



## **APPENDIX 3**

# **EXECUTION OF SPECIAL APPROPRIATIONS ACCOUNTS**

## ***Settlement bill for The 2020 Financial year***

# **EXECUTION OF SPECIAL APPROPRIATIONS ACCOUNTS**

## **APPENDIX TO THE SETTLEMENT BILL FOR THE 2020 FINANCIAL YEAR**

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<b>ACRONYMS</b>	<b>MEANINGS OR DEFINITIONS</b>
<b>AFCON</b>	African Cup of Nations
<b>CAMEE</b>	Special Appropriations Account to finance Sustainable Development Projects in Water and Sanitation
<b>CAMPOST</b>	Cameroon Postal Services
<b>SAA</b>	Special Appropriations Account
<b>CDC</b>	Cameroon Development Corporation
<b>CHAN</b>	African Nations Football Championship
<b>COVID-19</b>	2019 Coronavirus
<b>DGB</b>	Directorate General of the Budget
<b>DGTCFM</b>	Directorate General of the Treasury, Financial and Monetary Cooperation
<b>FSE</b>	Special Fund for Electronic Security Activities
<b>MINAC</b>	Ministry of Arts and Culture
<b>MINEPDED</b>	Ministry of the Environment, Nature Protection and Sustainable Development
<b>MINEE</b>	Ministry of Water Resources and Energy
<b>MINFI</b>	Ministry of Finance
<b>MINFOF</b>	Ministry of Forestry and Wildlife
<b>MINPOSTEL</b>	Ministry of Posts and Telecommunications
<b>MINT</b>	Ministry of Transport
<b>MINTOUL</b>	Ministry of Tourism and Leisure
<b>REAFCON</b>	National Cultural and Artistic Reopening and Closing
<b>SONARA</b>	National Oil Refinery S.A.

## INTRODUCTION

This appendix is produced in accordance with the provisions of Article 21 (1) of Law No. 2018/012 of 11 July 2018 relating to the Fiscal Regime of the State and other Public Entities by virtue of which: "Explanatory appendices shall be attached to the settlement bill ... setting out, for each annexed budget and each Special Account, the final amount of revenue and expenditure recorded, the appropriations opened ...".

It tracks, under the conditions provided for by the Finance law, the execution of resources allocated to the Special Appropriation Accounts (SAA) for the 2020 financial year. During this financial year and in accordance with the provisions of chapter two, article fifty-six, Law No. 2019/023 of 24 December 2019 to enact the Finance Law of the Republic of Cameroon opened 10 SAA balanced in revenue and expenditure to the total sum of **CFAF 43.7 billion**.

In urgent reaction to the health crisis caused by the pandemic caused by the Corona virus and in favour of the budgetary collective put in place by the Government, the law ratifying Ordinance N°2020/001 of 03 June 2020 amending and supplementing certain provisions of Law N°2019/023 of 24 December 2019 mentioned above, in its second chapter, new article fifty-sixth, increased the number of SAA to 11 through the opening of credits under the "Special Solidarity Fund for the Fight against Corona Virus and its Economic and Social Repercussions". The said Account was opened in Revenue and Expenditure at the sum of **CFAF 180 billion**.

In addition to restoring the execution of the resources thus allocated, the interest in producing this annex lies in the concern to translate the improvement of the management of the SAA in order to guarantee (1) the continued respect of budgetary orthodoxy in the functioning of the Special Accounts, (2) the evaluation of the execution of the resources thus allocated, (3) the determination of the balance of the State budget made up respectively of the general budget and the Special Appropriations Account. Thus, the rectifying finance law increased the appropriations for the SAA from **CFA 43.7 billion to CFA 223.7 billion, including the SAA COVID-19 of CFAF 180 billion**.

The 43.7 billion were distributed as follows in revenue and expenditure to:

1. support for cultural activity: **CFAF 1 000 000 000**;
2. support for tourist activity: **CFAF 1 000 000 000**;
3. financing of sustainable development projects in the field of water and sanitation: **CFAF 500 000 000** ;
4. development and equipment of conservation and wildlife protection areas: **CFAF 500 000 000**;
5. forestry development: **CFAF 3,000,000,000**;
6. environment and sustainable development: **CFAF 1 200 000 000**;
7. electronic security activities: **CFAF 1,500,000,000**;
8. telecommunications: **CFAF 30,000,000,000**;
9. development of postal activities: **CFAF 1 000 000 000**;
10. production of secure transport documents: **CFAF 4 000 000 000**.

The following is a brief description of the implementation of each of these SAA.



## I. SPECIAL APPROPRIATION ACCOUNT TO SUPPORT CULTURAL ACTIVITY

By decree n°2001/389 of 03 December 2001 of the President of the Republic, a Special Appropriations Account for the Support of Cultural Policy in Cameroon was created within the Ministry of Arts and Culture.

Its missions are to

- subsidise the creation and dissemination of art works
- contribute to the publication or dissemination of art works;
- assist in the creation or modernisation of collective management organisations;
- guarantee loans granted by credit institutions;
- awarding prizes to artists;
- granting relief to spouses and descendants of deceased artists;
- contribute to the financing of professional solidarity organisations.

### A. EXECUTION OF SAA BUDGET

**Law N°2020/001 of 03 June 2020** on the finance law of the Republic of Cameroon for the financial year opened a Special Appropriations Account for Cultural Policy Support with a resource ceiling of **CFAF 1 000 000 000** in Revenue and Expenditure.

#### 1. Execution in revenue

N°	Type of revenue	Budget forecast	Execution	Execution rate
710161	Fees from performing arts activities	130 000 000	70 000	0.05%
710163	Rights of exploitation of cultural heritage	13 000 000	1 127 0000	8.67
710164	Exploitation fees from cinematographic activities	5 000 000	428 000	8.56%
710165	Fees for the exploitation of book and reading activities	2 000 000	1 037 500	51.88%
711162	Royalties from the performance or fixation of folklore	200 000 000	0	0%
720002	Revenue from the rental of cultural centres, halls and podium buses	30 000 000	765 000	2.55%
750010	Contribution of the services attached to the Ministry in charge of arts and culture	20 000 000	5 163 400	25.82%

750011	Contributions from collective management organisations for the promotion of cultural policy	50 000 000	21 579 336	43.16%
770801	Remuneration for private copying of phonograms, videograms and printed works	550 000 000	0	0%
<b>TOTAL</b>		<b>1 000 000 000</b>	<b>30 170 236</b>	<b>3.02%</b>

## 2. Execution in expenditure

Type of expenditure	Budget forecast	Execution	Execution rate
Purchases of office supplies	5 000 000	4 998 966	99.97%
Purchase of computer consumables	3 000 000	0	0%
Printing and production costs of budgetary and accounting documents	5 000 000	4 950 000	99%
Fuel and lubricants	20 000 000	0	0%
Transport costs	2 000 000	0	0%
Vehicle rental	4 000 000	0	0%
Internal mission expenses	10 000 000	0	0%
Maintenance and upkeep of computer equipment	4 000 000	0	0%
Maintenance and repair of vehicles	2 000 000	0	0%
Other remuneration for external services	9 000 000	4 999 914	55.55%
Workshops and seminars	4 000 000	0	0%
Subsidy for the creation, promotion and dissemination of cultural works	149 000 000		0%
Support for the creation, production and dissemination of musical works	150 000 000		0%
FENAC (National Festival of Arts and Culture)	200 000 000	0	0%
Participation in international cultural festivals and events	64 000 000	0	0%
Participation in national cultural festivals and events	80 000 000	0	0%
Support to international film festivals	15 000 000	0	0%
Support to the "écrans noirs" festival	5 000 000	0	0%

Support to national film festivals	20 000 000	0	0%
MISS Cameroon	10 000 000	0	0%
Other beauty contests	8 000 000	0	0%
REAFCON (National Cultural and Artistic Reopening/Closing)	80 000 000	0	0%
Contribution to international theatre, poetry, storytelling, music and jazz days	30 000 000	0	0%
Yaounde Book Fair	10 000 000	0	0%
Support for the publication, translation and republishing of works	15 000 000	0	0%
Support for literary events and organisations	5 000 000	0	0%
Support for the acquisition of works for libraries	3 000 000	0	0%
Literary competitions and prizes	5 000 000	0	0%
Aid and assistance to sick artists	10 000 000	100 000	1%
Aid and assistance to spouses and descendants of deceased artists	30 000 000	7 600 000	25.33%
Sessions of the Arts and Letters Commission (CAL)	12 000 000	0	0%
Purchase of office equipment	5 000 000	0	0%
Purchase of company, liaison or service cars	28 000 000	0	0%
Contribution to the financing of major cultural events and resilience of Cameroonian artists	250 000 000	18 000 000	7.20%
<b>Total</b>	<b>1 000 000 000</b>	<b>40 648 880</b>	<b>4.06%</b>

Year-on-year, the execution of the budget in terms of revenue and expenditure at **CFAF 1,000,000,000**, shows that revenue has experienced a collection rate of **3.02%** compared to 2019 when the rate was **99.71%**. Expenditure was executed at a rate of **4.06%**, which is lower than in 2019 when it was **97.00%**.

This low execution rate of the SAA budget in revenue and expenditure is explained by the slowdown in activities in the cultural field (shows, visits to cultural monuments, festivals) due to government restrictions linked to the COVID pandemic.

## B. SAA ACTIVITIES IN 2020

The SAA for the support of cultural policy has not been able to carry out its activities because of the barrier measures prescribed by the government to control the spread of COVID-19, which have suspended the activities of cultural institutions, in this case, the opening of museums, the visiting of places of memorial and monuments, the organisation of shows and festivals.

## C. DIFFICULTIES FACED IN 2020

The SAA experienced a major difficulty related to the pandemic which resulted in a very low Budget Execution Rate of 3.02% for revenue and 4.06% for expenditure.

