in resources and expenditures.

Regarding the general budget, the Minister recalled the expenditure execution presented in the explanatory statement.

For the Special Appropriation Accounts (SAA), he revealed that executed revenues amounted to 42.4 billion FCFA against forecasts of 56.8 billion, a realization rate of 74.6%. While expenditures stood at 18.3 billion FCFA against revised forecasts of 65.6 billion, an execution rate of about 27.8%. This low rate is explained notably by the non-operationality in 2024 of the SAA for the Reconstruction and Development of the Far North, North-West, and South-West Regions, endowed with 35 billion FCFA, as well as the Electricity Sector Development Fund (FDSE), endowed with 15 billion FCFA.

In total, for the Minister of Finance, budget execution generated a deficit of 357.1 billion FCFA, resulting from a gap between revenues of 5,058.1 billion and expenditures of 5,415.2 billion.

From an economic perspective, the Minister noted that this execution influenced growth, notably thanks to the Public Investment Budget (PIB) envelope which increased by 292.8 billion compared to 2023, reaching 1,689.3 billion in commitment authorizations and 1,604.0 billion in payment appropriations, representing 30.3% of the general budget. This increase is attributable to domestic resources, up by 261 billion (+47.0%), while external resources decreased by 16.2 billion (-2.24%).

According to the Minister of Finance, the implementation of ministerial Programmes and PIB activities fell within the framework of the National Development Strategy (SND30), notably through:

1. the completion of major first-generation projects;
2. the preparation of second-generation projects;
3. the strengthening of social cohesion and Decentralization;
4. the promotion of import substitution by increasing local production;
5. the continuation of the reconstruction of the North-West, South-West, and Far North Regions;
6. the maintenance of security and health vigilance.

Regarding Decentralisation, he stated that PIB transfers to Regional and Local Authorities (RLAs)reached 143.3 billion FCFA in 2024, an increase of 28 billion compared to 2023. These resources financed projects within the areas of competence of the Local Authorities, in accordance with Law No. 2019/024 of December 24, 2019.

The budget deficit of 357.1 billion, added to cash requirements of 1,472.8 billion, resulted in a total financing need of 1,829.9 billion. This was covered by:

- project loans (593.0 billion);
- public securities issuances (566.5 billion);
- bank financing (65.8 billion);

- budget support (250.5 billion);
- exceptional financing (4.0 billion);
- and other external loans (349.8 billion).

Regarding the form, the Minister indicated that the bill under review comprises twelve annexes relating to the detailed budget execution, variances between forecasts and actuals, SAA, the State General Account, grants to local authorities, the Public Finance Dashboard (TOF), public holdings, the PIB, external financing, guarantees, credit modifications, and the report of the Audit Bench.

He then indicated that the preparation of the bill was done in consultation with the Audit Bench, which attached two reports:

1. a report on the execution of the 2024 finance law;
2. a report on the certification of the State's accounts.

The Audit Jurisdiction, while issuing an unfavourable opinion on certification, invited Parliament to adopt the Bill. This unfavourable opinion, which could persist as long as the State's assets are not fully integrated into the State General Account, results from the progressive implementation of the asset accounting reform. This reform, which requires an exhaustive inventory of public assets, requires substantial resources and multi-year planning.

Cameroon is moreover the only country in CEMAC whose accounts have been certified for three years, which demonstrates Government's commitment to transparency.

The Minister revealed that the Government is continuing the implementation of this reform, focusing on:

1. the inventory and valuation of assets in other regions;
2. the operationalization of the fixed assets register;
3. the accounting for depreciation;
4. the alignment of financial debts;
5. the recognition of impairment of receivables;
6. the monitoring of off-balance sheet commitments;
7. the recording of accrued but not yet due interest;
8. compliance with the threshold for capitalizing of fixed assets.

b) Concerns of the Committee Members

During the general discussion, the Committee Members commended the quality of the documents submitted, proof of Government's commitment to the sincerity and transparency of public finances. They also took note of the progress made in clearing outstanding payments, while calling for continued efforts in this direction.

Nevertheless, the Committee Members raised several questions relating to:

- the sincerity of the financial statements in light of the unfavourable opinion of the Audit Bench;
- the causes of the decline in oil revenues in 2024;
- the integration of local oil processing into the SONARA reconstruction plan, as well as the situation of the company's insurers;
- the relevance of budgetary policy in the face of worsening poverty, deficits in social infrastructure, and inflation;
- strategies to optimize resource mobilization and control expenditure;
- the frequent recourse to borrowing;
- the control of the budget deficit;
- the forecasts for the construction of new municipal housing estates in Nkongsamba;
- the reasons for the under-consumption of appropriations allocated to the Special Appropriation Accounts "Electricity Sector" and "Reconstruction and Development of the Far North, North-West, and South-West Regions";
- measures to contain inflation beyond the community threshold;
- the non-compliance with the transfer of 15% of the budget to Regional and Local Authorities
- the situation of the Cameroonian Bank for Small and Medium Enterprises (BCPME);
- the increase in Committed Undisbursed Balances (SENDs) despite the existence of legal frameworks.

c) Government Responses

In response to the concerns raised by your Committee Members, the Minister of Finance, regarding the unfavourable opinion of the Audit Bench, explained the latter by the ongoing asset reform, the implementation of which requires significant resources and time. He however specified that the Audit Bench nevertheless recommended the adoption of the bill.

