



APPENDIX N°7

CENTRAL STATE FINANCIAL SUPPORT TO REGIONAL AND LOCAL AUTHORITIES

*Settlement bill for
The 2020 financial year*

CENTRAL STATE FINANCIAL SUPPORT TO REGIONAL AND LOCAL AUTHORITIES

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INTRODUCTION

This appendix is produced in accordance with the provisions of Section 21 of Law n°2018/012 of 11 July 2018 relating to the Fiscal Regime of the State and other public entities, which states that: "With the exception of the provisions of points f and I relating to the State's accounts and the report of the Audit Jurisdiction on the implementation of the Finance law, the list of documents mentioned in this section may be amended by the Finance Laws".

As such, this appendix is opened in the context of the production of the settlement bill which, under the terms of Section 12 of the aforementioned law, has "... the character of a finance law".

Law 2019/024 of 24 December 2019 on the General Code of Regional and Local Authorities affirmed the autonomy of these authorities, which benefit, beyond the own resources they generate and collect for the financing of their budgetary activities, from financial assistance within the context of the consolidation of the decentralisation process. Thus, in accordance with the provisions of Sections 17, 18 and 26, the State transfers to the Regional and Local Authorities, competences and the resources necessary for their economic, social, health, educational, cultural and sporting development. The latter exercise them exclusively.

The introduction since 2018 of an appendix to the settlement bill, devoted to the financial effort of the State in favour of the Decentralised Territorial Communities, aims at providing information on the efforts made by the government in the current context of strengthening the decentralisation process in Cameroon. It also enables Parliamentarians, the Financial Jurisdiction, investors, civil society and citizens to better appreciate, beyond the transfers paid by the central State, the share or impact of own resources liquidated and collected directly by the said entities. Also, it is a question for the government to communicate to the parliament the use of parliamentary authorisations, as the financing of decentralisation is largely supported by the State budget in a way that is

- Directly through the general decentralisation allocation and transfers payable;
- Indirectly through taxation via the equalisation mechanism and local taxation.

Similarly, the production of this appendix is part of the implementation of Law No. 2018/011 of 11 July 2018 on the Code of Transparency and Good Governance in the Management of Public Finances, which establishes an obligation for the government to inform and communicate without reserve on all aspects related to the management of public funds. Thus, the restitution of annual data on the volume, variations and typology of resources transferred to the RLA within the framework of the draft law on regulations allows the government to meet the requirement of transparency vis-à-vis the national representation regarding the financial resources deployed in favour of the decentralisation and local development process.

This local development objective, which is modelled on that of the State through the growth requirements defined by the SND-30, is one of the major options in the agenda for steering public policies defined by the President of the Republic, Head of State and implemented by the Government as it emerges from the provisions of Section 55 (4) of the Constitution, according to which, "the State shall ensure the harmonious development of all the Regional and Local Authorities on the basis of national solidarity, regional potential and inter-regional balance".

The appendix on the financial effort of the State to the benefit of the Regional and Local Authorities is articulated respectively around the direct financial contributions (I), the indirect financial contributions (II) and the budgetary credits of the State which are transferred to them (III).

I. DIRECT FINANCIAL ASSISTANCE FROM THE STATE TO REGIONAL AND LOCAL AUTHORITIES

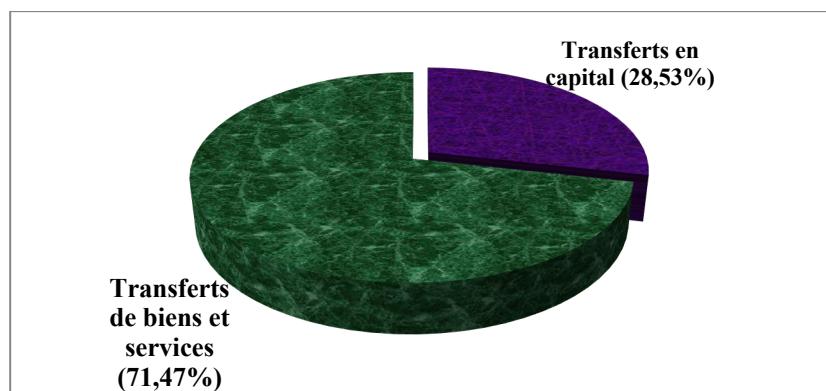
The 2020 financial year was marked by strong cash flow tensions due in particular to the slowdown in economic activity linked to the health crisis and the exceptional expenditure made as part of the government's response strategy against the COVID-19 pandemic. Despite this difficult context, which was further exacerbated by the security crisis in the South-West, North-West and Far-North Regions, the central government provided direct financial support to the RLA in the amount of CFAF francs 73,070,732,468, in the form of transfers paid (A) and the General Decentralisation Allocation (B).

A. Transfers by the Central State to Regional and Local Authorities

From an economic point of view, transfers resulting from the implementation of the central government's intervention policy refer to all payments made to other entities, without direct counterpart, with a view to financing operations that do not involve the purchase of goods and services or subsidies for public service charges. As such, they refer to income payments that do not correspond to economic services actually rendered by beneficiaries and are therefore not the counterpart of a productive service. Thus, in favour of the Regional and Local Authorities, the transfer revenues paid are taken from the proceeds of the central government budget.

For the 2020 fiscal year, the State's transfer expenses for the benefit of the Regional and Local Authorities amount to CFAF 23,170,732,468 distributed as follows CFAF 6 611 326 680 in capital and CFAF 16 559 405 788 in operation.

Graph 1: distribution of transfers paid to RLA by the State in 2020



Analytical elements

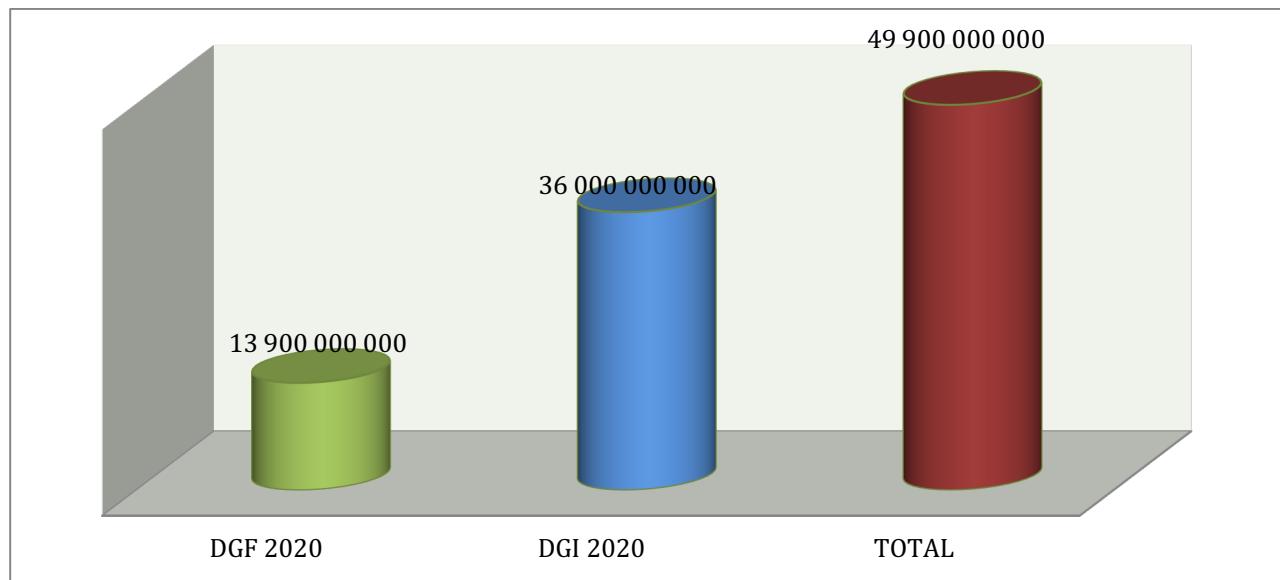
Year-on-year, transfers paid by the central State to the RLA increased by **CFAF 1 364 224 989** in absolute value, or 6.26% in relative value. By component, operating transfers represent the largest share compared to operating transfers, which represent only **28.53%**.

B. General Decentralisation Allocation

For the 2020 financial year, the RLA received the General Decentralisation Allocation (DGD) for a total amount of CFAF 49,900,000,000 against CFAF 49,800,000,000 in 2019, i.e. an increase of CFAF 100,000,000 in absolute value and 0.20% in relative value. In accordance with the provisions of Decree No. 2020/1730/PM of

14 May 2020 of the Prime Minister, Head of Government, the said allocation is divided into a General Operating Allocation (DGF) and a General Investment Allocation (DGI).

Graph 2: distribution of the DGD in 2020



1. General Operating Allocation (DGF)

In 2020, the DGF was established at CFAF 13 900 000 000 to all the Councils of Cameroon against CFAF 13 800 000 000 in 2019, i.e. an increase of CFAF 100 000 000 in absolute value and 0.07% in relative value. This increase is mainly explained by three facts, namely, the payment of salaries to mayors in application of Decree No. 2015/405 of 16 September 2015 to lay down the terms and conditions for the remuneration of government delegates, Mayors and their deputies, the budgetary provision made for the establishment of Regional Councils and special interventions in favour of certain councils in need.

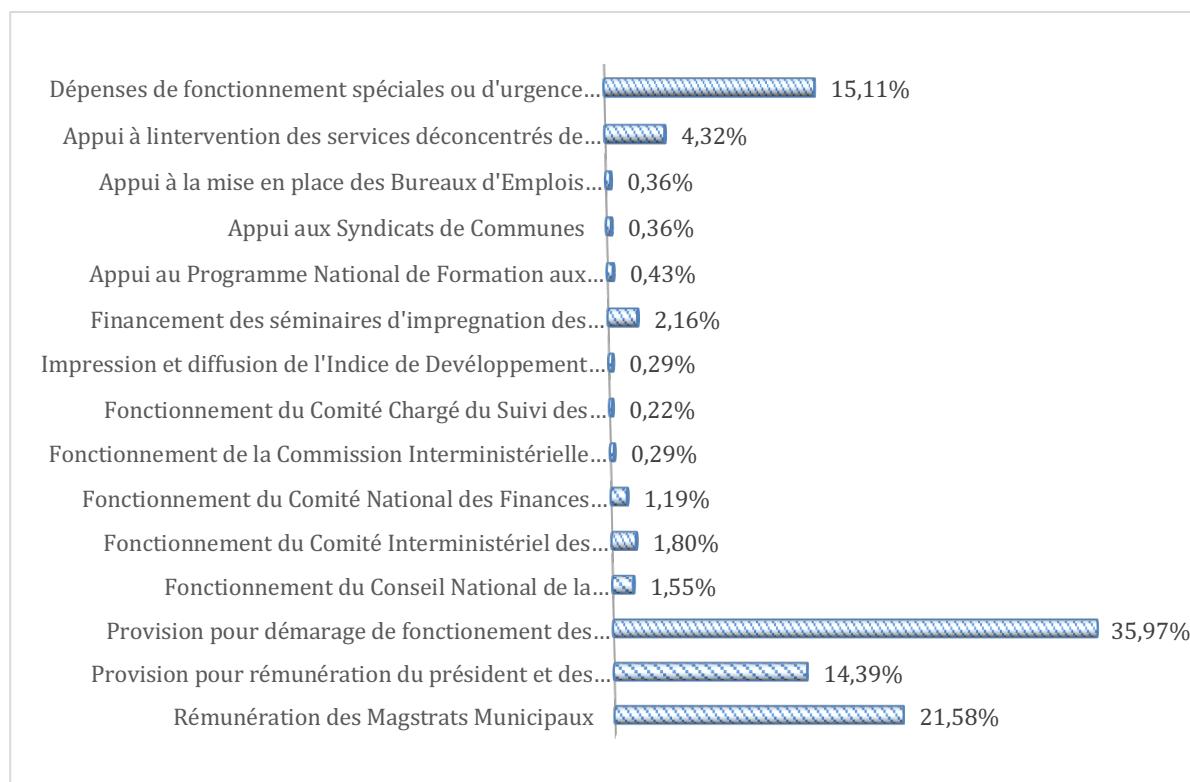
In addition, it was used to pay for the traditional expenses of the General Operating Allocation, including those intended for the steering bodies of the decentralisation process, such as the National Decentralisation Council (CND) and the National Committee for Local Finance (CONAFIL).

The table below presents the distribution of the DGF by detailed budgetary headings for 2020.

Table 1: DGF Assignment and consumption per heading in 2020

N°	HEADINGS	FORECAST	CONSUMPTIONS
1	Remuneration of Mayors	3 000 000 000	3 000 000 000
2	Provision for the remuneration of Regional Council Presidents and Officers	2 000 000 000	2 000 000 000
3	Provision for the start-up of the functioning of the Regional Councils	5 000 000 000	5 000 000 000
4	Operation of the National Decentralisation Council	215 000 000	215 000 000
5	Operation of the Interministerial Committee on Local Services	250 000 000	250 000 000
6	Operation of the National Committee on Local Finance	165 000 000	165 000 000
7	Operation of the Interministerial Commission of Decentralised Cooperation	40 000 000	40 000 000
8	Functioning of the Committee in charge of the Follow-up of the procedures relating to the payment of the basic salary of the executives of Councils, Presidents and Bureau members of Regional Councils	30 000 000	30 000 000
9	Printing and dissemination of the Local Development Index and the General Code for Regional and Local Authorities	40 000 000	40 000 000
10	Financing of seminars for newly elected officials and operational actors of Regional and Local Authorities	300 000 000	300 000 000
11	Support to the National Training Programme for Urban Professions	60 000 000	60 000 000
12	Support to Council Syndicates	50 000 000	50 000 000
13	Support for the setting up of Council Employment Offices	50 000 000	50 000 000
14	Support for the intervention of devolved State services providing assistance or support to councils and urban councils	600 000 000	600 000 000
15	Special or contingency operating expenses in favour of certain councils or urban councils	2 100 000 000	2 100 000 000
TOTAL		13 900 000 000	13 900 000 000

Graph 3: Representation of DGF headings



Analytical elements: It should be noted that the provision for the start-up of the operation of the Regional Councils constitutes the most significant heading of expenditure because it represents more than 35% of the General Operating Allowance. This is justified, as the related credits were used to finance the local elections linked to the effective establishment of the Regions. These took place on 6 December 2020 nationwide.

2. General Investment Allocation (DGI)

In accordance with the provisions of Section 2 of Decree No. 2020/1730/PM of 14 May 2020 fixing the distribution of the General Decentralisation Allocation for the 2020 financial year, the DGI apportioned to the Councils amounted to CFAF 36,000,000,000. It allowed for the financing of mature Council projects, agreed upon by the beneficiary Councils, the Ministries in charge of public investments and local authorities. Of the 384 Regional and Local Authorities in the country, 360 of them, consisting of Councils each received an equal amount of CFAF 100,000,000 to finance their investment projects. The 14 Urban Councils and the 10 Regional Councils were excluded; the former because of the size of their own bases and the latter because of their inoperability in 2020.

In addition to the various financial contributions listed above, the resources transferred to RLA within the context of local taxation are also included.

II. INDIRECT FINANCIAL SUPPORT

Indirect financial assistance includes taxes collected by the central government's financial services and paid to local authorities (A) and taxes collected by local financial services (B).

A. Taxes collected Central State financial services

During the financial year 2020, taxes collected by the financial services of the central State and paid to the RLA amounted to CFAF 181 272 759 460 against CFAF 117 610 000 189 in 2019, i.e. an increase of CFAF 63 662 759 271 in absolute value and 54.13% in relative value.

This amount is made up of the proceeds of the following local taxes provided for by law n°2009/019 of 15 December 2009 on local taxation:

- automobile stamp duty RLA-FEICOM ;
- ACT to be distributed (Taxes) ;
- ACT to be distributed (VAT Customs) ;
- local development tax FEICOM ;
- FEICOM business licence contributions;
- FEICOM liquor licence contributions;
- ACT from direct payments to be distributed FEICOM ;
- property tax on immovable property FEICOM ;
- immovable property transfer tax FEICOM ;
- annual forestry fee FEICOM;
- stamp on advertising FEICOM;
- transfer of use tax FEICOM;
- excise duty.

The product of the various communal taxes listed above, calculated and collected by the financial services of the central State for the benefit of the RLA, is remitted at the end of each month.

Table 2. Consolidated situation of revenues collected and transferred to RLA and FEICOM in 2020 Per Financial Jurisdiction

Circonscriptions Financières	NATURE D'IMPOSTS LOCAUX															
	Frais d'assiette 480013	Droits de timbre auto 480015	CAC à répartir (Impôts) 480017	CAC à répartir (TVA Douanes) 480020	TDDL FEICOM 480023	Contributions des Patentes 480024	Contributions des licences FEICOM 480025	CAC versements directs à répartir 480026	TF sur la pro immob. FEICOM 480027	Droits de mutation immo FEICOM 480028	Redev Forêt Annuelle FEICOM 480030	Timbres su la pub FEICOM 480034	Droits de mutation de jou FEICOM 480036	Droits d'ascise 480037	Serv. Fin.CTD 421XXXVVV	TOTAL
TG NGAOUNDERE	36 042 858	0	126 496 149	23 004 652	-	17 954 865	6 063 765	111 468 327	12 841 195	17 121 392	-	-	-	5 093 419	349 910 189	705 996 811
TG YAOUNE	709 562 445	0	-	-	83 383	155 134 283	17 076 109	3 735 967 602	131 408 471	320 162 085	493 375 242	-	20 201 669	87 294 571	11 431 476 325	17 101 742 185
TG BERTOUA	27 858 183	29 964	256 563 652	9 830 291	1 717 938	7 415 151	9 091 891	91 101 094	7 068 532	5 593 579	81 049 488	-	-	959 078	3 321 578 323	3 819 857 164
TG MAROUA	20 301 788	0	387 567 024	56 246 030	45 088 775	10 705 981	5 000 670	135 284 511	8 580 617	2 735 317	-	-	457 287	301 935	308 141 623	980 411 558
TG DOUALA	1 383 948 446	0	0	0	-	247 344 055	19 603 185	3 419 138 894	149 234 460	400 800 024	472 738 360	2 453	17 867 357	11 391 952 529	35 706 921 508	53 209 551 271
TG NKONGSAMBA	20 052 250	0	0	0	-	3 090 270	6 005 872	2 340 032	2 498 564	5 953 223	-	-	-	-	1 013 870 842	1 053 811 053
TG GAROUA	51 510 161	10 000	0	0	303 229	12 214 095	5 180 273	199 973 496	13 908 559	9 411 549	973	-	-	2 410 323	961 280 919	1 256 203 577
TG BAMENDA	32 283 784	0	0	0	-	190 248 276	182 594	146 609 175	12 731 033	4 359 062	-	-	-	-	455 271 550	841 685 474
TG BAFOUSSAM	104 505 794	0	259 908 511	1 129 792	-	26 336 046	15 443 013	278 663 429	25 130 735	33 948 637	-	111 488	-	215 664	986 348 416	1 731 741 525
TG EBOLOWA	82 086 234	0	-	-	1 959 959	6 359 374	6 639 688	43 632 754	16 731 483	14 644 298	125 704 614	-	4 225 876	766 530 227	2 733 419 347	3 801 933 854
TG BUEA	65 237 502	0	-	-	6 635 554	15 447 486	3 295 804	206 200 104	12 399 826	7 856 914	-	-	-	11 697 288	1 740 696 940	2 069 467 418
PGT	4 730 139 176	7 279 664 375	4 027 142 039	27 886 884 819	1 801 558 274	52 065 886	104 768 990	43 894 682 360	308 106 343	207 648 273	285 996 763	154 568	-	-	-	90 578 811 866
PS MINADER	35 901 156	0	105 383 344	0	4 874 516	0	0	49 989 247	0	0	0	0	0	0	0	196 148 263
PS MINDEF	87 583 457	0	128 187 495	0	2 511 500	0	0	542 143 377	0	0	0	0	0	0	0	760 425 829
PS MINEE	10 867 465	0	95 853 451	0	2 265 929	0	0	37 108 505	0	0	0	0	0	0	0	146 095 350
PS DGSN	4 590 909	0	27 285 213	0	0	0	0	28 463 636	0	0	0	0	0	0	0	55 748 849
PS MINEDUB/MINESEC	4 317 457	0	271 674 704	0	-	0	0	83 696 857	0	0	0	0	0	0	0	359 689 018
PS MINTP	1 502 327	0	1 969 802 517	0	0	0	0	9 314 434	0	0	0	0	0	0	0	1 980 619 278
PS MINSANTE	160 638 386	-	98 741 531	0	0	0	0	363 439 200	0	0	0	0	0	0	0	622 819 117
TOTAL	7 568 929 778	7 279 704 339	7 754 605 630	27 977 095 584	1 866 999 057	744 315 768	198 351 854	53 379 217 034	700 639 818	1 030 234 353	1 458 865 440	268 509	42 752 189	12 266 455 034	59 008 915 982	181 272 759 460

Sources: Trial balance-2020

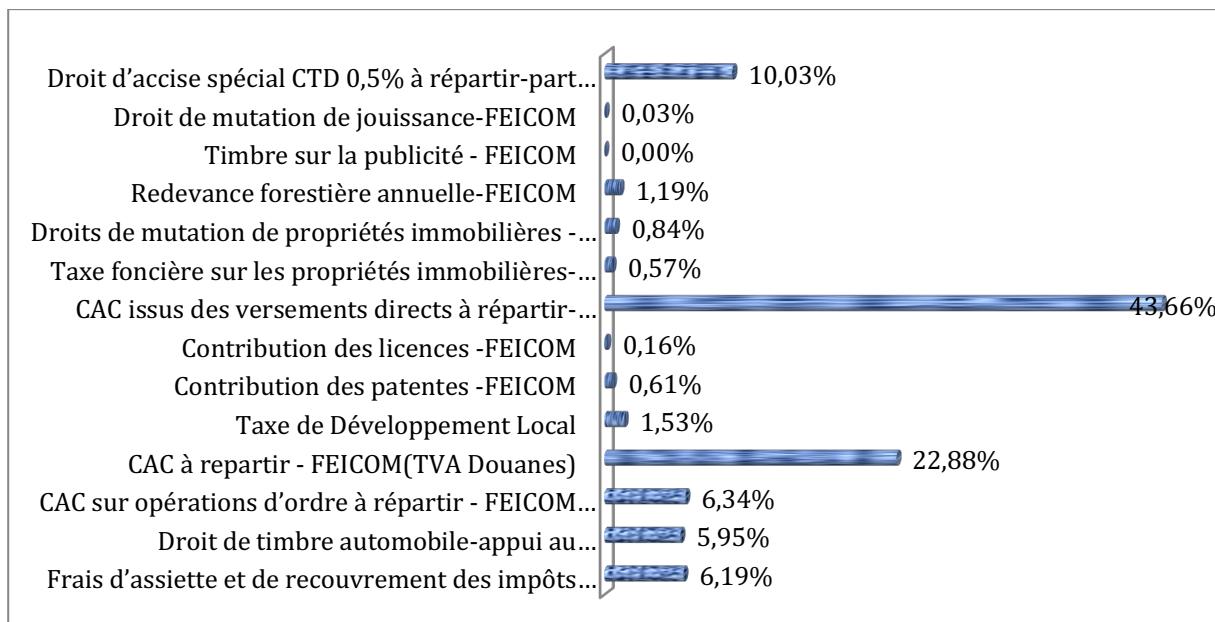
1. Presentation of revenues per order of magnitude

Table 3: distribution of revenue collected by central government and transferred to RLA

COMPTES	LIBELLES	MONTANT
480026	ACT from direct payments to be distributed - FEICOM	53 379 217 034
480020	ACT to be distributed - FEICOM (VAT Customs)	27 977 095 584
480037	Special excise duty RLA0.5% to be apportioned - FEICOM share	12 266 455 034
480013	Assessment and collection costs of council taxes to be apportioned	7 568 929 778
480017	ACT on adjustment operations to be apportioned - FEICOM (Taxes)	7 754 605 630
480015	Automobile stamp duty - support for collection - FEICOM (90%)	7 279 704 339
480023	Local development tax	1 866 999 057
480030	Annual forestry Royalty-FEICOM	1 458 865 440
480028	Immovable property transfer tax - FEICOM	1 030 234 353
480024	Business licence contribution -FEICOM	744 315 768
480027	Property tax on real estate - FEICOM	700 639 818
480025	Contribution of liquor licences -FEICOM	198 351 854
480036	Transfer duty on use - FEICOM	42 752 189
480034	Stamp on advertising - FEICOM	268 509
TOTAL		122 268 434 387

Sources: Trial balance-2020

Graph 4: distribution of resources transferred to RLA per major revenue



Analytical elements: the proceeds of ACTs from direct payments to be distributed by FEICOM were the most important revenue in 2020, accounting for 43.66% of total revenue collected.