## D. PROSPECTS

In the SAA, where the health crisis is under control in 2021, the SAA plans to implement the following activities:

- exploration of all the revenue niches that arise from cultural activity, particularly those linked to shows, rental of festival halls and private concerts
- improvement of instruments, paying particular attention to the price of fines according to the nature of the offence or the level of damage created and avoiding the fixing of maximum amounts;
- fixing the costs of organising shows according to the nationality of the artists;
- strengthening the monitoring of activities after permits have been issued;
- implementation of measures to enhance the value of revenue niches and optimise the potential of non-tax revenues that are the responsibility of MINAC, in particular the establishment of a MINFI-MINAC platform.
- establishment of a committee responsible for implementing these actions.

## II. SPECIAL APPROPRIATION ACCOUNT FOR THE SYSTEM AND SUPPORT OF TOURIST ACTIVITY

Set up by **decree n° 99/111 of 27 May 1999** in application of the provisions of **law n° 98/006 of 14 April 1998** relating to the tourist activity, the SAA for the system and support of tourist activity was opened to enable MINTOUL to ensure the missions of tourist promotion.

### A. OPERATING TERMS OF THE SAA

**SAA resources come mainly from the proceeds of:**

- the rental of hotel establishments built with public capital and entrusted under free management to natural persons or corporate bodies, national or foreign
- concession to natural persons or corporate bodies, national or foreign, of classified tourist sites;
- receipts for the payment of fees for the application for a tourist concession;
- fee collected during the delivery of authorizations for the construction and exploitation of tourist establishments, tourist agencies and the approval of tourist guides;
- fines and settlements;
- share of revenue from access fees into national parks and wildlife reserves and the airport stamp;
- grants and legacies from all sources.

**Activities of the Account are organized around four main areas:**

- Promotion of domestic tourism;
- Promotion of inbound tourism;
- Promotion of healthy and educational leisure activities;
- Promotion of leisure activities for children, youth, adults and vulnerable people.

## B. EXECUTION OF THE SAA BUDGET FOR THE 2020 FINANCIAL YEAR

Law N°2020/001 of 03 June 2020 on the finance law of the Republic of Cameroon for the 2020 financial year, fixes the ceiling of resources intended to supply the SAA for the system and support of the tourist activity at **CFAF 1 000 000 000**. The execution of the budget of the said SAA is as follows:

### 1. Execution in revenue

N°	Type of revenue	Budget forecast	Execution	Execution rate
710021	Fee for signs	50 000 000	6 063 000	12.13%
710022	Share of access fees in national parks	5 000 000	0	0.0%
710040	Licence fees	25 000 000	5 040 000	20.16%
720000	Rental of hotel establishments built on public capital and entrusted under free management	150 000 000	93 780 000	62.52%
720001	Rental of buildings, built or not	10 000 000	0	0.0%
720030	Concessions to natural persons or corporate bodies of tourist sites	5 000 000	0	0.0%
750000	Operating subsidies	500 000 000	0	0.0%
770400	Other transfers/ grants and legacies	10 000 000	0	0.0%
770401	Penalties	10 000 000	705 000	7.05%
770402	Fines for lack of opening or building permits	200 000 000	5 860 000	2.93%
770403	Fines for late production of statistics	10 000 000	0	0.0%
770404	Failure to display or fraudulent display of signs	15 000 000	0	0.0%
770801	Other fines	10 000 000	0	0.0%
<b>TOTAL</b>		<b>1 000 000 000</b>	<b>111 448 000</b>	<b>11.14%</b>

SAA execution in revenue provided for by the finance law for **CFAF 1,000,000,000** amounts to **CFAF 111,448,000** in absolute value, and **11.14%** in relative value. This is a clear decrease compared to the

2019 financial year when it stood at **85.19%**. This low rate can be explained by the slowdown in tourist activity due to the COVID-19 pandemic, which led to the implementation of a response mechanism, reflected in restrictive measures taken by the government.

## 2. Execution in expenditure

In Expenditure, the execution of the SAA BUDGET-MINTOUL for the 2020 financial year may be presented as follows:

N°	Type of Expenditure	Voted budget 2020	Execution	Execution rate
1	Costs of organising the ceremony	10 000 000	9 032 000	90,32%
2	Purchase of fuel and lubricants	35 000 000	24 661 600	70,46%
3	Expenses for holding the session	25 000 000	24 735 510	98,94%
4	Indoor mission expenses	20 500 000	18 661 000	91,03%
5	Control and collection raid	20 000 000	3 119 125	15,60%
6	Purchase of office supplies and minor maintenance	85 000 000	81 611 068	96,01%
7	Purchase of computer and office equipment	35 000 000	33 007 899	94,31%
8	Classification and Accreditation Commission	15 000 000	14 480 000	96,53%
10	Purchase and other supplies	80 000 000	77 484 102	96,86%
11	National Technical Commission	18 400 000	18 315 000	99,54%
12	Takeover of delegations	20 000 000	17 904 960	89,52%
13	Support to NGOs and tourism promoters	25 000 000	17 904 960	89,52%
14	Takeover of backlogs and other expenses	30 000 000	23 795 380	79,32%
15	Costs of organising the festival of flavours	25 000 000	9 905 000	39,62%
16	Participation in national fairs	20 000 000	19 715 000	98,58%
17	Costs of promoting RLA tourism	15 000 000	7 750 000	51,67%
18	Support for development of tourist sites	8 000 000	4 000 000	50,00%
19	Conference and press trip	10 000 000	5 000 000	50,00%
20	Production of animation elements	15 000 000	14 400 000	96,00%
21	Revamping of electronic promotion tools	5 000 000	5 000 000	100%
22	Special works (session fees)	35 000 000	34 504 023	98,59%

23	Budget preparation costs	15 000 000	11 840 000	78,93%
24	Operation of accounting agency	15 000 000	14 949 196	99,66%
25	Promotion of bilingualism	8 000 000	5 175 000	64,69%
26	Costs for the implementation of the tourist office	15 000 000	6 000 000	40,00%
27	Participation costs	4 600 000	4 502 853	97,89%
28	Animation of information stands	60 000 000	59 979 473	99,97%
29	Participation costs	17 500 000	17 500 000	100,00%
30	Purchase of air tickets	30 000 000	23 571 960	78,57%
31	External mission costs	20 000 000	5 090 000	25,45%
32	Edition of promotional film	37 000 000	4 998 364	13,51%
33	Promotional advertising insert	40 000 000	17 775 247	44,44%
34	Preparation of the statistical yearbook	20 000 000	19 151 550	95,76%
35	Committee work expenses	5 000 000	5 000 000	100%
36	Organisation of a full day lawsuit village	10 000 000	5 000 000	50,00%
37	Costs for the organisation of a loisir day	3 000 000	3 000 000	100,00%
38	Costs of organising colonies	50 000 000	50 000 000	100,00%
39	Animation of association bodies	7 000 000	7 000 000	100,00%
<b>TOTAL</b>		<b>1 000 000 000</b>	<b>728 466 310</b>	<b>72,85%</b>

The execution of the SAA planned by the finance law for **CFAF 1,000,000,000** amounts to **CFAF 728,466,310** in absolute terms, and **72.85%** in relative terms. This is a clear decrease compared to 2019 when the rate was **86.85%**.

The high rate of budget execution in expenditure compared to revenue is explained by the cash flow carry-over of **CFAF 735,928,084** in 2020, which enabled the execution of the budgetary expenditure of that year.

### C. SAA ACTIVITIES IN 2020

The budget implemented by the SAA for the development and support of tourism activity has enabled activities related to the promotion of domestic tourism, inbound tourism, healthy and educational recreation and leisure activities for children, youth, adults and vulnerable people.

#### 1. Promotion of internal tourism

It comprises:

- participation in national fairs through stand activities
- advertising in magazines;
- financial support to private initiatives and NGOs in the field of tourism, ecotourism and leisure.

The main activities focused on capacity building of the actors of the tourism sector through training workshops, the participation of MINTOUL in national fairs and exhibitions, the fight against clandestinity

through the organisation of control and collection missions of the Revenue, financial support to the promoters of the tourism sector and the improvement of working conditions.

In this respect, several promotional activities have been carried out:

- celebration of the WORLD TOURISM DAY on 27 September 2020 in Yaounde;
- organisation of the preparatory meeting of the 20th Session of the NTC in 2020 in Yaounde;
- organisation of the extraordinary session of the NTC in September 2020 in Yaounde;
- organisation of the session of the National Technical Commission for Tourism Establishments (CTN-ET) for the months of January to September 2020 in Yaounde;
- financial support to NGOs and promoters of tourism and leisure;
- participation of MINTOUL in the 9th edition of the <<VITRINE OF CAMEROON SAGO-2020>>, held from 22 to 25 September 2020 in Yaounde;
- participation of MINTOUL in the 25th scientific day of the Cameroon Society of Gastro-Enterology (SCGE) held from 18 to 19 October 2019 at the Yaounde Conference Centre;
- participation of MINTOUL in the 2nd Edition of the Information Fair for the Promotion of Tourism in Cameroon's communes (SITCOM), held from 23 to 25 November 2020 in Yaounde;
- participation of MINTOUL in the Ecological and Cultural Activities Fair (SELAC) held from 21 to 29 November 2020;
- participation of MINTOUL in the 11th edition of the International Entrepreneurship Exhibition (SIEN) held from 22 to 25 November 2020 at the esplanade of the municipal circle of Nkongsamba;
- participation of MINTOUL in the 3rd edition of the Investors Forum held in Douala;
- participation of MINTOUL in the traditional and cultural festival of the Mouanko peoples held from 26 to 29 November 2020
- MINTOUL's participation in the International Fair for Young AfriAFCON Research (IFYAR) from 1 to 5 December 2020;
- MINTOUL's participation in the CEMAC cross-border fair held from 24 November to 5 December 2020 in KYE OSSI;
- participation of MINTOUL in the Cameroon International Handicrafts Fair (SIAC) held from 27 November to 6 December 2020 in Yaoundé;
- organisation of the sessions of the Commission for the classification of Tourism Establishments (CC-ET) for the months of January to October 2020 in Yaounde;
- execution of the project Name " capacity building of destination Management organisations Stakeholders " in view of the implementation of the Tourism Office;
- organisation of English courses for the staff of MINTOUL for the promotion of bilingualism;
- animation of tourist information stands in railway stations and airports.