Addressing the decline in oil revenues, the Minister justified this state of affairs by the decline in local production and the fluctuation of the dollar; providing reassurance both on the integration of local oil processing into the SONARA reconstruction plan and on the continuation of discussions with insurers.

Regarding poverty and inflation, the Minister of Finance clarified that these are global phenomena, to which the Government responds with measures to support purchasing power.

Concerning the level of indebtedness of our country, the Minister recalled that Cameroon remains one of the least indebted countries in Africa; noting that foreign currency loans limit its room for manoeuvre.

- The budget deficit (2% of GDP) remains below the community threshold, but discussions are underway to reduce it.
- No funding is planned in 2026 for the construction of municipal housing estates in Nkongsamba.
- The under-consumption of the Special Appropriation Accounts is explained by operational challenges, particularly insecurity in certain regions.
- The effective transfer to local authorities represents 13% of the budget after deduction of non-transferable items. The Government is working to accelerate the transfer of competencies.
- The BC-PME remains a priority; an audit is underway to restart its activities, notably through resources dedicated to import substitution.
- The increase in SENDs is due to delays in project maturation and legal blockages. The Government is working to remove these obstacles.

At the end of these exchanges, the Committee Members proceeded to examine the Sections.

Sections 1 to 12 were adopted without amendment, as well as the entire Bill No. 2085/PJL/AN.

3. BILL NO. 2086/PJL/AN ON THE RATIFICATION OF ORDINANCE NO. 2025/001 OF JULY 11, 2025 AMENDING AND SUPPLEMENTING CERTAIN PROVISIONS OF LAW NO. 2024/013 OF DECEMBER 23, 2024 ON THE FINANCE LAW OF THE REPUBLIC OF CAMEROON FOR THE 2025 FISCAL YEAR

During its sitting of November 10, 2025, the Chairmen's Conference declared admissible Bill No. 2086/PJL/AN on the ratification of Ordinance No. 2025/001 of July 11, 2025. Pursuant to Sections 24 and 38 of the Standing Orders the National Assembly, entrusted this bill to the Committee on Finance and the Budget, for a substantive study. To discharge its task the Committee on 12 November 2025.

The bill was presented by the Minister of Finance, assisted by 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 Parliament.

From the Government's explanatory statement, it emerges that in application of Sections 85 and 86 of the finance law for the 2025 fiscal year, the President of the Republic signed Ordinance No. 2025/001 of July 11, 2025. This ratification will confer the force of law to Ordinance No. 2025/001, in accordance with Article 28 of the Constitution.

This Ordinance aims to update the Initial Finance Law (LFI) by incorporating unforeseen economic developments, notably:

- the revision of macroeconomic assumptions: i) the growth rate, reduced to 3.9% in 2025 compared to 4.1% in the LFI; ii) inflation, estimated at 3.8% compared to 4%; iii) the price of a barrel of oil, revised to 66.94 USD compared to 72.84 USD, leading to a decline in oil revenues, partially offset by an appreciation of the dollar to 609.12 FCFA compared to 597.69 FCFA;
- the clearing of the stocks of Treasury arrears and issued Treasury Bills, valued at 550 billion and 450 billion FCFA respectively at the end of 2024;
- the increase in the allocation for urban road rehabilitation;
- the suspension of USAID funding in the health sector;
- the State's decision to buy back GEOCOTON's shares in SODECOTON.

These adjustments led to raising the State budget to 7,735.9 billion FCFA (including 7,669 billion for the increased general budget and 66.9 billion for Special Appropriation Accounts), an increase of 418.2 billion (+5.7%) compared to the LFI, which projected it at 7,317.7 billion.