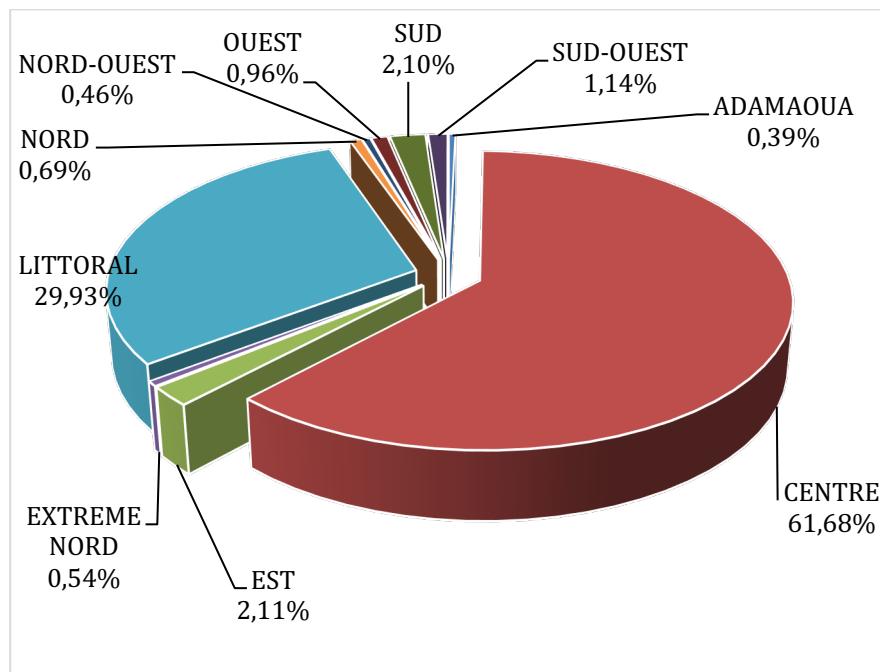
It should be noted that Regional and Local Authorities share the cost of assessment, and ACT (taxes and customs) with other administrations.

2. Presentation of Regions by level of revenue collection

Table 4: distribution of revenue collected at State level and transferred to RLA

FINANCIAL REGIONS	AMOUNT
ADAMAWA	705 996 811
CENTRE	111 802 099 755
Of which central services	94 700 357 570
EAST	3 819 857 164
FAR NORTH	980 411 558
LITTORAL	54 263 362 324
NORTH	1 256 203 577
NORTH-WEST	841 685 474
WEST	1 731 741 525
SOUTH	3 801 933 854
SOUTH-WEST	2 069 467 418
TOTAL	181 272 759 460

Graph 6: presentation of resources transferred to RLA by Financial Jurisdiction per most significant volume

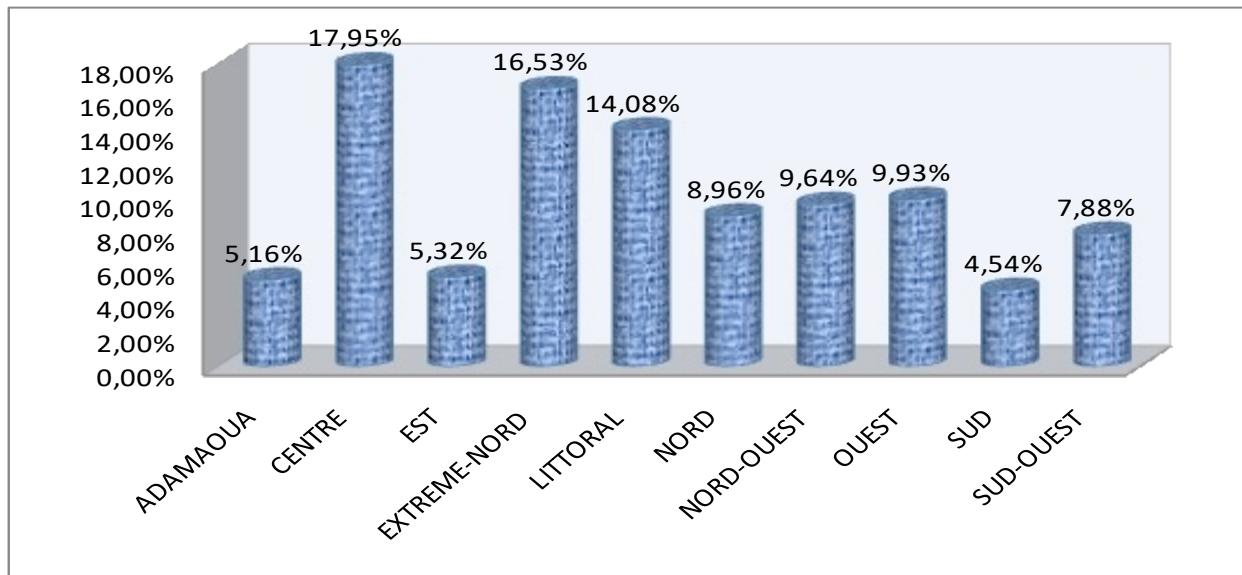


Analytical elements: The Centre Region achieved the highest volume of revenue in 2020, with collections representing 61.68% of total revenue collected by the central government's financial services. This performance can be explained by the fact that the said Region has ministerial departments that execute more than 70% of the State's expenditure on which the said resources are based.

B. Council taxes subject to equalization and remitted to RLA by FEICOM

During the 2020 financial year, communal taxes subject to equalisation and paid to the RLA by FEICOM amounted to CFAF 64,170,048,728 against CFAF 82,809,371,127 in 2019, i.e. a drop of CFAF 18,639,322,406 in absolute value -22.51% in relative value. This decrease is explained by the drop in economic activity induced by the health crisis linked to the COVID-19 pandemic.

Graph n°7: Situation of taxes subject to equalisation transferred to RLA per Region in 2020



Source: FEICOM 2020

Analytical elements: The Centre Region achieved the highest performance with a rate of 17.95% of the total volume of resources transferred by FEICOM to councils. It is followed by the Far North Region with a rate of 16.53%.

The following tables illustrate for the last seven (07) years the increasing trend in the remittances made by FEICOM to the 374 councils of the Republic in accordance with the provisions of Decree No. 2011/1731/PM of 18 July 2011 organising the term and conditions for the centralisation, distribution and remittance of the proceeds of taxes subject to equalisation.

Table 5: Council taxes subject to equalisation and remitted to the RLA by FEICOM from 2014 to 2020-ADAMAWA

N°	Communes	2014	2015	2016	2017	2018	2019	2020
1	BANKIM	244 698 767	274 702 238	253 031 540	272 891 539	285 091 060	265 484 746	236 094 593
2	BANYO	315 069 921	351 768 879	325 688 300	351 273 280	366 997 475	341 768 502	304 021 146
3	BELEL	148 485 148	169 334 343	153 692 969	165 725 591	173 106 081	161 187 233	143 223 307
4	CU NGAOUNDERE	371 570 373	411 271 575	387 469 202	413 109 915	428 044 535	592 542 124	345 718 119
5	DIR	138 472 341	158 368 865	143 354 952	154 572 994	161 451 973	150 333 149	133 558 331
6	DJOHONG	109 316 970	126 439 495	113 252 634	122 098 764	127 517 443	118 728 134	105 415 778
7	GALIM-TIGNERE	113 151 409	130 638 764	117 211 613	126 369 692	131 980 424	122 884 744	109 117 014
8	KONTCHA	57 439 430	69 626 049	59 690 147	64 315 828	67 136 123	62 491 831	55 340 395
9	MARTAP	110 413 369	127 640 214	114 384 644	123 319 973	128 793 567	119 916 653	106 474 090
10	MAYO-BALEO	83 916 030	98 621 774	87 026 688	93 806 350	97 952 772	91 193 002	80 897 232
11	MAYO-DARLE	105 195 093	121 925 443	108 996 884	117 507 684	122 719 909	114 259 938	101 437 091
12	MBE	88 672 037	103 830 296	91 937 171	99 103 750	103 488 387	96 348 610	85 488 023
13	MEIGANGA	299 853 656	335 104 856	309 977 821	334 324 896	349 286 954	325 273 761	289 333 474
14	NGANHA	136 108 261	139 413 742	125 484 473	135 294 411	141 306 470	131 570 582	116 851 283
15	NGAOUI	133 546 827	125 631 445	112 490 820	121 276 924	126 658 647	117 928 292	104 703 562
16	NGAOUNDAL	175 995 500	218 674 128	200 209 451	215 907 336	225 544 397	210 025 800	186 711 403
17	NGAOUNDERE I	122 529 064	136 867 013	119 954 275	132 249 197	140 357 252	128 625 572	125 054 067
18	NGAOUNDERE II	129 921 850	145 018 987	127 435 840	140 497 402	149 108 854	136 647 266	132 699 094
19	NGAOUNDERE III	55 316 892	62 752 606	51 934 966	57 259 923	60 791 272	55 695 615	55 548 623
20	NYAMBAKA	122 002 624	140 332 128	126 350 308	136 228 472	142 282 533	132 479 638	117 660 748
21	TIBATI	250 474 131	281 027 104	258 994 485	279 324 331	291 813 127	271 745 357	241 669 330
22	TIGNERE	138 125 641	157 989 178	142 996 992	154 186 827	161 048 440	149 957 320	133 223 676
Totaux		3 450 275 334	3 886 979 122	3 531 566 175	3 810 645 079	3 982 477 695	3 897 087 869	3 310 240 378

Source: FEICOM 2020

Table 6: Council taxes subject to equalisation and remitted to the RLA by FEICOM from 2014 to 2020-CENTRE

Nº	Communes	2014	2015	2016	2017	2018	2019	2020
23	AFANLOUM	42 175 753	52 910 105	43 930 716	47 314 632		45 945 694	40 606 956
24	AKOEMAN	52 873 068	64 625 221	54 975 473	59 229 662		57 541 800	50 932 661
25	AKONO	62 100 615	74 730 726	64 502 726	69 507 612		67 544 649	59 839 657
26	AKONOLINGA	177 815 352	201 455 179	183 975 797	198 394 555		192 981 768	171 534 619
27	AWAE	83 960 477	98 670 450	87 072 581	93 855 857		91 241 181	80 940 136
28	AYOS	104 735 793	121 422 440	108 522 662	116 996 097		113 762 042	100 993 744
29	BAFIA	201 358 339	227 238 169	208 283 444	224 617 520		218 502 842	194 259 753
30	BATCHENGA	64 447 506	77 300 913	66 925 841	72 121 657		70 088 727	62 105 019
31	BIBEY	51 326 253	62 931 235	53 378 420	57 506 769		55 865 024	49 439 583
32	BIKOK	85 116 143	99 936 073	88 265 781	95 143 076		92 493 945	82 055 657
33	BIYOUHA	46 913 981	58 099 155	48 822 839	52 592 232		51 082 032	45 180 587
34	BOKITO	156 085 874	177 658 241	161 540 559	174 191 535		169 426 572	150 559 993
35	BONDJONCK	61 863 555	74 471 111	64 257 966	69 243 568		67 287 672	59 610 832
36	BOT-MAKAK	87 519 334	102 567 917	90 747 027	97 819 832		95 099 057	84 375 365
37	CA YAOUNDE 1eR	347 464 693	384 902 005	347 591 113	383 212 076		372 696 620	357 664 474
38	CA YAOUNDE 2e	300 267 919	332 858 442	299 827 562	330 554 173		321 484 785	308 857 351
39	CA YAOUNDE 3e	315 285 829	349 418 588	315 025 819	347 309 801		337 780 280	324 387 671
40	CA YAOUNDE 4e	564 052 738	623 732 169	566 780 121	624 861 468		607 709 950	581 642 479
41	CA YAOUNDE 5e	329 210 642	364 773 386	329 117 853	362 845 850		352 889 684	338 787 597
42	CA YAOUNDE 6e	332 907 035	368 849 372	332 858 634	366 969 953		356 900 533	342 610 111
43	CA YAOUNDE 7e	144 346 744	160 925 219	142 033 959	156 591 397		152 299 295	147 616 164
44	CU YAOUNDE	3 542 262 640	3 873 692 319	3 693 758 826	3 969 965 842		5 782 337 225	3 265 140 680
45	DEUK	70 913 307	84 381 904	73 601 648	79 323 484		77 097 785	68 346 208
46	DIBANG	63 736 328	76 522 067	66 191 563	71 329 522		69 317 792	61 418 547
47	DZENG	64 770 499	77 654 636	67 259 324	72 481 417		70 438 858	62 416 793
48	EBEBDA	100 199 062	116 454 062	103 838 584	111 942 937		108 844 137	96 614 615
49	EDZENDOUAN	50 025 390	61 506 598	52 035 304	56 057 822		54 454 859	48 183 908
50	ELIG-MFOMO	84 769 443	99 556 385	87 907 821	94 756 912		92 118 118	81 721 000
51	ENDOM	80 703 871	95 103 994	83 710 200	90 228 540		87 710 955	77 796 660

Table 7: Council taxes subject to equalisation and remitted to the RLA by FEICOM from 2014 to 2020-CENTRE (cont'd)

N°	Communes	2014	2015	2016	2017	2018	2019	2020
52	ESEKA	105 752 184	122 535 536	109 572 067	118 128 188		114 863 834	101 974 828
53	ESSE	86 728 148	101 701 453	89 930 144	96 938 582		94 241 395	83 611 663
54	EVODOULA	92 882 810	108 441 703	96 284 703	103 793 848		100 913 171	89 552 519
55	KIIKI	62 124 322	74 756 687	64 527 203	69 534 017		67 570 347	59 862 539
56	KOBDOMBO	70 148 788	83 544 647	72 812 299	78 471 937		76 269 034	67 608 250
57	KON-YAMBETTA	62 636 962	75 318 104	65 056 491	70 105 013		68 126 060	60 357 372
58	LEMBE	58 236 543	70 499 006	60 513 151	65 203 679		63 355 914	56 109 818
59	LOBO	66 978 117	80 072 299	69 538 644	74 940 336		72 831 960	64 547 721
60	MAKAK	123 214 591	141 659 409	127 601 640	137 578 401		133 793 437	118 830 615
61	MAKENENE	85 963 630	100 864 196	89 140 796	96 087 037		93 412 641	82 873 704
62	MATOMB	70 993 314	84 469 523	73 684 254	79 412 597		77 184 517	68 423 437
63	MBALMAYO	318 841 892	384 564 118	355 852 747	382 671 395		356 294 984	337 627 724
64	MBANDJOCK	9 933 794	115 506 468	102 945 213	110 979 173		107 906 169	95 779 406
65	MBANGASSINA	158 906 884	180 747 657	164 453 194	177 333 670		172 484 606	153 283 003
66	MBANKOMO	97 049 133	113 004 431	100 586 346	108 434 441		105 429 549	93 574 110
67	MENGANG	60 678 256	73 173 038	63 034 171	67 923 343		66 002 785	58 466 710
68	MENGUEME	59 184 781	71 537 464	61 492 188	66 259 859		64 383 826	57 025 115
69	MESSONDO	78 777 762	92 994 624	81 721 533	88 083 175		85 623 012	75 937 462
70	MFOU	164 609 256	191 787 225	214 846 168	216 389 987		162 938 250	141 924 728
71	MINTA	70 679 208	84 125 534	73 359 947	79 062 739		76 844 021	68 120 243
72	MONATELE	146 321 977	166 965 357	151 459 542	163 316 183		158 842 315	141 135 283
73	NANGA-EBOKO	125 226 634	143 862 891	129 679 034	139 819 482		135 974 534	120 772 761
74	NDIKINIMEKI	88 624 624	103 778 373	91 888 218	99 050 941		96 297 215	85 442 258
75	NGAMBE-TIKAR	73 888 405	87 640 069	76 673 375	82 637 247		80 322 855	71 217 956
76	NGOG-MAPUBI	63 955 606	76 762 211	66 417 965	71 573 763		69 555 499	61 630 208
77	NGOMEDZAP	87 756 394	102 827 532	90 991 789	98 083 878		95 356 034	84 604 189
78	NGORO	78 045 840	92 193 064	80 965 839	87 267 935		84 829 596	75 230 964
79	NGOUMOU	78 137 699	92 293 663	81 060 684	87 370 254		84 929 172	75 319 634
80	NGUIBASSAL	50 763 237	62 314 650	52 797 118	56 879 662		55 254 703	48 896 125
81	NITOUKOU	51 195 873	62 788 448	53 243 803	57 361 545		55 723 686	49 313 730
82	NKOLAFAMBA	79 829 713	94 146 666	82 807 651	89 254 874		86 763 349	76 952 870
83	NKOLMETET	77 319 846	91 397 993	80 216 266	86 459 299		84 042 602	74 530 190

Table 8: Council taxes subject to equalisation and remitted to the RLA by FEICOM from 2014 to 2020-CENTRE (end)

N°	Communes	2014	2015	2016	2017	2018	2019	2020
84	NKOTENG	95 543 803	111 355 878	99 032 125	106 757 754		103 797 742	92 121 074
85	NSEM	55 184 400	67 156 465	57 361 876	61 804 101		60 047 332	53 163 702
86	NTUI	112 792 856	130 246 097	116 841 416	125 970 324		122 496 066	108 770 917
87	OBALA	270 766 437	303 250 124	279 945 871	301 926 579		293 742 629	261 256 708
88	OKOLA	173 887 158	193 789 346	176 673 196	190 402 232		183 600 246	165 248 036
89	OLANGUINA	51 106 974	62 691 091	53 152 018	57 262 527		55 627 321	49 227 919
90	OMBESSA	112 858 048	130 317 491	116 908 725	126 042 938		122 566 733	108 833 843
91	SA'A	194 581 393	219 816 433	201 286 391	217 069 134		211 156 498	187 718 232
92	SOA	127 520 187	146 374 663	132 047 078	142 374 118		138 460 790	122 986 639
93	YOKO	73 423 176	87 130 576	76 193 036	82 119 058		79 818 534	70 768 887
Totaux		11 842 258 838	13 544 750 284	12 371 336 078	13 365 101 043	-	14 852 618 844	11 516 271 912

Source: FEICOM 2020

Table 9: Council taxes subject to equalisation and remitted to the RLA by FEICOM from 2014 to 2020-EAST

N°	Communes	2014	2015	2016	2017	2018	2019	2020
94	ABONG-MBANG	122 829 368	141 237 538	127 203 906	137 149 327	143 244 797	133 375 846	118 458 774
95	ANGOSSAS	77 204 278	91 271 433	80 096 944	86 330 577	90 140 831	83 917 326	74 418 639
96	ATOK	64 542 330	77 404 758	67 023 743	72 227 274	75 403 330	70 191 515	62 196 549
97	BATOURI	235 438 626	264 561 037	243 470 635	262 577 281	274 312 994	255 446 563	227 156 136
98	BELABO	128 601 770	147 559 156	133 163 792	143 578 820	149 963 413	139 633 248	124 030 651
99	BERTOUA 1er	93 849 657	105 242 427	90 930 464	100 251 306	106 406 481	97 506 389	95 396 125
100	BERTOUA 2ème	82 983 966	93 260 902	79 934 289	88 128 348	93 543 641	85 716 347	84 159 699
101	BETARE-OYA	158 886 140	180 724 941	164 431 778	177 310 564	185 212 007	172 462 119	153 262 982
102	CU BERTOUA	212 113 321	237 360 044	220 888 217	235 679 586	244 338 282	506 115 969	198 342 554
103	DIANG	83 684 895	98 368 649	86 788 049	93 548 905	97 683 752	90 942 446	80 674 127
104	DIMAKO	75 088 522	88 954 369	77 912 468	83 973 976	87 678 257	81 623 802	72 376 379
105	DOUMAINTANG	60 456 014	72 929 649	62 804 708	67 675 800	70 647 185	65 761 869	58 252 187
106	DOUME	91 490 085	106 916 467	94 846 744	102 242 587	106 768 370	99 403 429	88 208 175
107	GARI-GOMBO	84 227 170	98 962 517	87 347 935	94 152 907	98 314 917	91 530 282	81 197 564
108	GAROUA-BOULAI	159 523 237	181 422 655	165 089 568	178 020 185	185 953 537	173 152 746	153 877 948
109	KENTZOU	84 727 958	99 510 954	87 864 990	94 710 703	98 897 791	92 073 147	81 680 956
110	KETTE	129 123 303	148 130 308	133 702 264	144 159 722	150 570 435	140 198 598	124 534 066
111	LOMIE	93 039 862	108 613 698	96 446 857	103 968 778	108 572 186	101 083 420	89 704 115
112	MANDJOU	87 543 042	102 593 882	90 771 504	97 846 236	102 174 324	95 124 755	84 398 248
113	MBANG	112 748 408	130 197 419	116 795 523	125 920 816	131 511 364	122 447 880	108 728 013
114	MBOMA	60 941 986	73 461 859	63 306 464	68 217 092	71 212 819	66 288 670	58 721 277
115	MESSAMENA	114 378 191	131 982 270	118 478 242	127 736 125	133 408 302	124 214 603	110 301 181
116	MESSOK	70 107 305	83 499 215	72 769 467	78 425 731	81 880 518	76 224 063	67 568 204
117	MINDOUROU	67 790 048	80 961 480	70 376 945	75 844 690	79 183 416	73 712 108	65 331 444

Table 10: Council taxes subject to equalisation and remitted to the RLA by FEICOM from 2014 to 2020-EAST (end)

Nº	Communes	2014	2015	2016	2017	2018	2019	2020
118	MOLOUNDOU	90 734 456	106 088 943	94 066 574	101 400 942	105 888 877	98 584 312	87 478 797
119	NDELELE	144 301 148	131 897 896	118 398 697	127 650 311	133 318 629	124 131 083	110 226 813
120	NGOURA	139 079 806	159 034 129	143 982 147	155 249 609	162 159 013	150 991 655	134 144 694
121	NGOYLA	49 989 831	61 467 658	51 998 591	56 018 216	58 465 384	54 416 313	48 149 587
122	NGUELEBOK	67 730 781	80 896 576	70 315 755	75 778 680	79 114 435	73 647 863	65 274 239
123	NGUELEMENDOUKA	99 396 024	115 574 617	103 009 462	111 048 483	115 970 254	107 973 627	95 839 471
124	OULI	59 620 378	72 014 506	61 941 932	66 745 042	69 674 572	64 856 021	57 445 581
125	SALAPOUMBE	87 966 785	103 057 939	912 099 011	98 318 217	102 667 531	95 584 101	84 807 271
126	SOMALOMO	51 406 262	63 018 855	53 461 026	57 595 884	60 113 996	55 951 754	49 516 811
127	YOKADOUMA	226 415 543	254 679 450	234 154 489	252 527 070	263 810 848	245 665 360	218 446 502
Totaux		3 567 960 496	4 092 858 196	4 475 873 180	3 942 009 790	4 118 206 488	4 109 949 229	3 414 305 759

Source: FEICOM 2020

Table 11: Council taxes subject to equalisation and remitted to the RLA by FEICOM from 2014 to 2020-FAR-NORTH

Nº	Communes	2014	2015	2016	2017	2018	2019	2020
128	BLANGOUA	18 622 079	210 661 767	192 655 572	207 758 249	217 028 860	202 094 831	179 649 308
129	BOGO	319 070 304	356 149 878	329 818 613	355 729 042	371 653 604	346 104 996	307 882 561
130	BOURRHA	299 379 535	334 585 627	309 488 303	333 796 806	348 735 119	324 759 806	288 875 825
131	CU MAROUA	649 445 743	714 335 821	677 758 984	722 306 137	748 177 401	929 805 240	602 539 877
132	DARAK	107 704 963	124 674 115	11 588 273	120 303 260	125 641 197	116 980 687	103 859 771
133	DARGALA	135 088 316	154 662 865	139 861 015	150 803 751	157 513 235	146 664 795	130 291 862
134	DATCHEKA	130 356 012	149 480 306	134 975 011	145 532 756	152 005 211	141 534 883	125 723 953
135	DZIGUILO	166 095 716	188 620 475	171 875 515	185 340 832	193 603 378	180 277 448	160 222 107
136	FOTOKOL	146 203 449	166 835 553	151 337 163	163 184 160	170 450 365	158 713 825	141 020 870
137	GAZAWA	118 058 542	136 012 791	122 278 128	131 835 423	137 691 939	128 204 178	113 853 682
138	GOBO	194 285 070	219 491 915	200 980 441	216 739 078	226 413 541	210 835 277	187 432 201
139	GOULFEY	209 095 371	235 711 348	216 271 771	233 235 286	243 651 548	226 889 944	201 728 012
140	GUEME	160 427 028	182 412 437	166 022 711	179 026 857	187 005 476	174 132 473	154 750 341
141	GUERE	150 455 706	171 492 392	155 727 529	167 920 467	175 399 655	163 323 359	145 125 410
142	GUIDIGUS	166 172 762	188 704 850	171 955 064	185 426 646	193 693 052	180 360 963	160 296 475
143	HILE-ALIFA	91 478 230	106 903 485	94 834 506	102 229 382	106 754 574	99 390 582	88 196 734
144	HINA	166 537 240	189 104 007	172 331 379	185 832 614	194 117 275	180 756 068	160 648 293
145	KAELE	349 514 688	389 490 903	361 251 810	289 639 012	407 088 438	379 107 326	337 269 347
146	KAI-KAI	200 943 482	226 783 845	207 855 115	224 155 439	234 163 399	218 053 131	193 859 310
147	KALFOU	114 526 355	132 144 529	118 631 217	127 901 154	133 580 753	124 375 213	110 444 196
148	KAR-HAY	164 190 348	16 533 822	169 908 264	183 218 571	191 385 683	178 211 990	158 382 930
149	KOLOFATA	267 589 838	299 771 289	276 666 098	298 388 378	311 734 448	290 299 131	258 190 459
150	KOUSSERI	336 897 189	375 672 907	348 224 504	375 585 221	392 402 674	365 429 701	325 090 163
151	KOZA	277 128 525	310 217 537	286 514 595	309 012 887	322 836 717	300 639 261	267 397 785
152	LOGONE-BIRNI	192 714 551	217 771 967	199 358 913	214 989 780	224 585 580	209 132 801	185 916 239
153	MAGA	306 065 583	323 276 160	298 825 982	322 294 347	336 715 418	313 565 227	278 907 658
154	MAKARY	347 555 981	387 345 836	359 229 487	387 457 342	404 808 662	376 984 052	335 378 686
155	MAROUA 1er	185 212 850	205 987 998	183 390 819	202 186 112	214 562 515	196 641 908	189 876 620
156	MAROUA 2em	156 411 744	174 229 213	154 243 844	170 052 434	180 467 675	165 390 672	160 092 823
157	MAROUA 3 EM	294 190 893	146 989 272	129 244 089	142 490 944	151 224 067	138 586 062	134 546 853
158	MERI	186 613 227	328 903 310	304 131 136	328 017 521	342 695 954	319 135 214	283 867 430
159	MINDIF	211 090 130	211 090 130	193 059 423	208 193 923	217 484 126	202 518 845	180 026 868