## 2. Promotion of inbound tourism

The promotion of inbound tourism which consists in arousing in foreigners, the desire to visit and know Cameroon is done essentially through the participation of MINTOUL in various fairs and exhibitions on the international level on the one hand and the printing of quality tourist documentation and advertising insertions in magazines with an international scope on the other hand.

At the international level, MINTOUL took part in the FITUR 2020 FAIR and the INVESTOUR 2020 FORUM held from 20 to 28 January 2020 in Madrid, Spain. The other activities scheduled for the said exercise could not be carried out due to the health crisis which led to the closure of the borders and the cancellation of the fairs and festivals to which MINTOUL was invited.

At the national level, some of the activities included in the action plan for the promotion of inbound tourism were carried out. These include:

- the management of Belgian cyclotourists in Cameroon, from 28 December 2019 to 06 January 2020;



- management of a team of Spanish ornithologists for the setting up of another type of ecotourism in Cameroon called "Birdwatching tourism";
- management of a French Eductour team from 12 to 24 November 2020 in Cameroon.

### **3. Promotion of leisure activities for children, young people, adults and vulnerable people**

The aim of this activity is to offer young Cameroonian children and students and all population groups in Cameroon the culture of leisure.

In 2020, the promotion of healthy and educational leisure activities consisted of

- the organisation of summer camps in Bertoua in the East Region from 1 to 10 August 2020 and in Baham in the West Region from 18 to 27 August 2020;
- organisation of a leisure day for workers on 25 April 2020;
- organisation of a capacity building workshop for leisure instructors and facilitators in 2020.

### **4. Expenditure on Communication**

At the level of tourism communication, the following activities were carried out:

- the information campaign on the Execution of MINTOUL within the framework of the CHAN 2020 and the AFCON 2021 in the cities of Yaounde, Garoua, Douala, Bafoussam and Limbé;
- publications of the institutional newspapers of MINTOUL on "Destination Cameroon";
- management of the team of journalists for the production of a documentary on the destination Cameroon in Penja, Douala, Kribi, Yaounde and Bafoussam from 7 to 15 January 2020.

## **D. DIFFICULTIES FACED**

The execution of the SAA BUDGET-MINTOUL faced the following problems:

- the low mobilisation of own revenue intended for the financing of the SAA's activities due to the non-signing of the application decree of the 2016 law governing tourism activity in Cameroon;
- health crisis linked to COVID-19
- failure to inform the SAA;
- difficult movement of control teams in the field because of COVID-19.

## **E. PROSPECTS 2021**

In view of the high potential of own revenue that could be mobilised, it is envisaged that from 2021 onwards, a mechanism will be put in place to optimise the mobilisation of revenue niches that have not yet been explored. These are respectively:

- The signing of the implementing decree of the above-mentioned law of 2016;
- organization of the World Tourism Day;
- capacity building of actors of the tourist sector;
- fight against clandestinity;
- technical support and the coordination of promotional activities;
- operation of stands at airports and passenger stations;
- participation in the FITUR fair in Madrid, Spain
- participation in the WTO meetings;
- Participation in other tourism events;
- production of promotional material;
- organisation of the traditional games and leisure fair;
- organisation of holiday camps;
- organisation of activities related to tourist sites;
- production of quarterly institutional information magazines.

### III. SPECIAL APPROPRIATION ACCOUNT FOR THE FINANCING OF SUSTAINABLE DEVELOPMENT PROJECTS IN THE FIELD OF WATER AND SANITATION

**Law N° 98/005 of 14 April 1998** on the Water Regime in Cameroon provided in its section 8 and 10 respectively, for a sanitation tax and a levy on abstraction collected by the State on natural persons or corporate bodies owning installations for the abstraction and/or discharge of surface or groundwater for industrial or commercial purposes.

In application of section 25 of the same law, decree n°2001/216 of 02 August 2001, opens a **Special Appropriations Account to finance Sustainable Development Projects in the field of water and sanitation**, abbreviated as **CAMEE**. The law N°2020/001 of 03 June 2020 on the finance law of the Republic of Cameroon for the 2020 financial year renewed the said SAA.

#### A. SAA ORGANISATION, FUNCTIONING AND MISSIONS

##### 1. Organisation of the SAA

The Minister in charge of Water Resources and Energy is the authorising officer of CAMEE. In this capacity, he produces the Administrative Account for each financial year, which tracks all the revenue and expenditure operations carried out within the framework of the management of this SAA. The collection of revenues and the settlement of expenditures are ensured by an Accounting Officer from the Treasury's accounting corps appointed by order of the Minister of Finance. The SAA is opened in the books of the Paymaster General of the Treasury and is subject to the rules of public accounting.

##### 2. Operating terms

Several instruments provide a framework for the operation of CAMEE, including Law n° 98/005 of 14 April 1998 on the water regime; Decree n° 2001/164/PM of 8 May 2001 specifying the modalities and conditions for the abstraction of surface and groundwater for commercial purposes; Decree No. 2001/165/PM of 8 May 2001 specifying the modalities for the protection of surface water and groundwater against pollution; and Decree No. 2002/1721/PM of 8 October 2002 specifying the rules of assessment, control and collection within the framework of the Mines, Water and Energy Revenue Security Programme.

The resources of the above-mentioned SAA, determined annually by the Finance Law, come essentially from the product of:

- the sanitation tax on the discharge of industrial and domestic wastewater
- water abstraction fee;
- fines and settlements
- contributions from international donors
- any other voluntary contributions;
- grants and legacies;
- costs of opening and studying applications for water abstraction authorisations;
- cost of renewing water abstraction authorisations.

#### B. SAA MISSIONS

- CAMEE's mission is to ensure sustainable development in water and sanitation. According to decree n°2001/216 of 02 August 2001, sustainable development projects in the field of water and sanitation are defined as:

- the development of water resources
- supply of drinking water to urban centres and rural areas
- sanitation in urban and rural areas
- agro-pastoral water supply.

### C. EXECUTION OF THE SAA BUDGET

**Law N°2020/001 of 03 June 2020** on the finance law of the Republic of Cameroon for the 2020 financial year set the ceiling of SAA resources to finance Sustainable Development Projects in the area of water and sanitation at **CFAF 500,000,000 (five hundred million CFAF)**.

At the end of the said financial year, the execution of CAMEE's budget in revenue and expenditure may be presented as follows:

#### 1. Execution in revenue

The water abstraction fee and the sanitation tax are paid to the Intermediate Revenue Agents (AIR) located in all the regional delegations of MINEE. This fee, which is CAMEE's only revenue, is also collected at the Large Taxpayers' Unit (DGE) and in some Medium-size Enterprises Taxpayers' Centres (CIME) of the Directorate General of Taxation.

The table below shows the execution rate of the revenue allocated for the 2020 financial year.

Description	Budget forecast	Execution	Execution rate
Sanitation royalties and levies	500 000 000	152 158 519	30.43%
<b>Total</b>	<b>500 000 000</b>	<b>152 158 519</b>	<b>30.43%</b>

The above amount represents the total revenue remitted to the Treasury following the collection by MINEE's intermediaries and the SAA's Accounting Officer.

#### 2. Execution in expenditure

Expenditure execution may be summarised as follows:

Description	Voted appropriations	Execution	Execution rate
Repayment of other LMT loans	200 000 000	21 292 473	10,65%
Studies	5 000 000	0	0.00%
Construction, extension and rehabilitation of buildings.	247 034 914	186 308 577	75,42%
Purchase of office supplies and minor maintenance	20 000 000	15 558 685	77,79%
Maintenance, repair of current vehicles.	5 500 000	1 037 480	18,86%
Supplies and services for publishing, printing	5 000 000	4 950 000	99,00%
Fuel and lubricants for motor vehicles	16 000 000	13 500 000	84,38%
Expenses for internal missions of staff	25 000 000	23 915 000	95,66%
Missions to control and monitor the execution of operations.	5 000 000	0	0.00%
Bank charges	500 000	99 190	19,84%

Other exceptional expenses	20 000 000	10 992 679	54,96%
<b>GRANT TOTAL</b>	<b>549 034 914</b>	<b>277 654 084</b>	<b>50,57%</b>

Revenue had a collection rate of 30.43% in 2020. Expenditure was executed at 50.57%. The low mobilisation of resources is explained in particular by:

- suspension of checks on companies in compliance with the government measures contained in the COVID-19 response plan
- losses that affected the largest contributors to the SAA's resources, namely SONARA and the CDC.

#### **D. SAA ACTIVITIES IN 2020**

The SAA MINEE executions for the 2020 financial year include:

- construction of boreholes equipped with human-powered pumps in certain localities in the South, Centre, South West, North West and West Regions;
- construction of a drinking water supply system in Penka Michel, PENKA Sub-division in the Menoua Division, West Region;
- execution of mini drinking water conveyances in the Central and Western regions;
- execution of boreholes in the West, East and Centre Regions
- construction of latrines in the North Region.

#### **E. DIFFICULTIES**

In 2020 financial year, the following problems were identified in the operation of CAMEE:

- lack of training for water inspectors
- lack of technical equipment to optimise inspection missions
- fiscal incivism of the companies subject to the tax;
- general public's lack of awareness of this fee;
- poor liquidation of the Revenue allocated by the services of the Directorate General of Taxation and their poor accounting in Treasury stations;
- slowness observed in the process of centralising revenue from the regional delegations;
- consequences of COVID-19, which led to the closure of certain hotels and companies such as the CDC
- fire incident at SONARA, the largest contributor of CAMEE revenue.

#### **F. PROSPECTS**

**For 2021, the following is planned:**

- alignment of CAMEE's operations with the provisions of Law n°2018/012 of 11 July 2018 on the Financial Regime of the State and Other Public Entities;
- establishment of a new framework to optimise the collection of CAMEE's own revenue;
- increased collaboration between the SAA and the Water, Mining and Energy Sector Revenue Security Programme;
- raising awareness among large companies in the IR-GED and individuals about the consequences of tax evasion.