The main modifications to the general budget are as follows:

1. Domestic revenue and grants:

They amount to 5,434.8 billion, down 113.3 billion (-2%) from the LFI (5,548.1 billion), broken down as follows:

- Oil revenues: 641.5 billion (-93.3 billion, -12.7%)
- Tax revenues: 3,205.6 billion (-12.2 billion, -0.4%)
- Customs revenues: 1,136.2 billion (-7.8 billion, -0.7%)
- Non-tax revenues: 361.1 billion (stable)
- Grants: 90.4 billion (stable)

2. Expenditure (excluding debt principal):

They are raised to 5,646.14 billion, increase of 82.8 billion (+1.5%) compared to the LFI (5,563.6 billion), with the following breakdown:

- Personnel costs: 1,566.6 billion (-20 billion, -1.3%)
- Goods and services: 1,075.3 billion (+50 billion, +4.9%)
- Transfers and Subsidies: 931.8 billion (+11 billion, +1.2%), notably including the increase in electricity tariff compensations (20 billion) and a provision for the rehabilitation of Garoua airport (1 billion)
- Investment from domestic resources: 945.8 billion (+54 billion, +6.1%)
- Investment from external financing: 693.4 billion (-65 billion, -9.4%), due to the low execution rate of the projects concerned
- Debt interest: 431 billion (+52.8 billion, +12.3%), following the tightening of borrowing conditions.

Consequently, the overall budget deficit would be 295.6 billion (0.8% of GDP), compared to 99.5 billion (0.3% of GDP) in the LFI.

a) Presentation of the Bill:

Providing further details on the substance of the Bill under review, the Minister of Finance emphasized that this Ordinance responds to upheavals affecting the initial budget balance, linked to changes in the macroeconomic framework and the emergence of new needs. The growth achieved in 2024 being lower than forecasts, the hypothesis for 2025 was revised to 3.9%. According to the forecasts at the time, activity remained driven by the non-oil sector, while the oil sector projected a more pronounced contraction (-4.3%).

Among the new needs are:

1. The carryover of 73 billion in budget support from the International Monetary Fund (IMF) initially expected in 2024;
2. The State's assumption of budget risks related to the Nachtigal dam and the settlement of ENEO's debt to GLOBELEQ.

The general budget was thus increased by 418.2 billion, from 7,250.8 to 7,669.0 billion (+5.8%). The budget for Special Appropriation Accounts remains unchanged at 66.9 billion, including 36.4 billion for the reconstruction fund for the Far North, North-West, and South-West Regions.

The revised budget deficit (295.6 billion) was contained thanks to savings on personnel and pension expenses (30 billion) and the reduction of externally financed projects (65 billion). Other financing needs include the provision for Treasury arrears (222 billion), the reduction of Treasury bills (104.6 billion), and the clearance of domestic debt arrears (50 billion).

The additional financing mobilized amounts to 627 billion, coming from markets (930 billion, including 350 billion in domestic securities, 250 billion in bank loans, and 330 billion in private placement abroad) and the carryover of support from the IMF and the World Bank (77 billion).

b) Concerns of the Committee Members:

While regretting the recourse to an Ordinance rather than an Amending Finance Law which would allow for a more thorough review, the Committee Members welcomed the Government's transparency approach. From the discussions subsequent to the presentation of this Ordinance, several concerns emerged, including:

- the sustainability of recourse to borrowing;
- measures to replace funding from the United States Agency for International Development (USAID) destined for the public health sector;
- the payment of ENEO's debt to GLOBELEQ;
- the maintenance of the growth rate despite post-electoral incidents;
- the justification for subsidies to certain underperforming public institutions;
- the guarantees for the electrification of the 360 Sub-divisions;

- the reasons for the decrease in personnel expenditure;
- the insufficiency of credits allocated to urban planning, hygiene, and sanitation.

c) **Government Response**

In response to the concerns of your Committee Members, the Minister of Finance, regarding the sustainability of recourse to borrowing, stated that borrowing remains necessary to finance major projects and budgetary needs, while reassuring on the need to ensure their profitability.

Regarding measures to replace funding from the United States Agency for International Development (USAID) destined for the public health sector, the Minister stated that an allocation of 30 billion was planned to compensate for the USAID withdrawal, with a projection of 50 billion the following year.

Concerning the payment of ENEO's debt to GLOBELEQ, the Minister specified that the State stepped in for ENEO to honour its debt to GLOBELEQ to preserve the stability of the electricity sector.

About the justification for subsidies to certain underperforming public establishments, the Minister revealed that subsidies to public establishments are maintained when their mission does not aim at financial profitability.

As regards the guarantees for the electrification of the 360 Sub-divisions, the Minister specified that, despite growing demand, the State is intensifying efforts to develop electricity supply (dams, solar and gas power plants).

As for the reasons for the decrease in personnel expenditure, the Minister indicated that this results mainly from the savings enabled by the EAGLES application.

Addressing the insufficiency of appropriations allocated to urban planning, hygiene, and sanitation, the Minister of Finance emphasized that the needs in urban planning are recognized, although current resources do not allow covering the allocation estimated at 300 billion per year for three years for Douala and Yaounde.