Table 12: Council taxes subject to equalisation and remitted to the RLA by FEICOM from 2014 to 2020-FAR NORTH (end)

160	MOGODE	354 432 710	413 508 513	383 895 092	414 066 471	432 614 351	402 880 953	358 438 475
161	MOKOLO	754 797 777	833 334 783	779 698 216	841 056 865	878 805 647	818 442 406	728 473 443
162	MORA	569 603 821	630 520 489	588 489 289	634 781 647	663 254 646	617 668 406	549 712 879
163	MOULVOUDAYE	280 957 040	314 410 315	290 467 455	313 277 212	327 292 800	304 789 445	271 093 301
164	MOUTOUROUA	155 994 012	177 557 640	161 455 715	174 089 216	181 845 799	169 326 994	150 471 323
165	MOZOGO	255 319 039	286 332 978	263 996 751	284 720 750	297 452 211	276 997 335	246 345 930
166	NDOUKOULA	131 973 945	151 252 176	136 645 492	147 334 862	153 888 357	143 288 754	127 285 679
167	PETTE	146 890 922	167 588 433	152 046 963	163 949 890	171 250 528	159 459 059	141 684 461
168	ROUA	207 741 169	234 228 298	214 873 583	231 726 929	242 075 363	225 421 959	200 420 851
169	TCHATI-BALI	131 890 973	151 161 310	136 559 826	147 242 446	153 791 784	143 198 812	127 205 590
170	TOKOMBERE	307 294 364	343 253 515	317 660 201	342 612 607	357 947 347	333 339 640	296 515 704
171	TOULOUN	151 881 028	173 053 325	157 199 145	169 508 035	177 058 613	164 868 434	146 501 218
172	WAZA	81 367 638	95 830 915	84 395 527	90 967 866	94 986 647	88 430 493	78 437 367
173	WINA	127 857 995	146 744 614	132 395 861	142 750 381	149 097 719	138 826 983	123 312 715
174	YAGOUA	309 436 790	345 599 784	319 872 211	344 998 915	360 440 963	335 662 077	298 583 705
175	ZINA	112 656 547	130 096 819	116 700 678	125 818 500	131 404 443	122 348 302	108 639 344
Totaux		10 899 217 220	12 170 522 257	11 246 647 279	12 139 486 403	12 788 478 757	12 133 849 941	10 604 466 633

Source: FEICOM 2020

Table 13: Council taxes subject to equalisation and remitted to the RLA by FEICOM from 2014 to 2020-LITTORAL

N°	Communes	2014	2015	2016	2017	2018	2019	2020
176	BARE	85 729 534	100 607 827	88 899 095	95 726 293	100 063 551	93 158 877	82 647 739
177	BONALEA	152 051 350	238 171 119	217 970 682	234 128 159	242 443 931	214 577 823	207 761 157
178	CA DOUALA 1er	282 883 477	313 688 736	282 234 353	311 158 183	330 185 311	302 621 438	290 879 756
179	CA DOUALA 2ème	325 139 189	360 283 821	324 997 506	358 303 292	380 207 755	348 471 870	334 577 228
180	CA DOUALA 3ème	751 026 491	829 906 858	755 999 205	833 469 908	884 374 477	810 589 679	774 995 754
181	CA DOUALA 4ème	313 211 380	347 131 107	312 926 459	344 995 319	366 087 576	335 529 353	322 242 442
182	CA DOUALA 5ème	638 809 269	706 165 690	642 434 389	708 268 059	751 531 379	688 826 068	658 949 694
183	CA DOUALA 6ème	41 970 712	48 035 864	38 428 514	42 369 459	44 992 023	41 214 069	41 747 076
184	CU DOUALA	11 839 598 082	13 061 132 533	11 432 011 071	11 692 820 630	11 815 297 341	10 954 099 887	3 351 123 207
185	CU EDEA	334 046 033	337 393 709	313 937 281	335 357 061	346 223 475	310 383 972	264 553 132
186	CU NKONSAMBA	231 599 339	258 612 433	241 244 795	257 361 981	266 787 608	250 530 996	216 352 187
187	DIBAMBA	52 733 796	64 472 697	54 831 678	59 074 535	61 659 141	57 390 827	50 798 228
188	DIBOMBARI	222 285 375	236 366 279	216 135 029	231 944 636	239 699 350	209 602 620	207 006 115
189	DIZANGUE	87 510 444	236 187 794	215 966 759	231 763 106	239 509 657	209 425 946	206 848 797
190	EBONE	79 139 278	93 390 536	82 094 791	88 485 842	92 393 014	86 014 903	76 286 418
191	EDEA 1er	107 575 323	120 377 625	104 820 958	115 565 164	122 654 968	112 399 706	109 590 110
192	EDEA 2ème	50 904 675	57 887 284	47 469 764	52 337 169	55 568 076	50 908 051	50 985 865
193	LOUM	154 542 021	175 967 501	159 946 568	172 471 942	180 155 800	167 753 008	149 069 773
194	MANJO	138 312 328	158 193 626	143 189 740	154 394 763	161 265 726	150 159 689	133 403 874
195	MASSOK	204 563 409	106 910 718	94 596 206	101 600 773	105 251 527	93 568 479	89 730 935
196	MBANGA	141 823 771	162 039 168	146 815 234	158 305 930	165 352 769	153 966 167	136 793 338
197	MELONG	1 977 224 326	223 256 330	204 529 450	220 567 731	230 414 357	214 561 451	190 750 158
198	MOMBO	148 462 666	137 910 187	123 655 775	132 698 396	137 174 313	120 304 011	118 088 897
199	MOUANKO	64 029 687	76 843 341	66 494 453	71 656 278	74 806 656	69 635 803	61 701 716
200	NDOBIAN	48 730 452	60 088 455	50 698 308	54 615 477	56 999 566	53 051 122	46 933 955
201	NDOM	67 520 391	80 666 169	70 098 532	75 544 340	78 869 558	73 419 796	65 071 156
202	NGAMBE	55 282 187	67 263 556	57 462 840	61 913 019	64 625 264	60 153 334	53 258 092
203	NGWEI	51 195 871	106 219 494	93 944 534	100 897 753	104 516 895	92 884 277	89 121 690
204	NKONDJOCK	88 523 876	103 668 037	91 784 195	98 938 724	103 315 939	96 187 999	85 345 008
205	NKONGSAMBA 1er	93 937 062	105 338 806	91 018 918	100 348 822	106 509 949	97 601 227	95 486 511
206	NKONGSAMBA 2er	77 031 679	86 697 355	73 910 520	81 487 322	86 497 304	79 257 692	78 004 319
207	NKONGSAMBA 3ème	53 400 653	60 639 584	49 995 715	55 121 957	58 522 824	53 616 362	53 567 005
208	NYANON	73 971 377	87 730 935	76 759 040	82 729 662	86 377 990	80 412 794	71 298 045
209	PENJA	131 087 933	150 281 868	135 730 704	146 347 992	152 109	142 328 300	126 430 449
210	POUMA	229 546 533	134 270 869	120 390 763	129 427 810	88 040 399	120 650 689	113 846 178
211	YABASSI	75 399 661	89 295 113	78 233 715	84 320 532	88 040 399	81 961 085	72 676 712
212	YINGUI	43 707 751	54 587 866	45 512 473	49 021 023	51 153 541	47 606 409	42 085 736
Totaux		19 428 777 847	19 537 073 063	17 258 270 917	18 029 812 749	18 267 657 967	17 031 666 902	9 037 360 713

Table 14: Council taxes subject to equalisation and remitted to the RLA by FEICOM from 2014 to 2020-NORTH

N°	Communes	2014	2015	2016	2017	2018	2019	2020
213	BASCHEO	116 126 508	133 896 930	120 283 342	129 683 456	135 443 201	126 109 810	111 988 762
214	BEKA	130 504 175	149 642 564	135 127 986	145 697 783	152 177 660	141 695 494	125 866 967
215	BIBEMI	431 558 065	479 340 325	445 959 902	481 021 671	502 580 390	468 044 011	416 462 649
216	CU GAROUA	528 548 502	582 479 473	551 460 514	587 781 905	608 894 886	780 275 801	490 802 582
217	DEMBO	82 858 151	97 463 243	85 934 450	92 628 048	97 756 180	91 009 903	80 734 195
218	FIGUIL	333 567 723	351 060 653	324 550 534	349 333 387	363 347 665	329 888 807	306 326 796
219	GAROUA 1er	168 946 953	188 051 702	166 929 586	184 038 089	195 306 894	178 992 259	173 055 730
220	GAROUA 2ème	166 301 613	18 513 406	164 252 480	181 086 660	192 175 333	176 121 879	170 320 134
221	GAROUA 3ème	66 050 925	74 588 951	62 797 901	69 235 987	73 498 254	67 342 799	66 648 902
222	GASCHIGA	147 356 151	168 097 927	152 527 302	164 468 078	171 792 021	159 963 378	142 133 531
223	GUIDER	699 174 694	772 419 427	722 268 536	779 102 018	814 054 812	758 145 858	674 782 633
224	LAGDO	514 046 890	579 614 912	540 094 372	581 963 787	606 673 134	557 734 298	507 351 808
225	MANDINGRING	206 813 672	233 212 556	213 915 964	230 693 855	240 995 832	224 416 536	199 525 577
226	MAYO-HOURNA	100 427 232	116 703 941	104 074 165	112 197 080	177 170 498	109 091 481	96 834 859
227	MAYO-OULO	332 689 378	371 064 744	343 880 027	370 898 423	387 505 121	360 868 352	321 028 528
228	NONG	311 448 834	347 803 264	321 949 606	347 239 995	362 782 820	337 843 172	300 525 853
229	PITOA	264 205 811	296 065 287	273 172 161	294 619 136	307 795 710	286 630 777	254 923 990
230	POLI	149 134 099	170 045 039	154 362 997	166 448 415	173 861 408	161 890 710	143 849 714
231	REY-BOUBA	381 185 855	424 175 434	393 951 634	424 915 417	443 951 155	413 439 513	367 840 303
232	TCHOLLIRE	177 030 092	200 595 206	183 165 034	197 519 905	206 330 121	192 130 532	170 776 638
233	TOUBORO	494 304 789	548 057 108	510 744 595	550 911 068	575 612 577	536 062 731	477 029 635
234	TOUROUA	157 407 480	179 105 592	162 905 092	175 663 583	183 490 964	170 859 223	151 835 689
Totaux		5 959 687 592	6 481 997 684	6 134 308 180	6 617 147 746	6 973 196 636	6 628 557 324	5 750 645 476

Source: FEICOM 2020

Table 15: Council taxes subject to equalisation and remitted to the RLA by FEICOM from 2014 to 2020-NORTH-WEST

Nº	Communes	2014	2015	2016	2017	2018	2019	2020
235	AKO	89 320 988	104 540 991	92 607 198	99 826 574	104 243 716	113 958 646	150 906 089
236	ANDEK	89 320 988	104 540 991	92 607 198	99 826 574	104 243 716	113 958 646	86 114 431
237	BABESSI	182 695 817	206 799 996	189 014 777	203 830 580	212 924 573	174 753 722	176 245 542
238	BAFUT	208 541 245	235 104 498	215 699 646	232 618 080	243 006 590	219 779 502	201 193 135
239	BALI	126 889 014	145 683 439	131 395 409	141 671 097	147 969 903	158 342 553	122 377 395
240	BALIKUMBAT	239 972 390	269 526 170	248 151 653	267 627 142	279 589 938	231 878 643	231 532 405
241	BAMENDA CC	635 480 207	699 104 332	663 169 519	706 766 469	732 088 077	836 537 122	589 632 459
242	BAMENDA I	67 301 125	75 967 540	64 063 116	70 630 850	74 978 246	68 699 357	67 941 760
243	BAMENDA II	239 804 624	266 185 976	238 638 175	263 094 685	279 188 428	255 877 839	246 331 057
244	BAMENDA III	157 906 453	175 877 420	155 756 505	171 720 097	182 237 117	167 012 537	161 638 531
245	BATIBO	169 097 482	191 907 845	174 974 780	188 684 300	197 097 197	183 531 423	163 119 597
246	BELO	157 653 429	179 374 944	163 159 032	175 937 531	183 777 230	171 125 837	152 073 094
247	BENAKUMA	185 739 071	210 132 803	192 156 873	207 220 257	216 466 677	201 571 240	179 183 078
248	ELAK-OKU	296 816 328	331 778 543	306 841 845	330 941 819	345 751 750	321 981 237	286 401 660
249	FONFUKA	89 738 806	104 998 563	93 038 586	100 291 953	104 730 020	97 505 006	86 517 734
250	FUNDONG	172 688 937	195 841 009	178 682 882	192 684 582	201 277 364	187 424 632	166 586 288
251	FURU-AWA	78 356 980	925 338 808	81 287 086	87 614 495	91 482 484	85 166 878	75 531 298
252	JAKIRI	176 218 162	199 706 028	182 326 734	196 615 551	205 385 097	191 250 385	169 992 913
253	KUMBO	284 249 204	318 015 716	293 866 549	316 944 136	331 124 619	308 358 221	274 271 102
254	MBENGWI	130 492 324	149 629 583	135 115 747	145 684 580	152 163 866	141 682 644	125 855 527
255	MBIAME	97 001 720	112 952 507	100 537 395	108 381 630	113 183 474	105 378 154	93 528 345
256	MISAJE	103 971 275	120 585 182	107 733 314	116 144 552	121 295 480	112 933 292	100 255 785
257	NDOP	243 131 211	272 985 536	251 413 070	271 145 540	283 266 551	263 785 482	234 581 491

Table 16: Council taxes subject to equalisation and remitted to the RLA by FEICOM from 2014 to 2020-NORTH-WEST (end)

N°	Communes	2014	2015	2016	2017	2018	2019	2020
258	NDU	256 027 255	287 108 579	264 727 968	285 509 585	298 276 520	277 765 053	247 029 543
259	NJIKWA	86 171 058	101 091 359	89 354 961	96 318 076	100 577 450	93 637 496	83 073 925
260	NJINIKOM	97 511 398	113 510 682	101 063 627	108 949 326	113 776 700	105 930 655	94 020 317
261	NKAMBE	223 659 723	251 661 429	231 309 163	249 457 548	260 603 293	242 677 997	215 786 417
262	NKOR	153 632 306	174 971 229	159 007 302	171 458 669	179 096 963	166 766 857	148 191 658
263	NKUM	167 438 065	190 090 545	173 261 464	186 835 986	195 165 765	181 732 582	161 517 827
264	NWA	244 171 310	274 124 597	252 486 952	272 304 036	284 477 144	264 912 971	235 585 457
265	SANTA	227 686 774	256 071 633	235 467 009	253 943 011	265 290 461	247 043 400	219 673 574
266	TUBAH	180 722 297	204 638 707	186 977 158	201 632 406	210 627 552	196 132 954	174 340 579
267	WIDIKUM-BOFFE	120 301 722	138 469 393	124 594 163	134 333 948	140 302 817	130 635 826	116 018 933
268	WUM	152 743 333	173 997 674	158 089 455	170 468 500	178 062 267	165 803 191	147 333 567
269	ZHOA	210 722 194	237 492 953	217 951 430	235 047 293	245 545 040	228 653 452	203 298 320
Totaux		6 343 175 215	7 999 807 200	6 546 527 741	7 062 161 458	7 379 274 085	7 014 185 432	6 187 680 833

Source: FEICOM 2020

Table 17: Council taxes subject to equalisation and remitted to the RLA by FEICOM from 2014 to 2020-WEST

N°	Communes	2014	2015	2016	2017	2018	2019	2020
270	BABADJOU	146 310 127	166 952 377	151 447 303	163 302 981	170 574 528	158 829 466	141 123 842
271	BAFANG	122 814 552	141 221 311	127 188 609	137 132 824	143 227 553	133 359 786	118 444 473
272	BAFOUSSAM 1er	144 725 124	161 342 124	142 416 883	157 013 558	166 633 017	152 709 864	148 007 455
273	BAFOUSSAM 2ème	170 108 643	189 332 693	168 105 229	185 334 201	196 682 108	180 252 775	174 257 060
274	BAFOUSSAM 3ème	126 465 540	141 207 738	123 938 024	136 641 163	145 017 263	132 896 925	129 124 858
275	BAHAM	95 197 103	110 976 193	98 674 166	106 371 589	111 083 045	103 421 913	91 786 418
276	BAKOU	52 452 289	64 164 405	54 541 027	58 760 981	61 331 485	57 085 668	50 526 498
277	BAMENDJOU	138 427 894	158 320 187	143 309 062	154 523 484	161 400 236	150 284 963	133 515 427
278	BANA	67 265 552	80 387 082	69 835 416	75 260 492	78 572 944	73 143 544	64 825 170
279	BANDJA	128 536 580	147 487 761	133 096 484	143 506 210	149 887 537	139 562 578	123 967 724
280	BANGANGTE	225 328 030	253 488 468	23 303 157	251 315 764	26 255 070	227 351 528	217 396 770
281	BANGOU	83 661 191	98 342 689	86 763 573	93 522 500	97 656 159	126 598 756	80 651 245
282	BANGOURAIN	128 376 564	147 312 521	132 931 271	143 327 980	149 701 291	128 126 540	123 813 268
283	BANKA	114 253 737	131 845 972	118 349 745	127 597 501	133 263 445	127 636 843	110 181 048
284	BANWA	71 529 662	85 056 902	74 238 021	80 010 000	83 536 029	88 526 955	68 941 151
285	BASSAMBA	45 219 006	56 242 909	47 072 811	50 704 310	52 912 521	55 871 578	43 544 492
286	BATCHAM	285 250 780	319 112 588	294 900 657	318 059 726	332 290 374	248 986 503	275 237 884
287	BATIE	69 304 263	82 619 768	71 940 344	77 531 278	80 945 844	129 744 579	66 793 061
288	BAYANGAM	76 579 033	90 586 698	79 451 391	8 563 157	89 413 096	81 407 232	73 815 113
289	BAZOU	81 068 350	95 503 151	84 086 519	90 634 510	94 638 300	86 975 322	78 148 477
290	CU BAFOUSSAM	595 681 862	655 698 345	621 593 137	662 482 236	686 237 456	980 309 332	552 849 492
291	DEMDENG	69 437 613	82 765 802	72 078 021	77 679 802	81 101 050	200 874 067	66 921 776
292	DSCHANG	337 309 079	376 123 988	348 649 771	376 043 998	392 882 085	298 406 691	325 487 745
293	FOKOUÉ	65 256 470	78 186 846	67 761 081	73 022 711	76 234 538	139 488 285	62 885 882
294	FONGO-TONGO	92 654 639	108 191 824	96 049 124	103 539 706	108 123 819	93 764 980	89 332 276
295	FOUMBAN	351 900 099	392 103 278	363 714 698	392 295 965	409 864 869	316 396 312	339 571 894
296	FOUMBOT	263 527 229	295 322 141	272 471 537	293 863 307	307 005 893	308 153 891	254 268 980
297	GALIM	188 047 441	212 660 800	194 540 217	209 791 395	219 153 432	223 084 855	181 411 256
298	KEKEM	130 347 123	149 470 570	13 965 833	145 522 854	151 994 866	156 058 380	125 715 371

Table 18: Council taxes subject to equalisation and remitted to the RLA by FEICOM from 2014 to 2020-WEST (end)

N°	Communes	2014	2015	2016	2017	2018	2019	2020
299	KOUOPTAMO	181 403 842	205 385 097	187 680 841	202 391 536	211 420 816	184 011 971	174 998 449
300	KOUTABA	182 586 176	206 679 926	188 901 576	203 708 460	212 796 958	197 855 642	176 139 711
301	MAGBA	142 454 943	162 730 393	147 466 907	159 008 947	166 087 402	164 758 330	137 402 583
302	MALANTOUEN	170 585 034	193 536 929	176 510 643	190 341 183	198 828 585	178 058 754	164 555 471
303	MASSANGAM	151 664 710	172 816 426	156 975 802	169 267 096	176 806 836	169 399 458	146 292 415
304	MBOUDA	394 396 004	438 642 466	407 590 840	439 629 325	459 326 711	366 622 199	380 591 546
305	NJIMON	107 947 950	124 940 219	111 839 150	120 573 905	125 924 013	189 392 528	104 094 316
306	NKOG ZEM	195 019 956	220 296 720	201 739 197	217 557 617	227 268 887	189 700 847	188 141 558
307	PENKA-MICHEL	229 891 429	258 486 052	237 743 270	256 398 632	267 856 502	240 650 119	221 801 641
308	PETE-BANDJOUN	157 297 839	178 985 522	162 791 890	175 541 463	183 363 352	189 024 713	151 729 858
309	SANTCHOU	147 939 911	168 737 229	153 130 022	165 118 289	172 471 468	160 596 183	142 697 010
310	TONGA	76 967 219	91 011 815	79 852 185	86 066 529	89 864 912	83 660 349	74 189 814
Totaux		6 605 190 588	7 494 275 925	6 488 635 434	7 278 959 165	7 449 636 295	7 613 041 204	6 375 180 478

Source: FEICOM 2020

Table 19: Council taxes subject to equalisation and remitted to the RLA by FEICOM from 2014 to 2020-SOUTH

N°	Communes	2014	2015	2016	2017	2018	2019	2020
311	AKOM II	62 962 920	75 675 074	65 393 038	70 468 075	73 565 026	68 479 405	60 672 006
312	AMBAM	158 637 228	180 452 345	164 174 780	177 033 319	184 922 291	172 192 293	153 022 716
313	BENGBIS	75 624 867	89 541 747	78 466 238	84 571 376	88 302 523	82 205 213	72 894 094
314	BIPINDI	78 715 533	92 926 476	81 657 284	88 013 862	91 899 809	85 555 557	75 877 394
315	BIWONG-BANE	75 850 074	89 788 380	78 698 758	84 822 220	88 564 644	82 449 340	73 111 477
316	BIWONG-BULU	75 008 513	88 866 749	77 829 862	83 884 860	87 585 134	81 537 070	72 299 152
317	CAMPO	57 394 982	69 577 374	59 644 256	64 266 319	67 084 388	62 443 646	55 297 491
318	CU EBOLOWA	215 095 458	240 612 505	224 003 584	238 857	247 773 923	515 360 589	201 098 745
319	CU KRIBI	166 946 759	188 099 219	173 703 784	185 422 055	192 303 079	180 486 752	156 598 100
320	DJOUM	90 367 013	105 686 540	93 687 198	100 991 672	105 461 204	98 185 998	87 124 120
321	EBOLOWA 1er	80 775 646	90 825 801	77 699 448	85 664 503	90 929 424	83 320 163	81 876 029
322	EBOLOWA 1er	97 834 814	109 636 831	94 963 478	104 697 584	111 124 122	101 830 565	99 517 255
323	EFOULAN	63 268 133	76 009 329	65 708 164	70 808 033	73 920 267	68 810 262	60 966 618
324	KRIBI 1er	68 990 559	77 830 465	65 772 836	72 515 766	76 978 201	70 532 510	69 688 836
325	KRIBI 2ème	80 931 643	90 997 820	77 857 321	85 838 551	91 114 097	83 489 432	82 037 350
326	KYE OSSSI	87 631 939	102 691 235	90 863 288	97 945 254	102 277 797	95 221 120	84 484 057
327	LOKOUNDJE	98 977 656	120 714 991	107 855 695	116 276 574	121 433 440	113 061 781	100 370 197
328	LOLODORF	84 444 035	93 601 474	82 293 658	88 700 379	92 617 197	86 223 697	76 472 338
329	MA'AN	73 766 913	87 507 018	76 547 935	82 501 925	86 140 010	80 191 152	71 100 682
330	MENGONG	87 913 447	102 999 528	91 153 940	98 258 807	102 605 449	95 526 282	84 755 785
331	MEYOMESSALA	129 825 593	148 899 418	134 427 362	144 941 954	151 387 844	140 959 895	125 211 958
332	MEYOMESSI	64 222 300	77 054 278	66 693 320	71 870 814	75 030 841	69 844 598	61 887 637
333	MINTOM	55 045 127	67 003 942	57 218 078	61 648 974	64 349 345	59 896 357	53 029 267
334	MVANGANE	84 630 170	99 403 864	87 764 024	94 601 783	98 783 976	91 967 144	81 586 566
335	MVENGUE	89 498 783	104 735 701	92 790 768	100 024 607	104 450 653	97 244 817	86 286 049
336	NGOULEMAKONG	80 366 060	94 734 043	83 361 421	89 852 275	93 820 891	87 344 760	77 470 585
337	NIETE	107 764 228	124 739 019	111 649 461	120 369 271	125 710 176	117 044 931	103 916 978
338	OLAMZE	62 121 358	74 753 442	64 524 142	69 530 716	72 585 513	67 567 134	59 859 679
339	OVENG	54 680 647	66 604 785	56 841 764	61 243 005	63 925 121	59 501 255	52 677 449
340	SANGMELIMA	281 386 710	314 880 867	290 911 081	313 755 794	327 792 905	305 255 217	271 508 046
341	ZOETELE	127 505 370	146 358 438	132 031 781	142 357 614	148 687 291	138 444 730	122 972 338
Totaux		3 018 184 478	3 493 208 698	3 106 187 747	3 113 116 798	3 503 126 581	3 542 173 665	2 915 670 994