### **IV. SPECIAL APPROPRIATION ACCOUNT FOR THE SPECIAL FUND FOR THE DEVELOPMENT AND EQUIPPING OF WILDLIFE CONSERVATION AND PROTECTION AREAS**

The Special Fund for the Development and Equipment of Wildlife Conservation and Protection Areas was set up by Law No. 94-01 of 20 January 1994 on the forest regime, and its operating procedures were set out in implementing Decree No. 96-237-PM of 10 April 1996. It is intended to ensure the financing of operations for the conservation and sustainable development of wildlife resources.

## A. OPERATING MODALITIES

### 1. Resources of the special fund

In accordance with the provisions of articles 9 to 12 of the aforementioned decree of 10 April 1996, the resources of the Fund shall consist of:

- Revenue shares from:
  - hunting licence and permit fees ;
  - hunting guide licence fees;
  - daily fee for hunting in a non-chartered synergetic area for the conduct of hunting expeditions by a hunting guide;
  - licence fee for collecting the skins and remains of certain Class B and C wildlife for commercial purposes;
  - tax on skins or remains collected;
  - slaughter and capture taxes;
  - proceeds of fines, settlements, damages, public or private auctions of seized products and miscellaneous objects;
- Revenue assigned by law;
- subventions, contributions, grants and legacies from any natural persons or corporate bodies.

### 2. Management of the Special Fund

The SFFD is managed by a Programme Committee. To carry out its missions, the Fund has an authorising officer and an accounting officer.

The authorising officer, who is the Minister in charge of Wildlife, executes the Fund's budget under his responsibility. In this capacity, he is responsible for the commitment, liquidation and authorisation of expenditures. At the end of each financial year, he produces an administrative account showing all revenue and expenditure operations. A copy of the annual Administrative Account is sent to the Minister in charge of Finance and to the Audit Bench of the Supreme Court.

The Accounting Officer is responsible for the collection of the Revenue and the payment of the Expenditure of the SAA. At the end of the financial year, he/she produces a management account which is submitted to the Audit Bench of the Supreme Court.

## B. SPECIAL APPROPRIATION ACCOUNT BUDGET EXECUTION

**Law N°2020/001 of 03 June 2020** on the finance law of the Republic of Cameroon for the 2020 financial year set the ceiling of the Special Appropriations Account for forestry development at CFAF 500,000,000 (five hundred million). The execution of this appropriation, which was carried out in accordance with the action plan adopted by the programme committee of the said Fund, for the above-mentioned financial year, is presented in terms of revenue and expenditure as follows:

### 1. Execution in revenue

Description	Budget forecast	Execution	Execution rate
Revenue collected	500 000 000	64 815 933	12.96%

<b>Total</b>	<b>500 000 000</b>	<b>64 815 933</b>	<b>12.96%</b>
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## 2. Execution in expenditure

N° Account	Type of Expenditure	Voted budget 2020	Execution	Execution rate
<b>OPERATING BUDGET</b>				
6101	Purchase of office supplies and maintenance	6 000 000	0	0.00%
6102	Purchase of current computer and office equipment	2 000 000	0	0.00%
6104	Purchase of current supplies for services	60 500 000	27 319 033	45,16%
6111	Supply and services for editing, printing and distribution of documents	11 750 000	2 993 241	25,47%
6121	Purchase of fuel and lubricants	20 750 000	17 599 999	84,82%
6117	Cost of clothing specific to service activities	10 000 000	0	0.00%
6118	Purchase of materials, agricultural inputs, veterinary products, intermediate consumption	39 000 000	0	0.00%
6171	Mission allowances for staff within the territory	26 000 000	1 800 000	6,92%
6186	Professional fees and related costs	198 000 000	0	0.00%
6187	Training costs, courses and organisation of seminars	14 000 000	8 899 506	63,57%
<b>OPERATING TOTAL</b>		<b>198 000 000</b>	<b>58 611 779</b>	<b>29.60%</b>
<b>INVESTMENT BUDGET</b>				
2022	Land development and fencing works	44 000 000	0	0.00%
2032	Construction studies for dams and hydraulic installations	4 000 000	0	0.00%
2040	General economic studies	17 000 000	0	0.00%
2042	Forestry studies	44 000 000	0	0.00%
2239	Renovation and maintenance of buildings for other public service purposes	32 500 000	0	0.00%
2261	Purchase of office furniture	27 823 900	0	0.00%
2276	Acquisition of renovation and computer equipment	3 176 100	0	0.00%

2279	Acquisition, renovation and major maintenance of machinery and technical installations specific to the function of the services	65 200 000	0	0.00%
2280	Purchase of service cars liaison cars	28 500 000	0	0.00%
2281	Purchase of two-wheeled vehicles	35 800 000	0	0.00%
<b>TOTAL INVESTMENT</b>		<b>302 000 000</b>	<b>0</b>	<b>0.00%</b>
<b>TOTAL SAA EXPENDITURE</b>		<b>500 000 000</b>	<b>58 611 799</b>	<b>17.72%</b>

Year-on-year, the execution of the budget reveals that Revenue was collected at **CFAF 64 815 933** in absolute value and **12.96%** in relative value, against **68.18%** in 2019. Expenditure was executed to the tune of **CFAF 58 611 799** in absolute value and **17.72%** in relative value, against **79.07%** in 2019.

### C. SFFD ACTIVITIES

The activities carried out in 2020 focused respectively on

- development and strengthening of the wildlife and protected areas management body
- monitoring population dynamics and maintaining the integrity of protected areas (Project to develop the Mbéré Valley National Park Management Plan);
- promotion and development of wildlife resources and protected areas, with the official launch of the 2020 hunting season as a flagship activity;
- setting up and development of zoos (project to upgrade the infrastructure and equipment of zoos);
- holding of sessions of the Fund's Cash Flow Committee.

### D. PROSPECTS

For 2021, the effective execution of projects initially included in the 2020 financial year budget and which have not been executed owing to the scarcity of resources caused by the health crisis. This concerns notably:

- Project to draft Development Plans for some protected areas;
- Project to upgrade infrastructure and equipment in protected areas;
- Feasibilities studies for the implantation of a pilot centre for livestock in captivity from wildlife at the Garoua wild life school.

## V. SPECIAL APPROPRIATION ACCOUNT TAGGED NATIONAL FUND FOR THE ENVIRONMENT AND SUSTAINABLE DEVELOPMENT

Section of law **N°2020/001 of 03 June 2020** on the finance law of the Republic of Cameroon for the 2020 financial year set up the Special Appropriations Account tagged: "***National Fund for the Environment and Sustainable Development.***"

The management terms are specified by Decree N°2008/064 of 04 February 2008 to lay the terms and conditions of management of the National Fund for the Environment and Sustainable Development.

### A. SAA ORGANISATION, FUNCTIONING AND MISSIONS

#### 1. Organisation of the SAA



The Fund is placed under the authority of the Minister in charge of the Environment. In this respect, he produces the annual administrative account at the end of the financial year which tracks all revenue and expenditure operations executed within the context of the Fund's management. Revenue collection and payment of expenditure are executed by an accounting officer from the Treasury corps, appointed by order of the Minister in charge of Finance.

## 2. Terms of operation

Decree N°2008/064 of 04 February 2008 governs the functioning of the Fund as well as its resources and expenditure.

### **The Fund's resources comprise:**

- proceeds of fines and settlements provided for in the law on environmental management and the law on dangerous, unhealthy or inconvenient establishments;
- sums recovered for the purpose of restoring sites;
- inspection fees and the proceeds of fines provided for by law N°2003/996 of 21 April 2003 on the safety regime for modern biotechnology in Cameroon;
- costs of examining impact study files and environmental audits;
- contributions of the State;
- contributions from decentralised territorial authorities or associations wishing to promote environmental protection and sustainable development;
- grants and legacies, subsidies and various aids;
- all other resources authorised by the laws and regulations in force.

### **The Fund's resources are destined to:**

- supporting sustainable development projects;
- support environmental research and education;
- contribute to the financing of site rehabilitation;
- contribute to the financing of the environmental audit carried out by the administration in charge of the environment;
- supporting programmes to promote clean technologies;
- contribute to the operating and auditing costs of the Fund;
- encourage local initiatives in the field of environmental protection and sustainable development;
- support approved associations involved in environmental protection which carry out significant actions in this field;
- contribute to the payment of the 25% share to agents of the proceeds of fines, damages and interest resulting from the sale by public auction or by mutual agreement of various objects seized and allocated to the Fund.

## B. EXECUTION OF THE SAA BUDGET

### 1. Execution in revenue

The Fund's resources for the 2020 financial year may be broken down as follows:

Name	Final budget	Collection	% rate
File review fees (environmental permits)	40 000 000	134 140 544	335.35%
Environmental and social impact assessment fees	512 000 000	565 000 000	110.35%



Fees for review of terms of reference	460 000 000	397 700 000	86.46%
Fees for technical approvals	13 000 000	38 758 000	298.14%
Costs of issuing waste traceability manifests	50 000 000	43 755 200	87.51%
Sums recovered for site restoration	1 000 000	-	0.00%
Other sundry proceeds and profits	-	5 945 189	0.00%
Proceeds from environmental fines	124 000 000	70 950 000	57.22%
<b>Grand total</b>	<b>1 200 000 000</b>	<b>1 256 248 933</b>	<b>104.69%</b>

## 2. Execution in expenditure

The execution of expenditure may be summarised as follows:

<b>Names</b>	<b>Final allocations</b>	<b>Execution</b>	<b>Execution rate</b>
General studies	23 000 000	20 940 684	91,05%
Land development	163 804 238	138 434 860	84,51%
General works .development of land	58 080 000	18 750 000	32,28%
Purchase of office supplies and maintenance	49 000 000	47 477 337	96,89%
Purchase of current computer/office equipment	5 500 000	3 500 001	63,64%
Purchases of other current service supplies	12 080 000	-	0.00%
Staff transport	13 200 000	-	0.00%
Fuel/lubricants for motor vehicles	37 370 000	36 479 000	97,62%
Transport/transit/material handling/marketing costs	200 000	164 796	82,40%
Rent of utility buildings	15 000 000	14 960 000	99,73%
Vehicle maintenance/repair, parts purchases	2 000 000	1 999 995	100.00%
Allowance for internal missions	15 385 000	10 070 000	65,45%
Official parties and ceremonies	65 615 000	46 430 000	70,76%
Telephone, fax and telex subscriptions/consumptions	500 000	-	0.00%
Publications, radio and television press releases and advertising costs	3 500 000	3 028 000	86,51%
Fees and related charges	16 454 762	15 904 162	96,65%
Training costs, courses and organisation of seminars	707 351 000	680 550 000	96,21%
External security services	5 400 000	5 400 000	100.00%

Other remuneration for external services	6 560 000	3 999 999	60,98%
<b>Grand total</b>	<b>1 200 000 000</b>	<b>1 048 088 834</b>	<b>87,34%</b>

The budget execution reveals that revenue was collected to the tune of **CFAF 1 256 248 933** in absolute value and **104.69%** in relative value. Expenditure was executed to the tune of **CFAF 1 048 088 834** in absolute value and **87.34%** in relative value.