Having completed the study of this bill, your Committee Members recommended the following:

- Extend the duration of parliamentary sessions for a more thorough review of texts;
- Increase resources allocated to the urbanization of the cities of Douala and Yaounde.

At conclusion of these exchanges and subsequent deliberations, the Committee on Finance and the Budget adopted each article of the bill without any amendment, as well as the entire bill on the ratification of Ordinance No. 2025/001 of July 11, 2025.

4. BILL NO. 2087/PJL/AN ON THE RATIFICATION OF ORDINANCE NO. 2025/002 OF JULY 18, 2025 ESTABLISHING INVESTMENT INCENTIVES IN THE REPUBLIC OF CAMEROON

On 10 November 2025, the Chairmen's Conference declared admissible Bill No. 2087/PJL/AN on the ratification of Ordinance No. 2025/002 of July 18, 2025, establishing investment incentives in the Republic of Cameroon. And pursuant to Sections 24 and 38 of the Standing Orders the National Assembly, entrusted this Bill to the Committee on Finance and the Budget. To discharge this task the Committee met on 12 November 2025.

The bill was presented by the Minister of Economy, Planning and Regional Development, assisted by the Minister of Finance, the Minister Delegate to the Minister of Finance, and in the presence of the Minister Delegate at the Presidency of the Republic in charge of Relations with Parliament.

The explanatory statement recalls that, in application of Sections 85 and 86 of the 2025 finance law, the President of the Republic signed Ordinance No. 2025/002 of July 18, 2025, which establishes the investment incentives regime in Cameroon.

This Ordinance revises Law No. 2013/004 of April 18, 2013, which previously defined incentives for private investment. This revision constitutes a structural benchmark of the Economic and Financial Programme (PEF) conducted with the International Monetary Fund (IMF). During the eighth review of this Programme, the IMF regretted the delay in implementing this benchmark and made it a prior action to be completed by June 15, 2025, for the success of the PEF.

Substantively, the Ordinance reaffirms the public authorities' desire to modernize the legal framework for private and public investment, with a view to strong, sustainable, and inclusive growth, in coherence with the objectives of the National Development Strategy 2030 (SND30). It introduces several major innovations:

- the establishment of a single reference text for incentives for productive investment, including economic zones and public-private partnership contracts;
- the extension of the benefit of incentives to investments made by public enterprises, particularly in the sectors of health, education, agriculture, tourism, leisure, water and energy, air, rail and maritime transport, as well as the strengthening of storage infrastructure;
- the list of tax, customs, and administrative facilities that may be granted to new or expansion projects;
- the granting of additional incentives for investments made in Priority Development Zones (ZDP), to promote balanced regional development;
- the framework for eligibility conditions, notably by: (i) the obligation to present a local skills development and technology transfer plan, as well as proof of financial capacity; (ii) the requirement for a minimum number of direct Cameroonian jobs and priority use of local natural resources;
- the creation of a One-Stop Shop within the body responsible for promoting investment, bringing

together representatives of all relevant administrations, to simplify and accelerate administrative procedures;

- the setting of deadlines for processing applications for approval.

The Ordinance also falls within a logic of rationalizing tax expenditure, in line with IMF recommendations. To this end, it replaces the tax reduction system in force since 2013 with a tax credit mechanism. Furthermore, it clarifies and strengthens the powers of monitoring, control, and sanction concerning the implementation and compliance of investments. An audit and appeals committee is created for this purpose.

In terms of form, the Ordinance is structured into seven (7) titles and fifty-two (52) Sections, dealing successively with:

- general provisions;
- (ii) eligibility criteria, distinguishing common and specific criteria;
- (iii) tax and customs incentives, with common provisions and those specific to economic zones and public-private partnerships;
- (iv) financial, accounting, and administrative incentives;
- (v) the One-Stop Shop and the granting of the investment agreement;
- (vi) management, control, sanctions, and dispute resolution;
- (vii) miscellaneous, transitional, and final provisions.

a) Presentation of the bill:

In his additional explanations, the Minister of Economy, Planning and Regional Development indicated that this Ordinance stems from a desire to profoundly modernize the legal framework for investments, for a more competitive economy and a more attractive business climate. It is a reform aimed at increasing investment density, promoting growth, stimulating employment, and strengthening the attractiveness of the national territory.

The text is the result of a broad consultation process involving sectoral ministries, socio-professional groups, chambers of commerce, and Development Partners. These exchanges helped ensure the consistency of the system with national priorities, while ensuring its compatibility with Cameroon's regional and international commitments.

The Minister structured his analysis around four axes: the general context; the strategic objectives in coherence with the SND30; the technical innovations, notably the paradigm shift in taxation as well as the governance and legal security mechanisms; and the expected socio-economic impact.