Source: FEICOM 2020

Table20: Council taxes subject to equalisation and remitted to the RLA by FEICOM from 2014 to 2020-SOUTH-WEST

Nº	Communes	2014	2015	2016	2017	2018	2019	2020
342	AKWAYA	291 464 708	325 917 740	301 316 406	324 981 004	339 522 890	325 516 780	281 235 948
343	ALOU	143 127 600	163 467 049	148 161 411	159 758 176	166 870 321	192 741 608	138 051 873
344	BAMUSSO	93 863 644	109 515 857	97 297 395	104 886 335	109 531 003	114 384 660	90 499 280
345	BANGEM	100 326 482	116 593 605	103 970 142	112 084 861	117 053 232	107 354 448	96 737 607
346	BUEA	426 028 650	473 284 812	440 250 894	474 862 821	496 144 590	737 418 025	411 125 318
347	DIKOME-BALUE	76 481 245	90 479 605	79 350 429	85 525 240	89 299 277	171 174 986	73 720 723
348	EKONDO-TITI	204 312 695	230 472 619	211 333 753	227 908 178	238 084 894	189 508 174	197 111 477
349	EYUMOJOCK	143 554 307	163 934 358	148 601 978	160 233 458	167 366 975	171 145 479	138 463 757
350	IDABATO	47 198 454	58 410 694	49 116 552	52 909 086	55 216 443	75 659 811	45 455 176
351	IDENAU	227 324 099	222 035 546	202 624 323	217 369 353	224 468 648	162 736 640	194 375 002
352	ISANGELE	47 180 674	58 391 222	49 098 195	52 889 282	55 195 747	84 956 432	45 438 015
353	KOMBO-ABEDIMO	43 239 557	54 075 126	45 029 074	48 499 536	50 608 602	48 091 538	41 633 807
354	KOMBO-ITINDI	45 645 712	56 710 216	4 753 379	51 179 591	53 409 176	49 101 157	43 956 375
355	KONYE	169 370 102	192 206 404	175 256 253	188 987 952	197 414 503	152 664 152	163 382 747
356	KUMBA CC	344 771 992	382 043 972	359 473 570	383 290 943	397 170 828	333 052 503	320 950 154
357	KUMBA I	111 263 972	124 445 071	108 553 903	119 680 626	127 021 601	116 402 151	113 404 608
358	KUMBA II	105 492 023	118 080 383	102 712 640	113 240 805	120 188 750	110 139 177	107 435 724
359	KUMBA III	75 044 633	84 506 253	71 899 613	79 270 356	84 145 033	77 101 609	75 949 474
360	LIMBE CC	255 417 439	284 589 598	266 126 998	283 864 749	294 227 810	276 335 395	238 365 677
361	LIMBE I	139 100 321	155 140 026	13 672 453	150 737 912	159 974 358	146 606 556	142 190 737
362	LIMBE II	54 071 115	61 378 898	50 674 229	55 869 998	59 316 517	54 343 872	54 260 344
363	LIMBE III	45 389 405	51 805 634	41 888 262	46 183 729	49 039 082	44 923 592	45 282 414
364	MAMFE	130 640 483	149 791 842	135 268 722	145 849 608	152 336 313	141 843 254	125 998 543
365	MBONGE	379 704 233	422 552 842	392 421 891	423 265 138	442 226 661	411 833 406	366 410 149
366	MENJI	154 539 056	175 964 257	159 943 506	172 468 641	180 152 350	167 749 795	149 066 912
367	MUNDEMBA	79 506 720	93 792 840	82 474 167	88 895 113	92 820 688	86 413 218	76 641 097
368	MUYUKA	292 513 696	327 066 535	302 399 466	326 149 403	340 743 829	317 317 098	282 248 496

Table 21: Council taxes subject to equalisation and remitted to the RLA by FEICOM from 2014 to 2020-SOUTH-WEST (end)

Nº	Communes	2014	2015	2016	2017	2018	2019	2020
369	NGUTI	117 335 510	135 220 963	121 531 612	131 030 086	136 850 388	127 420 393	113 155 765
370	TIKO	386 199 668	429 666 288	399 128 291	430 499 969	449 786 829	418 874 587	372 679 940
371	TINTO	118 325 236	136 304 855	122 553 482	132 132 473	138 002 346	128 493 276	114 111 109
372	TOKO	57 726 863	69 940 834	59 986 919	64 635 983	67 470 674	62 803 416	55 617 845
373	TOMBEL	205 835 801	212 906 333	229 604 668	239 604 668	239 857 670	223 356 503	198 581 676
374	WABANE	150 002 331	170 995 878	155 259 429	167 415 480	174 871 959	158 777 026	144 687 783
Totaux		5 261 998 426	5 901 688 155	5 231 734 005	5 816 160 553	6 066 389 987	5 986 240 717	5 058 225 552

Source: FEICOM 2020

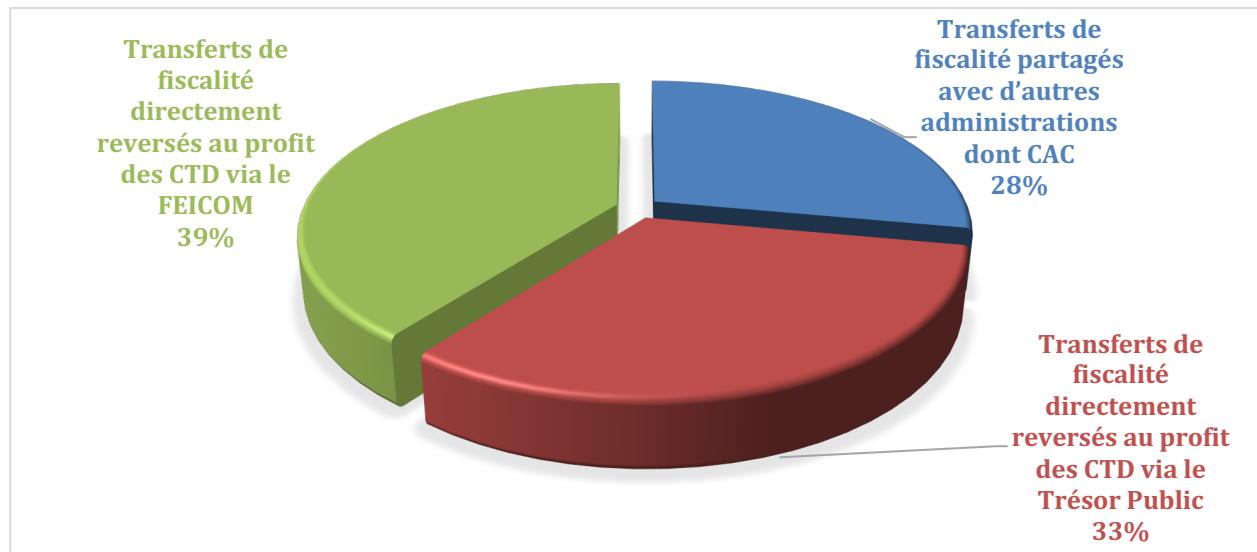
In sum, the financial contribution of the central State in terms of tax transfers to the RLAs amounted to CFAF 181,272,759,460 in 2020, divided between the costs of the tax base and the ACTs of CFAF 50,580,335,331, which the councils regularly shared with other administrations, CFAF 59,008,915,982 collected by the State's financial services and paid directly to the councils and CFAF 71,683,508,147 entirely remitted to the councils through FEICOM, in accordance with Decree No. 2011/1731/PM of 18 July 2011 organising the modalities for centralising, distributing and remitting the proceeds of taxes subject to equalisation.

Table 22: distribution of tax transfers to the RLA for 2020

TYPE OF TRANSFER	AMOUNT
Tax transfers shared with other government bodies including ACT	50 580 335 331
Tax transfers directly to RLA via the Treasury	59 008 915 982
Tax transfers directly to RLA via FEICOM	71 683 508 147
Total	181 272 759 460

Sources: FEICOM 2020 and trial balance 2020

Graph 10: distribution of tax transfers made by the central government to RLA in 2019



Analytical elements: In 2020, local development was largely supported by tax transfers from the central state to the RLA. Approximately CFAF 181 billion of the fiscal resources, with the exception of the share of the ACTs allocated to the other administrations, were transferred to the FEICOM through the equalisation mechanism, which aims to achieve a transversal, harmonious and balanced development.

B. Own resources collected by local financial services

According to the provisions of Section 62 of law n°2009/019 of 15 December 2009 on local fiscal system, council taxes include:

- livestock slaughter tax ;
- council tax on livestock ;
- tax on firearms;
- hygiene and sanitation tax;
- impoundment fees;
- market tolls;
- fees on building or siting permits;
- temporary occupation of public thoroughfare;
- parking tax;
- car park occupancy fees;
- wharfage tickets;
- entertainment tax;
- stadium fees;
- advertising tax;
- council stamp duty;
- road damage fee;
- communal transit or transhumance tax;
- tax on the transport of quarry products;
- parking fees;
- tax on salvage products.

The embryonic nature of the information system on local finances, particularly the aspects linked to the centralisation of the financial operations of the RLA, does not allow for a precise evaluation of the volumes of revenue mobilised for their benefit through this channel.

However, for the 2020 financial year, the Public Accounts Department was able to consolidate data on council taxes collected by local financial services from 374 councils. Of the 4 488 monthly trial balances expected, 2 717 were actually received and consolidated, i.e. a consolidation rate of 60.54%. The situation of consolidated trial balances by region is summarised in the table below.

Régions	Adamaoua	Centre	Est	Extrême-Nord	Littoral	Nord	Nord-Ouest	Ouest	Sud	Sud-Ouest	Total
Balances mensuelles attendues	264	852	408	576	444	264	420	492	372	396	4 488
Balances mensuelles reçues	215	360	361	501	137	249	81	276	228	309	2 717
Ecart	49	492	47	75	307	15	339	216	144	87	1 771
Taux de réception des balances	81,44%	42,25%	88,48%	86,98%	30,86%	94,32%	19,29%	56,10%	61,29%	78,03%	60,54%

In order to assess the Councils' own contribution to the financing of local development, it is necessary to present the situation of communal taxes issued and collected by the local financial services according to the criteria of Regions and the most significant revenues.

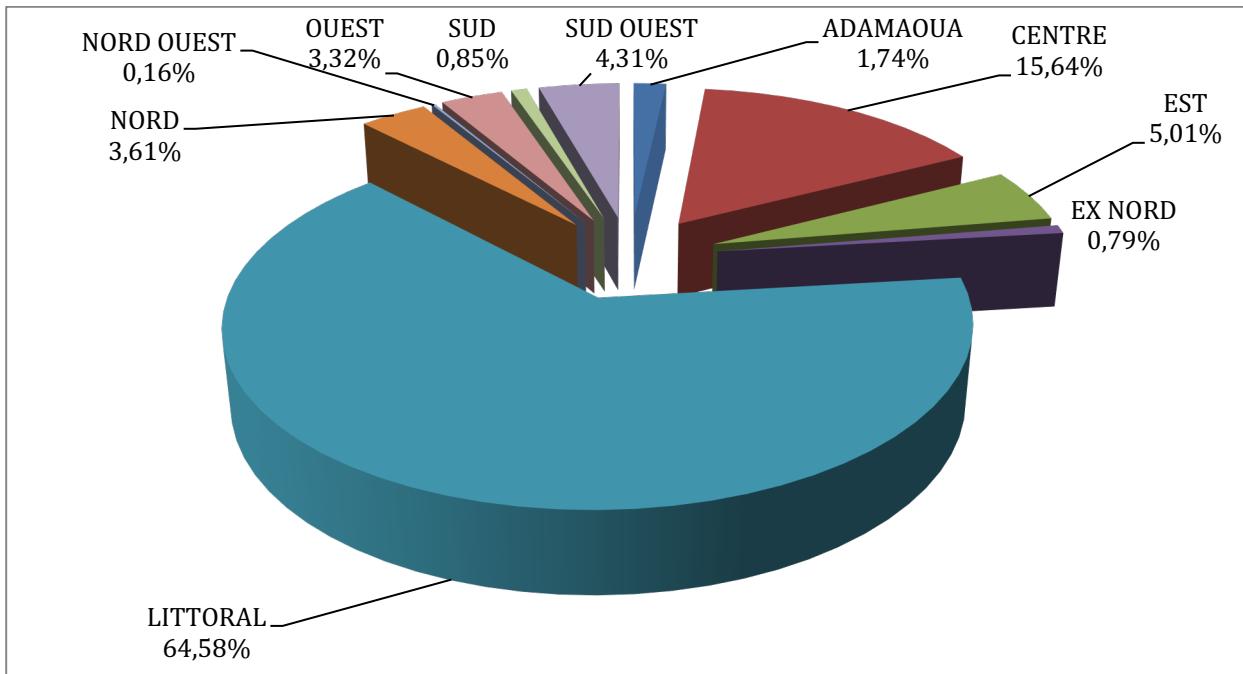
1. Local taxes per major region

The following table presents for each Region the situation of local taxes issued and collected by the local financial services in 2020.

Régions	Adamaoua	Centre	Est	Extrême-Nord	Littoral	Nord	Nord-Ouest	Ouest	Sud	Sud-Ouest	Total
Recettes propres	431 074 846	3 885 684 140	1 245 060 824	196 816 761	16 042 194 188	895 985 335	39 921 155	824 842 192	210 048 451	1 070 266 945	24 841 894 837

The data consolidated by the Department of Public Accounts for the 2020 financial year shows that the total own resources collected by local services amounted to CFAF 24,841,894,837. The Littoral (64.58%) and Centre (15.64%) regions are the most significant, followed by the East (5.01%).

Graph n° 10. Situation of own resources collected by local financial services per Region.



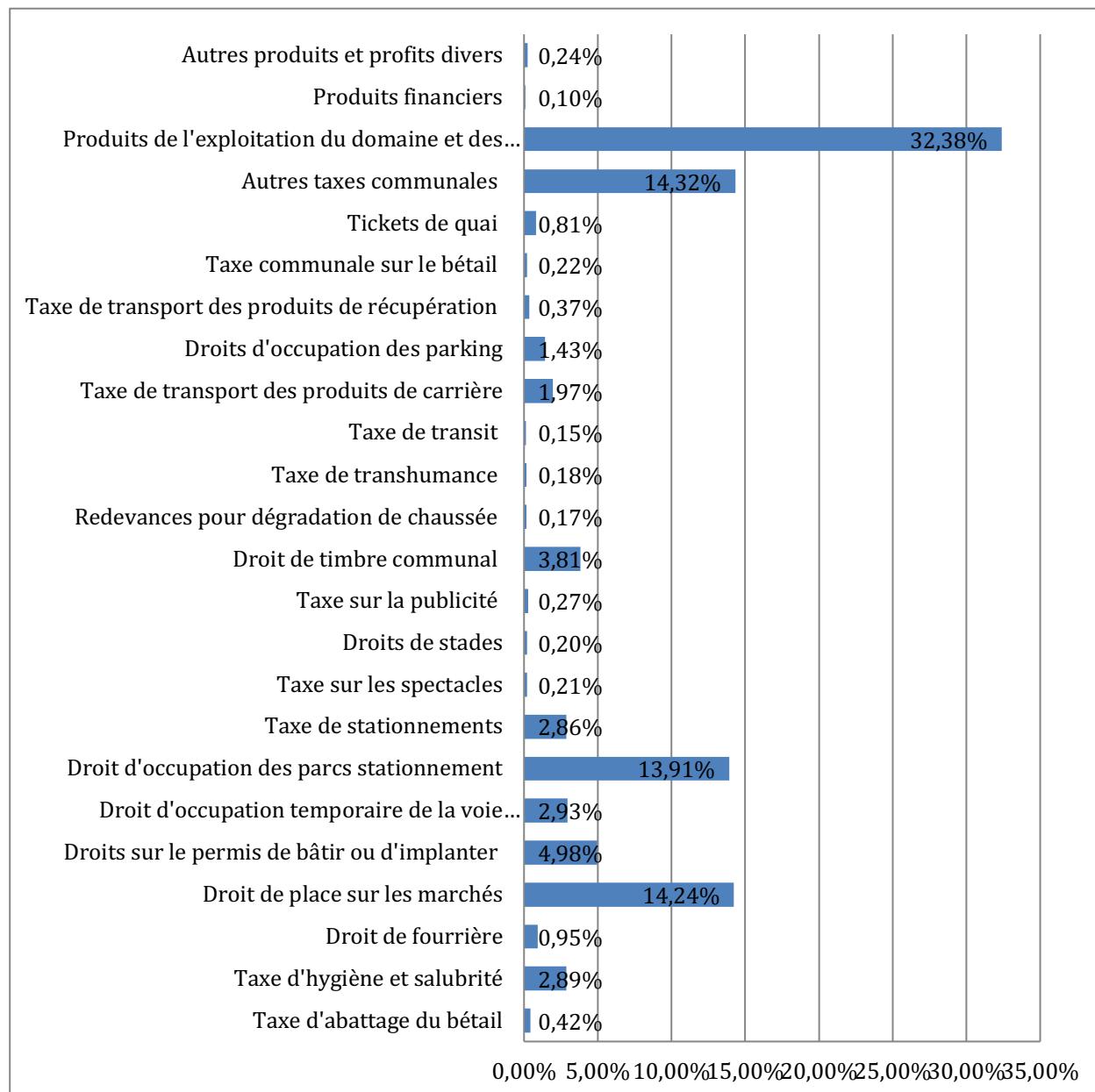
Regions	ADAMAWA	CENTRE	EAST	FAR NORTH	LITTORAL	NORTH	NORTH WEST	WEST	SOUTH	SOUTH WEST	TOTAL	RATE
Council taxes												
Livestock slaughter tax	18 605 053	2 040 261	26 014 000	9 538 850	3 325 800	18 491 391	704 900	15 051 050	115 006	10 684 000	104 570 311	0,42%
Hygiene and sanitation tax	12 644 750	228 544 100	18 318 191	1 214 604	364 370 962	8 276 100	3 305 733	53 379 247	8 209 625	19 736 900	718 000 212	2,89%
Impoundment fee	4 144 750	86 977 422	4 194 700	6 370 790	89 518 820	25 835 180	446 000	3 318 200	1 738 800	12 566 000	235 110 662	0,95%
Market tolls	36 367 400	583 483 900	125 112 712	70 198 325	2 367 058 415	149 461 254	3 038 680	55 949 750	17 856 900	128 640 361	3 537 167 697	14,24%
Fees on building or siting permits	30 302 419	592 658 314	52 084 534	5 885 500	96 530 685	33 715 747	1 693 468	67 372 488	31 940 279	324 161 756	1 236 345 190	4,98%
Temporary occupation fee for public roads	9 523 750	124 765 025	31 683 700	3 085 500	461 566 607	7 920 292	53 000	43 952 525	27 169 786	18 991 200	728 711 385	2,93%
Occupation fee for car parks	16 434 500	120 068 068	22 412 500	175 250	3 246 575 874	4 082 000	305 250	2 649 500	1 848 000	40 610 800	3 455 161 742	13,91%
Parking tax	7 521 450	158 745 016	10 704 703	1 525 800	460 344 402	4 744 920	1 633 300	38 828 875	2 275 050	24 893 301	711 216 817	2,86%
Entertainment tax	262 200	32 059 650	169 476	3 000	16 986 300	1 117 643	0	465 000	555 000	525 400	52 143 669	0,21%
Stadium fees	46 000	135 790	43 451	85 000	48 995 285	0	0	6 000	0	50 000	49 361 526	0,20%
Advertising tax	13 371 569	6 729 837	1 259 878	1 362 913	13 555 039	1 438 574	0	18 799 183	1 860 990	9 189 104	67 567 087	0,27%
Council stamp duty	42 918 000	245 346 188	47 781 100	28 820 285	292 396 170	57 363 800	9 426 331	147 028 000	18 756 500	55 499 500	945 335 874	3,81%
Road damage charges	8 852 000	13 578 300	2 935 000	3 888 500	10 160 350	562 000	0	214 000	1 070 000	1 993 000	43 253 150	0,17%
Transhumance tax	2 290 000	0	27 467 500	3 991 000	50 000	11 594 600	0	321 500	0	0	45 714 600	0,18%
Transit tax	5 334 500	0	1 153 500	5 373 500	95 000	12 358 500	127 700	9 382 500	0	2 561 900	36 387 100	0,15%
Quarry product transport tax	14 172 500	262 341 989	1 530 000	1 723 000	168 094 450	18 151 600	0	19 970 400	561 000	1 602 500	488 147 439	1,97%
Car park occupation fees	50 000	37 686 503	6 416 500	0	306 508 500	0	0	1 808 500	134 600	3 137 500	355 742 103	1,43%
Tax for the transport of recuperated products	460 500	2 568 600	3 561 721	204 000	35 571 350	28 488 500	0	0	19 792 388	230 000	90 877 059	0,37%
council tax on livestock	8 823 650	2 633 345	3 017 500	920 700	1 260 000	36 434 800	0	468 800	30 000	1 610 600	55 199 395	0,22%
Wharf tickets	6 173 950	26 612 700	15 417 000	2 257 000	74 191 506	36 219 500	198 000	26 502 350	5 278 750	7 456 000	200 306 756	0,81%
Other council taxes	64 312 655	552 164 169	84 760 161	22 418 785	2 562 350 894	65 420 131	4 359 052	104 906 347	8 385 502	88 261 650	3 557 339 346	14,32%
Revenue from the use of the property and services	125 226 250	804 503 188	749 901 077	27 596 609	5 389 515 436	374 122 803	14 314 000	198 902 571	61 669 275	298 044 303	8 043 795 512	32,38%
Financial proceeds	0	0	4 938 570	0	11 297 645	0	38 641	500 000	50 000	6 834 038	23 658 894	0,10%
Other sundry proceeds and profits	3 237 000	2 041 775	4 183 350	177 850	21 874 698	186 000	277 100	15 065 406	751 000	12 987 132	60 781 311	0,24%
TOTAL	431 074 846	3 885 684 140	1 245 060 824	196 816 761	16 042 194 188	895 985 335	39 921 155	824 842 192	210 048 451	1 070 266 945	24 841 894 837	100%
RATE	1,74%	15,64%	5,01%	0,79%	64,58%	3,61%	0,16%	3,32%	0,85%	4,31%	100%	

2. Situation of local taxes per type of revenue

The following table presents for each region the detailed situation of council taxes collected by local financial services in 2020.

This table helps to appreciate the most significant revenue as represented below.

Graph n°11. Situation of council taxes per volume



III. BUDGET APPROPRIATIONS TRANSFERRED TO LOCAL AUTHORITIES

Budgetary appropriations transferred to the RLAs are expenditure lines included in the general budget of ministerial chapters and are automatically delegated to the heads of local executives who are responsible for their implementation.

This mechanism was introduced in 2010 by decree of the Prime Minister, Head of Government, and is part of the implementation of the provisions of Section 4 of Law No. 2004/017 of 22 July 2004 on the orientation of decentralisation concerning the categories of competences transferred to the RLA.