#### **C. SAA ACTIVITIES IN 2020 AND DIFFICULTIES LINKED TO THE MOBILISATION OF REVENUE**

Among the executions to be credited to the Fund in the 2020 financial year are:

##### **As part of the restoration of the sites:**

- 1250 hectares reforested, 150,000 plants acquired and planted;
- 5100 bamboo plants maintained and secured;
- 200 women and young people employed to water the sites;
- 15 guards recruited to secure the sites as part of the project to restore ecologically fragile areas.

##### **As part of the validation of the ToR and review of the EIES and AE reports:**

- 115 EIES and AES TORs were validated;
- 80 EIES and AE reports were reviewed;
- 73 certificates of conformity were issued.

##### **Within the context of sensibilisation:**

- five environmental days have been celebrated.

##### **Within the context of climate change:**

- draft of the nationally determined contribution was produced
- workshop for the review and validation of the harmonization of the fund was organized;
- workshop to raise awareness and strengthen the capacities of the population and the communes on flood risks was organised.

##### **Within the context of waste management:**

- waste management platform was put online;
- 139 environmental permits were issued.

##### **Within the context of communication:**

- a red card programme to raise awareness of COVID-19 was broadcast.

#### **D. DIFFICULTIES**

##### **Difficulties faced in 2020 include:**

- refusal of offenders to pay environmental fines
- lack of effective means of constraint on these offenders;
- non-exhaustiveness of the list of products subject to technical approvals
- lack of security of the waste tracking manifest document and the related revenue;
- insufficient control of waste movements.

## E. PROSPECTS

**For 2021, the following is planned:**

- intensify the collection of fines;
- define the accompanying mechanisms for the collection of environmental fines with MINFI/DGB
- update the list of products subject to technical visas
- secure the production and revenue linked to waste traceability manifests;
- revise the texts regulating the list of products subject to technical visas;
- intensify the inspection and collection missions of the Environmental Revenue by providing the inspection brigades and collection services with the means to travel;
- secure waste tracking documents and the related revenue.

## VI. SPECIAL FUND FOR ELECTRONIC SECURITY ACTIVITIES

Created by **Decree No. 2012/309** of 25 June 2012 Within the context of the reform of the cyber security and cybercrime system as well as the electronic communication and commerce system in Cameroon, the Special Fund for Electronic Security Activities, abbreviated as "ESF", is placed under the Minister in charge of Posts and Telecommunications.

**Law N°2020/001 of 03 June 2020** on the finance law of the Republic of Cameroon for the 2020 financial year authorised a resource ceiling of **CFAF 1,500,000,000** (one billion five hundred million) for the Special Fund for Electronic Security Activities..

### A. ORGANISATION AND FUNCTIONING OF THE SAA

**The mission of the Special Fund for Electronic Security Activities is to:**

- finance the development of network security activities
- promote network security activities
- finance studies and research;
- finance training and capacity building of human resources in the sector

In accordance with the provisions of decree n°2012/309 of 26 June 2012 setting the management modalities of the Special Fund for Electronic Security Activities, in particular in its article 3 paragraph 1, the resources of the SAA ESF, the ceiling of which is fixed annually by the finance law, are made up of:

- State subsidy;
- annual contributions of accredited certification authorities, security auditors, security software auditors and other approved security service providers up to 1.5% of their turnover excluding taxes;
- grants and legacies.

The resources of the said Fund are collected by the National Agency for Information and Communication Technologies (ANTIC) and deposited in an account opened at the Central Bank.

**Expenditure of the SAA SFE comprise:**

- development and promotion of activities related to the security of electronic communication networks and information systems
- studies and research in the field of cyber security;
- training and human capacity building in cyber security.

**The Fund's interventions are through 03 (three) windows:**

- window for the development and promotion of activities related to the security of networks and information systems throughout the national territory;
- cyber security studies and research window;
- training and human capacity building window in the field of cyber security.

A committee in charge of validating priority research, development, training and study projects in the field of cyber security assists the Minister in charge of telecommunications (authorising officer of the Fund) in the validation, monitoring and evaluation of priority projects to be financed.

**B. EXECUTION OF THE SAA SFE BUDGET IN 2020**

The SAA SFE budget is executed in revenue and expenditure as follows:

**1. Execution in revenue**

N°	Type of revenue	Voted budget 2020	Execution	Execution rate
	Annual contributions from accredited certification authorities	5000 000	0	0%
710 020	Proceeds from royalties	1 000 000 000	797 267 202	80%
<b>TOTAL 1</b>		1 005 000 000	797 267 202	79%
7703	Brought forward 2019	495 000 000	495 000 000	100%
<b>TOTAL 2</b>		1 500 000 000	1 292 267 202	86.15%

**2. Execution in expenditure**

N°	Type of Expenditure	Voted budget 2020	Execution	Execution rate
<b>BUDGET DE FONCTIONNEMENT</b>				
1	610-supplies, small materials and routine maintenance	129 750 000	54 423 497	41.94%
2	611-purchase of specific technical supplies	228 259 962	6 899 998	3.02%
3	612- fuels and lubricants	49 000 000	28 879 999	58.94%
4	616- maintenance, upkeep and security costs	4 900 000	4 900 000	100%
5	617- representation, mission, reception and ceremony expenses	96 180 000	44 677 235	46.45%
6	618- fees and related charges	605 910 038	42 625 414	7.03%

<b>OPERATING TOTAL</b>		<b>1 114 000 000</b>	<b>182 406 243</b>	<b>16.37%</b>
<b>INVESTMENT BUDGET</b>				
9	202- Studies	205 000 000	43 913 742	21.42%
10	204- Feasibility studies for the design and implementation of a PK	64 000 000	63 456 204	99.15%
11	227- acquisition, renovation of installations and equipment	117 000 000	86 336 036	99.97%
<b>INVESTMENT TOTAL</b>		<b>386 000 000</b>	<b>193 705 982</b>	<b>51.18%</b>
<b>TOTAL EXPENDITURE SAA</b>		<b>1 500 000 000</b>	<b>376 112 225</b>	<b>25.07%</b>

The execution of the budget reveals that revenue was collected to the tune of **CFAF 1 292 267 202** in absolute value and **86.15%** in relative value. Expenditure was implemented to the tune of **CFAF 376 112 225** in absolute value and **25.07%** in relative value.

### C. PROSPECTS

For 2021, the pegging of the SFE to the provisions of **law n°2018/012 of 11 July 2018** relating to the Fiscal Regime of the State and other Public Entities.

## VII. SPECIAL NATIONAL SOLIDARITY FUND FOR THE FIGHT AGAINST THE CORONAVIRUS AND ITS ECONOMIC AND SOCIAL REPERCUSSIONS

Article twenty-six (bis) of **Ordinance n°2020/001 of 03 June 2020** amending and supplementing certain provisions of Law n°2019/023 of 24 December 2019 on the finance law of the Republic of Cameroon for the 2020 financial year, creates the Special Appropriations Account Name: "**Special National Solidarity Fund for the fight against the coronavirus and its economic and social repercussions**".

The terms of organisation, operation and monitoring-evaluation of the said SAA are specified by the provisions of circular n°00000220/C/MINFI of 22 July 2020.

### A. MISSIONS OF SAA/COVID-19

The purpose of SAA/COVID-19 is to manage the needs related to the fight against the coronavirus pandemic in Cameroon, as well as those related to the interventions of the State within the context of the mitigation of the economic and social consequences of this pandemic, and the social regulation measures taken by the Government.

### B. RESOURCES AND CHARGES OF THE SPECIAL APPROPRIATION ACCOUNT

#### 1. SAA/COVID-19 resources

SAA/COVID-19 records:

- payments from the general budget;
- other payments from natural persons or corporate bodies;
- loans allocated to the fight against COVID-19;
- financial contributions from various donors in the form of donations, following the emergency fund procedure.

In accordance with the provisions of Article 2 (1) of the above-mentioned decree:

The total amount of resources allocated to this fund is one hundred and eighty billion (180 000 000 000).

## 2. SAA/COVID-19 CHARGES

The resources of the Special Appropriations Account provided for above under the said decree are intended for the following purposes

- active search for SAAs and management of confirmed SAAs
- coverage of expenses related to administrative measures of social regulation;
- setting up of a system to guarantee the availability of stocks of everyday consumer goods;
- extension of the social safety net programme to all regions and target groups, with a focus on hot spots
- development of distance learning and the distribution of teaching tools and materials in rural areas
- providing support to socially vulnerable people and street children affected by COVID-19.

**Pursuant to article 2 (2) of the above-mentioned decree, the amount is broken down as follows:**

- Operating expenditure: 150 000 000 000
- Investment expenditure: 30 000 000 000

## C. EXECUTION OF SAA OPERATIONS.

For the 2020 financial year, the SAA's revenue and expenditure execution is as follows.