Regarding the context, he acknowledged that the 2013 law helped promote national and foreign investments. As of December 31, 2024, 424 investment agreements had been signed, representing a cumulative financial commitment of 7,504 billion FCFA and a projection of over 168,000 jobs.

However, the Minister mentioned, an in-depth evaluation revealed limitations justifying a reform, namely:

- fiscal and customs advantages were poorly distributed, supporting sectors with low added value indiscriminately to the detriment of strategic priorities such as industrialization and export;
- the multiplicity of texts since 2013 has complicated the legal framework, while the sometimes-discretionary granting of facilities created inequalities in treatment and made procedures more cumbersome;
- the creation of the One-Stop Shop and the strengthening of the Investment Promotion Agency rendered the old framework obsolete, concurrently with the need for harmonization with regional practices.

In doing so, the Minister specified that the strategic objectives of the reform are threefold:

- speed up structural transformation by supporting priority sectors, industrialization, and import substitution;
- unify and simplify the legal corpus to enhance its readability and predictability;
- rationalize tax expenditure by concentrating advantages on projects with high socio-economic impact.

Regarding innovations, the Minister specified that the most significant is the replacement of tax reductions with a tax credit system proportional to the amount invested. This mechanism rewards the actual investment effort rather than the accounting result alone. Credits can reach 75% of the amount invested (80% in ZDP) and are carried forward for the following five fiscal years. The duration of the operational phase entitling to incentives is reduced from ten to five years (extended to seven years for economic zones or export-oriented projects).

The scope of application is extended to projects carried out by public enterprises and mixed economy companies in competitive sectors. Incentives are structured in two phases: installation (five years maximum) and operation (five years maximum). Exporting companies or those located in ZDP also benefit from preferential access to customs regimes for inward processing and special temporary admission.

According to the Minister, the implementation of this reform would be based on a one-stop shop, while annual enhanced monitoring would verify compliance with commitments (jobs, production, etc.). While the sanctions regime is tightened, potentially leading to withdrawal of approval and recovery of duties in case of serious breach, an amicable appeals committee is established to handle disputes.

Ultimately, the expected socio-economic impact includes:

- improved efficiency of tax expenditure;
- significant creation of direct and indirect jobs;
- strengthened competitiveness through a focus on industrialization and import substitution.

b) Concerns of the Committee Members:

During the general discussion following the presentation of the bill, the Committee Members welcomed the submission of this ambitious text, while expressing several concerns, including:

- the timeliness and necessity of this ratification;
- the protection of local entrepreneurs;
- the risks related to the free transferability of foreign currency;
- the absence of a text governing the organisation and functioning of the one-stop shop;
- the lack of precision on the composition of the investment agreement file;
- the nature of the “opinion” required under Article 30(5);
- the assessment of losses of public resources due to the facilities granted;
- the preservation of jobs created during the installation phase;
- the proportionate nature of sanctions;
- the mechanisms for quotas of local workers;
- the risks of distortion of competition between public and private enterprises;
- the comparative advantage between tax reduction and tax credit;
- the impact of the tax credit on corporate cash flow;

- the measures to face the post-electoral contraction of economic activity;
- the specific incentives for ZDP;

- the criteria for delimitation and designation of ZDP.

c) Government Response

In response to the concerns raised by your Committee Members, the Government provided the following clarifications.

On the opportunity and necessity of this ratification, the Minister specified that the Ordinance aims to fill the gaps in the previous system while strengthening the country's attractiveness.

Regarding the protection of local entrepreneurs, the Minister stated that the protection of local entrepreneurs will be achieved through the emphasis on local employment, retention of added value, and transformation of natural resources.

As for the risks related to the free transferability of foreign currency, the Minister revealed that currency transfers remain governed by the regulations of the Central African Monetary Union (UMAC) and the Bank of Central African States (BEAC).

Concerning the absence of a text governing the organisation and functioning of the one-stop shop, the Minister of Economy affirmed that the implementing texts for the one-stop shop will be drawn up promptly.

Regarding the assessment of losses of public resources due to the facilities granted, the Minister of Economy emphasized that incentives do not constitute a loss for the State, but rather deferred taxation.

Addressing the impact of the tax credit on corporate cash flow, the Minister stated that the tax credit is an advantageous mechanism and neutral for cash flow, to such an extent that it is recommended internationally.

Regarding the proportionate nature of sanctions, the Minister sought to be reassuring in that these will be proportionate and based on compliance with commitments.

On the criteria for delimitation and designation of Priority Development Zones, the Minister of Economy stated that these will be the subject of a specific text currently being drafted.

At the end of these discussions, your Committee Members recommended the following:

- improve the overall business environment, including institutions, infrastructure, legal security, and vocational training, to maximize the effects of the Ordinance;

- in the future, favour the legislative form (bill) rather than the regulatory means of Ordinances to be ratified to introduce major reforms, to allow a more substantial contribution from Parliament.