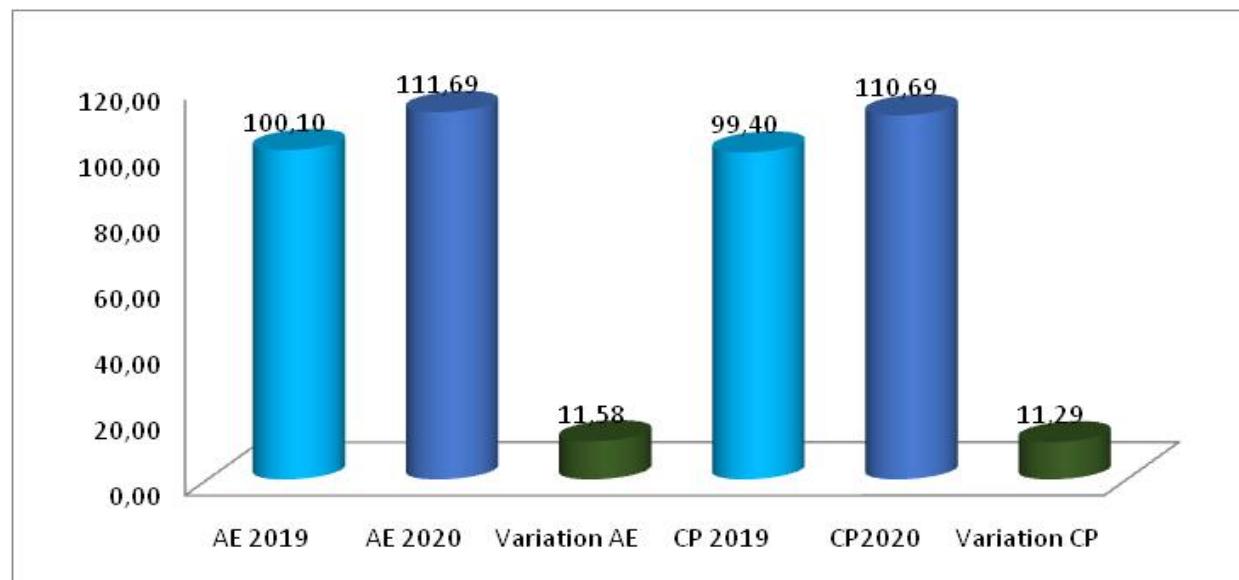
In the course of the 2020 financial year, these credits were opened and consumed in Commitment Authorisations (CA) and Payment Appropriations (PA) as shown in the table below.

Table 23: distribution of appropriations transferred to RLA

TYPE OF APPROPRIATIONS	Commitment authorization			Payment appropriation		
	2019	2020	Variation %	2019	2020	Variation %
Investment	92 577 313 968	99 284 873 994	7,5	91 878 513 000	98 256 355 020	6,9
Operating	7 522 999 000	12 400 392 000	64,8	7 522 999 000	12 400 392 000	64,8
TOTAL	100 100 312 968	111 685 265 994	11,57	99 401 512 000	110 656 747 020	11,3

Sources: DGB

Graph 12: situation of appropriations transferred to RLA by the Central State for the 2020 financial year



Analytical elements: In 2020, the State budget effectively financed local development through transfers of budgetary credits in a difficult social and economic context, which was already afflicted not only by the health crisis linked to the COVID-19 pandemic at the end of 2019, but also by the major economic revival projects within the framework of the implementation of the DSCE by the government, the organisation of the CHAN and the AFCON and security expenses in the North and the North West and South West Regions.

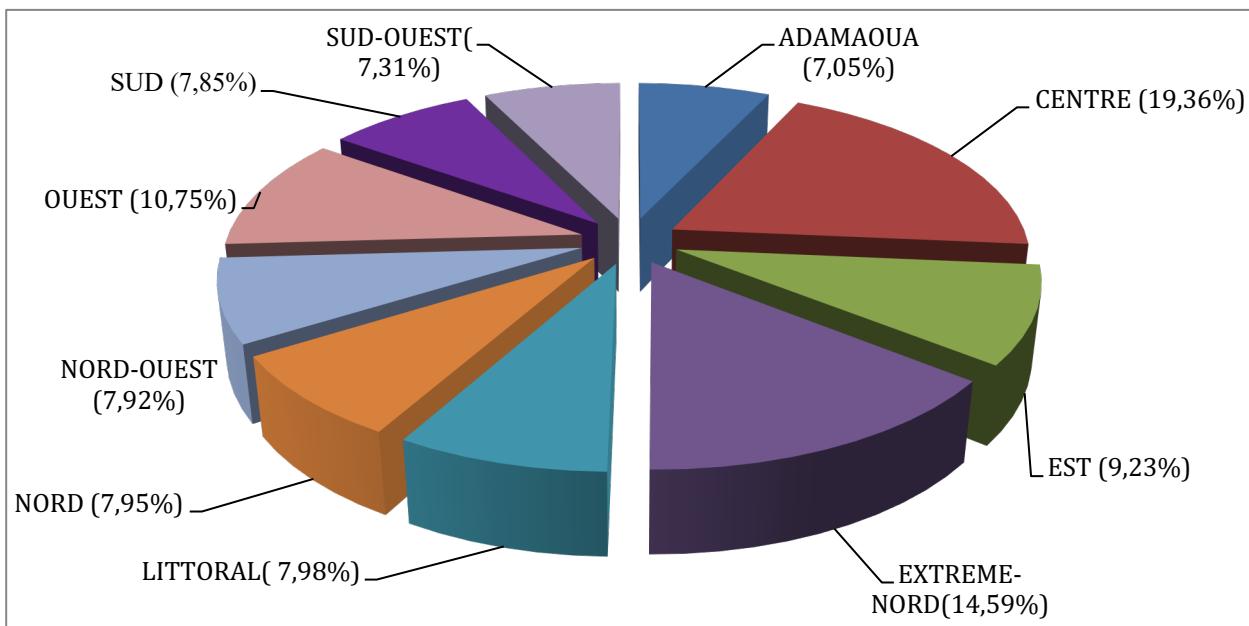
The amount of the said appropriations transferred per Chapter and per Region, amounts to CFAF 111 685 265 994 as against CFAF 100 100 312 968 in 2019; that is to say an increase of CFAF 11 584 953 026 in absolute value and 11.57% in relative value.

The tables below show the budgetary appropriations for investment and operations transferred to the RLA in 2020, by region and budgetary chapter respectively.

A. Budgetary appropriations transferred to RLA, investment component

For the 2020 financial year, the revised allocation of RT to RLA is CFAF 99.24 billion in PA, representing the competences transferred by twenty-one (21) budget chapters, the DGD investment component as well as specific delegations made during the financial year. The presentation of the situation of the execution of these credits is divided into two parts, namely the presentation of the overall execution situation and the presentation by region.

Graph 13: Distribution of PIB TA per region



Sources: DGB 2020

Analytical elements: the credits transferred to the Centre Region were the most important because it received more than 19 billion under the PIB, i.e. 19.36% compared to the other regions.

A.1. PRESENTATION OF THE OVERALL EXECUTION SITUATION OF RESOURCES TRANSFERRED IN INVESTMENT TO RLA FOR THE YEAR 2020

At the end of the 2020 budget year, the implementation situation of resources transferred from GDP is as follows:

- Commitment rate of 88.54% against 84.41% in 2019, i.e. an increase of 4.13 points;
- clearance rate of 83.74% against 79.78% in 2019, i.e. an increase of 3.96 points;
- authorisation rate of 83.74% against 79.78% in 2019, an increase of 3.96 points;
- physical execution rate of 89.77% compared to 80.38% in 2019, an increase of 9.39 points.

There is an improvement in the overall performance of the execution of public investment projects in resources transferred to the RLA compared to the 2019 budget year.

Specifically, the situation of the physical and financial execution of the projects under the resources transferred to the RLA and the General Allocation for Decentralisation (DGD) investment component, at the end of the 2020 financial year, is as follows:

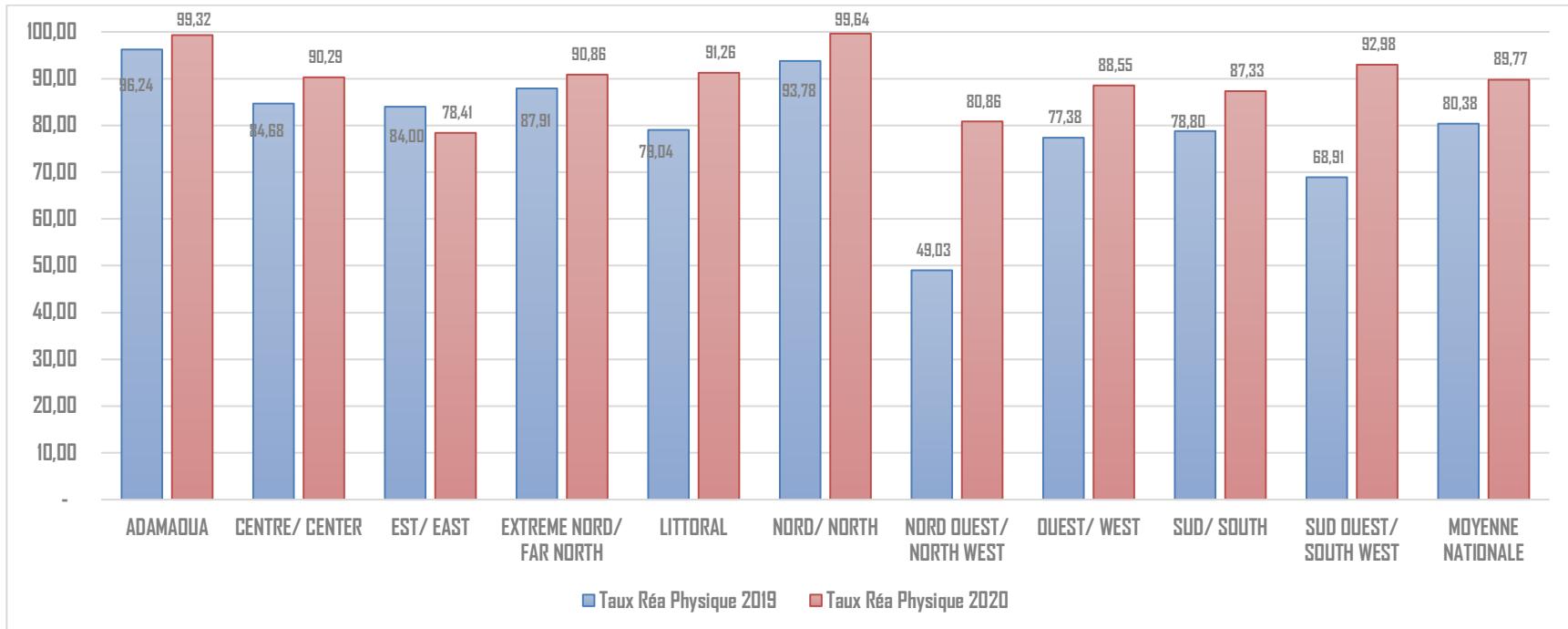
- For an allocation of CFAF 61.91 billion representing the appropriations made available by the sector bodies:
 - Commitment rate: 88,78%
 - Authorisation rate: 84,17%
 - Physical execution rate: 89,94%
- Pour une dotation de CFAF 36,00 milliards représentant la Dotation Générale de la Décentralisation volet investissement :
 - Commitment rate: 87,69%
 - Authorisation rate: 83,03%
 - Physical execution rate: 89,76%
- For an allocation of CFAF 1.33 billion representing one-off investment intervention transfers:
 - Commitment rate: 100,00%
 - Authorisation rate: 82,80%
 - Physical execution rate: 82,30%

The summary of the execution of the PIB appropriations transferred to the RLA is shown in the table below.

Table 24: Implementation status of RT by categories of transfers made to RLA

Resources transferred to Councils	ALLOCATION AMENDING F.L		FINAL ALLOCATION		COMM. PA	CLEAR.	AUTH.	% COMM. PA	% CLEAR.	% AUTH	% RPHYS
	CA	PA	CA	PA							
Resources transferred as part of the transfer of competences	61 943 024	60 987 605	62 866 070	61 910 651	54 966 609	52 112 855	52 112 855	88,78	84,17	84,17	89,94
Automatic transfers	61 943 024	60 987 605	61 935 024	60 979 605	54 035 563	51 340 348	51 340 348	88,61	84,19	84,19	90,03
One-off transfers	-	-	931 046	931 046	931 046	772 507	772 507	100,00	82,97	82,97	81,90
Support for RLA funding for local development	35 733 670	35 689 570	36 044 097	35 999 997	31 567 117	29 890 338	29 890 338	87,69	83,03	83,03	89,76
Automatic transfers	35 733 670	35 689 570	35 733 670	35 689 570	31 256 690	29 680 116	29 680 116	87,58	83,16	83,16	89,80
One-off transfers	-	-	310 427	310 427	310 427	210 222	210 222	100,00	67,72	67,72	85,16
One-off investment intervention transfers	-	-	1 333 634	1 333 634	1 333 634	1 104 257	1 104 257	100,00	82,80	82,80	82,30
TOTAL PIB 2020 RESOURCES TRANSFERRED TO COUNCILS	97 676 694	96 677 175	100 243 802	99 244 283	87 867 360	83 107 450	83 107 450	88,54	83,74	83,74	89,77

Graph 14: Comparison of the execution level of the Resources Transferred to the RLA between 2019 and 2020



With an overall physical execution rate of 89.77%, the level of physical execution of PIB projects in Resources Transferred to Regional and Local Authorities improved at the end of the 2020 fiscal year compared to the performance observed in 2019 (80.38%), i.e. an evolution of 9.39 points.

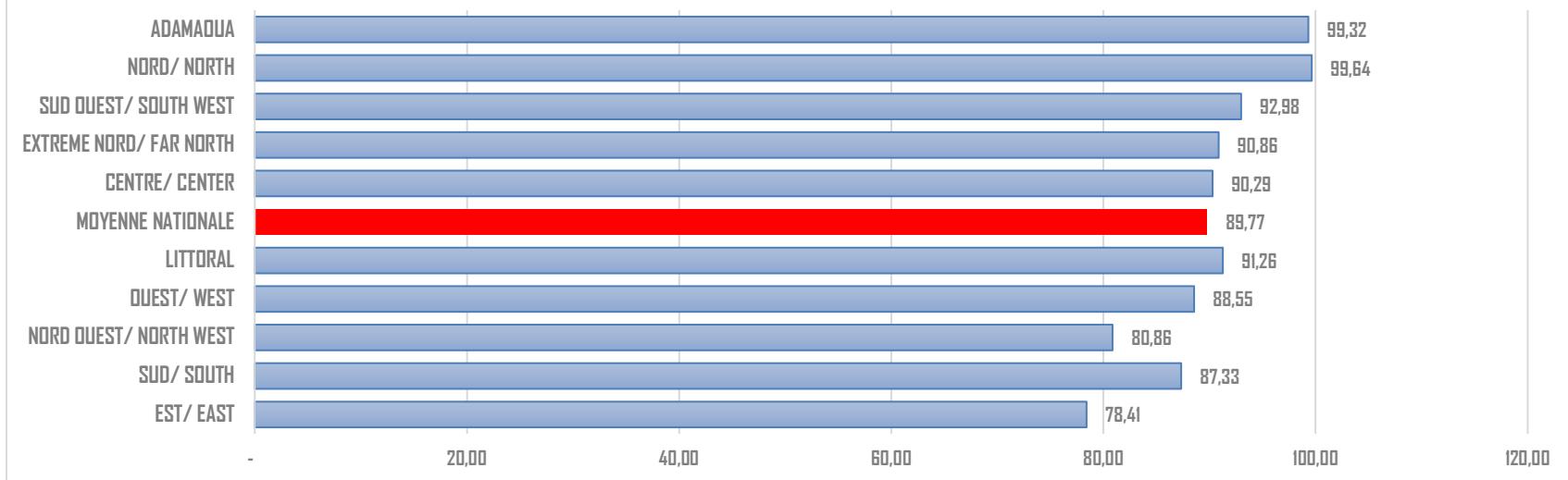
The above graph shows that the North Region has the best performance in terms of physical implementation with a rate of 99.64%. However, the East Region has the lowest physical execution rate of 78.41%.

(i) Comparative analysis at national level

The graph below shows the ranking of the regions according to the performance achieved in terms of physical execution, compared to the national average (89.77%).

Graph 3: Ranking of Regions by performance (Physical execution rate in %)

Classement des Régions par performance



Source: MINEPAT

A.2. PRESENTATION OF THE IMPLEMENTATION SITUATION OF THE RLA INVESTMENT RESOURCES TRANSFERRED FOR THE YEAR 2020 PER REGION

1. ADAMAWA REGION

A) ANALYSIS PER PROGRAMME

For the 2020 budgetary year, the final investment allocation, spread over 23 programmes, transferred to the RLAs of the Adamawa region is CFAF 7.03 billion in payment appropriations. The programmes that received the largest allocations and their levels of execution in this resource transfer process are respectively:

- enhancing the decentralisation process, with a physical execution rate of 98.69% for an allocation of CFAF 2.03 billion
- universalisation of the primary cycle with a physical execution rate of 98.26% for an allocation of CFAF 1.01 billion
- rehabilitation, maintenance and upkeep of roads and other infrastructure, with a physical execution rate of 100% for an allocation of CFAF 526.30 million
- the modernisation of rural and production infrastructures, with a physical execution rate of 99.9% for an allocation of CFAF 500 million;

These programmes represent a budgetary envelope of CFAF 4.33 billion, or 61.59% of the total budgetary envelope allocated to the Region.

B) ANALYSIS PER MANAGEMENT METHOD

The analysis of project execution by management mode shows that projects managed by the Mayors of the Adamawa Region and financed by Punctual Credit Delegations represent a budgetary envelope of CFAF 526.30 million. The said projects, whose physical execution rate is 98.84%, show the lowest physical execution rate compared to projects financed by Automatic Delegations (100.00%) or Resources transferred within the framework of competence transfer (99.01%).

The level of execution of projects financed by One-off Delegations of Appropriations is explained by the insufficient maturity of these projects.

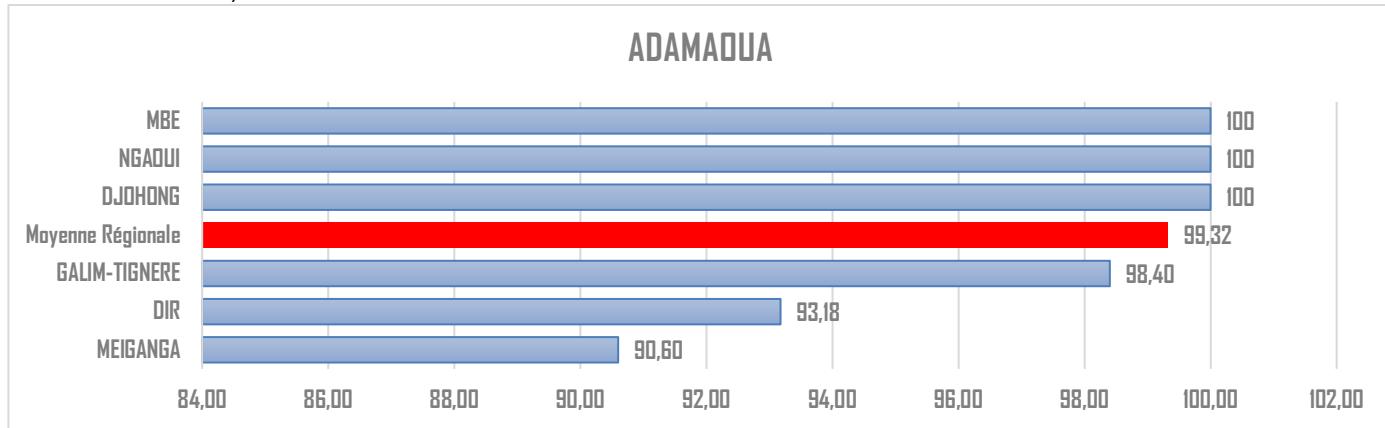
C) SOME ACHIEVEMENTS IN THE ADAMAWA REGION

- During the 2020 financial year, the resources transferred to the Councils of the Adamawa Region made it possible to carry out the following projects, among others
 - construction of seventy-five (75) storage warehouses ;
 - renovation of a mini power plant with a capacity of over 5 MW
 - renovation of a mini power plant with a capacity of less than 5 MW;
 - acquisition of eight hundred and twelve (812) table benches;
 - construction of one (01) vaccine park;
 - construction of nine (09) bridges.

D) ANALYSIS OF THE PERFORMANCE OF THE COUNCILS IN THE REGION

The Adamawa region benefited from an allocation of CFAF 7.03 billion (revised CP allocation) under the Transferred Resources of the 2020 GDP, of which the projects were executed up to 99.32%. The graph below shows the performance ranking of the Councils in the region compared to the regional average.

Graph 15: Classification of the first three (03) and last three (03) Councils in relation to the regional average (Physical execution rate in %)



Out of the twenty-one (21) Councils in the Adamawa region, fifteen (15) Councils have a physical execution rate of 100%.

2. CENTRE REGION

A) ANALYSIS PER PROGRAMME

For the 2020 budget year, the final investment allocation, spread over 27 programmes, transferred to the RLAs of the Centre region is CFAF 19.45 billion in payment appropriations. The programmes that received the largest allocations and their levels of execution in this process of transferring resources are respectively:

- enhancing the decentralisation process, with a physical execution rate of 95.63% for an allocation of CFAF 7.00 billion
- the rehabilitation, maintenance and upkeep of roads and other infrastructure, with a physical execution rate of 94.10% for an allocation of CFAF 2.31 billion
- improvement of the urban environment, with a physical execution rate of 85.46% for an allocation of CFAF 2.13 billion
- the universalisation of the primary cycle with a physical execution RATE of 96.26% for an allocation of CFAF 1.57 billion;
- access to energy, with a physical execution rate of 92.82% for an allocation of CFAF 1.05 billion.

These programmes represent a budgetary envelope of CFAF 14.06 billion, or 72.29% of the overall budgetary envelope allocated to the region.

B) ANALYSIS PER MANAGEMENT METHOD

The analysis of the execution of projects by management mode shows that projects managed by the Mayors of the Centre Region and financed by the Punctual Delegations of credits, represent a budgetary envelope of CFAF 706.84 million. The said projects, whose physical execution rate is 75.49%, show the lowest physical execution rate compared to the projects financed by the resources transferred within the context of competence transfer (95.12%).

The level of execution of projects financed by the One-off Appropriations Delegations is explained by the insufficient maturity of these projects.

C) SOME ACHIEVEMENTS IN THE CENTRE REGION

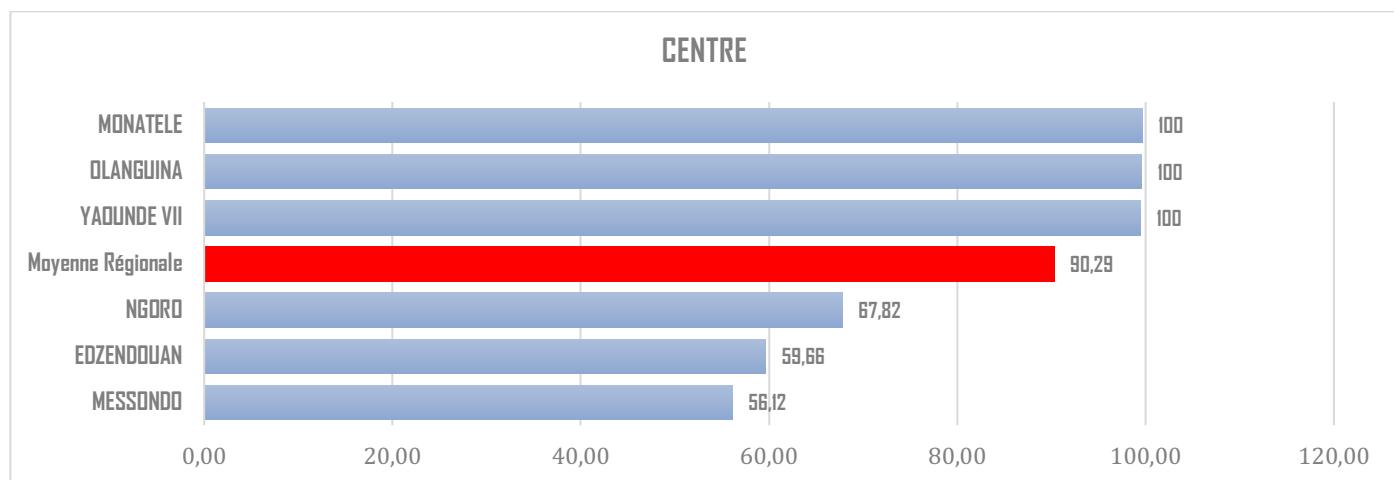
During the 2020 financial year, the resources transferred to Councils of the Adamawa Region mainly enabled, among others, the realisation of the following projects:

- construction of an animal husbandry centre;
- acquisition of forty-seven (47) solar panels;
- installation of one hundred and forty-eight (148) solar street lamps;
- acquisition of one thousand and thirty (1,030) table benches;
- construction of one (01) vaccinogenics park;
- construction of nine (19) bridges.

D) PERFORMANCE ANALYSIS OF COUNCILS IN THE RÉGION

The Centre region received an allocation of FCFA 19.453 billion (revised PA allocation) under the Transferred Resources of the 2020 GDP, for an overall physical execution rate of 90.29%. The graph below shows the performance classification of the Councils in the region compared to the regional average.

Graph 16: Classification of the first three (03) and last three (03) Councils in relation to the regional average (Physical execution rate in %)



Of the seventy (70) Councils in the Central Region, twenty-two (22) Councils have a 100% physical execution rate.

3. EAST REGION

A) ANALYSIS PER PROGRAMME

For the 2020 budgetary year, the final investment allocation, spread over 25 programmes, transferred to the RLAs of the Eastern Region is CFAF 9.18 billion in payment credits. The programmes that received the largest allocations and their levels of execution in this process of transferring resources are respectively:

- enhancing of the decentralisation process, with a physical execution rate of 78.17% for an allocation of CFAF 3.30 billion
- universalisation of primary education, with a physical implementation rate of 87.18% for an allocation of CFAF 1.45 billion
- rehabilitation, maintenance and upkeep of roads and other infrastructure, with a physical execution rate of 82.55% for an allocation of CFAF 914.10 million;
- modernisation of rural and production infrastructures, with a physical execution rate of 66.34% for an allocation of CFAF 339.00 million.