### 1. Execution in revenue

Description of revenue	Forecast	Execution	Rate
<b>1. Support fund</b>	43 000 000 000	9 100 000 000	<b>21.16%</b>
European Union (EU)	2 000 000 000	0	<b>0.00%</b>
World Bank (WB)	22 000 000 000	0	<b>0.00%</b>
<i>World Partnership for Education (WPE)</i>	9 000 000 000	0	<b>0.00%</b>
<i>French Development Agency (AFD)</i>	6 500 000 000	5 290 000 000	<b>81.38%</b>
Other payments from natural persons or corporate bodies	3 500 000 000	3 810 000 000	<b>108.86%</b>
<b>2. Payments from the general budget</b>	137 000 000 000	152 780 000 000	<b>111.52%</b>
<b>TOTAL</b>	<b>180 000 000 000</b>	<b>161 880 000 000</b>	<b>89.93%</b>

### 2. Execution in expenditure

Description of expenditure	Forecast	Execution	Rate
<b>Capital expenditure</b>	30 000 000 000	11 880 000 000	39.6%
<b>Operating expenditure</b>	150 000 000 000	150 000 000 000	100%
<b>Total</b>	<b>180 000 000 000</b>	<b>161 880 000 000</b>	<b>89.93%</b>

The execution of the SAA COVID-19 BUDGET shows that revenue and expenditure are balanced at **CFAF 161 880 000 000** in absolute value and **89.93%** in relative value.

## **VIII. SPECIAL TELECOMMUNICATIONS FUND**

**Law n°2010/013 of 21 December 2010** governing electronic communications in Cameroon, amended and supplemented by Law No. 2015/006 of 20 April 2015, established the Special Telecommunications Fund (Section 34 of the law).

This Fund, whose appropriations were opened by the finance law for the 2020 financial year, is intended to finance:

- development of telecommunications and ICTs throughout the national territory in order to meet the universal service obligation
- training and capacity building of human resources in the sector
- payment of Cameroon's financial contributions to international organisations in the telecommunications and ICT sector.

The terms and conditions for the management of this fund are set out in decree n°2012/308 du 26 June 2012.

### **A. RESOURCES AND INTERVENTIONS OF THE FUND**

#### **1. Fund's resources**

According to Article 3 (1) of the above-mentioned decree, the resources of the Special Fund for Telecommunications (SFT) come from:

- annual contributions from operators of electronic communications services up to 3% of their annual turnover excluding tax;
- budget surpluses of the Telecommunications Regulatory Agency (ART);
- share of entry and renewal fees resulting from the sale and renewal of licences
- State subsidy;
- revenues derived from the production and publication of the universal subscriber directory;
- grants and legacies.

The first three categories of resources mentioned above are collected by the Telecommunications Regulatory Agency and are currently held in an account opened with an approved bank (Commercial Bank of Cameroon (CBC)) in accordance with Law No. 2015/006 of 20 April 2015 on electronic communications.

#### **2. Interventions of the Fund**

The Special Telecommunications Fund is placed under the authority of the Minister in charge of telecommunications. The Fund's interventions are carried out through three (3) distinct and independent windows, namely:

- universal service window, the purpose of which is to ensure the financing of projects and the payment of services provided for the supply of good quality electronic

communications services to all citizens in an uninterrupted manner and at affordable tariff conditions

- electronic communications development window on the whole national territory intended to participate in the financing of projects and the payment of various services contributing to the promotion and development of electronic communications;
- information and communication technologies development window dedicated to financing projects resulting from the national information and communication technologies strategy, and any activity contributing to the promotion of information and communication technologies.

## B. FUNCTIONING OF THE SAA

The operating mode involves direct and indirect actors.

### 1. Direct actors

- ***the Committee in charge of the validation of priority projects of universal service and development of telecommunications and ICT*** which assists MINPOSTEL in the validation, monitoring and evaluation of priority projects to be financed by the Fund;
- ***Technical Secretariat***, which supports the Project Validation Committee, assists it in preparing and drafting the minutes of meetings, preparing the draft budget, drafting activity reports and archiving documentation;
- ***Minister in charge of telecommunications***, who is the Fund's authorising officer. In this capacity, he/she decides on the list of validated projects and sends it to the Prime Minister, Head of Government, for approval;
- ***Prime Minister, Head of Government***, who approves the Fund's annual budget envelope on the basis of the list of corresponding priority projects transmitted by the Minister in charge of telecommunications
- ***Fund's Accounting Officer***, who is responsible for the execution of the Fund's financial operations. In this capacity, he is the only person authorized to handle any funds or securities.

### 2. Indirect actors:

- ***Ministry of Finance***, which is responsible for granting prior approval for decisions to release funds to finance certain activities or projects. This process is governed by the MINFI circular on the execution of the State budget;
- ***Ministry in charge of Public Contracts*** intervenes for prior approval of the statements of account before their payment or on the draft contracts of a certain threshold, in accordance with the presidential circular n°001/CAB/PR of 19 June 2012.

## C. ESTABLISHMENT AND EXECUTION OF THE BUDGET FOR THE 2019 FINANCIAL YEAR

Law n°2020/001 of 03 June 2020 on the finance law of the Republic of Cameroon for the 2020 financial year sets the ceiling for revenue assigned to the Telecommunications Special Fund at an amount of **CFAF 30 000 000 000** (thirty billion).

### 1. Execution in revenue

N°	Type of revenue	Voted budget 2020	Execution	Execution rate
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770200	Grants and legacies for operating purposes	8 000 000 000	7 450 747 609	93%
777000	Outstanding annual contributions to be collected	3 000 000 000	6 000 000 000	200%
<b>TOTAL 1</b>		<b>11 000 000 000</b>	<b>13 450 747 609</b>	
750 100	2019 Brought forward	19 000 000 000	17 000 000 000	89%
<b>TOTAL 2</b>		<b>30 000 000 000</b>	<b>30 450 747 609</b>	<b>102%</b>

## 2. Execution in expenditure

Account	Description	Initial budget	Takeover	Rate
	Mid-term evaluation of the TCP programme	4 048 236 859	2 714 436 463	67.1%
222000	Purchase of transport materials	1 702 496 386	181 791 805	10.7%
224	Acquisition and installation of technical module equipment	3 851 612 940	1 751 296 421	45.5%
224900	Construction work on the buildings of the multi-purpose community telecentres	3 111 012 305	272 218 241	8.8%
226100	Furniture for community telecentres	7 235 399 129	2 831 252 431	39.1%
227600	Acquisition and installation of community radio equipment and connection of TCPs by radio link	462 114 417	5 406 811 002	1170.0%
227610	Multimedia information equipment, acquisition and installation	396 287 426	3 645 153 498	919.8%
227900	Acquisition, installation and configuration of kits + hybrids + accessories and acquisition of cards	5 193 586 404	2 806 071 453	54.0%
<b>TOTAL INVESTMENT</b>		<b>26 000 745 866</b>	<b>19 609 031 314</b>	<b>75.4%</b>
610100	Purchase of cleaning products	135 000 000	295 980 367	219,2%
610200	Purchase of computer equipment	35 000 000	44 912 193	128,3%
611100	Supply of services for publishing	295 671 089	152 224 653	51,5%
611900	Purchase of small equipment, tools and technical supplies specific to the function	60 000 000	0	0,0%
612100	Fuel and lubricant for the vehicles of the coordination supervision team	165 000 000	75 378 992	45,7%
613100	Transport costs within the country	31 000 000	0	0,0%
613200	Transport costs for missions abroad	150 000 000	0	0,0%
614300	Connection to the ENEO network of certain TCPs	51 106 100	0	0,0%
615300	Rent for the building housing the technical	478 000 000	703 000 000	147,1%

	platform			
617100	Allowance for domestic missions	323 547 750	259 333 750	80,2%
617200	Allowance for missions abroad	100 000 000	0	0,0%
617500	Inauguration ceremony	110 016 067	74 377 628	67,6%
618500	Communication and awareness raising	115 000 000	31 722 267	27,6%
618600	Fees and related costs	49 966 683	0	0,0%
618700	Training and coaching and awareness-raising of staff	465 000 000	393 460 805	84,6%
651500	Start-up grant to microenterprises on the national territory	390 000 000	389 814 944	100,0%
652800	Subsidy for the inclusive multimedia centre at the youth centre	115 000 000	113 903 665	99,0%
664100	Participation in telecom sector events	150 000 000	0	0,0%
664110	Contribution to international organisations in the communications sector	780 000 000	471 658 640	60,5%
<b>OPERATING TOTAL</b>		<b>3 999 307 689</b>	<b>3 005 767 904</b>	<b>75,2%</b>
<b>GRAND TOTAL</b>		<b>30 000 053 555</b>	<b>22 614 799 218</b>	<b>75,4%</b>

## D. PROSPECTS

For 2021, it is foreseen that the functioning of the SFT will be fully consistent with the provisions of the **law n°2018/012 of 11 July 2018** relating to the Fiscal Regime of the State and Other Public Entities.

## IX. SPECIAL APPROPRIATION ACCOUNT FOR FORESTRY DEVELOPMENT

The Special Forestry Development Fund was created by Law n° 94 - 01 of 20 January 1994 on the forestry regime, whose application decree n° 96-237-PM of 10 April 1996 set the terms of operation. It is intended to ensure the financing of operations for the management, conservation and sustainable development of forest resources.

### A. TERMS OF OPERATION

#### 1. Special Fund's revenue

- According to the provisions of articles 9 to 12 of the above-mentioned decree of 10 April 1996, the Fund's resources are made up of:
- share of revenue from:
  - annual forestry royalty based on the area;
  - felling tax on forest products;
  - exit fees;
  - forest concession transfer tax

- progressive surtax on the export of unprocessed forest products;
- sale price of forest products;
- fines, settlements, damages, public or private auctions of seized products and objects..
- concessionaires' participation costs in development works;
- revenue assigned by law;
- subventions, contributions, grants or legacies from any natural person or corporate body.