Nonetheless, The Committee on Finance and the Budget adopted each article in its original form, as well as the entire Bill No. 2087/PJL/AN on the ratification of Ordinance No. 2025/002 of July 18, 2025.

5. BILL NO. 2091/PJL/AN ON THE FINANCE LAW OF THE REPUBLIC OF CAMEROON FOR THE 2026 FISCAL YEAR

During its sitting of 26 November 2025, the Chairmen's Conference deemed admissible Bill No. 2091/PJL/AN on the Finance Law of the Republic of Cameroon for the 2026 fiscal year. And pursuant to Sections 24 and 38 of the Standing Orders the National Assembly, entrusted the bill to the Committee on Finance and the Budget for a substantive study. To discharge this task the Committee met on 27 November 2025.

To defend this bill, the Minister of Finance was assisted by the Minister of Economy, Planning and Regional Development, 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 Parliament.

The text was structured around two main parts:

1.The report on the economic, social, and financial situation and prospects of the Nation for the 2025 fiscal year;

2.The Finance Law of the Republic of Cameroon for the 2026 fiscal year.

It emerged from the explanatory statement that this finance bill is submitted in application of Law No. 2018/12 of July 11, 2018, on the Financial Regime of the State and Other Public Entities. Its preparation complied with the guidelines of Presidential Circular No. 001 of July 18, 2025, on the preparation of the State budget for 2026.

The bill falls within an international context marked by the persistence of turbulence including a series of economic, geopolitical, and health shocks with anticipated global economic growth of 3.1% in 2026, compared to 3.2% in 2025 and 3.3% in 2024. In the CEMAC zone, economic activity is expected to accelerate after a slight slowdown in 2025, with projected growth of 3.3% in 2026 compared to 2.6% in 2025. At the national level, growth, driven mainly by the non-oil sector, is projected at 4.3% in 2026 compared to 3.9% in 2025. While a slight contraction of 0.1% is projected for the oil sector, a fall in inflation to 3% is envisaged in 2026, after standing at 3.2% in 2025.

In 2026, the State budget balances revenues and expenditures at 8,816.4 billion FCFA, an increase of 1,080.5 billion (+14.0%) compared to the 7,735.9 billion in 2025. The general budget is projected at 8,683.9 billion, an increase of 1,014.9 billion (+13%) compared to 2025 (7,669.0 billion). The budget for Special Appropriation Accounts (CAS) is estimated at 132.5 billion, up 65.6 billion (+98.1%) from the 66.9 billion planned in 2025.

The structure of the 2026 general budget is as follows:

- Internal revenues: 5,887.0 billion (+452.2 billion, or +8.3% compared to 2025), broken down between:
- Oil and gas revenues: 523.7 billion;
- Tax and customs revenues: 4,889.5 billion;
- Non-tax revenues: 400.0 billion;
- Grants: 73.8 billion.

In 2026, budget expenditure excluding debt principal amounts to 6,210.5 billion, an increase of 564.2 billion (+10.0%) compared to 2025. It is broken down as follows:

- Personnel expenditure: 1,625.4 billion;
- Goods and services: 1,206.0 billion;
- Transfers and subsidies: 820.3 billion;
- Debt interest: 532.5 billion;
- Investment expenditure: 2,026.3 billion.

The Public Investment Budget (PIB) represents 35.7% of primary expenditure in 2026 compared to 35.5% in 2025. However, its share in the total State budget decreases, from 24.2% to 22.8% between 2025 and 2026.

From a deficit balance of 631.0 billion, compared to 309.9 billion in 2025, the 2026 budget increases the financing requirement by 327.1 billion with additional financing charges:

1. Amortization of domestic and external debt: 1,870.6 billion;
2. Reimbursement of VAT credits: 84.0 billion;
3. Payment of domestic arrears: 498.8 billion;
4. Net cash outflows: 20.0 billion.

Thus, the State's total financing requirement for 2026 amounts to 3,104.2 billion FCFA, an increase of 777.5 billion from the 2,326.5 billion in 2025.

To address this, the Government plans to use the following funding sources:

- Drawdowns on project loans: 826.7 billion;

- Issuance of public securities: 400.0 billion;
- Bank financing: 589.7 billion;
- Budget support: 120.0 billion;
- Exceptional financing: 167.8 billion;
- External borrowings: 1,000.0 billion.

In addition to the new tax, customs, and non-tax measures, the 2026 finance bill introduces several innovations:

- the elimination of common heads and their replacement by two allocations for accidental and unforeseeable expenses, respectively housed at MINFI (operating) and MINEPAT (investment);
- the change in the presentation format of the budgets of certain sovereignty institutions, now expressed in the form of appropriations;
- the full application of the decree on the State budget nomenclature;
- the splitting of the Reconstruction Fund for the Far North, North-West, and South-West Regions into two separate funds for greater efficiency.