These programmes represent a budgetary envelope of CFAF 6.00 billion, i.e. 65.39% of the overall budgetary envelope allocated to the region.

B) ANALYSIS PER MANAGEMENT METHOD

The analysis of project execution by management mode shows that projects managed by the Mayors of the Adamawa Region and financed by resources transferred within the framework of the transfer of competence, represent a budgetary envelope of CFAF 9.16 billion. The said projects, with a physical execution rate of 82.76%, show the lowest physical execution rate compared to projects financed by the Punctual Credit Delegations (100.00%).

The level of execution of projects financed by resources transferred within the framework of the transfer of competence can be explained, in part, by the insufficient collaboration between the communal executives of the East Region and the officials in charge of devolved services of the authorities that transferred the competences.

C) SOME ACHIEVEMENTS IN THE EAST REGION

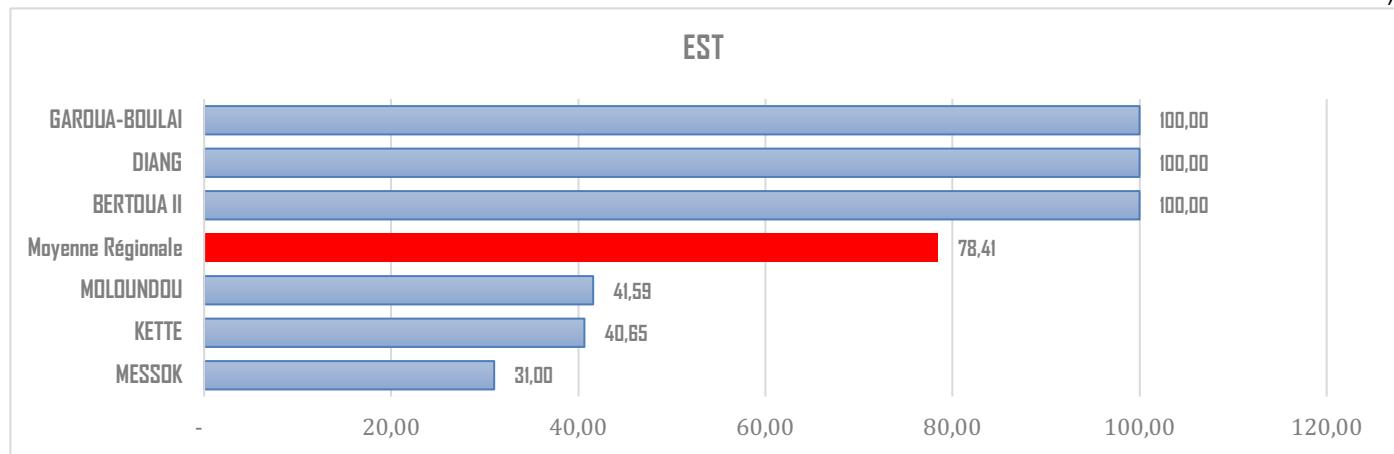
During the 2020 financial year, the resources transferred to the Councils of the Eastern Region were used mainly for the following projects, among others:

- construction of an animal husbandry centre
- construction of a wholesale market;
- construction of one (01) vaccine park;
- construction of seven (07) bridges.

D) PERFORMANCE ANALYSIS OF COUNCILS IN THE REGION

The overall level of physical implementation of projects under the Transferred Resources of the PID 2020 in the Eastern Region is 78.41%, for a revised allocation in PA of FCFA 9.18 billion. The graph below presents the performance ranking of the Councils in the region compared to the regional average.

Graph 17: Classification of the first three (03) and last three (03) Councils in relation to the regional average (physical execution rate in %)



4. FAR NORTH REGION

A) ANALYSIS PER PROGRAMME

For the 2020 budgetary year, the final investment allocation, spread over 23 programmes, transferred to the RLAs of the Far North region is CFAF 14.00 billion in payment appropriations. The programmes that received the largest allocations and their levels of execution in this process of transferring resources are respectively:

- enhancing the decentralisation process, with a physical execution rate of 95.61% for an allocation of CFAF 4.7 billion;
- universalisation of primary education, with a physical execution rate of 97.40% for an allocation of CFAF 2.44 billion;
- rehabilitation, maintenance and repair of roads and other infrastructure, with a physical execution rate of 93.08% for an allocation of CFAF 1.30 billion;
- access to energy, with a physical execution rate of 87.62% for an allocation of CFAF 555.00 million.

These programmes represent a budgetary envelope of CFAF 9.00 billion, i.e. 64.29% of the overall budgetary envelope allocated to the region.

B) ANALYSIS PER MANAGEMENT METHOD

The analysis of the execution of projects by management mode shows that projects managed by the Mayors of the Far North Region and financed by the One-off Delegations of Credits have a physical execution rate of 91.91%. This physical execution rate is lower when compared to the physical execution rate of projects financed by resources transferred under the transfer of competence (95.02%).

The level of execution of projects financed by the One-off Delegations of Credits is explained by the insufficient maturity of these projects.

C) SOME ACHIEVEMENTS IN THE FAR NORTH REGION

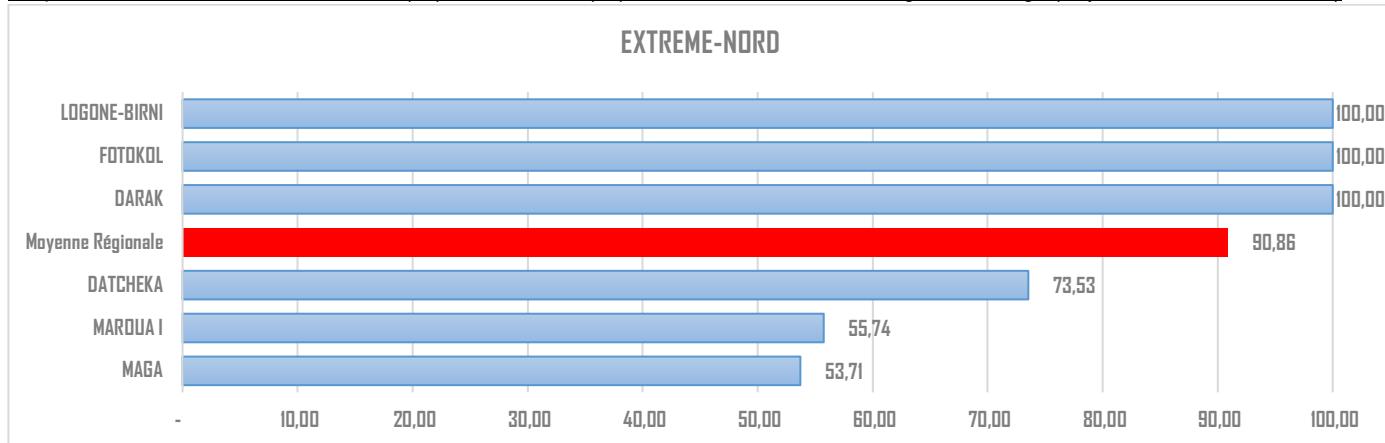
During the 2020 financial year, the resources transferred to the Councils of the Far North Region were mainly used to implement the following projects, among others:

- installation of one hundred and nine (109) solar street lamps;;
- acquisition of four thousand two hundred and twenty-six (4,226) table benches;
- construction of one (01) vaccine park;
- construction of six (06) bridges.

D) PERFORMANCE ANALYSIS OF COUNCILS IN THE REGION

The Far North region benefited from an allocation of CFAF 14.00 billion (revised PA allocation) under the Transferred Resources of the 2020 GDP, for an overall rate of physical execution of projects of 90.86%. The graph below shows the performance ranking of the Councils in the region compared to the regional average.

Graph 18: Classification of the first three (03) and last three (03) Councils in relation to the regional average (Physical execution rate in %)



Of the forty-seven (47) Councils in the Far North Region, nine (09) Councils have a physical execution rate of 100%.

5. LITTORAL REGION

A) ANALYSIS PER PROGRAMME

For the 2020 budgetary year, the final investment allocation, spread over 27 programmes, transferred to the RLAs of the Littoral region is CFAF 7.70 billion in payment credits. The programmes that received the largest allocations and their levels of execution in this process of resource transfer are respectively:

- enhancing the decentralisation process, with a physical execution rate of 93.81% for an allocation of CFAF 3.40 billion
- rehabilitation, maintenance and upkeep of roads and other infrastructure, with a physical execution rate of 83.94% for an allocation of CFAF 1.13 billion
- universalisation of primary education with a physical execution rate of 100.00% for an allocation of CFAF 420.95 million
- access to drinking water and liquid sanitation, with a physical execution rate of 96.06% for an allocation of CFAF 389.00 million.

These programmes represent a budgetary envelope of CFAF 5.34 billion, i.e. 69.35% of the total budgetary envelope allocated to the region.

B) ANALYSIS PER MANAGEMENT METHOD

The analysis of project execution by management mode shows that projects managed by the Mayors of the Littoral Region and financed by resources transferred under the transfer of competence have a physical execution rate of 94.69%. This physical execution rate is lower when compared to the physical execution rate of projects financed by the One-off Delegations of Credits (99.56%).

The level of execution of projects financed by resources transferred within the framework of the transfer of competence is explained, in part, by the insufficient collaboration between the communal executives of the Littoral Region and the heads of the devolved services of departments that have transferred competence.

C) SOME ACHIEVEMENTS IN THE LITTORAL REGION

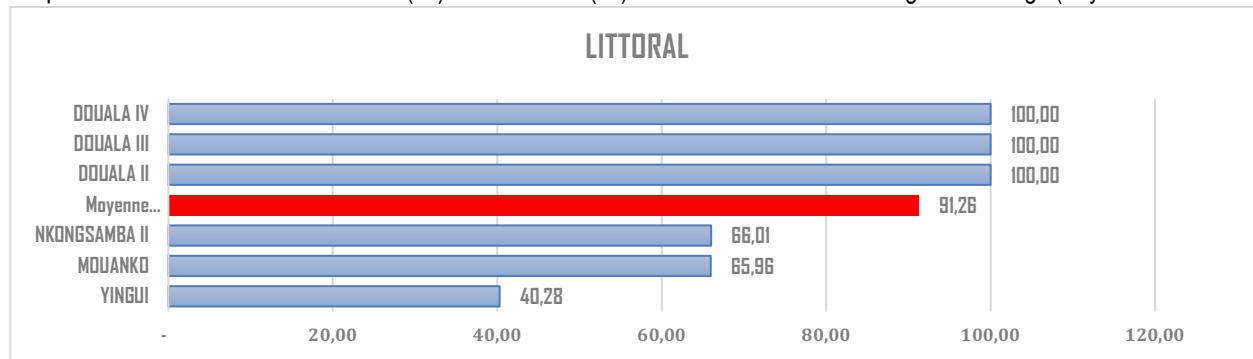
During the 2020 financial year, the resources transferred to the Councils of the Littoral Region mainly enabled the realisation of the following projects, among others

- construction of an animal husbandry centre ;
- acquisition of eight hundred and three thousand one hundred and fifty-two (3,152) table benches
- construction of five (05) bridges.

D) ANALYSIS OF THE PERFORMANCE OF COUNCILS IN THE REGION

The Transferred Resources allocation of the PIB in the Littoral region, for the 2020 financial year (revised PA allocation) is CFAF 7.70 billion, for an overall physical implementation rate of 91.26%. The graph below shows the performance ranking of the Councils in the region compared to the regional average.

Graph 19: Classification of the first three (03) and last three (03) Councils in relation to the regional average (Physical execution rate in %)



6. NORTH REGION

A) ANALYSIS PER PROGRAMME

For the 2020 budgetary year, the final investment allocation, spread over 25 programmes, transferred to the RLAs of the North Region is CFAF 7.92 billion in payment appropriations. The programmes that received the largest allocations and their levels of execution in this process of transferring resources are respectively:

- enhancing the decentralisation process, with a physical execution rate of 99.69% for an allocation of CFAF 2.10 billion
- the universalisation of primary education, with a physical execution rate of 100.00% for an allocation of CFAF 1.31 billion
- modernisation of rural and production infrastructures, with a physical execution rate of 99.79% for an allocation of CFAF 904.40 million
- governance and institutional support in the agriculture and rural development sub-sector, with a physical execution rate of 100.00% for an allocation of CFAF 260.00 million.

These programmes represent a budgetary envelope of CFAF 4.57 billion, or 57.75% of the total budgetary envelope allocated to the region.

B) ANALYSIS PER MANAGEMENT METHOD

The analysis of the execution of projects by management mode shows that the projects managed by the Mayors of the North Region and financed by the resources transferred within the framework of the transfer of competence, represent a budgetary envelope of CFAF 7.90 billion. The said projects, whose physical execution rate is 98.41%, show the lowest physical execution rate compared to the projects financed by the One-off Credit Delegations (100.00%).

The level of execution of projects financed by the Resources transferred within the framework of the transfer of competence is explained, in part, by the insufficient collaboration between the communal executives of the North Region and the persons in charge of the devolved services of the authorities having transferred the competence.

C) SOME ACHIEVEMENTS IN THE NORTH REGION

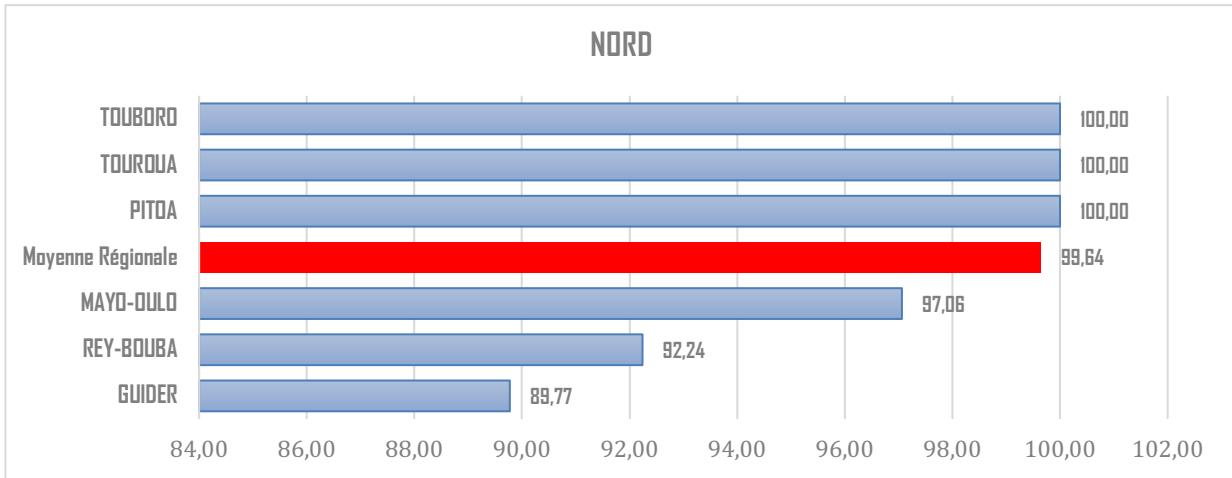
During the 2020 financial year, the resources transferred to the Councils of the North Region made it possible to carry out the following projects, among others:

- construction of a zootechnical centre;
- construction of one (01) vaccine park;
- construction of five (05) bridges.

D) ANALYSIS OF THE PERFORMANCE OF COUNCILS IN THE REGION

The North Region received an allocation of CFAF 7.92 billion (revised PA allocation) under the Transferred Resources of the 2020 PIB, for an overall physical execution rate of 99.64%. The graph below shows the performance classification of the Councils in the region compared to the regional average.

Graph 20: Classification of the first three (03) and last three (03) Councils in relation to the regional average (Physical execution rate in %)



Sur les vingt et une (21) Councils de la région du NORTH, dix (10) Councils affichent un Physical execution ratede 100%.

7. NORTH-WEST REGION

A) ANALYSIS PER PROGRAMME

For the 2020 budgetary year, the final investment allocation, spread over 23 programmes, transferred to the RLAs of the North West region is CFAF 7.86 billion in payment credits. The programmes that received the largest allocations and their levels of execution in this process of transferring resources are respectively:

- enhancing the decentralisation process, with a physical execution rate of 85.13% for an allocation of CFAF 3.40 billion
- rehabilitation, maintenance and repair of roads and other infrastructure, with a physical execution rate of 74.11% for an allocation of CFAF 1.16 billion
- universalisation of primary education with a physical execution rate of 76.61% for an allocation of CFAF 641.55 million;
- access to potable water and liquid sanitation, with a physical execution rate of 79.46% for an allocation of CFAF 517.50 million.

These programmes represent a budgetary envelope of CFAF 5.72 billion, i.e. 72.75% of the total budgetary envelope allocated to the region.

B) ANALYSIS PER MANAGEMENT METHOD

The analysis of project implementation by management mode shows that the projects managed by the Mayors of the North West Region are only financed by the resources transferred in the context of the transfer of competence.

C) ANALYSIS PER ECONOMIC TYPE

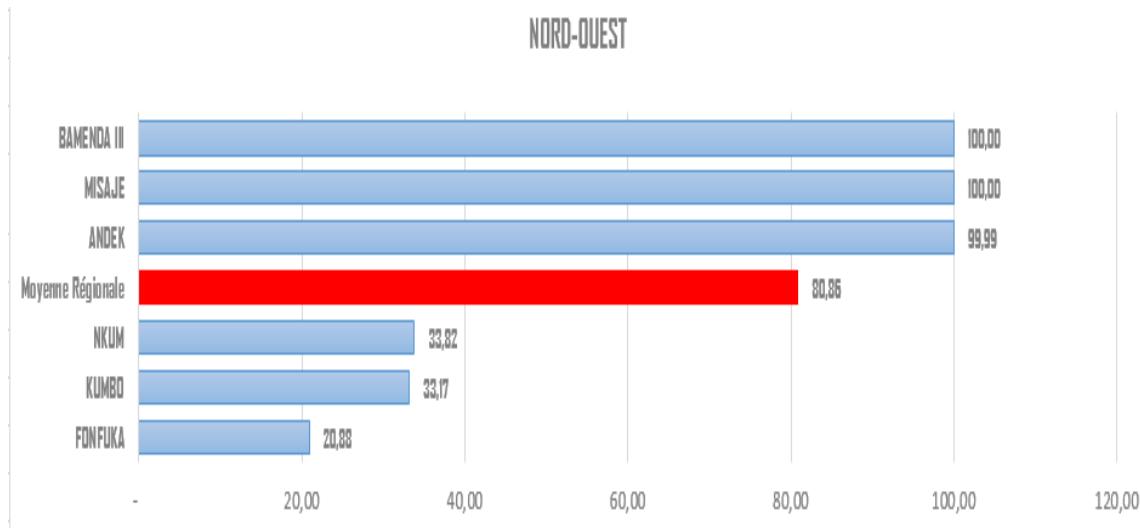
In the financial year 2020, the resources transferred to the Councils of the North West Region were mainly used to carry out the following projects, among others:

- construction of an animal husbandry centre ;
- construction of two (02) water supplies;
- construction of one (01) vaccine park;
- construction of six (06) bridges.

D) PERFORMANCE ANALYSIS OF COUNCILS IN THE REGION

The overall physical implementation level of the projects under the Transferred Resources of the PIB 2020 in the North West region is 80.86%, for a revised allocation of CFAF 7.86 billion. The graph below shows the performance classification of the Councils in the region compared to the regional average.

Graph 21: Classification of the first three (03) and last three (03) Councils in relation to the regional average (Physical Execution RATE in %)



8. WEST REGION

A) ANALYSIS PER PROGRAMME

For the 2020 budgetary year, the final investment allocation, spread over 27 programmes, transferred to the RLAs of the WEST region is CFAF 10.56 billion in payment credits. The programmes that received the largest allocations and their levels of execution in this process of transferring resources are respectively:

- enhancing the decentralisation process, with a physical execution rate of 93.71% for an allocation of CFAF 4.00 billion
- rehabilitation, maintenance and upkeep of roads and other infrastructure, with a physical execution rate of 87.48% for an allocation of CFAF 1.29 billion
- universalisation of primary education with a physical execution rate of 94.47% for an allocation of CFAF 837.85 million;
- modernisation of rural and production infrastructures, with a physical execution rate of 84.69% for an allocation of CFAF 774.00 million.

These programmes represent a budgetary envelope of CFAF 6.90 billion, i.e. 65.35% of the total budgetary envelope allocated to the region.

B) ANALYSIS PER MANAGEMENT METHOD

The analysis of the execution of projects by management mode shows that projects managed by the Mayors of the WEST Region and financed by the Punctual Delegations of credits, represent a budgetary envelope of FCFA 292.68 million. The said projects, whose physical execution rate is 61.31%, show the lowest physical execution rate compared to the projects financed by the resources transferred within the framework of the transfer of competence (92.56%).

The level of execution of projects financed by the One-off Credit Delegations is explained by the insufficient maturity of these projects.

C) ANALYSE PAR NATURE ÉCONOMIQUE

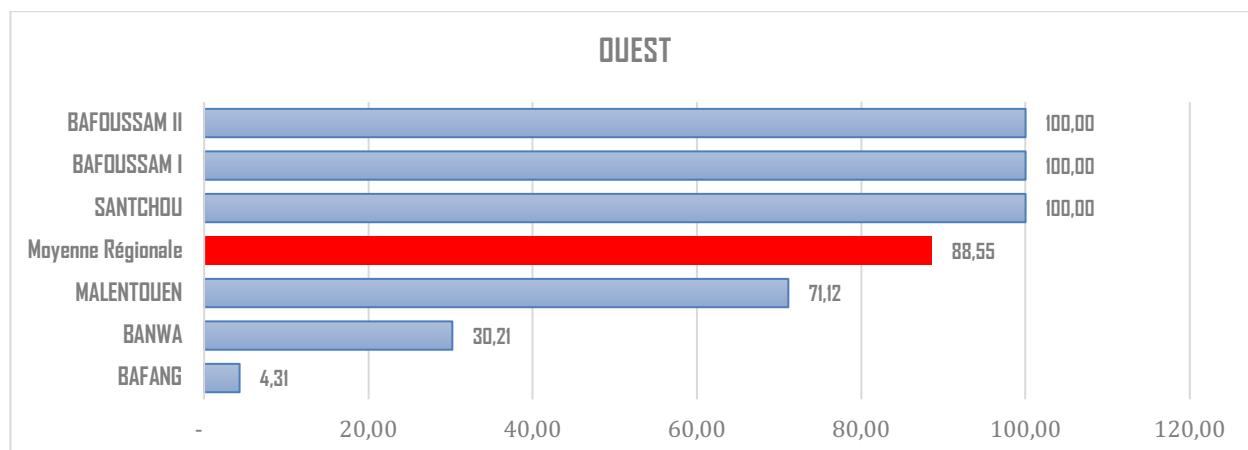
In the financial year 2020, the resources transferred to the Councils of the West Region were used mainly to carry out the following projects, among others:

- construction of an animal husbandry centre;
- construction of five (05) water conveyances;
- construction of twelve (12) water conveyances;
- acquisition of three hundred and seventy-six (376) tables and benches;
- construction of one (01) vaccine park;
- construction of four (04) bridges.

D) PERFORMANCE ANALYSIS OF COUNCILS IN THE REGION

The Transferred Resources allocation of PIB in the West Region is CFAF 10.56 billion (revised PA allocation), for an overall physical project execution rate of 88.55%. The graph below presents the performance ranking of Councils in the region compared to the regional average.

Graph 11: Classification of the first three (03) and last three (03) Councils in relation to the regional average (Physical execution rate in %)



Of the forty (40) Councils in the West Region, eight (08) Councils have a physical execution rate of 100%.

9. SOUTH REGION

A) ANALYSIS PER PROGRAMME

For the 2020 budgetary year, the final investment allocation, spread over 27 programmes, transferred to the RLAs of the South region is CFAF 7.94 billion in payment credits. The programmes that received the largest allocations and their levels of execution in this process of transferring resources are respectively:

- enhancing the decentralisation process, with a physical execution rate of 90.41% for an allocation of CFAF 2.90 billion
- the rehabilitation, maintenance and repair of roads and other infrastructure, with a physical execution rate of 92.79% for an allocation of CFAF 1.42 billion
- universalization of the primary cycle with a physical execution rate of 91.73% for an allocation of CFAF 574.15 million;
- access to energy, with a physical execution rate of 91.13% for an allocation of CFAF 410.00 million;

These programmes represent a budgetary envelope of CFAF 5.30 billion, i.e. 66.80% of the total budgetary envelope allocated to the region.

B) ANALYSIS PER MANAGEMENT METHOD

The analysis of the execution of projects by management mode shows that projects managed by the Mayors of the South Region and financed by the One-off Delegations of credits, represent a budgetary envelope of CFAF 447.74 million. The said projects, whose physical execution ratio amounts to 84.55%, show the lowest physical execution ratio compared to projects financed by resources transferred within the framework of the transfer of competence (92.18%).

The level of execution of projects financed by the One-off Credit Delegations is explained by the insufficient maturity of these projects.