## 2. Expenditure of the Special Fund

**Pursuant to article 13 of the decree above, expenditure of the Special Fund comprises:**

- costs of developing forest reserves not under concession for exploitation;
- regeneration and reforestation costs
- forest inventory costs;
- boundary marking and infrastructure creation operations;
- equipment required for the execution of inventory and forest management work;
- costs of technical control and monitoring of forest management carried out in the concessions;
- cost of disseminating techniques and research results on the concessions;
- cost of sector studies in the forestry sector, particularly on the sustainable conservation of biodiversity;
- operating costs of the programme committee provided for in the Implementation Decree n°96-237-PM of 10 April 1996 setting the Terms of operation of the Special Funds of the Technical Committee for Approvals and the Interministerial Commission for the Allocation of Logging Titles;
- costs of supporting the activities of the Accounting Agency as approved by the Minister of Forestry after consultation with the Minister in charge of Finance;
- audit costs of the Special Fund;
- counterpart funds to projects when such funds are provided by the State;
- State contributions to international organisations;
- remunerations awarded to agents of the forest administration and other administrations involved in law enforcement and collection activities.

## 3. Management of the Special Fund

The SFDF is managed by a programme committee. To carry out its missions, the Fund has an authorising officer and an accounting officer.

The authorising officer, who is the Minister in charge of Wildlife, executes the Fund's budget under his responsibility. In this capacity, he is responsible for the commitment, liquidation and authorisation of expenditures. At the end of each financial year, he produces an administrative account showing all revenue and expenditure operations carried out. A copy of the Administrative Account is sent to the Minister in charge of Finance and to the Audit Bench of the Supreme Court.

The Accounting Officer is responsible for the collection of revenues and the payment of expenditures of the Fund. At the end of the financial year, he/she produces a management account which tracks all the operations carried out and which is transmitted to the Audit Bench of the Supreme Court.

## B. EXECUTION SPECIAL APPROPRIATION ACCOUNT BUDGET

**Law n°2020/001 of 03 June 2020** on the finance law of the Republic of Cameroon for the 2020 financial year set the ceiling of the Special Appropriations Account for forestry development at CFAF 3 000 000 000 (three billion). The execution of this appropriation which was carried out in accordance with the action plan decided by the programme committee of the said Fund, for the said financial year is presented in revenue and expenditure as follows:

### 1. Execution in revenue

Description	Budget forecast	Execution	Execution rate
Operating subvention payable by the State	3 000 000 000	1 201 223 175	40,04%
<b>Total</b>	<b>3 000 000 000</b>	<b>1 201 223 175</b>	<b>40.04%</b>

### 2. Execution in expenditure

N° Account	Type of Expenditure	Voted budget 2020	Execution	Execution rate
6101	Purchases of office supplies and minor maintenance	64 000 000	26 846 470	41,95%
6102	Purchases of current computer and office equipment	32 000 000	9 999 555	31,25%
6104	Purchases of other current service supplies (excluding office and technical supplies)	40 000 000	14 607 548	36,52%
6111	Supplies and services for publishing, printing and distribution of documents	264 000 000	233 990 055	88,63%
6118	Purchases of materials, agricultural inputs, veterinary products, intermediate consumption	300 000 000		0.00%
6119	Purchases of small equipment, tools and technical supplies specific to the function	255 500 000	202 075 904	79,09%
6121	Fuel and lubricants for motor vehicles	75 500 000	46 671 600	61,82%
6132	Transport costs for staff on mission abroad	38 000 000		0.00%
6166	Maintenance and repair of vehicles, purchase of spare parts and tyres	70 000 000	19 997 402	28,57%
6171	Allowance for domestic missions	75 000 000	46 045 000	61,39%
6172	Allowance for missions abroad	10 000 000		0.00%

6177	Expenses for participation in fairs, exhibitions and other events	15 000 000	6 699 195	44,66%
6181	Telephone, fax, telex and mobile phone subscriptions and usage	41 000 000	7 000 000	17,07%
6186	Fees and related costs	55 500 000	36 380 852	65,55%
6187	Costs of training, courses and organisation of seminars	110 000 000	47 774 147	43,43%
6263	Specific allowances	2 000 000		0.00%
6643	Miscellaneous contributions	65 000 000	122 698 709	188,77%
<b>OPERATING TOTAL</b>		<b>1 512 500 000</b>	<b>820 786 437</b>	<b>54,27%</b>
2011	Patents, licences or trademarks	100 000 000		0.00%
2020	Organisational studies	20 000 000		0.00%
2079	Other sectoral studies	115 000 000	10 998 999	9,56%
2202	Land development and fencing works	1 000 000		0.00%
2209	General land reclamation works	618 500 000		0.00%
2220	Construction, extension, rehabilitation of non-residential office buildings	220 000 000		0.00%
2222	Construction, extension, rehabilitation of buildings for classrooms and other educational premises	40 000 000		0.00%
2247	Construction, development and renovation of sewerage systems	15 000 000	4 996 203	33,31%
2253	Construction, development and renovation of sewerage systems	1 000 000		0.00%
2259	Construction, development and renovation of unspecified infrastructure	14 000 000		0.00%
2276	Computer services installations and equipment	100 000 000		0.00%
2279	Equipment, machinery and technical installations specific to the function of the services	131 000 000		0.00%
2280	Purchases of company, liaison or service cars	112 000 000	64 999 999	58,04%
<b>INVESTMENT TOTAL</b>		<b>1 487 500 000</b>	<b>80 995 201</b>	<b>5.45%</b>
<b>GRANT TOTAL</b>		<b>3 000 000 000</b>	<b>901 781 638</b>	<b>30.06%</b>

Year-on-year, budget execution shows that revenue was collected at **CFAF 1 201 223 175**, thus a collection rate of **40.04%** compared to 68.18% in 2019. Expenditure was executed to the tune of **CFAF 901 781 638**, thus an execution rate of **30.06%** compared with **79.07%** in 2019.

## C. SFDF ACTIVITIES

- **The following activities were carried out in 2020:**
- organisation of seminars on the use of SIGIF;
- special enforcement mission
- monitoring of the effective collection of revenue from the regions
- acquisition of secure documents;
- training workshop for users of the new PROBMIS-SAA application;
- payment of equal contributions to COMIFAC & ITTO.

However, the implementation of these activities was hampered by the health crisis caused by the COVID-19 pandemic.

## D. PROSPECTS

The main focus of the prospects for 2021 is to boost own revenues by seeking new revenue niches, and to step up controls and debt collection.

## X. SPECIAL APPROPRIATION ACCOUNT FOR THE DEVELOPMENT OF POSTAL ACTIVITIES

By decree n°2004/110 of 10 May 2004 of the President of the Republic, the Special Appropriations Account for the development of postal activities was created within the Ministry of Posts and Telecommunications. For its operation, **law n°2020/001 of 03 June 2020** on the finance law for the Republic of Cameroon for the 2020 financial year set the ceiling of the said SAA at **CFAF 1 000 000 000 (one billion)**.

### A. SAA RESOURCES AND CHARGES

**In accordance with the aforementioned decree, the resources allocated by the Finance Law come from:**

- levies for the exercise by private operators of the licensed activities referred to in Article 9 of Law No 99/002 of 7 May 1999 governing postal activity
- contribution of the telecommunications sector to the postal sector;
- any other levy on public and private operators for the financing of postal public service missions;
- various contributions from the State;
- grants and legacies.

**These resources are intended to finance :**

- postal sector development operations
- public service missions;
- training of the Sector's actors.

The collection of revenues and the payment of expenditures from the Special Appropriations Account are handled by an accounting officer..

### B. EXECUTION OF THE SAA BUDGET

Law No. 2019/023 of 24 December 2019 on the finance law of the Republic of Cameroon for the 2020 financial year set the ceiling of the SAA for the Development of Postal Activity at **CFAF 1 000 000 000 (one billion)**.

The execution of operations in revenue and expenditure of the SAA for the 2020 financial year may be presented as follows:

#### 1. Execution in revenue

N°	Type of revenue	Voted budget 2020	Execution	Execution rate
7101	Entrance fees	458 000 000	438 000 000	95.63%
7102	Proportional fees	240 000 000	85 066 943	35.44%
7103	Study fees	2 000 000	2 200 000	110%
<b>TOTAL 1</b>		700 000 000	525 266 943	75.03%
7703	Brought forward 2019	300 000 000	300 000 000	100%
<b>TOTAL 2</b>		<b>1 000 000 000</b>	<b>825 266 943</b>	<b>82.53%</b>

#### 2. Execution in expenditure

N°	Type of Expenditure	Voted budget 2020	Execution	Execution rate
<b>BUDGET DE FONCTIONNEMENT</b>				
1	Purchase of office supplies and maintenance	37 584 916	48 583 447	129%
2	Current computer equipment	6 000 000	10 994 184	183,23%
3	Purchase of office furniture and photocopier	7 000 000	1 990 879	28,44%
4	Purchase of other current service supplies (beverages, excluding office supplies and services)	29 000 000	36 999 008	127,58
5	Purchase of fuel and lubricants	54 000 000	51 999 008	96,29%
6	Allowances for missions within the country	53 000 000	38 710 000	73,037%
7	Seminar/workshop for awareness raising and approval of texts by the sector's actors	36 000 000	36 000 000	100%
8	Other remuneration for external services	8 000 000	0	0%
<b>OPERATING TOTAL</b>		<b>230 584 916</b>	<b>225 277 511</b>	<b>97,69%</b>
<b>INVESTMENT BUDGET</b>				
9	Supply of electronic payment terminals in post offices	103 160 175	52 780 746	51,16%

10	Development of technical tools to regulate addressing in Ebolawa	150 000 000	89 994 994	59,99%
11	Study of the postal market	170 000 000	169 962 851	99,97%
12	Setting up a database to monitor regulatory activities	59 416 060	59 416 060	100%
13	Refurbishment of post offices and amphitheatre	286 838 849	160 119 516	55,82%
<b>TOTAL 2</b>		<b>769 415 084</b>	<b>532 274 167</b>	<b>69,17%</b>
<b>TOTAL EXPENDITURE SAA</b>		<b>1 000 000 000</b>	<b>757 551 678</b>	<b>75,75%</b>

Year-on-year, budget execution shows that revenue was collected at **CFAF 825 266 943**, representing a collection rate of **82.53%** compared to **53.64%** in 2019. Expenditure was executed at **CFAF 757 551 678**, representing an Execution rate of **75.75%** compared to **56.69%** in 2019.