The orientation of budgetary policy for 2026 remains fiscal consolidation, consistent with the CEMAC convergence pact, while ensuring the implementation of the priority objectives of the National Development Strategy 2030 (SND30).

A. Presentation of the Bill

1. Report on the economic, social, and financial situation and prospects of the Nation for the 2025 fiscal year.

First providing clarifications on the late submission of the bill, the Minister of Finance cited structural constraints related to the organisation of bicameral parliamentary work, as well as the particular context of the year 2025 marked by the presidential election and post-electoral tensions. He nevertheless assured the sincerity and transparency of the preparation process.

Subsequently, the Minister, in turn, presented the notable developments of the recent socio-economic environment at the international, regional, and national levels; the update on budget execution at mid-2025; the objectives of budgetary policy for 2026; and a summary of the proposed new tax and non-tax measures.

a) General discussion on the economic, social, and financial situation and prospects of the Nation for the 2025 fiscal year

During the general discussion that followed, the Committee Members commended the quality of the documents, notably the State's action in buying back ACTIS shares in ENEO, as well as the willingness to increase non-tax revenues. However, concerns were expressed regarding the increase in the budget despite the persistence of poverty and the deficit in basic social infrastructure. They also considered the justifications for the delay in submission insufficient.

Several questions were addressed to the Government concerning:

- the management of domestic debt;
- the use of external borrowings;
- the optimization of revenue collection by the DGI and the DGD;
- the impact of the future Ordinance on investments;
- the non-compliance with term limits in public enterprises;
- the compliance with the CIMA Code for the insurance of State property;
- the amount of debt interest;
- the future management model of ENEO and the legality of its buyback;
- the subsidy to ENEO;
- the claim of 30 billion by the company TOLLCAM;
- the contribution of different revenues to the budget;
- the increase in Committed Undisbursed Balances (SENDs);
- the Government measures envisaged to exit the grey list of the Financial Action Task Force (FATF);
- the nature of the dispute between the Deposits and Consignments Fund (CDEC) and the Bank of Central African States (BEAC) / Central African Banking Commission (COBAC);
- access to green fund financing;
- the benefits of accession to the African Continental Free Trade Area (AfCFTA);
- the increase in CAS appropriations despite their mixed performance.

Responding to the concerns raised by your Committee Members, the Minister of Finance, regarding the budget increase, indicated that it reflects the resilience of the economy and revenue mobilization efforts.

Regarding the delay in submitting bills, the Minister explained that it is linked to the constraints of bicameralism and the electoral context. In this regard, he sought to be reassuring by emphasizing that reflections are necessary to improve the process.

Regarding domestic debt, the Minister of Finance indicated that the Government recognizes its importance for the business climate and is working to reduce it, reassuring that credible avenues are being explored for its gradual clearance.

Concerning the use of borrowings, the Minister recalled that procedures strictly govern the allocation of funds to the intended projects.

Addressing the concern relating to the State's financial health, the Minister of Finance suggested that the economy remains resilient, also citing the fact that the sovereign rating has not been downgraded.

Regarding revenue collection, the Minister revealed that human and technological resources are being strengthened for the administrations concerned.

Relating to the Ordinance on investments, the Minister stated that it aims to better balance incentives and attract foreign direct investment.

Regarding term limits, the Minister affirmed that reflection is underway to reconcile constitutional prerogatives and legislative texts.

Regarding the CIMA Code, the Minister of Finance indicated that measures are being taken to ensure compliance.

As for debt interest, according to the Minister, they fall under the annuity principle which allows for predictable cash flow management.

On the ENEO buyback, the Minister stated that the State exercised its pre-emptive right for 78 billion, bringing its stake to 95%. Furthermore, he indicated that a nationalization of top management is envisaged, with the support of the World Bank.

Addressing the claim by the company TOLLCAM, the Minister specified that it concerns the reimbursement of expenses incurred, not compensation for contract termination.

Regarding tax and oil revenues, the Minister indicated that they are of the order of 4,689.5 and 523.7 billion respectively.

Concerning the retention of our country on the FATF grey list, the Minister of Finance indicated that measures are underway to implement the recommendations.

Relating to the CDEC/BEAC dispute, the Minister explained this sequence by the recentness of the CDEC, whose scaling up of activities requires regulatory alignment.

Addressing the issue inherent to the Green Funds, the Minister stated that Cameroon is engaging in climate-sensitive budgeting.

On the benefits of Cameroon's accession to the African Continental Free Trade Area (AfCFTA), the Minister indicated that the objective is to leverage intra-regional trade.