C) ANALYSIS PER ÉCONOMIC TYPE

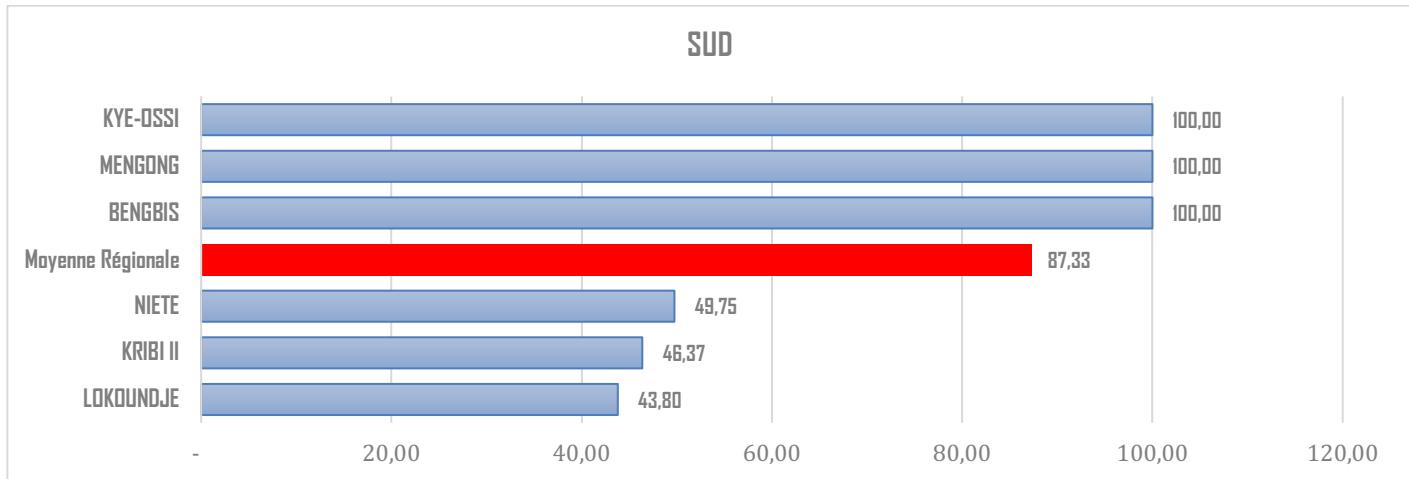
During the financial year 2020, the resources transferred to the Councils of the South Region mainly allowed the realisation of the following projects, among others

- construction of an animal husbandry centre ;
- construction of three (03) water conveyances;
- construction of a power station with a capacity of over 5 MW;
- acquisition of five hundred (500) table benches;
- construction of a solar power plant;
- construction of three (03) bridges.

D) PERFORMANCE ANALYSIS OF THE REGION'S COUNCILS

The revised allocation in PA of the Transferred Resources of the 2020 PIB in the South Region amounts to CFAF 7.94 billion, for an overall project Physical execution rate of 87.33%. The graph below presents the performance ranking of the Councils in the region compared to the regional average.

Graph 12: Classification of the first three (03) and last three (03) Councils in relation to the regional average (Physical execution rate in %)



10. SOUTH-WEST REGION

A) ANALYSIS PER PROGRAMME

For the 2020 budgetary year, the final investment allocation, spread over 25 programmes, transferred to the RLAs of the South West region is CFAF 7.60 billion in payment credits. The programmes that received the largest allocations and their levels of execution in this process of transferring resources are respectively:

- deepening the decentralisation process, with a physical execution rate of 91.19% for an allocation of CFAF 3.10 billion
- the rehabilitation, maintenance and repair of roads and other infrastructure, with a physical implementation rate of 96.77% for an allocation of CFAF 1.32 billion
- the universalisation of primary education with a physical execution rate of 95.60% for an allocation of CFAF 628.40 million;
- access to energy, with a physical execution rate of 91.00% for an allocation of CFAF 340.00 million.

These programmes represent a budgetary envelope of CFAF 5.39 billion, or 70.89% of the overall budgetary envelope allocated to the region.

B) ANALYSIS PER MANAGEMENT METHOD

The analysis of the execution of projects by management mode shows that the projects managed by the Mayors of the South West Region and financed by the resources transferred within the framework of the transfer of competence, represent a budgetary envelope of CFAF 7.26 billion. The said projects, whose physical execution rate is 93.33%, show the lowest physical execution rate compared to the projects financed by the One-off Credit Delegations (100.00%). The level of execution of projects financed by the Resources transferred within the framework of the transfer of competence is explained, in part, by the insufficient collaboration between the council executives of the South West Region and the officials in charge of the devolved services of the authorities having transferred the competences.

C) ANALYSIS PER ÉCONOMIC TYPE

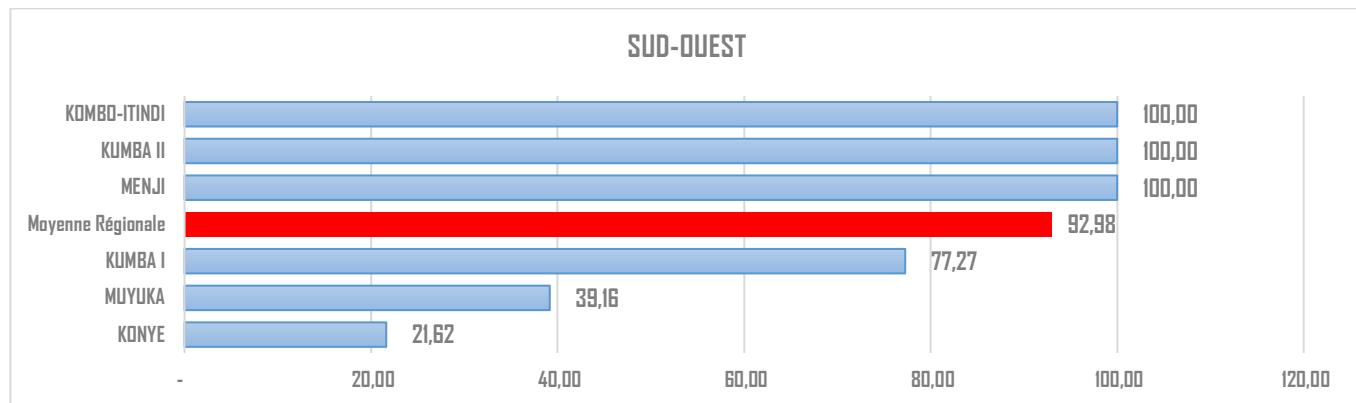
In the financial year 2020, the resources transferred to the Councils of the South West Region were mainly used to execute the following projects, among others:

- construction of an animal husbandry centre ;
- construction of three (03) water supply systems;
- construction of a solar power plant;
- construction of six (06) bridges.

D) PERFORMANCE ANALYSIS OF THE REGION'S COUNCILS

The South West Region received an allocation of CFAF 7.60 billion (revised PA allocation) under the Transferred Resources of the 2020 GDP, for an overall project Physical execution rate of 92.98%. %. The graph below shows the performance ranking of the Councils in the region compared to the regional average.

Graph 13: Classification of the first three (03) and last three (03) Councils in relation to the regional average (Physical execution rate in %)



Nine (09) of the thirty-one (31) Councils in the South West Region have a Physical Execution Rate of 100%.

A.3. MAIN DIFFICULTIES FACED IN THE IMPLEMENTATION OF TRANSFERRED RESOURCES

This part is reserved for the summary of difficulties encountered in the implementation of the resources transferred from the GDP and the corrective measures suggested in the various monitoring bodies.

Table 25: Summary of difficulties noted in the physical-financial execution of the RT of the 2020 PIB and recommendations for the 2020 financial year.

N°	Findings/ Difficulties	Recommendations/prospects
1	Poor appropriation of procedures relating to the public procurement code and the PM/CG decree on the maturation of public investment projects by certain actors in the execution chain in the RLA.	Capacity building of actors concerned in RLA.
2	Irregular holding of sessions of the Council Technical Committees in some RLA	Reinforce the awareness of communal executives on the need to organise, within the regulatory timeframe, the sessions of the participatory monitoring technical committees in the RLA.
3	Poor feedback on the contracting and execution of public investment projects in some RLA	Raise the awareness of Mayors on the feedback of information on the contractualisation and execution of projects in the various GDP monitoring bodies (monthly consultation framework around the Prefects and Council Technical Committees), in accordance with the regulatory instruments.
4	Delay in the execution of some projects due to non-compliance with the contracting plan for these projects in some RLAs, leading to the foreclosure of appropriations.	<ul style="list-style-type: none"> - Urge Mayors to respect the deadlines (procurement plan, budgetary calendar); - Include the allocations relating to the assumption of responsibility for the expenditure of the said projects in the GDP of the following financial year of the administrations that have transferred the competences.
5	Low interest in submitting certain PIB projects allocated to the RLAs due to the limited resources allocated to these projects in certain localities.	Take into account certain specificities relating to the isolation of localities in the budgeting of projects allocated to the RLA.
6	Non-involvement of certain sector bodies in the process of drawing up the tender file of council managed projects	Sensitise the sector bodies to take an active part in the process of drawing up the tender files of projects under communal management
7	Low level of maturation (no site, contentious site, insufficient credit, errors on expenditure authorisations, etc.) of some projects included in the 2019 RLA PIB	<ul style="list-style-type: none"> - Consider the possibility of changing the economic nature of projects locally when the need is proven by the heads of regional services under the diligence of the competent administrative authorities;
8	Some projects programmed in areas affected by the security crises are not being implemented because of the discouragement of bidders	<ul style="list-style-type: none"> - Include, in the budgets of the RLA (own funds), allocations for the maturation of projects.
9	Irregular presence of some RLA representatives in charge of project implementation at PIB execution monitoring meetings (consultation framework, monitoring committee, etc.)	Solicit the administrative authorities, Presidents of the Concertation Frameworks, to urge the representatives of RLA to participate actively in the said concertations.
10	Non-execution of road maintenance projects in some Councils.	Put in place mechanisms to accompany and monitor the execution of road maintenance projects in RLA with the strong involvement of local representatives of MINEPAT, MINMAP and MINTP with a view to removing obstacles to the execution of these projects.
11	Weak collaboration between RLA officials and some officials of the State Engineers administrations	Strengthen the collaboration between the RLA managers and the managers of the sectoral administrations State Engineers by means of

N°	Findings/ Difficulties	Recommendations/prospects
		consultation mechanisms chaired by administrative authorities

The following tables show the share of resources transferred to the RLA for each ministry.

Table 26: Status of transferred appropriations from PIB 2020 - ADAMAWA.

CHAPITRE	A.E-LF			CP-LF		
	2019	2020	Variation (%)	2019	2020	Variation (%)
14-MINAC	10 000 000	23 500 000	135,00	10 000 000	23 500 000	135,00
15-MINEDUB	1 262 394 000	1 352 800 000	7,16	1 262 394 000	1 352 800 000	7,16
16-MINSEP	0	30 000 000	10000%	0	30 000 000	10000%
21-MINCOMMERCE	40 000 000	40 000 000	0,00	40 000 000	40 000 000	0,00
23-MINTOURL	260 700 000	215 000 000	-17,53	260 700 000	215 000 000	-17,53
26-MINJEC	19 895 000	133 124 000	569,13	19 895 000	133 124 000	569,13
27-MINDDEL	2 100 000 000	2 100 000 000	0,00	2 100 000 000	2 100 000 000	0,00
28-MINEP	48 500 000	52 000 000	7,22	48 500 000	52 000 000	7,22
30-MINADER	268 000 000	700 000 000	161,19	268 000 000	700 000 000	161,19
31-MINEPIA	423 500 000	349 500 000	-17,47	423 500 000	349 500 000	-17,47
32-MINEE	75 000 000	287 000 000	282,67	75 000 000	287 000 000	282,67
33-MINFOF	20 000 000	40 000 000	100,00	20 000 000	40 000 000	100,00
35-MINEFOP	7 000 000	67 000 000	857,14	7 000 000	67 000 000	857,14
36-MINTP	583 331 700	581 700 000	-0,28	583 331 700	581 700 000	-0,28
38-MINHDU	90 000 000	40 000 000	-55,56	90 000 000	40 000 000	-55,56
39-MINPMEESA	50 500 000	46 000 000	-8,91	50 500 000	46 000 000	-8,91
40-MINSANTE	558 000 000	877 300 000	57,22	558 000 000	877 300 000	57,22
42-MINAS	18 500 000	32 000 000	72,97	18 500 000	32 000 000	72,97
43-MINPROFF	0	29 600 000	100,00	0	29 600 000	100,00
TOTAL	5 835 320 700	6 996 524 000	19,90	5 835 320 700	6 996 524 000	19,90

Source: DGB

Table 27: situation of appropriations transferred from PIB 2020–
CENTRE

CHAPITRE	A.E-LF			CP-LF		
	2019	2 020	Variation (%)	2019	2020	Variation (%)
14-MINAC	15 500 000	71 500 000	361,29	15 500 000	71 500 000	361,29
15-MINEDUB	1 688 848 200	1 980 380 000	17,26	1 688 848 200	1 980 380 000	17,26
16-MINSEP	125 000 000	145 000 000	16,00	125 000 000	145 000 000	16,00
21-MINCOMMERCE	105 000 000	200 000 000	90,48	105 000 000	200 000 000	90,48
23-MINTOURL	260 000 000	130 000 000	-50,00	260 000 000	130 000 000	-50,00
26-MINJEC	69 667 000	280 452 000	302,56	69 667 000	280 452 000	302,56
27-MINDEL	7 000 000 044	7 044 100 000	0,63	7 000 000 000	7 000 000 000	0,00
28-MINEP	56 500 000	71 000 000	25,66	56 500 000	71 000 000	25,66
30-MINADER	2 349 000 000	1 102 000 000	-53,09	2 349 000 000	1 102 000 000	-53,09
31-MINEPIA	322 500 000	283 344 000	-12,14	322 500 000	283 344 000	-12,14
32-MINEEE	1 655 999 000	1 608 000 000	-2,90	1 655 999 000	1 583 000 000	-4,41
33-MINFOF	88 338 000	40 000 000	-54,72	88 338 000	40 000 000	-54,72
35-MINEFOP	31 000 000	67 000 000	116,13	31 000 000	67 000 000	116,13
36-MINTP	2 977 909 000	2 467 400 000	-17,14	2 977 909 000	2 307 400 000	-22,52
38-MINHDU	890 000 000	2 533 763 000	184,69	800 000 000	2 533 763 000	216,72
39-MINPMEESA	144 000 000	162 000 000	12,50	144 000 000	162 000 000	12,50
40-MINSANTE	1 017 000 000	784 433 321	-22,87	1 017 000 000	784 433 321	-22,87
42-MINAS	97 000 000	156 000 000	60,82	97 000 000	156 000 000	60,82
43-MINPROFF	130 000 000	98 000 000	-24,62	130 000 000	98 000 000	-24,62
TOTAL	19 023 261 244	19 224 372 321	1,06	18 933 261 200	18 995 272 321	0,33

Source: DGB

Table 28 : situation of appropriations transferred from PIB 2020– EAST

CHAPITRE	A.E-LF			CP-LF		
	2019	2020	Variation (%)	2019	2020	Variation (%)
14-MINAC	8 000 000	16 500 000	106,25	8 000 000	16 500 000	106,25
15-MINEDUB	1 395 501 000	1 739 500 000	24,65	1 395 501 000	1 739 500 000	24,65
16-MINSEP	0	173 000 000	100,00	0	173 000 000	100,00
21-MINCOMMERCE	40 000 000	0	-100,00	40 000 000	0	-100,00
23-MINTOURL	75 000 000	300 000 000	300,00	75 000 000	300 000 000	300,00
26-MINJEC	19 384 000	250 011 000	1189,78	19 384 000	250 011 000	1189,78
27-MINDEL	3 300 000 000	3 300 000 000	0,00	3 300 000 000	3 300 000 000	0,00
28-MINEP	12 000 000	12 000 000	0,00	12 000 000	12 000 000	0,00
30-MINADER	579 000 000	579 000 000	0,00	579 000 000	579 000 000	0,00
31-MINEPIA	69 500 000	284 551 000	309,43	69 500 000	284 551 000	309,43
32-MINEE	1 444 800 000	675 575 000	-53,24	1 062 000 000	675 575 000	-36,39
33-MINFOF	20 000 000	0	-100,00	20 000 000	0	-100,00
35-MINEFOP	7 000 000	37 000 000	428,57	7 000 000	37 000 000	428,57
36-MINTP	1 006 664 100	914 100 000	-9,20	1 006 664 100	914 100 000	-9,20
38-MINHDU	180 000 000	190 000 000	5,56	180 000 000	190 000 000	5,56
39-MINPMEEESA	59 000 000	61 000 000	3,39	59 000 000	61 000 000	3,39
40-MINSANTE	412 564 000	537 000 000	30,16	412 564 000	537 000 000	30,16
42-MINAS	18 500 000	48 500 000	162,16	18 500 000	48 500 000	162,16
43-MINPROFF	0	44 600 000	100,00	0	44 600 000	100,00
TOTAL	8 646 913 100	9 162 337 000	5,96	8 264 113 100	9 162 337 000	10,87

Source: DGB

Table 29 : situation of appropriations transferred from PIB 2020– FAR NORTH

CHAPITRE	A.E-LF			CP-LF		
	2019	2020	Variation (%)	2019	2020	Variation (%)
14-MINAC	14 500 000	28 000 000	93,10	14 500 000	28 000 000	93,10
15-MINEDUB	2 022 086 000	2 940 850 000	45,44	2 022 086 000	2 940 850 000	45,44
16-MINSEP	35 000 000	0	-100,00	35 000 000	0	-100,00
21-MINCOMMERCE	40 000 000	40 000 000	0,00	40 000 000	40 000 000	0,00
23-MINTOURL	44 000 000	184 000 000	318,18	44 000 000	184 000 000	318,18
26-MINJEC	135 350 000	216 858 000	60,22	135 350 000	216 858 000	60,22
27-MINDEL	4 700 000 000	4 700 000 000	0,00	4 700 000 000	4 700 000 000	0,00
28-MINEP	171 000 000	171 000 000	0,00	171 000 000	171 000 000	0,00
30-MINADER	449 000 000	744 000 000	65,70	449 000 000	744 000 000	65,70
31-MINEPIA	885 000 000	668 751 000	-24,43	885 000 000	668 751 000	-24,43
32-MINEE	525 000 000	708 000 000	34,86	525 000 000	708 000 000	34,86
33-MINFOF	45 000 000	60 000 000	33,33	45 000 000	60 000 000	33,33
35-MINEFOP	53 800 000	37 000 000	-31,23	53 800 000	37 000 000	-31,23
36-MINTP	1 335 551 900	1 301 900 000	-2,52	1 335 551 900	1 301 900 000	-2,52
38-MINHDU	573 000 000	370 635 000	-35,32	573 000 000	370 635 000	-35,32
39-MINPMEEESA	58 000 000	50 000 000	-13,79	58 000 000	50 000 000	-13,79
40-MINSANTE	470 500 000	2 117 669 286	350,09	470 500 000	1 821 669 286	287,18
42-MINAS	29 500 000	107 500 000	264,41	29 500 000	107 500 000	264,41
43-MINPROFF	70 000 000	39 900 000	-43,00	70 000 000	39 900 000	-43,00
TOTAL	11 656 287 900	14 486 063 286	24,28	11 656 287 900	14 190 063 286	21,74

Source: DGB

Table 30 : situation of appropriations transferred from PIB 2020– LITTORAL

CHAPITRE	A.E-LF			CP-LF		
	2019	2020	Variation (%)	2019	2020	Variation (%)
14-MINAC	14 000 000	8 500 000	-39,29	14 000 000	8 500 000	-39,29
15-MINEDUB	1 042 046 800	475 620 000	-54,36	1 042 046 800	475 620 000	-54,36
16-MINSEP	0	45 000 000	100,00	0	45 000 000	100,00
21-MINCOMMERCE	46 458 000	40 000 000	-13,90	46 458 000	40 000 000	-13,90
23-MINTOURL	35 000 000	0	-100,00	35 000 000	0	-100,00
26-MINJEC	78 558 000	138 489 000	76,29	78 558 000	138 489 000	76,29
27-MINDDEL	3 400 000 000	3 400 000 000	0,00	3 400 000 000	3 400 000 000	0,00
28-MINEP	68 000 000	59 000 000	-13,24	68 000 000	59 000 000	-13,24
30-MINADER	662 000 000	416 000 000	-37,16	662 000 000	416 000 000	-37,16
31-MINEPIA	97 500 000	131 000 000	34,36	97 500 000	131 000 000	34,36
32-MINEE	505 808 000	921 450 000	82,17	505 808 000	921 450 000	82,17
33-MINFOF	0	40 000 000	100,00	0	40 000 000	100,00
35-MINEFOP	37 000 000	37 000 000	0,00	37 000 000	37 000 000	0,00
36-MINTP	1 014 664 800	1 131 358 000	11,50	1 014 664 800	1 131 358 000	11,50
38-MINHDU	340 000 000	465 000 000	36,76	340 000 000	465 000 000	36,76
39-MINPMEESA	51 000 000	50 000 000	-1,96	51 000 000	50 000 000	-1,96
40-MINSANTE	359 700 000	467 985 000	30,10	359 700 000	467 985 000	30,10
42-MINAS	35 000 000	66 500 000	90,00	35 000 000	66 500 000	90,00
43-MINPROFF	50 000 000	33 500 000	-33,00	50 000 000	33 500 000	-33,00
TOTAL	7 836 735 600	7 926 402 000	1,14	7 836 735 600	7 926 402 000	1,14

Source: DGB

Table 31: situation of appropriations transferred from PIB 2020– NORTH

CHAPITRE	A.E-LF			CP-LF		
	2019	2020	Variation (%)	2019	2020	Variation (%)
14-MINAC	5 500 000	12 000 000	118,18	5 500 000	12 000 000	118,18
15-MINEDUB	1 341 453 000	1 624 500 000	21,10	1 341 453 000	1 624 500 000	21,10
21-MINCOMMERCE	40 000 000	40 000 000	0,00	40 000 000	40 000 000	0,00
23-MINTOURL	165 300 000	0	-100,00	165 300 000	0	-100,00
26-MINJEC	30 655 000	120 000 000	291,45	30 655 000	120 000 000	291,45
27-MINDDEL	2 100 000 000	2 100 000 000	0,00	2 100 000 000	2 100 000 000	0,00
28-MINEP	77 000 000	71 000 000	-7,79	77 000 000	71 000 000	-7,79
30-MINADER	361 000 000	1 108 400 000	207,04	361 000 000	1 108 400 000	207,04
31-MINEPIA	218 000 000	337 000 000	54,59	218 000 000	337 000 000	54,59
32-MINEE	325 000 000	292 000 000	-10,15	325 000 000	292 000 000	-10,15
33-MINFOF	46 662 000	40 000 000	-14,28	46 662 000	40 000 000	-14,28
35-MINEFOP	115 668 000	49 753 000	-56,99	115 668 000	49 753 000	-56,99
36-MINTP	583 331 700	581 700 000	-0,28	583 331 700	581 700 000	-0,28
38-MINHDU	585 000 000	388 000 000	-33,68	376 000 000	388 000 000	3,19
39-MINPMEESA	55 000 000	61 000 000	10,91	55 000 000	61 000 000	10,91
40-MINSANTE	843 000 000	969 200 000	14,97	843 000 000	969 200 000	14,97
42-MINAS	19 000 000	37 000 000	94,74	19 000 000	37 000 000	94,74
43-MINPROFF	0	64 500 000	100,00	0	64 500 000	100,00
TOTAL	6 911 569 700	7 896 053 000	14,24	6 702 569 700	7 896 053 000	17,81

Source: DGB

Table 32: situation of appropriations transferred from PIB 2020– NORTH-WEST

CHAPITRE	A.E-LF			CP-LF		
	2019	2020	Variation (%)	2019	2020	Variation (%)
14-MINAC	15 000 000	21 500 000	43,33	15 000 000	21 500 000	43,33
15-MINEDUB	915 013 000	743 550 000	-18,74	915 013 000	743 550 000	-18,74
21-MINCOMMERCE	40 000 000	40 000 000	0,00	40 000 000	40 000 000	0,00
23-MINTOURL	100 000 000	100 000 000	0,00	100 000 000	100 000 000	0,00
26-MINJEC	78 990 000	134 858 000	70,73	78 990 000	134 858 000	70,73
27-MINDDEL	3 400 000 426	3 400 000 000	0,00	3 400 000 000	3 400 000 000	0,00
28-MINEP	18 000 000	26 000 000	44,44	18 000 000	26 000 000	44,44
30-MINADER	293 000 000	534 000 020	82,25	293 000 000	534 000 020	82,25
31-MINEPIA	250 000 000	284 000 000	13,60	250 000 000	284 000 000	13,60
32-MINEEE	504 073 000	717 500 000	42,34	504 073 000	717 500 000	42,34
33-MINFOF	0	20 000 000	100,00	0	20 000 000	100,00
35-MINEFOP	94 800 000	37 000 000	-60,97	94 800 000	37 000 000	-60,97
36-MINTP	1 079 441 800	1 156 700 000	7,16	1 079 441 800	1 156 700 000	7,16
38-MINHDU	260 000 000	235 000 000	-9,62	215 000 000	235 000 000	9,30
39-MINPMEEESA	78 000 000	67 000 000	-14,10	78 000 000	67 000 000	-14,10
40-MINSANTE	506 000 000	256 000 000	-49,41	506 000 000	256 000 000	-49,41
42-MINAS	27 500 000	59 000 000	114,55	27 500 000	59 000 000	114,55
43-MINPROFF	35 000 000	28 000 000	-20,00	35 000 000	28 000 000	-20,00
TOTAL	7 694 818 226	7 860 108 020	2,15	7 649 817 800	7 860 108 020	2,75