### C. SAA ACTIVITIES

The following activities were carried out in 2020:

- acquisition of security equipment to secure the exchange centres and the processing of postal items for Cameroon Postal Services (CAMPOST);
- design and development of a database for monitoring the activities of the Postal Regulation in Cameroon;
- development of a compendium of legislative and regulatory texts concerning the activities of the SAA and a collection guide;
- organisation of a seminar to sensitise postal sector operators on their responsibilities vis-à-vis the legislative and regulatory texts of the postal sector;
- fitting out of eleven (11) post offices;
- provision of computer equipment to three (03) post offices;
- rehabilitation of the amphitheatre dedicated to the UPU at SUP'PTIC;
- organisation of a seminar-workshop to raise awareness and train managers of central and devolved services on the collection of SAA debts and the presentation of projects.

### D. DIFFICULTIES

Among the major difficulties noted were

- low level of revenue collection
- lack of sincerity in the budget forecast
- failure to convene the MINFI representative to the postal commission.

### E. PROSPECTS

For the year 2021, the following is planned:

#### Generally

- bringing the functioning of the SAA into line with the provisions of Law No. 2018/012 of 11 July 2018 on the financial regime of the State and other public entities
- improvement of the revenue collection system;
- strengthening logistics and continuing the rehabilitation of post offices;



- densification of the postal network and the digital transformation of the Post Office.

### **Specifically,**

#### **1. Within the context of the contract plan:**

- implementation of the Organisation and Staffing Plan (OSP);
- acquisition of 34 vehicles and 50 motorbikes for the operation
- acquisition of ten (10) generators;
- acquisition of an e-commerce platform;
- acquisition of equipment and logistics for parcel distribution and e-commerce shops (trolleys, scales, pallet trucks, industrial storage shelves, etc);
- acquisition of 110 franking machines.

#### **2. Within the context of digital transformation of the post office:**

- implementation of an electronic banking solution (e-banking) at CAMPOST;
- fitting out and equipping of archiving premises.

#### **3. Within the context of training:**

- construction of new teaching blocks on the main campus in Yaoundé;
- fitting out of a building and equipment for the ITU Centre of Excellence
- setting up of a distance learning system;
- rehabilitation and equipment of 21 classrooms;
- setting up of an SAP International Certification Centre in accounting and postal logistics;
- implementation of an attendance and access control system at SUP'PTIC;
- implementation of an integrated system of school management;
- implementation of a distance learning platform;
- search for funding to carry out a study with a view to setting up a doctoral school;
- creation of a strategic intelligence laboratory.

## **XI. SPECIAL APPROPRIATION ACCOUNT FOR THE PRODUCTION OF SECURE TRANSPORT DOCUMENTS**

The Special Appropriations Account for the production of secure documents was created by the provisions of section 13 of law No. 2009/018 of 15 December 2009 on the finance law of the Republic of Cameroon for the 2010 financial year. For its operation, **law n° 2020/001 of 03 June 2020** on the finance law of the Republic of Cameroon for the 2020 financial year set the ceiling of the said SAA at **CFAF 4 000 000 000 (four billion)**.

Pursuant to the provisions of Article 11(2) of Decree No. 2010/1886/PM of 02 July 2010 on the organisation and functioning of the SAA/MINT, the Management Unit is required to prepare an annual report on the management of the resources of the Account. The said report is submitted to the Minister of Finance and the Minister of Transport for approval.

#### **Five (05) main texts govern the functioning of the SAA/MINT, namely**

- Law No. 2020/001 of 03 June 2020 on the finance law of the Republic of Cameroon for the 2020 financial year;
- Law n°2009/018 of 15 December 2009 on the finance law of the Republic of Cameroon for the 2010 financial year on the creation of SAA/MINT;

- Decree n°2010/1886/PM of 02 July 2010 on the organisation and functioning of SAA/MINT;
- Instruction n°026/MINFI/SG/DGT/CFM/DT/DER of 06 December 2010 specifying the Terms of operation of Account " 470 571 " SAA/MINT;
- Decision No 00195/D/MINT/SG of 30 September 2016 establishing the SAA/MINT management unit.

## **A. RESOURCES AND CHARGES OF THE SPECIAL APPROPRIATION ACCOUNT**

### **1. SAA resources**

SAA resources/MINT come from:

#### **1.1. For maritime transport:**

- tonnage certificate ;
- crew list
- certificate of Cameroonization ;
- navigation permit
- traffic card;
- deletion certificate;
- safety inspection ;
- certificate of competency;
- maritime professional booklet ;
- Seamen's identity card;
- provisional authorisation ;
- provisional registration;
- authorization for the professions of maritime and para-maritime transport operator.

#### **1.2. For land transport:**

- certificate of competence ;
- national and international driving licences;
- vehicle registration certificate;
- public road transport card;
- transport licence;
- authorization for the professions of road transport operator and road transport auxiliary.

## **2. Charges of resources**

The resources of the Special Appropriations Account provided for in Article 3 of the aforementioned decree are intended for the payment of all services related to the production of secure transport documents, in particular:

- services of the Authorised Concession Operators (ACOs);
- project management for the production of secure documents
- audit of the Special Appropriations Account
- functioning of the Account Management Unit;
- expertise bonuses for merchant navy staff and experts involved in the production of secure transport documents in accordance with the regulations in force;

- output bonuses for staff supporting the production and collection of Revenue under the Ministry in charge of Transport and the Ministry in charge of Finance.

## B. BUDGET EXECUTION OF THE ACCOUNT FOR THE 2020 FINANCIAL YEAR

The execution of the SAA BUDGET is presented in revenue and in expenditure as follows:

### 1. Execution in revenue

N°	Type of revenue	Voted budget 2020	Execution	Execution rate
711000	Revenue from the main services provided	4 000 000 000	2 719 397 639	67,98%
<b>TOTAL</b>		<b>4 000 000 000</b>	<b>2 719 397 639</b>	<b>67,98%</b>

### 2. Execution in expenditure

N° de Account	Type of Expenditure	Voted budget 2020	Execution	Execution rate
611000	Provision of services by approved concessionary operators	3 880 000 000	3 395 194 477	87.50%
618600	Project management	60 000 000	59 999 873	99.99%
618601	Independent audits	26 250 000	26 249 996	99.99%
6101	Office supplies	4000 000	3 926 294	98.15%
6102	Purchase of standard computer equipment	3 000 000	2 998 988	99.96%
6104	Purchase of standard service supplies	3 000 000	2 999 171	99.97%
6121	Purchase of fuel and lubricants	3 500 000	3 500 000	100%
6171	Allowances for internal missions	6 750 000	6 460 000	95.70%
6174	Reception expenses	2 000 000	900 000	45%
6263	Sessional allowances for members of the unit	11 500 000	8 787 000	76.41%
<b>TOTAL</b>		<b>4 000 000 000</b>	<b>3 511 015 799</b>	<b>87.77%</b>

Year-on-year, budget execution shows that revenue was collected at **CFAF 2 719 397 639**, representing a collection rate of **67.98%** compared to **94.38%** in 2019. Expenditure was executed to the tune of **CFAF 3 511 015 799**, representing an Execution rate of **87.77%** against **99.97%** in 2019

## C. PROSPECTS OF THE SAA

For 2021, the following is planned: the alignment of the operation of the SAA for the production of secure transport documents with the provisions of law n°2018/012 of 11 July 2018 relating to the Fiscal Regime of the State and Other Public Entities.

## CONCLUSION

In the end, the finance law provided for a total amount of **CFAF 223 700 000 000** under the Special Appropriations Accounts for 2020 financial year.

The said accounts have seen revenue receipts totalling **CFAF 200 185 870 238**, representing an execution rate of **90.05%**. Expenditure was settled for a total amount of **CFAF 192 193 043 494**, representing an execution rate of **85.9%**.

This Execution shows an overall budget surplus of **CFAF 7 992 826 744** obtained by the difference between revenue and expenditure. The latter will be taken into account in determining the overall budget balance of the execution of the State budget.

### Summary table of SAA execution for the 2020 financial year.

N°	Special Appropriations Account	Initial allocation in revenue	Revenue		Expenditure	
			Execution	Overrun rate	Execution	Overrun rate
1	SAA for supporting cultural policy	1 000 000 000	30 170 236	0.00%	40 648 880	0.00%
2	SAA for the support and development of tourism and leisure activities	1 000 000 000	111 448 000	0.00%	728 466 310	0.00%
3	Special Fund for the Protection of Wildlife	500 000 000	64 815 933	0.00%	58 611 799	0.00%
4	SAA to finance Sustainable Development Projects in water and sanitation Forestry Sector Development Fund	500 000 000	354 284 568	0.00%	275 967 113	0.00%
5	National Environment and Sustainable Development Fund	3 000 000 000	1 201 223 175	0.00%	901 781 638	0.00%
6	Special Fund for the development of telecommunications	1 200 000 000	1 256 248 933	1.04%	1 048 088 834	0.00%

7	Special Fund for electronic security activities	30 000 000 000	30 450 747 609	1,01%	22 614 799 218	0.00%
8	SAA for the development of the postal sector	1 500 000 000	1 292 267 202	0.00%	376 112 225	0.00%
9	SAA for the production of secure transport documents	1 000 000 000	825 266 943	0.00%	757 551 678	0.00%
10	Special Fund for national solidarity in the fight against the Coronavirus and its economic and social repercussions	4 000 000 000	2 719 397 639	0.00%	3 511 015 799	0.00%
11	SAA for supporting cultural policy	180 000 000 000	161 880 000 000	0.00%	161 880 000 000	0.00%
<b>Total</b>		<b>223 700 000 000</b>	<b>200 185 870 238</b>	<b>2.05</b>	<b>192 193 043 494</b>	<b>0.00%</b>