Concluding his responses to the Committee Members' concerns on the issue of the increase in CAS, the Minister of Finance explained that this was mainly due to the creation of a fund for the empowerment of women and youth employment.

2) Finance Law of the Republic of Cameroon for the 2026 fiscal year

After the Minister's responses, the Committee Members examined the first part of the Finance Bill of the Republic of Cameroon for the 2026 fiscal year, concerning the general conditions of the budgetary and financial balance.

2.1. General discussion of the first part of the Finance Law

The examination was conducted sector by sector according to the budget nomenclature which has nine (09): sovereignty; Defence and security; general administration and finance; education, training and research; communication, culture, sports and leisure; health; social affairs; infrastructure; production and commerce.

a) SOVEREIGNTY:

Under this sector, your Committee Members proposed the following recommendations:

- Organize a campaign to explain the elimination of heads 65 and 94;
- Establish a dialogue framework between MINFI and CAS managers.

b) DEFENCE AND SECURITY:

Among the recommendations, the Members of The Committee on Finance and the Budget suggested:

- Redirect the army towards civilian activities (e.g., agriculture, livestock);
- Further promote military engineering in the public works market;

- Form partnerships to manufacture drones locally;
- Build barracks to house military personnel;
- Introduce young people to military careers.

c) GENERAL ADMINISTRATION AND FINANCE:

The Members of The Committee on Finance and the Budget formulated the following recommendations:

- Continue the renewal dynamic in the prefectural administration;
- Continue support to localities in the event of disasters;
- Rationalize and regularise the employment situation in the public service;
- Accelerate digitisation and strengthen capacities in public procurement management.

d) EDUCATION, TRAINING AND RESEARCH:

Your Committee Members made the following suggestions:

- Propose incentives for teachers in rural areas;
- Improve communication on the activities of the Ministry of Scientific Research and Innovation.
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e) COMMUNICATION, CULTURE, SPORTS AND LEISURE:

Among the recommendations, your Committee Members proposed to:

- Extend the validity period of advertising authorizations to three years;
- Replace the rate of 2% of turnover for the renewal of authorizations with a flat fee.

f) HEALTH:

The Members of The Committee on Finance and the Budget recommended:

- Increase the budget of Integrated Health Centres;
- Multiply field controls to reduce absenteeism;
- Broaden the scope of Universal Health Coverage.

g) SOCIAL AFFAIRS:

Your Committee Members made the following suggestion:

- Organize a seminar on gender-sensitive budgeting.

h) INFRASTRUCTURE:

The recommendations proposed by your Committee Members are as follows:

- Initiate disciplinary proceedings against defaulting companies;
- Authorize negotiated contracts to circumvent bureaucratic delays;
- Preserve green spaces along highways;
- Improve public lighting along the Yaounde-Nsimalen motorway;
- Invest massively in urban infrastructure in Yaounde and Douala;
- Seek financing from Gulf countries;
- Intensify Parliament-MINDCAF collaboration;
- Apply sanctions against dishonest collaborators.

Production and Trade:

At the end of the exchanges they held with the Government Members, your Committee Members formulated the following recommendations:

- Develop an industrial exploitation plan that respects the environment;
- Accelerate reforms for mining development;
- Create cement plants in cities lacking industry;
- Build a mixed rail line Mballam-Kribi;
- Revitalize the SME Bank as of 2026;
- Establish a directory of priority projects for youth.

CONCLUSION

This activity report of The Committee on Finance and the Budget for the year 2025 traces a dense and structured journey, marked by a constant commitment to budget control, financial transparency, and support for Cameroon's economic and legislative reforms. The work carried out both within the framework of quarterly meetings, exchange forums with our institutional partners, and the in-depth examination of bills, demonstrates the essential role played by the Committee in strengthening economic governance and consolidating the rule of law.

The recommendations formulated and the constructive exchanges with the Government have enriched the submitted texts, identified areas for improvement, and ensured that public policies meet the expectations of the populations and the imperatives of national development.

For more information on the activities of the National Assembly and the work of the Committee on Finance and the Budget, we invite readers to consult the official website: www.assnat.cm.

The Committee wishes to express its profound gratitude to **the Right Honourable , Theodore DATOUO** Speaker of the National Assembly, for his leadership and unwavering support throughout the year.

Our thanks also go to the President of the Audit BENCH OF the Supreme Court, the Minister of Finance, the President of the Steering Committee of the Advanced Specialization Programme in Public Finance, and our Technical Assistants for their invaluable contribution.

Finally, we thank the Government representatives for their availability and their openness to dialogue, which guarantee fruitful cooperation in the service of the general interest.

Building on the progress made in 2025, The Committee on Finance and the Budget remains resolutely committed to continuing its mission with rigour, impartiality, and a constant concern for the effectiveness of public action.

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