Source: DGB

Table 33: situation des crédits transférés du PIB 2020– WEST

CHAPITRE	A.E-LF			CP-LF		
	2019	2020	Variation (%)	2019	2020	Variation (%)
14-MINAC	12 000 000	33 500 000	179,17	12 000 000	33 500 000	179,17
15-MINEDUB	922 822 000	999 900 000	8,35	922 822 000	999 900 000	8,35
21-MINCOMMERCE	80 000 000	65 000 000	-18,75	65 000 000	65 000 000	0,00
23-MINTOURL	0	100 000 000	100,00	0	100 000 000	100,00
26-MINJEC	69 450 000	60 000 000	-13,61	69 450 000	60 000 000	-13,61
27-MINDDEL	4 000 000 000	4 000 000 027	0,00	4 000 000 000	4 000 000 000	0,00
28-MINEP	46 000 000	42 000 000	-8,70	46 000 000	42 000 000	-8,70
30-MINADER	785 000 000	930 000 000	18,47	785 000 000	930 000 000	18,47
31-MINEPIA	407 500 000	195 404 000	-52,05	407 500 000	195 404 000	-52,05
32-MINEEE	761 840 000	766 419 000	0,60	761 840 000	742 000 000	-2,60
33-MINFOF	20 000 000	20 000 000	0,00	20 000 000	20 000 000	0,00
35-MINEFOP	71 200 000	97 000 000	36,24	71 200 000	97 000 000	36,24
36-MINTP	1 244 264 000	1 286 064 053	3,36	1 244 264 000	1 286 064 053	3,36
38-MINHDU	909 000 000	1 146 975 000	26,18	754 000 000	867 975 000	15,12
39-MINPMEEESA	51 000 000	62 000 000	21,57	51 000 000	62 000 000	21,57
40-MINSANTE	858 500 000	715 912 393	-16,61	858 500 000	715 912 393	-16,61
42-MINAS	18 500 000	66 000 000	256,76	18 500 000	66 000 000	256,76
43-MINPROFF	0	89 500 000	100,00	0	89 500 000	100,00
TOTAL	10 257 076 000	10 675 674 473	4,08	10 087 076 000	10 372 255 446	2,83

Source: DGB

Table 34: situation des crédits transférés du PIB 2020– SOUTH

CHAPITRE	A.E-LF			CP-LF		
	2019	2 020	Variation (%)	2019	2020	Variation (%)
14-MINAC	10 000 000	8 000 000	-20,00	10 000 000	8 000 000	-20,00
15-MINEDUB	847 203 000	819 150 000	-3,31	847 203 000	819 150 000	-3,31
21-MINCOMMERCE	40 000 000	80 000 000	100,00	40 000 000	80 000 000	100,00
23-MINTOURL	0	141 000 000	100,00	0	141 000 000	100,00
26-MINJEC	64 990 000	67 000 000	3,09	64 990 000	67 000 000	3,09
27-MINDEL	2 900 000 000	2 900 000 000	0,00	2 900 000 000	2 900 000 000	0,00
28-MINEP	30 000 000	26 000 000	-13,33	30 000 000	26 000 000	-13,33
30-MINADER	386 000 000	501 000 000	29,79	386 000 000	501 000 000	29,79
31-MINEPIA	133 000 000	162 450 000	22,14	133 000 000	162 450 000	22,14
32-MINEE	487 868 000	601 368 000	23,26	487 868 000	601 368 000	23,26
33-MINFOF	40 000 000	0	-100,00	40 000 000	0	-100,00
35-MINEFOP	46 100 000	37 000 000	-19,74	46 100 000	37 000 000	-19,74
36-MINTP	825 553 300	1 621 835 947	96,45	825 553 300	1 421 836 000	72,23
38-MINHDU	155 000 000	250 000 000	61,29	155 000 000	250 000 000	61,29
39-MINPMEESA	71 000 000	61 000 000	-14,08	71 000 000	61 000 000	-14,08
40-MINSANTE	819 950 000	403 500 000	-50,79	819 950 000	403 500 000	-50,79
42-MINAS	19 000 000	41 500 000	118,42	19 000 000	41 500 000	118,42
43-MINPROFF	115 000 000	74 900 000	-34,87	115 000 000	74 900 000	-34,87
TOTAL	6 990 664 300	7 795 703 947	11,52	6 990 664 300	7 595 704 000	8,65

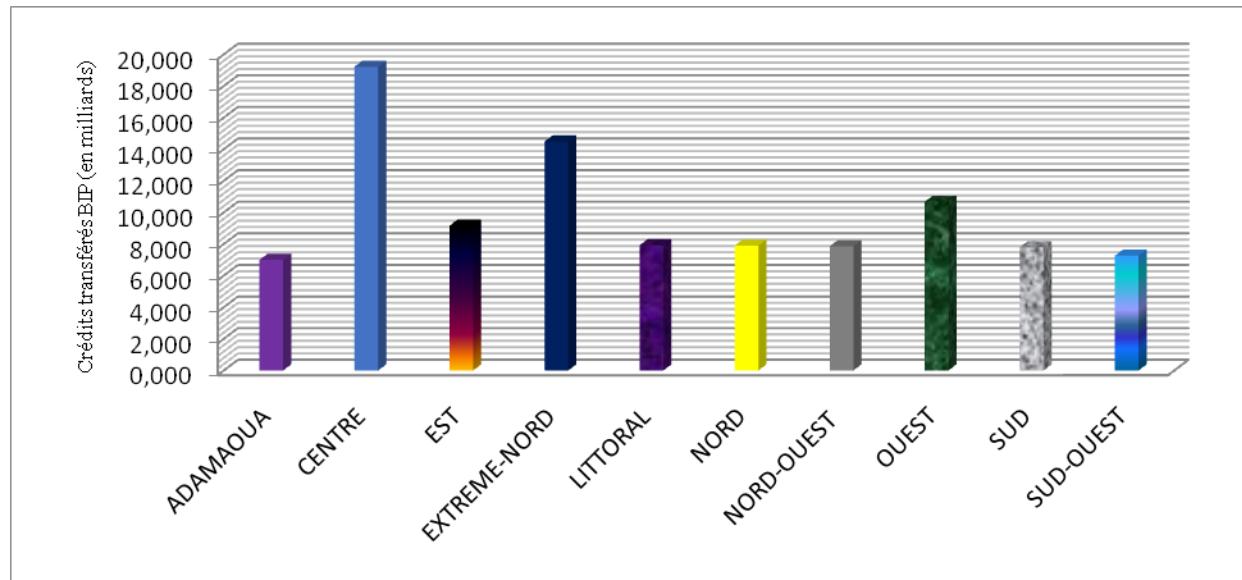
Source: DGB

Table 35: situation of appropriations transferred from PIB 2020– SOUTH-WEST

CHAPITRE	A.E-LF			CP-LF		
	2019	2 020	Variation (%)	2019	2020	Variation (%)
14-MINAC	5 500 000	2 500 000	-54,55	5 500 000	2 500 000	-54,55
15-MINEDUB	747 413 000	649 400 000	-13,11	747 413 000	649 400 000	-13,11
21-MINCOMMERCE	40 000 000	0	-100,00	40 000 000	0	-100,00
23-MINTOURL	260 000 000	30 000 000	-88,46	260 000 000	30 000 000	-88,46
26-MINJEC	69 913 000	129 854 000	85,74	69 913 000	129 854 000	85,74
27-MINDEL	3 100 000 000	3 100 000 000	0,00	3 100 000 000	3 100 000 000	0,00
28-MINEP	36 000 000	40 000 000	11,11	36 000 000	40 000 000	11,11
30-MINADER	502 000 000	361 000 000	-28,09	502 000 000	361 000 000	-28,09
31-MINEPIA	193 500 000	304 000 000	57,11	193 500 000	304 000 000	57,11
32-MINEE	363 500 000	524 393 000	44,26	363 500 000	524 393 000	44,26
33-MINFOF	20 000 000	40 000 000	100,00	20 000 000	40 000 000	100,00
35-MINEFOP	53 232 000	34 247 000	-35,66	53 232 000	34 247 000	-35,66
36-MINTP	1 171 108 700	1 317 241 947	12,48	1 171 108 700	1 317 241 947	12,48
38-MINHDU	275 000 498	279 000 000	1,45	275 000 000	279 000 000	1,45
39-MINPMEESA	50 500 000	50 000 000	-0,99	50 500 000	50 000 000	-0,99
40-MINSANTE	682 000 000	281 000 000	-58,80	682 000 000	281 000 000	-58,80
42-MINAS	30 000 000	60 000 000	100,00	30 000 000	60 000 000	100,00
43-MINPROFF	125 000 000	59 000 000	-52,80	125 000 000	59 000 000	-52,80
TOTAL	7 724 667 198	7 261 635 947	-5,99	7 724 666 700	7 261 635 947	-5,99

Source: DGB

Graph 22: summary of investment appropriations transferred to RLA in 2020



Analytical elements: It reveals that the Centre Region was the most provided, followed by the Far North and West Regions.

B. Budgetary appropriations transferred to the RLA, operating part

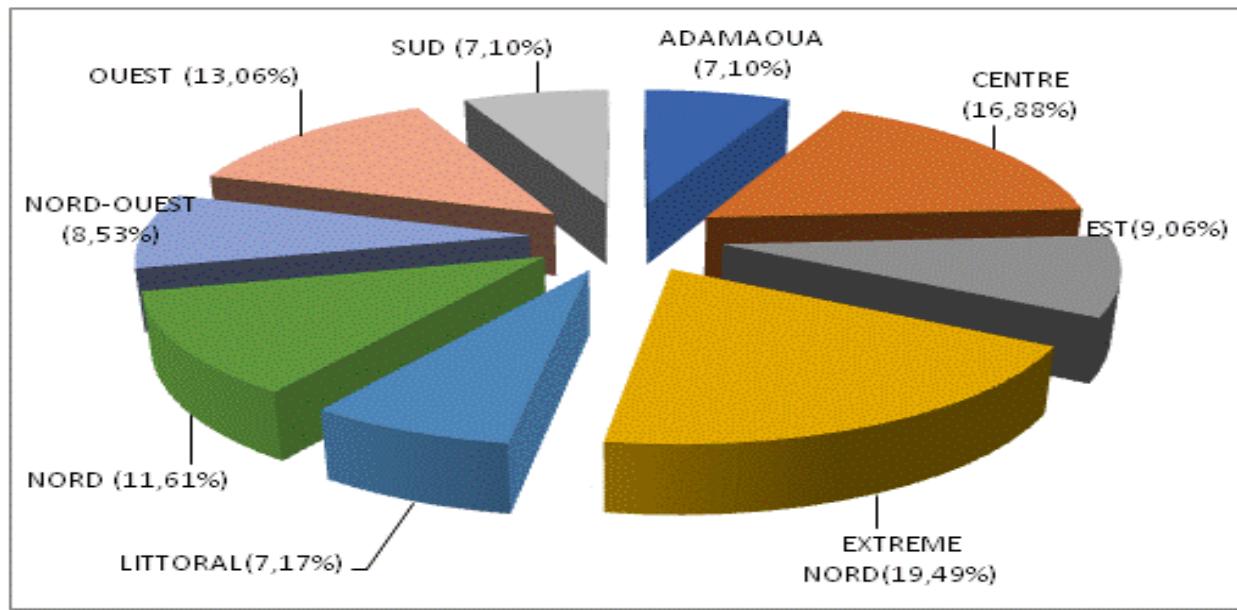
In 2020, approximately 12.4 billion from the state budget financed the activity and contributed to the growth and economic, social, cultural and sports development of local authorities.

Table 33: consolidated situation of transferred appropriations OB 2020

REGIONS	Autorisations d'engagement			Crédits de paiement		
	2019	2020	variation (%)	2019	2020	variation (%)
ADAMAOUA	419 730 500	488 000 500	16,27	419 730 500	488 000 500	16,27
CENTRE	1 929 768 000	1 160 393 000	-39,87	1 929 768 000	1 160 393 000	-39,87
EST	529 058 000	622 482 500	17,66	529 058 000	622 482 500	17,66
EXTREME-NORD	1 206 451 500	1 340 100 500	11,08	1 206 451 500	1 340 100 500	11,08
LITTORAL	459 833 500	492 556 000	7,12	459 833 500	492 556 000	7,12
NORD	719 887 000	798 345 000	10,90	719 887 000	798 345 000	10,90
NORD-OUEST	568 962 000	586 544 000	3,09	568 962 000	586 544 000	3,09
OUEST	773 531 500	897 912 500	16,08	773 531 500	897 912 500	16,08
SUD	448 939 500	487 987 000	8,70	448 939 500	487 987 000	8,70
SUD-OUEST	466 837 500	526 071 000	12,69	466 837 500	526 071 000	12,69
ADMINISTRATION CENTRALE	0	5 000 000 000	100,00	0	5 000 000 000	100,00
TOTAL	7 522 999 000	12 400 392 000	64,83	7 522 999 000	12 400 392 000	64,83

Source: DGB

Graph 15: consolidated situation of transferred appropriations OB 2020



Analytical elements: The Centre Region is the most substantial, as it received nearly 1.4 billion in transferred operating appropriations, i.e. 19.49% of the total volume of operating appropriations transferred.

The following tables give details of the situation of the credits transferred to the RLAs under the operating component per Region and per Chapter for the 2019 financial year.

Table 36: Situation of appropriations transferred from OB 2020 - ADAMAWA

CHAPITRES	A.E-LF			CP-LF		
	2019	2 020	Variation (%)	2019	2020	Variation (%)
15-MINEDUB	366 090 500	402 360 500	9,91	366 090 500	402 360 500	9,91
42-MINAS	13 000 000	12 000 000	-7,69	13 000 000	12 000 000	-7,69
43-MINPROFF	40 640 000	73 640 000	81,20	40 640 000	73 640 000	81,20
TOTAL	419 730 500	488 000 500	16,27	419 730 500	488 000 500	16,27

Source: DGB

Table 37: Situation of appropriations transferred from OB 2020 – CENTRE

CHAPITRE	A.E-LF			CP-LF		
	2019	2 020	Variation (%)	2019	2020	Variation (%)
15-MINEDUB	777 067 000	806 873 000	3,84	777 067 000	806 873 000	3,84
36-MINTP	24 000 000	30 000 000	25,00	24 000 000	30 000 000	25,00
42-MINAS	51 000 000	50 000 000	-1,96	51 000 000	50 000 000	-1,96
43-MINPROFF	238 240 000	273 520 000	14,81	238 240 000	273 520 000	14,81
TOTAL	1 090 307 000	1 160 393 000	6,43	1 090 307 000	1 160 393 000	6,43

Source: DGB

Table 38 : Situation of appropriations transferred from OB 2020 – EAST

CHAPITRE	A.E-LF	CP-LF

	2019	2020	Variation (%)	2019	2020	Variation (%)
15-MINEDUB	432 778 000	492 842 500	13,88	432 778 000	492 842 500	13,88
36-MINTP	36 000 000	45 000 000	25,00	36 000 000	45 000 000	25,00
42-MINAS	12 000 000	11 000 000	-8,33	12 000 000	11 000 000	-8,33
43-MINPROFF	48 280 000	73 640 000	52,53	48 280 000	73 640 000	52,53
TOTAL	529 058 000	622 482 500	17,66	529 058 000	622 482 500	17,66

Source: DGB

Table 39: Situation of appropriations transferred from OB 2020 – FAR NORTH

CHAPITRE	A.E-LF			CP-LF		
	2019	2 020	Variation (%)	2019	2020	Variation (%)
15-MINEDUB	1 108 611 500	1 217 900 500	9,86	1 108 611 500	1 217 900 500	9,86
42-MINAS	18 000 000	17 000 000	-5,56	18 000 000	17 000 000	-5,56
43-MINPROFF	79 840 000	105 200 000	31,76	79 840 000	105 200 000	31,76
TOTAL	1 206 451 500	1 340 100 500	11,08	1 206 451 500	1 340 100 500	11,08

Source: DGB

Table 40: Situation of appropriations transferred from OB 2020 – LITTORAL

CHAPITRE	A.E-LF			CP-LF		
	2019	2 020	Variation (%)	2019	2020	Variation (%)
15-MINEDUB	353 613 500	363 356 000	2,76	353 613 500	363 356 000	2,76
42-MINAS	23 500 000	24 000 000	2,13	23 500 000	24 000 000	2,13
43-MINPROFF	82 720 000	105 200 000	27,18	82 720 000	105 200 000	27,18
TOTAL	459 833 500	492 556 000	7,12	459 833 500	492 556 000	7,12

Source: DGB

Table 41: Situation of appropriations transferred from OB 2020 – NORTH

CHAPITRE	A.E-LF			CP-LF		
	2019	2 020	Variation (%)	2019	2020	Variation (%)
15-MINEDUB	655 287 000	724 225 000	10,52	655 287 000	724 225 000	10,52
42-MINAS	12 000 000	11 000 000	-8,33	12 000 000	11 000 000	-8,33
43-MINPROFF	52 600 000	63 120 000	20,00	52 600 000	63 120 000	20,00
TOTAL	719 887 000	798 345 000	10,90	719 887 000	798 345 000	10,90

Source: DGB

Table 42: Situation of appropriations transferred from OB 2020 – NORTH-WEST

CHAPITRE	A.E-LF			CP-LF		
	2019	2 020	Variation (%)	2019	2020	Variation (%)
15-MINEDUB	477 322 000	488 384 000	2,32	477 322 000	488 384 000	2,32
42-MINAS	18 000 000	14 000 000	-22,22	18 000 000	14 000 000	-22,22
43-MINPROFF	73 640 000	84 160 000	14,29	73 640 000	84 160 000	14,29
TOTAL	568 962 000	586 544 000	3,09	568 962 000	586 544 000	3,09

Table 43: Situation of appropriations transferred from OB 2020 – WEST

CHAPITRE	A.E-LF			CP-LF		
	2019	2020	Variation (%)	2019	2020	Variation (%)
15-MINEDUB	675 191 500	798 752 500	18,30	675 191 500	798 752 500	18,30
42-MINAS	18 500 000	15 000 000	-18,92	18 500 000	15 000 000	-18,92
43-MINPROFF	79 840 000	84 160 000	5,41	79 840 000	84 160 000	5,41
TOTAL	773 531 500	897 912 500	16,08	773 531 500	897 912 500	16,08

Source: DGB

Table 44: Situation of appropriations transferred from OB 2020 – SOUTH

CHAPITRE	A.E-LF			CP-LF		
	2019	2020	Variation (%)	2019	2020	Variation (%)
15-MINEDUB	339 699 500	368 787 000	8,56	339 699 500	368 787 000	8,56
36-MINTP	4 000 000	5 000 000	25,00	4 000 000	5 000 000	25,00
42-MINAS	12 000 000	9 000 000	-25,00	12 000 000	9 000 000	-25,00
43-MINPROFF	93 240 000	105 200 000	12,83	93 240 000	105 200 000	12,83
TOTAL	448 939 500	487 987 000	8,70	448 939 500	487 987 000	8,70

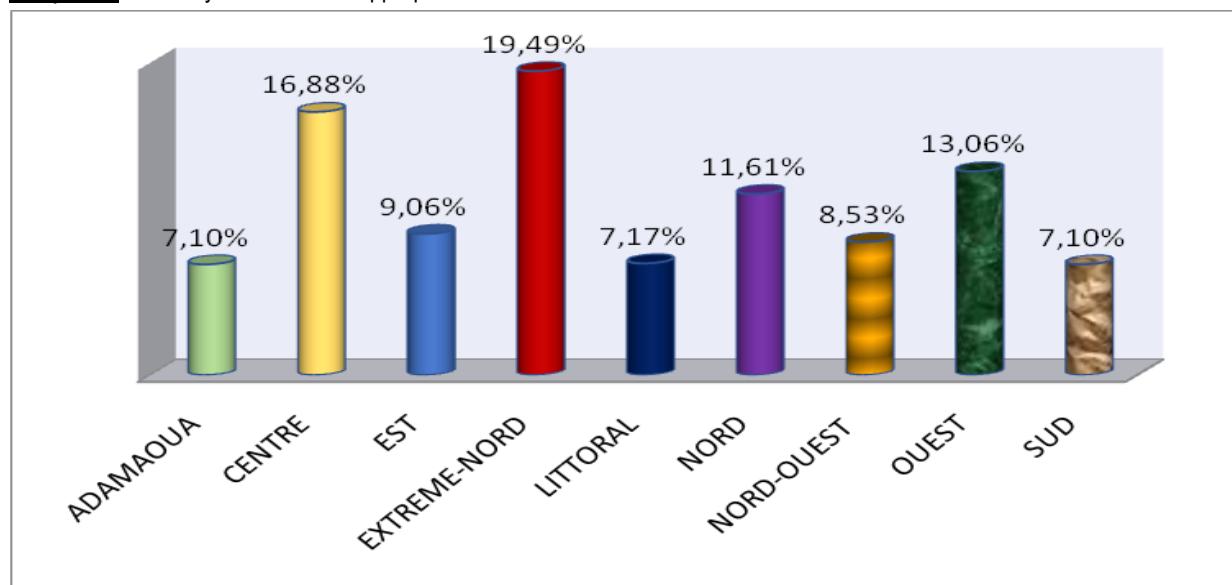
Source: DGB

Table 45: Situation of appropriations transferred from OB 2020 – SOUTH WEST

CHAPITRE	A.E-LF			CP-LF		
	2019	2020	Variation (%)	2019	2020	Variation (%)
15-MINEDUB	350 837 500	371 311 000	5,84	350 837 500	371 311 000	5,84
36-MINTP	4 000 000	5 000 000	25,00	4 000 000	5 000 000	25,00
42-MINAS	14 000 000	13 000 000	-7,14	14 000 000	13 000 000	-7,14
43-MINPROFF	98 000 000	136 760 000	39,55	98 000 000	136 760 000	39,55
TOTAL	466 837 500	526 071 000	12,69	466 837 500	526 071 000	12,69

Source: DGB

Graph22: summary of investment appropriations transferred to RLA



Analytical elements: The Central Region was the most endowed, followed by the Far North and West, which was slightly behind the North.

CONCLUSION

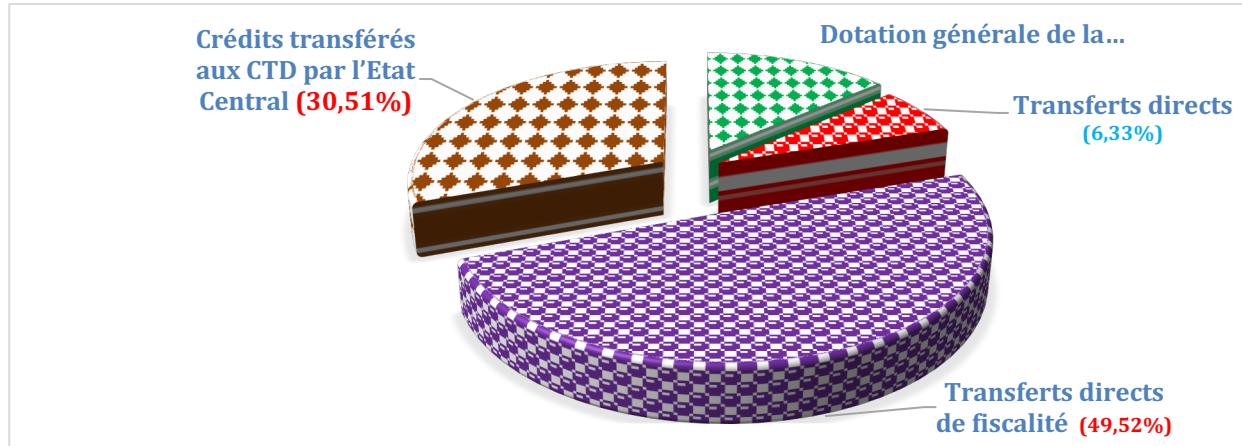
In sum, State financial support to local authorities in 2020 amounts to CFAF 366 028 757922 compared to 294 533 521 136 in 2019, an increase of CFAF 71 495 236 786 in absolute value and 24.27% in relative value.

Table 46: Summary of central government financial assistance to the RLA in 2020

FINANCIAL SUPPORT	2019	2020	VARIATION
General Decentralisation Allocation	49 800 000 000	49 900 000 000	100 000 000
Direct tax transfers	21 806 507 479	23 170 732 468	1 364 224 989
Indirect tax transfers	117 610 000 189	181 272 759 460	63 662 759 271
Appropriations transferred to the RLA by the Central State	105 317 013 468	111 685 265 994	6 368 252 526
TOTAL	294533521136	366028757922	71495236786

Sources: DGB, FEICOM, trial balance 2020

Graph 23: percentage distribution of State financial support to RLA in 2020



Analytical elements: in 2020, direct tax transfers were the most important financial contribution to the councils. They represent 49.52% of the overall effort.